

LAW OFFICES OF

ANDERSON & BYRD

A Limited Liability Partnership

JOHN L. RICHESON
JAMES G. FLAHERTY
R. SCOTT RYBURN
KEITH A. BROCK
THOMAS H. SACHSE
DANIEL J. KEATING

216 S. HICKORY, P. O. BOX 17
OTTAWA, KANSAS 66067
(785) 242-1234, *Telephone*
(785) 242-1279, *Facsimile*
www.andersonbyrd.com

ROBERT A. ANDERSON
(1920-1994)

RICHARD C. BYRD
(1920-2008)

June 28, 2024

via e-filing EXPRESS

Ms. Lynn M. Retz, Executive Director
Kansas Corporation Commission
1500 S. W. Arrowhead Road
Topeka, Kansas 66604-4027

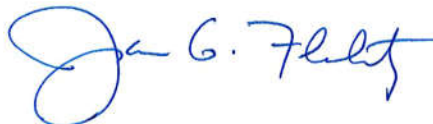
Re: The Empire District Electric Company
Docket No. 11-EPDE-798-CPL

Dear Ms. Retz:

Enclosed are Exhibits 2, 3 and 4 being filed as late-filed Exhibits to the Compliance filing made by Empire in the above captioned docket on May 31, 2024. The exhibits are to be attached to both the CONFIDENTIAL version and the PUBLIC version of the Compliance Filing.

Thank you.

Sincerely,



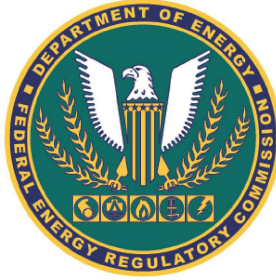
James G. Flaherty
jflaherty@andersonbyrd.com

JGF:rr
Enclosure
ec: Carly R. Masenthin

Exhibit 2

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 (Company)

Algonquin Power & Utilities Corp.

Year/Period of Report:

End of: 2023/ Q4

FERC FORM NO. 60 (12-06)

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 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 C.F.R. § 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 Nos. 2, 2-A and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 60 taxonomy.

IV. When to Submit

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

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

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

- o the time for reviewing instructions, searching existing data sources,
- o gathering and maintaining the data-needed, and
- o 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 DataClearance@ferc.gov

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:
oir_submission@omb.eop.gov

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
REPORT OF CENTRALIZED SERVICE COMPANIES

Identification

01 Exact Legal Name of Respondent

Algonquin Power & Utilities Corp.

02 Year / Period of Report

2023/ Q4

03 Previous Name (if name changed during the year)

04 Date of Name 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 Contact Person

Jill Schwartz

07 Title of Contact Person

Senior Director Policy and Strategy Regulatory

08 Address of Contact Person

354 Davis Road, Oakville, ON Canada L6J 2X1

09 Telephone Number of Contact Person

(573) 352-0045

10 E-mail Address of Contact Person

Jill.Schwartz@libertyutilities.com

11 This Report is An Original / A Resubmission

(1) ☒ An Original

(2) ☐ A Resubmission

12 Date of Report

06/28/2024

13 Date of Incorporation

08/01/1988

14 If Not Incorporated, Date of Organization

15 State or Sovereign Power Under Which Incorporated or Organized

CAN

16 Name of Principal Holding Company Under Which Reporting Company is Organized:

Algonquin Power & Utilities

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer

Darren Myers

19 Signature of Signing Officer

Darren Myers

20 Date Signed (Month, Day, Year)

18 Title of Signing Officer

Chief Financial Officer



June 28, 2024

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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List of Schedules

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
4.1	Schedule IV - Investments - Other Investments	105	
4.2	Schedule IV - Investments - Other Special Funds	105	
4.3	Schedule IV - Investments - Temporary Cash Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	
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	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307	
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103		
3	101.1	Property Under Capital Leases	103	0	0
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	191,724	0
6		Total Property (Total Of Lines 2-5)		191,724	0
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	0	0
8	111	Less: Accumulated Provision for Amortization of Service Company Property			
9		Net Service Company Property (Total of Lines 6-8)		191,724	0
10		Investments			
11	123	Investment In Associate Companies	105	6,976,472,129	7,071,615,696
12	124	Other Investments	105	1,118,562	16,067,077
13	128	Other Special Funds	105	0	0
14		Total Investments (Total of Lines 11-13)		6,977,590,691	7,087,682,773
15		Current And Accrued Assets			
16	131	Cash		385,903	460,651
17	134	Other Special Deposits		2,622,256	926,145
18	135	Working Funds			
19	136	Temporary Cash Investments	105	0	0
20	141	Notes Receivable		0	2,288,683
21	142	Customer Accounts Receivable		526,898	323,432
22	143	Accounts Receivable			
23	144	Less: Accumulated Provision for Uncollectible Accounts			
23.1	145	Notes Receivable From Associate Companies		0	0
24	146	Accounts Receivable From Associate Companies	106	682,197,003	293,378,266
25	152	Fuel Stock Expenses Undistributed	107	0	
26	154	Materials And Supplies			

27	163	<u>Stores Expense Undistributed</u>	108	0	
28	165	<u>Prepayments</u>		755,541	762,201
29	171	<u>Interest And Dividends Receivable</u>		13,981,417	15,359,230
30	172	<u>Rents Receivable</u>		243,839	244,286
31	173	<u>Accrued Revenues</u>			
32	174	<u>Miscellaneous Current and Accrued Assets</u>	109	963,514	745,182
33	175	<u>Derivative Instrument Assets</u>		25,998,936	27,537,758
34	176	<u>Derivative Instrument Assets - Hedges</u>		42,630,551	39,312,574
35		<u>Total Current and Accrued Assets (Total of Lines 16-34)</u>		770,305,858	381,338,408
36		<u>Deferred Debits</u>			
37	181	<u>Unamortized Debt Expense</u>		25,588,708	36,948,345
38	182.3	<u>Other Regulatory Assets</u>			
39	183	<u>Preliminary Survey And Investigation Charges</u>			
40	184	<u>Clearing Accounts</u>			
41	185	<u>Temporary Facilities</u>			
42	186	<u>Miscellaneous Deferred Debits</u>	110	20,338,893	20,338,895
43	188	<u>Research, Development, or Demonstration Expenditures</u>	111	0	
44	189	<u>Unamortized Loss on Reacquired Debt</u>			
45	190	<u>Accumulated Deferred Income Taxes</u>		135,596,487	85,789,566
46		<u>Total Deferred Debits (Total of Lines 37-45)</u>		181,524,088	143,076,806
47		<u>TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)</u>		7,929,612,361	7,612,097,987
48		<u>Proprietary Capital</u>			
49	201	<u>Common Stock Issued</u>	201	5,821,305,194	5,754,294,790
50	204	<u>Preferred Stock Issued</u>	201	184,298,782	196,370,678
51	211	<u>Miscellaneous Paid-In-Capital</u>	201	(10,246,829)	(2,168,730)
52	215	<u>Appropriated Retained Earnings</u>	201	130,176,245	176,789,425
53	216	<u>Unappropriated Retained Earnings</u>	201	(2,392,521,610)	(2,117,008,223)
54	219	<u>Accumulated Other Comprehensive Income</u>	201	(65,143,658)	(40,557,332)
55		<u>Total Proprietary Capital (Total of Lines 49-54)</u>		3,667,868,124	3,967,720,608
56		<u>Long-Term Debt</u>			
57	223	<u>Advances From Associate Companies</u>	202	0	0
58	224	<u>Other Long-Term Debt</u>	202	3,331,800,175	3,050,862,437
59	225	<u>Unamortized Premium on Long-Term Debt</u>			
60	226	<u>Less: Unamortized Discount on Long-Term Debt-Debit</u>			

61		Total Long-Term Debt (Total of Lines 57-60)		3,331,800,175	3,050,862,437
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)		0	0
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		2,429,353	273,598
71	233	Notes Payable to Associate Companies	203	(1)	(1)
72	234	Accounts Payable to Associate Companies	203	737,647,765	327,582,399
73	236	Taxes Accrued			
74	237	Interest Accrued		29,696,663	28,631,406
75	241	Tax Collections Payable		5,303,016	2,482,066
76	242	Miscellaneous Current and Accrued Liabilities	203	137,849,819	206,109,167
77	243	Obligations Under Capital Leases - Current			
78	244	Derivative Instrument Liabilities		5,546,766	14,717,694
79	245	Derivative Instrument Liabilities - Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		918,473,381	579,796,329
81		Deferred Credits			
82	253	Other Deferred Credits		11,135,936	13,731,503
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property			
87	283	Accumulated deferred income taxes-Other		334,745	(12,889)
88		Total Deferred Credits (Total of Lines 82-87)		11,470,681	13,718,614
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		7,929,612,361	7,612,097,988

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment					
7	392	Transportation Equipment					
8	393	Stores Equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment					
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total Service Company Property (Total of Lines 1-15)	0	0	0	0	0
17	107	Construction Work in Progress:					
18		Construction Work in Progress		0		191,724	191,724
31		Total Account 107 (Total of Lines 18-30)	0	0		191,724	191,724
32		Total (Lines 16 and Line 31)	0	0		191,724	191,724

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Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization	0				0
2	303	Miscellaneous Intangible Plant	0				0
3	306	Leasehold Improvements	0				0
4	389	Land and Land Rights	0				0
5	390	Structures and Improvements	0				0
6	391	Office Furniture and Equipment	0				0
7	392	Transportation Equipment	0				0
8	393	Stores Equipment	0				0
9	394	Tools, Shop and Garage Equipment	0				0
10	395	Laboratory Equipment	0				0
11	396	Power Operated Equipment	0				0
12	397	Communications Equipment	0				0
13	398	Miscellaneous Equipment	0				0
14	399	Other Tangible Property	0				0
15	399.1	Asset Retirement Costs	0				0
16		Total	0	0	0	0	0

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 . 3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	7,071,615,696	6,976,472,129
2	124	Other Investments	16,067,077	1,118,562
3	128	Other Special Funds	0	0
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	7,087,682,773	6,977,590,691

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
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Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
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Schedule V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	Accounts Receivable From Associate Companies			
2		Associate Company:			
3			0	0	
4		Algonquin Power Trust	3,711,825	11,927,590	
5		Liberty Utilities (Canada) Corp.	166,545,663	382,841,907	
6		Liberty Utilities (CalPeco Electric) LLC	1,963,012	3,323,870	
7		Liberty Utilities Co.	1,247,342	128,500,025	
8		Algonquin Power Co.	65,967,153	54,816,200	
9		Liberty Utilities (America Holdco) Inc	0	0	
10		3793257 Canada Inc.	0	0	
11		Liberty Utilities (Energy North Natural Gas) Corp.	2,307,345	1,018,331	
12		Liberty Utilities (Granite State Electric) Corp.	1,028,766	490,337	
13		Liberty Utilities (Sub) Corp.	1,967,233	2,564,139	
14		Liberty Utilities (Midstates Natural Gas) Corp.	1,634,108	2,716,139	
15		Liberty Utilities Finance 2012 (Canada) ULC	15,915	16,701	
16		Liberty Utilities Finance (US) LLC	4,000	4,000	
17		Algonquin Power Operating Trust	44,283	64,096	
18		St Leon Wind Energy LP	2,681,787	4,049,316	
19		Algonquin Power Corporation	0	0	
20		Liberty Utilities Finance GP1	0	0	
21		Liberty Energy Utilities (New Hampshire) Corp.	1,009,653	303,022	
22		Liberty Utilities (Peach State Natural Gas) Corp.	1,438,498	2,360,628	
23		Liberty Utilities (Pine Bluff Water) Corp.	366,325	603,326	
24		Liberty Utilities (Missouri Water) LLC	179,152	374,505	
25		Liberty Utilities (America) Co.	1,254,533	8,042,879	

26		Liberty Utilities (New England Natural Gas Company) Corp.	1,983,420	649,786	
27		Liberty Utilities (White Hall Water) Co.merged in 10/2019 into Liberty Utilities (Arkansas Water)Corp. So amounts for 2021 and 2022 Combined in line 63	0	0	
28		Liberty Utilities (White Hall Sewer) Co. merged in 10/2019 into Liberty Utilities (Arkansas Water)Corp. So, amounts for 2021 and 2022 combined in line 63	0	0	
29		Liberty Utilities (America) Holdings LLC	350,473	350,473	
30		Liberty Utilities (Park Water) Corp.	1,283,349	1,993,515	
31		Liberty Utilities Service Corp.	11,964,270	26,542,470	
32		Algonquin Power Fund America	0	0	
33		Algonquin Power Gearbox Holdings LLC	86,807	86,807	
34		Algonquin Services Canada Inc.	0	0	
35		Liberty Utilities (Woodson-Hensley Water) Corp. merged in 10/2019 into Liberty Utilities(Arkansas Water) Corp. So amounts for 2021 and 2022 Combined in line 63	0	0	
36		The Empire District Electric Company	856,471	1,557,659	
37		Algonquin Power (Wind Developments) LLC	10,605	10,605	
38		Algonquin (AY Holdco) B.V.	419,929	539,929	
39		AAGES (AY Holdings) B.V.	485,986	1,464,258	
40		Blue Duchess Co S.a.r.l.	0	0	
41		Algonquin Tinker Gen Co.	0	0	
42		Algonquin Power Fund (Canada) Inc.	847,606	663,234	
43		Liberty Utilities (Pipeline & Transmission) Corp	0	0	
44		Warwick (Canada) Corp	374,873	383,887	
45		Algonquin Power Fund (America) Inc	2,400,040	2,511,447	
46		Liberty Utilities (Wataynikaneyap Transmission) LP	1,107,501	1,134,130	
47		Liberty Utilities (St. Lawrence Gas) Corp	697,774	208,847	
48		Liberty Utilities (Tinker Transmission) LP	47,014	33,852	
49		Liberty Utilities (Canada) GP Inc.	150	144	
50		Liberty Utilities (Gas New Brunswick) LP	519,222	1,123,622	
51		Liberty Utilities Finance GP2	256	256	
52		Wind Portfolio Holdings, LLC	2,135	2,135	
53		Cornwall Solar Inc.	2,143	2,178	
54		Bermuda Electric Light Company Limited	8,212,177	8,772,925	
55		Liberty Utilities (Gas New Brunswick) Corp	0	36,543	
56		Liberty Utilities Finance (BC2) ULC	0	0	

57		Altavista Solar, LLC	0	0	
58		Kings Point Wind, LLC	0	0	
59		Algonquin Power (Maverick Creek Wind) Holdings LLC	0	0	
60		Neosho Ridge Wind, LLC	0	0	
61		North Fork Ridge Wind, LLC	0	0	
62		Algonquin Power (Sugar Creek Wind) Holdings LLC	0	0	
63		Liberty Utilities (Arkansas Water) Corp.	85,354	136,787	
64		GB Solar Holdings, LLC	5,092,134	0	
65		Minonk Wind, LLC	36,166	253,166	
66		Sandy Ridge Wind, LLC	11,333	79,334	
67		Senate Wind, LLC	36,166	253,166	
68		Liberty Utilities (Canada) LP	1,193,291	9,969,000	
69		Liberty Utilities (New York Water) Corp	1,790,963	4,243,492	
70		Liberty Utilities (Project Development) LLC	45,004	0	
71		Empresa de Servicios Sanitarios de Los Lagos S.A.	69,061	0	
72		Algonquin Power (America) Inc		10,500,000	
73		Wind Energy Portfolio Holdings I, LLC		42,675	
74		Algonquin Energy Services Inc		24,297	
75		Algonquin Power Windsor Locks LLC		28,306	
76		Liberty (RNG) LLC		24,297	
77		Liberty Utilities (Silverleaf Water) LLC		69,536	
78		Liberty Utilities (Black Mountain Sewer) Corp		52,188	
79		Liberty Utilities (Rio Rico Water & Sewer) Corp		133,078	
80		Liberty Utilities (Entrada Del Oro Sewer) Corp		8,679	
81		Liberty Utilities (Seaside Water) LLC		5,786	
82		Liberty Utilities (Gold Canyon Sewer) Corp		86,894	
83		Liberty Utilities (Tall Timbers Sewer) Corp		34,716	
84		Liberty Utilities (Woodmark Sewer) Corp		43,395	
85		Liberty Utilities (Bella Vista Water) Corp		141,861	
86		Liberty Utilities (Litchfield Park Water & Sewer) Corp		642,786	
87		Liberty Utilities (Cordes Lakes Water) Corp		26,151	
88		Liberty Utilities (Apple Valley Ranchos Water) Corp		405,238	
89		Liberty Utilities (Beardsley Water) Corp		37,722	

90		Bermuda Sustainability Holdings Ltd		2,868,740	
40	Total		293,378,266	682,197,003	

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule VI - Fuel Stock Expenses Undistributed

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. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VII - Stores Expense Undistributed

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.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3		Deferred Offering Costs	75,864	211,786
4		Income Tax Receivable	669,318	751,728
5			0	
40	Total		745,182	963,514

Name of Respondent: Algonquin Power & Utilities Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
Schedule IX - Miscellaneous Deferred Debits					
1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.					
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	
1	186	Miscellaneous Deferred Debits			
2		Item List:			
3		DFC MCB Equity Offering 2021 - USD 1.15B	20,338,895	20,338,893	
4			0		
40	Total		20,338,895	20,338,893	

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3			
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41			
40	Total		0

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates 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, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	
2			Par or Stated Value per Share	
3			Outstanding Number of Shares	689,271,039
4			Close of Period Amount	5,821,305,194
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	8,800,000
8			Close of Period Amount	184,298,782
9	211	Miscellaneous Paid-In Capital		(10,246,829)
10	215	Appropriated Retained Earnings		130,176,245
11	219	Accumulated Other Comprehensive Income		(65,143,658)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	(2,117,008,223)
13			Net Income or (Loss)	63,073,606
14			Dividend Paid	338,586,993
15			Balance at Close of Year	(2,392,521,610)

Line No.	Dividends paid during the year				
	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
1					
2					
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Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223	Advances from Associate Companies								
2		Associate Company:								
3		Loan Payable To AltaVista Solar Subco						0	0	0
13		Total						0	0	0
14	224	Other Long Term Debt								
15		List Creditor:								
16		Convertible Debentures Issued						275,850	(4,709)	271,141
17		APUC Hybrid loan						287,499,986	(287,499,986)	0
18		Atlantica Loan - Long Term						0	0	0
19		APUC Hybrid loan II						350,000,000	0	350,000,000
20		National Bank Line of Credit						138,000,000	427,500,000	565,500,000
21		Operating Lease Liability LT						0	0	0
22		Contractual obligation 2021 MCB						37,667,818	(37,667,818)	0
23		Long-term debt 2021 MCB						1,150,000,000	0	1,150,000,000
24		National Bank LOC USD - Legacy Transactional						42,085,056	171,509,379	213,594,435

25		APUC Hybrid loan - USD750M & CAD400M						1,045,333,727	7,100,872	1,052,434,599
28		Total						3,050,862,437	280,937,738	3,331,800,175

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Schedule XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associate Companies		
2		Associate Company:		
3		Algonquin Power (Canada) Holdings Inc.	0	0
4		Algonquin Tinker Gen Co.	0	0
5		Algonquin Power (Sugar Creek Wind) Holdings LLC	(1)	(1)
6		Algonquin Power (Maverick Creek Wind) Holdings LLC	0	0
23		Subtotal (Total of Lines 3-22)	(1)	(1)
24	234	Accounts Payable to Associate Companies		
25		Associate Company:		
26		Algonquin Power Fund (America) Inc.	0	701,139
27		Algonquin Power Services Canada Inc	1,304,595	1,379,339
28		Liberty Utilities (Canada) LP	0	27,743
29		3793257 Canada Inc.	2,629,347	2,690,980
30		Liberty Utilities (Pipeline & Transmission) Corp.	13,523	13,523
31		Deerfield Wind Energy, LLC	10,735	10,735
32		AAGES (AY Holdings) B.V.	0	987,451
33		Algonquin Power Trust	0	61,265,292
34		Liberty Utilities (Canada) Corp.	0	265,371,027
35		Great Bay Solar II, LLC	688	0
36		Algonquin Power Sanger LLC	9,793	9,606
37		Liberty Utilities Finance (BC 2) ULC	10	10
38		Algonquin Power (America) Inc	10,500,000	10,500,000
39		Algonquin Power Co. (Formerly Algonquin Power Income Fund)	67,748,735	52,670,811
40		Algonquin Power Services America LLC	21,538,024	21,817,022
41		Algonquin Auxiliary Services (SAWS)	3,145,088	5,465,088
42		Liberty Utilities Finance LP 1	5,092,134	6,789,512
43		Liberty Utilities (Gas New Brunswick) LP	22,526,954	57,438,738
44		Algonquin Power (Sugar Creek Wind) Holdings LLC	0	0

45		Algonquin Power (Maverick Creek Wind) Holdings LLC	0	0
46		Societe Hydro-Donnacona, S.E.N.C. (Donnacona SENC Partnership)	24,553	25,143
47		Algonquin Power (Canada) Holdings Inc.	0	0
48		Algonquin Tinker Gen Co.	273,991	0
49		Liberty Utilities (Gas New Brunswick) Corp	2,906,002	56,733,718
50		Liberty Utilities Co.	128,500,000	128,500,025
51		Liberty Utilities Finance GP1	4,122,038	4,112,720
52		Liberty Utilities (America) Holdco Inc.	56,985,442	56,985,442
53		LU (Gas New Brunswick Services) LP	258,417	339,494
54		Altavista Solar Subco, LLC	(7,670)	(7,670)
55		Société en Commandité Chute Ford		244,783
56		Liberty Utilities (Cordes Lakes Water) Corp		9,592
57		Liberty Utilities (EnergyNorth Natural Gas) Corp		481,978
58		Liberty Utilities (Granite State Electric) Corp		232,098
59		Liberty Utilities (New England Natural Gas Company) Corp		173,351
60		Liberty Utilities (New York Water) Corp		248,636
61		Liberty Utilities (St Lawrence Gas) Corp		380,438
62		LU (Tinker Transmission) LP Inc		28,238
63		The Empire District Electric Company		1,221,805
64		Algonquin Power Windsor Locks LLC		28,306
65		Liberty Utilities (Black Mountain Sewer) Corp		19,156
66		Liberty Utilities (Silverleaf Water) LLC	0	25,532
67		Liberty Utilities (Rio Rico Water & Sewer) Corp	0	48,883
68		Liberty Utilities (Entrada Del Oro Sewer) Corp	0	3,188
69		Liberty Utilities (Seaside Water) LLC		2,125
70		Liberty Utilities (Gold Canyon Sewer) Corp		31,908
71		Liberty Utilities (Tall Timbers Sewer) Corp		12,752
72		Liberty Utilities (Woodmark Sewer) Corp		15,940
73		Liberty Utilities (Bella Vista Water) Corp		52,098
74		Liberty Utilities (Litchfield Park Water & Sewer) Corp		236,051
75		Liberty Utilities (Apple Valley Ranchos Water) Corp		148,829
76		Liberty Utilities (Beardsley Water) Corp		13,842
77		Liberty (RNG) LLC		24,297
78		Empresa de Servicios Sanitarios de Los Lagos S.A. (Chile)		135,921
79		Liberty Holdings Chile Sp		1,130

40		Subtotal (Total of Lines 26-39)	327,582,399	737,647,765
41	242	Miscellaneous Current and Accrued Liabilities		
42		Items List:		
43		Dividend payable	125,655,091	74,994,414
44		Payroll, incentive and bonus accrual	8,857,253	2,635,625
45		Miscellaneous A/P invoice accruals (tax, audit, etc)	70,712,701	41,483,825
46		Current Portion Of Derivative Liability	717,028	18,568,861
47		Other Liabilities - Payable To AWUSA VR Holding LLC	167,094	167,094
48			0	
49		Subtotal (Total of Lines 43-48)	206,109,167	137,849,819
50		TOTAL (LINES 23, 40, AND 49)	533,691,565	875,497,583

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<p align="center">Schedule XIV - Notes to Financial Statements</p>									
<p>1. Use the space below for important notes regarding the financial statements or any account thereof.</p> <p>2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.</p> <p>3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.</p> <p>4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).</p> <p>5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.</p> <p>6. Describe the annual statement supplied to each associate 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.</p>									
Placeholder for - Disclosure of Important Disclosures Regarding the Financial Statements									
Placeholder for - Disclosure of Significant Contingent Assets or Liabilities									
Placeholder for - Disclosure of Significant Increases in Services Rendered or Expenses Incurred									
Placeholder for - Disclosure of of Extraordinary Income or Extraordinary Deduction Amounts									
Placeholder for - Disclosure of References to Financial Statement Notes									
<p>Disclosure of Descriptions of Annual Statements Supplied to Associate Service Companies</p> <table border="0"> <tr> <td>Dividends Paid</td> <td align="right">(310,116,258)</td> </tr> <tr> <td>RE charges from stock compensation exercise</td> <td align="right"><u>(28,470,735)</u></td> </tr> <tr> <td></td> <td align="right"><u>(338,586,993)</u></td> </tr> </table>				Dividends Paid	(310,116,258)	RE charges from stock compensation exercise	<u>(28,470,735)</u>		<u>(338,586,993)</u>
Dividends Paid	(310,116,258)								
RE charges from stock compensation exercise	<u>(28,470,735)</u>								
	<u>(338,586,993)</u>								

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Schedule XV - Comparative Income Statement					
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
1		SERVICE COMPANY OPERATING REVENUES			
2	400	Service Company Operating Revenues	23,974,082	23,731,209	
3		SERVICE COMPANY OPERATING EXPENSES			
4	401	Operation Expenses	24,968,370	25,693,372	
5	402	Maintenance Expenses			
6	403	Depreciation Expenses	0		
7	403.1	Depreciation Expense for Asset Retirement Costs			
8	404	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	0		
18	411.7	Losses from Disposition of Service Company Plant	0		
19	411.10	Accretion Expense	0		
20	412	Costs and Expenses of Construction or Other Services	0		
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	0		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	24,968,370	25,693,372	
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	(994,288)	(1,962,163)	
24		OTHER INCOME			
25	418.1	Equity in Earnings of Subsidiary Companies	0		
26	419	Interest and Dividend Income	18,749,810	16,108,712	
27	419.1	Allowance for Other Funds Used During Construction	0		
28	421	Miscellaneous Income or Loss	120,907,098	276,915,402	
29	421.1	Gain on Disposition of Property	0		

30		TOTAL OTHER INCOME (Total of Lines 25-29)	139,656,908	293,024,114
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property	0	
33	425	Miscellaneous Amortization	0	
34	426.1	Donations	0	
35	426.2	Life Insurance	0	
36	426.3	Penalties	0	
37	426.4	Expenditures for Certain Civic, Political and Related Activities	0	
38	426.5	Other Deductions	(11,146,507)	(289,370)
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	(11,146,507)	(289,370)
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions	(59,203,688)	
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	(59,203,688)	0
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt	140,720,765	115,998,941
49	428	Amortization of Debt Discount and Expense	5,218,445	4,437,887
50	429	(less) Amortization of Premium on Debt- Credit	0	
51	430	Interest on Debt to Associate Companies	0	
52	431	Other Interest Expense	0	
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	0	
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	145,939,210	120,436,828
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	63,073,605	170,914,493
56		EXTRAORDINARY ITEMS		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		Net Extraordinary Items (Line 57 less Line 58)	0	0
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)	0	0

62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	63,073,605	170,914,493
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Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)
1	403-403.1	Depreciation Expense			0			0	0	
2	404-405	Amortization Expense			0			0	0	
3	407.3-407.4	Regulatory Debits/Credits - Net			0			0	0	
4	408.1-408.2	Taxes Other Than Income Taxes			0			0	0	
5	409.1-409.3	Income Taxes			0	(59,203,688)		(59,203,688)	(59,203,688)	
6	410.1-410.2	Provision for Deferred Taxes			0			0	0	
7	411.1-411.2	Provision for Deferred Taxes - Credit			0			0	0	
8	411.6	Gain from Disposition of Service Company Plant			0			0	0	
9	411.7	Losses from Disposition of Service Company Plant			0			0	0	
10	411.4-411.5	Investment Tax Credit Adjustment			0			0	0	
11	411.10	Accretion Expense			0			0	0	
12	412	Costs and Expenses of Construction or Other Services			0			0	0	
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			0			0	0	
14	418	Non-operating Rental Income			0			0	0	

15	418.1	Equity in Earnings of Subsidiary Companies			0			0	0	
16	419	Interest and Dividend Income			0	18,749,810		18,749,810	18,749,810	
17	419.1	Allowance for Other Funds Used During Construction			0			0	0	
18	421	Miscellaneous Income or Loss			0			0	0	
19	421.1	Gain on Disposition of Property			0			0	0	
20	421.2	Loss on Disposition Of Property			0			0	0	
21	425	Miscellaneous Amortization			0			0	0	
22	426.1	Donations			0			0	0	
23	426.2	Life Insurance			0			0	0	
24	426.3	Penalties			0			0	0	
25	426.4	Expenditures for Certain Civic, Political and Related Activities			0			0	0	
26	426.5	Other Deductions			0	(11,146,507)		(11,146,507)	(11,146,507)	
27	427	Interest On Long-Term Debt			0	140,720,765		140,720,765	140,720,765	
28	428	Amortization of Debt Discount and Expense			0	5,218,445		5,218,445	5,218,445	
29	429	Amortization of Premium on Debt - Credit			0			0	0	
30	430	Interest on Debt to Associate Companies			0	0		0	0	
31	431	Other Interest Expense			0			0	0	
32	432	Allowance for Borrowed Funds Used During Construction			0			0	0	
33	500-509	Total Steam Power Generation Operation Expenses			0			0	0	

34	510-515	Total Steam Power Generation Maintenance Expenses			0			0	0	
35	517-525	Total Nuclear Power Generation Operation Expenses			0			0	0	
36	528-532	Total Nuclear Power Generation Maintenance Expenses			0			0	0	
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			0			0	0	
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			0			0	0	
39	546-550.1	Total Other Power Generation Operation Expenses			0			0	0	
40	551-554.1	Total Other Power Generation Maintenance Expenses			0			0	0	
41	555-557	Total Other Power Supply Operation Expenses			0			0	0	
42	560	Operation Supervision and Engineering			0			0	0	
43	561.1	Load Dispatch-Reliability			0			0	0	
44	561.2	Load Dispatch-Monitor and Operate Transmission System			0			0	0	
45	561.3	Load Dispatch-Transmission Service and Scheduling			0			0	0	
46	561.4	Scheduling, System Control and Dispatch Services			0			0	0	
47	561.5	Reliability Planning and Standards Development			0			0	0	
48	561.6	Transmission Service Studies			0			0	0	

49	561.7	Generation Interconnection Studies			0			0	0	
50	561.8	Reliability Planning and Standards Development Services			0			0	0	
51	562	Station Expenses (Major Only)			0			0	0	
51.1	562.1	Operation of Energy Storage Equipment								
52	563	Overhead Line Expenses (Major Only)			0			0	0	
53	564	Underground Line Expenses (Major Only)			0			0	0	
54	565	Transmission of Electricity by Others (Major Only)			0			0	0	
55	566	Miscellaneous Transmission Expenses (Major Only)			0			0	0	
56	567	Rents			0			0	0	
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			0			0	0	
58		Total Transmission Operation Expenses			0			0	0	
59	568	Maintenance Supervision and Engineering (Major Only)			0			0	0	
60	569	Maintenance of Structures (Major Only)			0			0	0	
61	569.1	Maintenance of Computer Hardware			0			0	0	
62	569.2	Maintenance of Computer Software			0			0	0	
63	569.3	Maintenance of Communication Equipment			0			0	0	
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			0			0	0	

65	570	Maintenance of Station Equipment (Major Only)			0			0	0	
65.1	570.1	Maintenance of Energy Storage Equipment								
66	571	Maintenance of Overhead Lines (Major Only)			0			0	0	
67	572	Maintenance of Underground Lines (Major Only)			0			0	0	
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			0			0	0	
69	574	Maintenance of Transmission Plant (Nonmajor Only)			0			0	0	
70		Total Transmission Maintenance Expenses			0			0	0	
71	575.1-575.8	Total Regional Market Operation Expenses			0			0	0	
72	576.1-576.5	Total Regional Market Maintenance Expenses			0			0	0	
73	580-589	Total Distribution Operation Expenses			0			0	0	
74	590-598	Total Distribution Maintenance Expenses			0			0	0	
75		Total Electric Operation and Maintenance Expenses	0		0	56,839,205	0	56,839,205	56,839,205	
76	700-798	Production Expenses (Provide selected accounts in a footnote)			0			0	0	
77	800-813	Total Other Gas Supply Operation Expenses			0			0	0	

78	814-826	Total Underground Storage Operation Expenses			0			0	0	
79	830-837	Total Underground Storage Maintenance Expenses			0			0	0	
80	840-842.3	Total Other Storage Operation Expenses			0			0	0	
81	843.1-843.9	Total Other Storage Maintenance Expenses			0			0	0	
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			0			0	0	
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			0			0	0	
84	850	Operation Supervision and Engineering			0			0	0	
85	851	System Control and Load Dispatching			0			0	0	
86	852	Communication System Expenses			0			0	0	
87	853	Compressor Station Labor and Expenses			0			0	0	
88	854	Gas for Compressor Station Fuel			0			0	0	
89	855	Other Fuel and Power for Compressor Stations			0			0	0	
90	856	Mains Expenses			0			0	0	
91	857	Measuring and Regulating Station Expenses			0			0	0	
92	858	Transmission and Compression of Gas By Others			0			0	0	
93	859	Other Expenses			0			0	0	

94	860	Rents			0			0	0	
95		Total Gas Transmission Operation Expenses			0			0	0	
96	861	Maintenance Supervision and Engineering			0			0	0	
97	862	Maintenance of Structures and Improvements			0			0	0	
98	863	Maintenance of Mains			0			0	0	
99	864	Maintenance of Compressor Station Equipment			0			0	0	
100	865	Maintenance of Measuring And Regulating Station Equipment			0			0	0	
101	866	Maintenance of Communication Equipment			0			0	0	
102	867	Maintenance of Other Equipment			0			0	0	
103		Total Gas Transmission Maintenance Expenses			0			0	0	
104	871-881	Total Distribution Operation Expenses			0			0	0	
105	885-894	Total Distribution Maintenance Expenses			0			0	0	
106		Total Natural Gas Operation and Maintenance Expenses			0			0	0	
107	901	Supervision			0			0	0	
108	902	Meter reading expenses			0			0	0	
109	903	Customer records and collection expenses			0			0	0	
110	904	Uncollectible accounts			0			0	0	
111	905	Miscellaneous customer accounts expenses			0			0	0	

112		Total Customer Accounts Operation Expenses			0			0	0	
113	907	Supervision			0			0	0	
114	908	Customer assistance expenses			0			0	0	
115	909	Informational And Instructional Advertising Expenses			0			0	0	
116	910	Miscellaneous Customer Service And Informational Expenses			0			0	0	
117		Total Service and Informational Operation Accounts			0			0	0	
118	911	Supervision			0			0	0	
119	912	Demonstrating and Selling Expenses			0			0	0	
120	913	Advertising Expenses			0			0	0	
121	916	Miscellaneous Sales Expenses			0			0	0	
122		Total Sales Operation Expenses			0			0	0	
123	920	Administrative and General Salaries	0	12,818,493	12,818,493			0	0	12,81
124	921	Office Supplies and Expenses		1,667,857	1,667,857			0	0	1,66
125	923	Outside Services Employed		7,214,356	7,214,356			0	0	7,21
126	924	Property Insurance		1,046,337	1,046,337			0	0	1,04
127	925	Injuries and Damages			0			0	0	
128	926	Employee Pensions and Benefits	0	670,443	670,443			0	0	67
129	928	Regulatory Commission Expenses			0			0	0	
130	930.1	General Advertising Expenses		556,550	556,550			0	0	55

131	930.2	Miscellaneous General Expenses			0			0	0	
132	931	Rents			0			0	0	
133		Total Administrative and General Operation Expenses	0	23,974,036	23,974,036			0	0	23,97
134	935	Maintenance of Structures and Equipment			0			0	0	
135		Total Administrative and General Maintenance Expenses	0	23,974,036	23,974,036	0	0	0	0	23,97
136		Total Cost of Service	0	23,974,036	23,974,036	56,839,205	0	56,839,205	56,839,205	23,97

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Algonquin Power Trust	0	5,034,344		5,034,344
2	Liberty Utilities (Sub) Corp.	0	1,119,222		1,119,222
3	Liberty Utilities (CalPeco Electric) LLC	0	1,020,540		1,020,540
4	Liberty Utilities (Granite State Electric) Corp.	0	750,890		750,890
5	Liberty Utilities (EnergyNorth Natural Gas) Corp.	0	1,585,297		1,585,297
6	Liberty Utilities (Midstates Natural Gas) Corp.	0	992,093		992,093
7	Liberty Utilities (Gas New Brunswick) LP	0	351,068		351,068
8	Liberty Utilities (Peach State Natural Gas) Corp.	0	766,613		766,613
9	Liberty Utilities (Pine Bluff Water) Inc.	0	233,590		233,590
10	Liberty Energy Utilities (New Hampshire) Corp.	0			0
11	Liberty Utilities (New England Natural Gas Company) Corp.	0	918,442		918,442
12	Liberty Utilities Co.	0	0		0
13	Liberty Utilities (Park Water) Corp.	0	783,773		783,773
14	The Empire District Electric Company	0	5,708,505		5,708,505
15	Liberty Utilities (St. Lawrence Gas) Corp	0	320,910		320,910
16	Liberty Utilities (Tinker Transmission) LP	0	13,287		13,287
17	Bermuda Electric Light Company Limited	0	2,147,520		2,147,520
18	Empresa de Servicios Sanitarios de Los Lagos S.A.	0			0
19	Liberty Utilities (New York Water) Corp	0	1,988,072		1,988,072
20	Liberty Utilities (Arkansas Water) Corp.		51,163		51,163
21	Liberty Utilities (Missouri Water) LLC		188,751		188,751
22					0
40	Total	0	23,974,080	0	23,974,080

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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25						
26						
27						

28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Total	0	0	0	0	0

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), 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.
2. 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.

Line No.	Title of Account (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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20		
21		
22		
23		
24		
25		
26		
27		
28		
29		

30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	Total	0

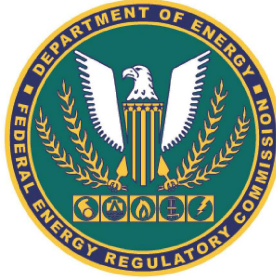
Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
Schedule XX - Organization Chart			
1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.			
APUCOrgChart.pdf			

Name of Respondent: Algonquin Power & Utilities Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4																																		
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.																																					
Placeholder for - Methods of Allocation																																					
Placeholder for - Disclosure of Service Department or Function and Basis for Allocation Used [Text Block]																																					
Disclosure of Other Cost Allocation Methods [Text Block] <table border="0"> <tr> <td>Service Department or Function</td> <td>Basis of Allocation</td> </tr> <tr> <td>Allocation between Regulated Services Group and Renewable Energy Group</td> <td></td> </tr> <tr> <td>Legal Costs</td> <td> Net Plant 33.3% Number of Employees 33.3% O&M 33.3% </td> </tr> <tr> <td>Tax Services</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Audit</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Investor Relations</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Director Fees and Insurance</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Licenses, Fees and Permits</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Escrow and Transfer Agent Fees</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Other Professional Services</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td>Other Administration Costs</td> <td> Oakville Employees 50% Total Employees 50% </td> </tr> <tr> <td>Executive and Strategic Management</td> <td> Revenue 33.3% O&M 33.3% Net Plant 33.3% </td> </tr> <tr> <td colspan="2">2. Utility Four-Factor Methodology</td> </tr> <tr> <td>Customer Count</td> <td>40%</td> </tr> <tr> <td>Utility Net Plant</td> <td>20%</td> </tr> <tr> <td>Non-Labor Expenses</td> <td>20%</td> </tr> <tr> <td>Labor Expenses</td> <td>20%</td> </tr> </table>				Service Department or Function	Basis of Allocation	Allocation between Regulated Services Group and Renewable Energy Group		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%	2. Utility Four-Factor Methodology		Customer Count	40%	Utility Net Plant	20%	Non-Labor Expenses	20%	Labor Expenses	20%
Service Department or Function	Basis of Allocation																																				
Allocation between Regulated Services Group and Renewable Energy Group																																					
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%																																				
2. Utility Four-Factor Methodology																																					
Customer Count	40%																																				
Utility Net Plant	20%																																				
Non-Labor Expenses	20%																																				
Labor Expenses	20%																																				

Exhibit 3

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 (Company)

Liberty Utilities (Canada) Corp.

Year/Period of Report:

End of: 2023/ Q4

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 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 C.F.R. § 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 Nos. 2, 2-A and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 60 taxonomy.

IV. When to Submit

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

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

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

- o the time for reviewing instructions, searching existing data sources,
- o gathering and maintaining the data-needed, and
- o 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 DataClearance@ferc.gov

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: oir_submission@omb.eop.gov

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
REPORT OF CENTRALIZED SERVICE COMPANIES


Identification

01 Exact Legal Name of Respondent Liberty Utilities (Canada) Corp.	02 Year / Period of Report 2023/ Q4
03 Previous Name (if name changed during the year)	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 354 Davis Road, Oakville, zOntario, Canada L6J 2X2	06 Name of Contact Person Jill Schwartz
07 Title of Contact Person Senior Director Policy and Strategy Regulatory	08 Address of Contact Person 354 Davis Road, Oakville Ontario, Canada L6J 2X2
09 Telephone Number of Contact Person (573) 352-0045	10 E-mail Address of Contact Person Jill.Schwartz@libertyutilities.com
11 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Date of Report 06/28/2024
13 Date of Incorporation 10/29/2009	14 If Not Incorporated, Date of Organization
15 State or Sovereign Power Under Which Incorporated or Organized CAN	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Algonquin Power & Utilities	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Darren Myers	19 Signature of Signing Officer Darren Myers 	20 Date Signed (Month, Day, Year) June 28, 2024
18 Title of Signing Officer Chief Financial Officer		

Name of Respondent: Liberty Utilities (Canada) Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
List of Schedules				
1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.				
Line No.	Description (a)	Page Reference (b)	Remarks (c)	
1	Schedule I - Comparative Balance Sheet	101		
2	Schedule II - Service Company Property	103		
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104		
4	Schedule IV - Investments	105		
4.1	Schedule IV - Investments - Other Investments	105		
4.2	Schedule IV - Investments - Other Special Funds	105		
4.3	Schedule IV - Investments - Temporary Cash Investments	105		
5	Schedule V - Accounts Receivable from Associate Companies	106		
6	Schedule VI - Fuel Stock Expenses Undistributed	107		
7	Schedule VII - Stores Expense Undistributed	108		
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109		
9	Schedule IX - Miscellaneous Deferred Debits	110		
10	Schedule X - Research, Development, or Demonstration Expenditures	111		
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		
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303		
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307		
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308		
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309		
23	Schedule XX - Organization Chart	401		
24	Schedule XXI - Methods of Allocation	402		

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Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	12,624,909	12,948,776
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified		0	0
5	107	Construction Work In Progress	103	125,619,516	71,658,558
6		Total Property (Total Of Lines 2-5)		138,244,425	84,607,334
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	12,349,793	11,406,007
8	111	Less: Accumulated Provision for Amortization of Service Company Property			0
9		Net Service Company Property (Total of Lines 6-8)		125,894,632	73,201,326
10		Investments			
11	123	Investment In Associate Companies	105	1,556,549,525	2,971,539,608
12	124	Other Investments	105	0	0
13	128	Other Special Funds	105	0	0
14		Total Investments (Total of Lines 11-13)		1,556,549,525	2,971,539,608
15		Current And Accrued Assets			
16	131	Cash		(931,682)	968,190
17	134	Other Special Deposits			(4,801)
18	135	Working Funds		0	0
19	136	Temporary Cash Investments	105	0	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable		0	0
22	143	Accounts Receivable		3,455,566	3,573,708
23	144	Less: Accumulated Provision for Uncollectible Accounts		0	0
23.1	145	Notes Receivable From Associate Companies		0	0
24	146	Accounts Receivable From Associate Companies	106	999,197,623	385,429,773
25	152	Fuel Stock Expenses Undistributed	107	0	
26	154	Materials And Supplies			

27	163	<u>Stores Expense Undistributed</u>	108	0	
28	165	<u>Prepayments</u>		1,401,797	741,570
29	171	<u>Interest And Dividends Receivable</u>			0
30	172	<u>Rents Receivable</u>			(424,851)
31	173	<u>Accrued Revenues</u>			0
32	174	<u>Miscellaneous Current and Accrued Assets</u>	109	2,048,324	3,539,111
33	175	<u>Derivative Instrument Assets</u>			
34	176	<u>Derivative Instrument Assets - Hedges</u>		0	
35		<u>Total Current and Accrued Assets (Total of Lines 16-34)</u>		1,005,171,628	393,822,700
36		Deferred Debits			
37	181	<u>Unamortized Debt Expense</u>		0	0
38	182.3	<u>Other Regulatory Assets</u>		0	0
39	183	<u>Preliminary Survey And Investigation Charges</u>		0	0
40	184	<u>Clearing Accounts</u>		0	0
41	185	<u>Temporary Facilities</u>		0	0
42	186	<u>Miscellaneous Deferred Debits</u>	110	538,139	219,026
43	188	<u>Research, Development, or Demonstration Expenditures</u>	111	0	0
44	189	<u>Unamortized Loss on Reacquired Debt</u>		0	0
45	190	<u>Accumulated Deferred Income Taxes</u>		13,025,873	6,090,356
46		<u>Total Deferred Debits (Total of Lines 37-45)</u>		13,564,012	6,309,382
47		<u>TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)</u>		2,701,179,797	3,444,873,016
48		Proprietary Capital			
49	201	<u>Common Stock Issued</u>	201	1,395,068,168	2,754,265,120
50	204	<u>Preferred Stock Issued</u>	201	0	0
51	211	<u>Miscellaneous Paid-In-Capital</u>	201	0	0
52	215	<u>Appropriated Retained Earnings</u>	201		0
53	216	<u>Unappropriated Retained Earnings</u>	201	312,711,577	297,203,979
54	219	<u>Accumulated Other Comprehensive Income</u>	201	74,158,288	68,911,403
55		<u>Total Proprietary Capital (Total of Lines 49-54)</u>		1,781,938,033	3,120,380,502
56		Long-Term Debt			
57	223	<u>Advances From Associate Companies</u>	202	33,022,078	32,246,751
58	224	<u>Other Long-Term Debt</u>	202	0	0
59	225	<u>Unamortized Premium on Long-Term Debt</u>			
60	226	<u>Less: Unamortized Discount on Long-Term Debt-Debit</u>			

61		Total Long-Term Debt (Total of Lines 57-60)		33,022,078	32,246,751
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)		0	0
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		5,815,029	4,190,664
71	233	Notes Payable to Associate Companies	203	0	0
72	234	Accounts Payable to Associate Companies	203	850,423,835	263,275,216
73	236	Taxes Accrued			
74	237	Interest Accrued		7,156,291	5,375,932
75	241	Tax Collections Payable			
76	242	Miscellaneous Current and Accrued Liabilities	203	22,746,503	19,403,951
77	243	Obligations Under Capital Leases - Current			0
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities - Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		886,141,658	292,245,763
81		Deferred Credits			
82	253	Other Deferred Credits		78,028	
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property			
87	283	Accumulated deferred income taxes-Other			
88		Total Deferred Credits (Total of Lines 82-87)		78,028	0
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		2,701,179,797	3,444,873,016

FOOTNOTE DATA

(a) Concept: Cash

Includes outstanding checks issued to vendors that were cashed the following year.

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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					0
2	303	Miscellaneous Intangible Plant	268,065			6,445	274,511
3	306	Leasehold Improvements	3,010,195			72,376	3,082,571
4	389	Land and Land Rights	0				0
5	390	Structures and Improvements	0				0
6	391	Office Furniture and Equipment	116,432			2,799	119,231
7	392	Transportation Equipment	0				0
8	393	Stores Equipment	0				0
9	394	Tools, Shop and Garage Equipment	0				0
10	395	Laboratory Equipment	0				0
11	396	Power Operated Equipment	0				0
12	397	Communications Equipment	9,554,084			(405,487)	9,148,597
13	398	Miscellaneous Equipment	0				
14	399	Other Tangible Property	0				0
15	399.1	Asset Retirement Costs	0				0
16		Total Service Company Property (Total of Lines 1-15)	12,948,776	0	0	(323,867)	12,624,909
17	107	Construction Work in Progress:					
18		Construction Work In Progress	71,658,558			53,960,958	125,619,516
31		Total Account 107 (Total of Lines 18-30)	71,658,558	0		53,960,958	125,619,516
32		Total (Lines 16 and Line 31)	84,607,334	0		53,637,091	138,244,425

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Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization		0	0		0
2	303	Miscellaneous Intangible Plant		0	0		0
3	306	Leasehold Improvements	(2,304,850)			(383,734)	(2,688,584)
4	389	Land and Land Rights					0
5	390	Structures and Improvements					0
6	391	Office Furniture and Equipment	(64,518)			(9,001)	(73,519)
7	392	Transportation Equipment					0
8	393	Stores Equipment					0
9	394	Tools, Shop and Garage Equipment					0
10	395	Laboratory Equipment					0
11	396	Power Operated Equipment					0
12	397	Communications Equipment	(9,036,639)			(551,051)	(9,587,690)
13	398	Miscellaneous Equipment				0	
14	399	Other Tangible Property					0
15	399.1	Asset Retirement Costs					0
16		Total	(11,406,007)	0	0	(943,786)	(12,349,793)

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	2,971,539,608	1,556,549,525
2	124	Other Investments	0	0
3	128	Other Special Funds	0	0
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	2,971,539,608	1,556,549,525

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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
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Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
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Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	Accounts Receivable From Associate Companies			
2		Associate Company:			
3		Liberty Utilities (Sub) Corp.	6,875,379	9,232,118	
4		Liberty Utilities (CalPeco Electric) LLC	27,643,652	46,929,856	
5		Liberty Energy Utilities (New Hampshire) Corp.	3,833,837	(29,999)	
6		Liberty Utilities (Midstates Natural Gas) Corp.	4,142,576	11,294,318	
7		Liberty Utilities Co	10,666,357	157,887,736	
8		Blue GlanNua Co Ltd	0	0	
9		Blue Duchess Co S.a.r.l.	0	0	
10		Green GlanNua Co Ltd	0	0	
11		Green Duchess Co S.a.r.l.	0	0	
12		Blue Duchess Co limited.	782	965	
13		Algonquin Power & Utilities Corp.	60,605,952	448,090,022	
14		Algonquin Power Trust	44,987,369	89,666,769	
15		Algonquin Power Corporation Inc.	0	0	
16		Liberty Utilities Service Corp.	126,257,883	13,719,766	
17		Liberty Utilities (Apple Valley Ranchos Water) Corp.	740,471	2,004,866	
18		Davis Rd LP	415,556	2,187,503	
19		Liberty Utilities (Tinker Transmission) GP Inc.	0	0	
20		Algonuin Power Operating Trust	786,684	1,437,171	
21		Liberty Utilities (Missouri Water) LLC	428,929	1,179,390	
22		Liberty Utilities (Luning Holdings) LLC	0	0	
23		Algonquin Power (Canada) Holdings Inc.	4,979,978	7,986,338	
24		Liberty Utilities (Pine Bluff Water) Inc.	983,870	2,504,334	
25		Liberty Utilities (Peach State Natural Gas) Corp.	5,923,672	8,128,008	
26		Liberty Utilities (New England Natural Gas Company) Corp .	8,369,096	3,337,036	

27		Liberty Utilities Energy Solutions Corp.	20,850	20,850	
28		Liberty Utilities Energy Solutions (CNG) Corp.	57,039	57,039	
29		Liberty Utilities Energy Solutions (Solar) Corp.	11,626	11,626	
30		Liberty Utilities Energy Solutions (Solar1) Corp.	1,006	1,006	
31		Liberty Utilities Energy Solutions (LNG) Corp.	101,335	101,335	
32		Algonquin Power (Ontario Transmission) Inc.	1,426,181	1,460,472	
33		Liberty Utilities (Pipeline & Transmission) Corp.	96,142	105,695	
34		The Empire District Electric Company	22,682,113	55,528,135	
35		Liberty Utilities (Park Water) Corp.	8,823,459	6,562,501	
36		APCO Tinker Transmission	0	0	
37		Liberty Utilities (St Lawrence Gas) Corp.	3,530,111	1,476,837	
38		Liberty Utilities (Gas New Brunswick) LP	11,355,372	72,845,861	
39		Cornwall Solar Inc.	196,014	341,349	
40		Blue Duchess Co Inc.	1,078,925	1,078,925	
41		Green Duchess Co Inc.	1,703	1,703	
42		Liberty Utilities (Canada) Corp.	38,945	39,882	
43		Algonquin Power Fund (America) Inc.	41,244	734,997	
44		Algonquin Power Company Inc.	34,136	35,853	
45		Algonquin Power Services Canada Inc	400,000	402,000	
46		Algonquin Tinker Gen Co.	189,055	484,393	
47		APCH	0	0	
48		LU (Tinker Transmission) LP Inc	277,137	1,812,964	
49		LU (Canada) LP	900,214	3,622,125	
50		Liberty Utilities Finance 2012 (Canada) ULC	0	0	
51		Liberty Utilities (Gas New Brunswick) Corp.	403,400	1,433,690	
52		Liberty Water Company	0	0	
53		Park Water Company	0	0	
54		Mountain Water Company	0	0	
55		North Fork Ridge Wind, LLC	729,216	254,957	
56		Kings Point Wind LLC	574,620	0	
57		Ascendant Bermuda Insurance	3,017,590	3,884,174	
58		Bermuda Electric Light Company Limited	1,365	1,702,105	
59		Liberty Utilities (EnergyNorth Natural Gas) Corp.	9,655,561	6,017,549	

60		Liberty Utilities (Granite State Electric) Corp .	5,870,178	3,482,710	
61		Liberty Utilities (Arkansas Water) Corp.	504,141	585,530	
62		Liberty Utilities (Project Development) LLC	176,752	250,086	
63		Liberty Utilities (America) Holdings LLC	464	470	
64		Liberty Utilities (Gas New Brunswick Services) LP	246,320	2,152,774	
65		Liberty Utilities (New York Water) Corp.	5,345,516	15,388,658	
66		Liberty Utilities (Black Mountain Sewer) Corp.		155,204	
67		Liberty Utilities (Silverleaf Water) LLC		225,691	
68		Liberty Utilities (Rio Rico Water & Sewer) Corp.		381,135	
69		Liberty Utilities (Entrada Del Oro Sewer) Corp.		27,314	
70		Liberty Utilities (Seaside Water) LLC		17,809	
71		Liberty Utilities (Gold Canyon Sewer) Corp.		252,813	
72		Liberty Utilities (Tall Timbers Sewer) Corp.		111,753	
73		Liberty Utilities (Woodmark Sewer) Corp.		136,506	
74		Liberty Utilities (Bella Vista Water) Corp.		408,559	
75		Liberty Utilities (Litchfield Park Water & Sewer) Corp.		2,337,207	
76		Windlectric Inc		486,128	
77		Long Sault Joint Venture		377,524	
78		Sandy Ridge Wind, LLC		34,495	
79		Great Bay Solar I, LLC		313,226	
80		Odell Wind Farm, LLC		145,957	
81		Algonquin Power Windsor Locks LLC		407,133	
82		Great Bay Solar II, LLC		551,722	
83		Croton Solar LLC		14,435	
84		Algonquin Power Services America LLC		502,798	
85		Liberty Utilities (Cordes Lakes Water) Corp.		79,992	
86		Luning Energy LLC		419,184	
87		Maverick Creek Wind, LLC		818,401	
88		Liberty Utilities (Beardsley Water) Corp.		113,496	
89		Altavista Solar, LLC		233,244	
90		Clearview Solar I, LLC		3,770	
91		Deerfield Wind Energy 2, LLC		232,989	
92		Blue Duchess KFT Sucursal Uruguay		24,633	

93		Algonquin Power (Mont-Laurier) Limited Partnership		102,876	
94		Corporation Fleur de Lis ÉoliennesSaint-Damase Commandité (Saint-Damase Wind Energy Fleur de Lis General Partner Corporation)		82,593	
95		Algonquin Power (Morse) LP		74,814	
96		Société Hydro-Donnacona S.E.N.C.		71,895	
97		Société en Commandité Chute Ford		38,338	
98		St. Leon Wind Energy LP		271,540	
99		St. Leon II Wind Energy LP		42,275	
100		Liberty Utilities (Tinker Transmission GP) Inc.		1,134	
101		Algonquin Hydro Holdings		178,970	
102		Minonk Wind LLC		150,102	
103		Senate Wind LLC		129,850	
104		GSG 6, LLC		81,868	
105		Algonquin SKIC 20 Solar, LLC		134,728	
106		Algonquin SKIC 10 Solar, LLC		39,967	
107		Deerfield Wind Energy LLC		114,551	
108		Algonquin Power Sanger LLC		94,478	
109		Turquoise Liberty ProjectCo LLC		61,759	
110		Allegany CSG LLC		317	
111		Portville CSG 3 LLC		546	
112		Portville CSG 4 LLC		286	
113		Hartsdale CSG LLC		2,920	
114		Sugar Creek Wind One LLC		152,008	
115		Sandhill ProjectCo 2, LLC		68,999	
116		Green Duchess KFT Sucursal Uruguay		24,633	
117		Red Lily Wind Energy Partnership		74,431	
118		Blue Hill Wind Energy Project Partnership		434,572	
119		Sandy Ridge Wind 2, LLC		22,586	
120		Shady Oaks Wind 2, LLC		83,140	
121		New Market Solar Holdco, LLC		119,997	
122		Hayhurst Texas Solar, LLC		13,057	
123		Hayhurst New Mexico Solar, LLC		85,711	
124		Carvers Creek LLC		195,116	
40	Total		385,429,773	999,197,623	

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule VI - Fuel Stock Expenses Undistributed

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. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VII - Stores Expense Undistributed					
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.					
Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3		Income Tax Receivable Reclass	3,539,111	292,438
4		Other Receivables	0	1,753,084
5		Deposit	0	2,802
6			0	
40	Total		3,539,111	2,048,324

Name of Respondent: Liberty Utilities (Canada) Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
Schedule IX - Miscellaneous Deferred Debits					
1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.					
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	
1	186	Miscellaneous Deferred Debits			
2		Item List:			
3		Deferred acquisition costs	219,026	538,139	
4			0		
40	Total		219,026	538,139	

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Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3			
4			
5			
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7			
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41			
40	Total		0

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.

2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates 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, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	
2			Par or Stated Value per Share	
3			Outstanding Number of Shares	
4			Close of Period Amount	1,395,068,168
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	1,395,068,168
9	211	Miscellaneous Paid-In Capital		0
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		74,158,288
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	297,203,979
13			Net Income or (Loss)	18,288,982
14			Dividend Paid	2,781,384
15			Balance at Close of Year	312,711,577

Line No.	Dividends paid during the year				
	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

11					
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Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).

2. For the deductions in Column (i), give an explanation in a footnote.

3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223	Advances from Associate Companies								
2		Associate Company:								
3		Note Payable to Algonquin Power & Utilities Corp.	Demand Loan			5%		32,246,751	775,327	33,022,078
13		Total						32,246,751	775,327	33,022,078
14	224	Other Long Term Debt								
15		List Creditor:								
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28		Total						0	0	0

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associate Companies		
2		Associate Company:		
3			0	0
23		Subtotal (Total of Lines 3-22)	0	0
24	234	Accounts Payable to Associate Companies		
25		Associate Company:		
26		Liberty Utilities (Midstates Natural Gas) Corp.	507,568	0
27		Algonquin Power & Utilities Corp.	227,343,368	565,560,236
28		Algonquin Power Fund Canada	0	0
29		Liberty Energy Utilities (New Hampshire) Corp.	0	139,185
30		Algonquin Power Services Canada Inc.	6,438,377	7,127,383
31		Liberty Utilities Co	0	156,108,141
32		Liberty Utilities America Co	0	0
33		Liberty Utilities (US Pref) Holdco Corp.	0	0
34		Liberty Utilities Shared Service	0	0
35		Algonquin Power Fund (America) Inc	0	0
36		Algonquin Power Income Fund	0	0
37		Davis Rd LP	1,039,671	2,555,210
38		Algonquin Power Trust	0	0
39		Blue Duchess Co Inc.	0	0
40		Blue Duchess SARL	0	0
41		Green Duchess SARL	0	0
42		Liberty Utilities Finance 2012 (Canada) ULC	15,382	15,752
43		The Empire District Electric Company	22,817,004	48,886,574
44		Liberty Utilities Service Corp.	0	11,650,107
45		Liberty Utilities (Park Water) Corp.	0	4,969,624
46		Algonquin Power(Canada) Holdings Inc.	0	0
47		Liberty Utilities (Peach State Natural Gas) Corp.	0	5,944,254
48		Liberty Utilities (Gas New Brunswick) LP	797,770	1,870,828

49		Liberty Utilities (Gas New Brunswick) Corp.	1,940,645	2,045,429
50		2574627 Ontario Inc.	49,091	0
51		Algonquin Tinker Gen Co.	16,564	484,393
52		Kings Point Wind LLC	837	0
53		Liberty Utilities (Tinker Transmission) LP Inc.	54,697	1,354,476
54		Ascendant Bermuda Insurance	1,847,083	3,884,174
55		Davis Rd GP Inc.	7,012	7,181
56		Liberty Utilities (Gas New Brunswick Services) LP	2,534	25,720
57		Algonquin Power Services America LLC	397,613	901,448
58		Long Sault Joint Venture		18
59		Liberty Utilities (Canada) Corp.		39,882
60		Sandy Ridge Wind LLC		4
61		Great Bay Solar I, LLC		34
62		Odell Wind Farm, LLC		92
63		Algonquin Power Windsor Locks LLC		8,695
64		Great Bay Solar II LLC		472,061
65		Croton Solar LLC		16
66		Liberty Utilities (New England Natural Gas Company) Corp .		413,512
67		Liberty Utilities (Granite State Electric) Corp .		599,067
68		Liberty Utilities (EnergyNorth Natural Gas) Corp.		807,913
69		Liberty Utilities (St Lawrence Gas) Corp.		360,142
70		Liberty Utilities (Pipeline & Transmission) Corp.		77,372
71		Liberty Utilities (Black Mountain Sewer) Corp.		22,025
72		Liberty Utilities (Silverleaf Water) LLC		29,717
73		Liberty Utilities (Rio Rico Water & Sewer) Corp.		53,757
74		Liberty Utilities (Entrada Del Oro Sewer) Corp.		3,811
75		Liberty Utilities (Seaside Water) LLC		2,431
76		Liberty Utilities (Gold Canyon Sewer) Corp.		35,723
77		Liberty Utilities (Tall Timbers Sewer) Corp.		44,296
78		Liberty Utilities (Woodmark Sewer) Corp.		57,793
79		Liberty Utilities (Bella Vista Water) Corp.		57,783
80		Liberty Utilities (Litchfield Park Water & Sewer) Corp.		265,174
81		Liberty Utilities (Cordes Lakes Water) Corp.		11,372
82		Liberty Utilities (Apple Valley Ranchos Water) Corp.		1,880
83		Liberty Utilities (Calpeco Electric) LLC		21,811,512
84		Luning Energy LLC		19
85		The Empire District Gas Company		19,529

86		Liberty Utilities (Project Development) LLC		138,046
87		Maverick Creek Wind, LLC		372,441
88		North Fork Ridge Wind, LLC		102,377
89		Liberty Utilities (Beardsley Water) Corp.		16,071
90		Altavista Solar, LLC		8,422
91		Liberty Utilities (New York Water) Corp.		10,966,661
92		Clearview Solar I, LLC		1,064
93		Deerfield Wind Energy 2, LLC		86,102
94		Blue Duchess KFT Sucursal Uruguay		3,453
95		Green Duchess Holding KFT		3,453
40		Subtotal (Total of Lines 26-39)	263,275,216	850,423,835
41	242	Miscellaneous Current and Accrued Liabilities		
42		Items List:		
43		Miscellaneous Current and Accrued	12,886,798	15,206,818
44		Payroll & Benefits Clearing	(758,380)	(166,261)
45		ESPP Clearing Account	(12,452)	0
46		RRSP Clearing	(125,702)	(8,644)
47		Accrued Payroll	585,137	655,412
48		Donation Clearing	670	10,637
49		Accrued bonus	6,008,021	6,913,082
50		Accrued vacation	910,065	1,057,062
51		Sales Tax Payable (LTIP Clearing)	(16,299)	(845,919)
52		Miscellaneous A/P invoice accruals (tax, audit, etc)	(73,907)	(75,684)
53		Dividend payable	0	
49		Subtotal (Total of Lines 43-48)	19,403,951	22,746,503
50		TOTAL (LINES 23, 40, AND 49)	282,679,167	873,170,338

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
Schedule XIV - Notes to Financial Statements			
<div>1. Use the space below for important notes regarding the financial statements or any account thereof.</div> <div>2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.</div> <div>3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.</div> <div>4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).</div> <div>5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.</div> <div>6. Describe the annual statement supplied to each associate 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.</div>			
Placeholder for - Disclosure of Important Disclosures Regarding the Financial Statements			
Placeholder for - Disclosure of Significant Contingent Assets or Liabilities			
Placeholder for - Disclosure of Significant Increases in Services Rendered or Expenses Incurred			
Placeholder for - Disclosure of of Extraordinary Income or Extraordinary Deduction Amounts			
Placeholder for - Disclosure of References to Financial Statement Notes			
Placeholder for - Disclosure of Descriptions of Annual Statements Supplied to Associate Service Companies			

Name of Respondent: Liberty Utilities (Canada) Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
Schedule XV - Comparative Income Statement					
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
1		SERVICE COMPANY OPERATING REVENUES			
2	400	Service Company Operating Revenues	155,370,765	98,074,730	
3		SERVICE COMPANY OPERATING EXPENSES			
4	401	Operation Expenses	154,726,441	97,586,659	
5	402	Maintenance Expenses			
6	403	Depreciation Expenses	656,253	777,106	
7	403.1	Depreciation Expense for Asset Retirement Costs			
8	404	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	0		
18	411.7	Losses from Disposition of Service Company Plant	0		
19	411.10	Accretion Expense	0		
20	412	Costs and Expenses of Construction or Other Services	1,604,668	2,079,274	
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	0		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	156,987,362	100,443,039	
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	(1,616,597)	(2,368,309)	
24		OTHER INCOME			
25	418.1	Equity in Earnings of Subsidiary Companies	0		
26	419	Interest and Dividend Income	80,846,090	65,953,575	
27	419.1	Allowance for Other Funds Used During Construction	0		
28	421	Miscellaneous Income or Loss	(62,901,945)	5,217,552	
29	421.1	Gain on Disposition of Property	0		

30		TOTAL OTHER INCOME (Total of Lines 25-29)	17,944,145	71,171,127
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property	0	
33	425	Miscellaneous Amortization	0	
34	426.1	Donations	344,045	15,681
35	426.2	Life Insurance	0	
36	426.3	Penalties	0	
37	426.4	Expenditures for Certain Civic, Political and Related Activities	0	
38	426.5	Other Deductions	0	
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	344,045	15,681
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions	(3,805,633)	(1,897)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	(3,805,633)	(1,897)
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt	0	4,199
49	428	Amortization of Debt Discount and Expense	0	
50	429	(less) Amortization of Premium on Debt- Credit	0	
51	430	Interest on Debt to Associate Companies	1,480,384	1,824,951
52	431	Other Interest Expense	19,770	43,020
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	0	
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	1,500,154	1,872,170
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	18,288,982	66,916,864
56		EXTRAORDINARY ITEMS		
57	434	Extraordinary Income	0	
58	435	(less) Extraordinary Deductions	0	
59		Net Extraordinary Items (Line 57 less Line 58)	0	0
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)	0	0

62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	18,288,982	66,916,864
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15	418.1	Equity in Earnings of Subsidiary Companies			0			0	0	
16	419	Interest and Dividend Income	0	80,846,090	80,846,090	0	0	0	0	
17	419.1	Allowance for Other Funds Used During Construction	0	0	0	0	0	0	0	
18	421	Miscellaneous Income or Loss	0	(62,901,945)	(62,901,945)	0	0	0	0	(
19	421.1	Gain on Disposition of Property	0	0	0	0	0	0	0	
20	421.2	Loss on Disposition Of Property	0	0	0	0	0	0	0	
21	425	Miscellaneous Amortization	0	0	0	0	0	0	0	
22	426.1	Donations	0	344,045	344,045	0	0	0	0	
23	426.2	Life Insurance	0	0	0	0	0	0	0	
24	426.3	Penalties	0	0	0	0	0	0	0	
25	426.4	Expenditures for Certain Civic, Political and Related Activities	0	0	0	0	0	0	0	
26	426.5	Other Deductions	0	0	0	0	0	0	0	
27	427	Interest On Long-Term Debt	0	0	0	0	0	0	0	
28	428	Amortization of Debt Discount and Expense	0	0	0	0	0	0	0	
29	429	Amortization of Premium on Debt - Credit	0	0	0	0	0	0	0	
30	430	Interest on Debt to Associate Companies	0	1,480,384	1,480,384	0	0	0	0	
31	431	Other Interest Expense	0	19,770	19,770	0	0	0	0	
32	432	Allowance for Borrowed Funds Used During Construction			0			0	0	
33	500-509	Total Steam Power Generation Operation Expenses	0	0	0	0	0	0	0	

34	510-515	Total Steam Power Generation Maintenance Expenses	0	0	0	0	0	0	0
35	517-525	Total Nuclear Power Generation Operation Expenses			0			0	0
36	528-532	Total Nuclear Power Generation Maintenance Expenses			0			0	0
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			0			0	0
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			0			0	0
39	546-550.1	Total Other Power Generation Operation Expenses			0			0	0
40	551-554.1	Total Other Power Generation Maintenance Expenses			0			0	0
41	555-557	Total Other Power Supply Operation Expenses			0			0	0
42	560	Operation Supervision and Engineering			0			0	0
43	561.1	Load Dispatch-Reliability			0			0	0
44	561.2	Load Dispatch-Monitor and Operate Transmission System			0			0	0
45	561.3	Load Dispatch-Transmission Service and Scheduling			0			0	0
46	561.4	Scheduling, System Control and Dispatch Services			0			0	0
47	561.5	Reliability Planning and Standards Development			0			0	0
48	561.6	Transmission Service Studies			0			0	0

49	561.7	Generation Interconnection Studies			0			0	0
50	561.8	Reliability Planning and Standards Development Services			0			0	0
51	562	Station Expenses (Major Only)			0			0	0
51.1	562.1	Operation of Energy Storage Equipment							
52	563	Overhead Line Expenses (Major Only)			0			0	0
53	564	Underground Line Expenses (Major Only)			0			0	0
54	565	Transmission of Electricity by Others (Major Only)			0			0	0
55	566	Miscellaneous Transmission Expenses (Major Only)			0			0	0
56	567	Rents			0			0	0
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			0			0	0
58		Total Transmission Operation Expenses			0			0	0
59	568	Maintenance Supervision and Engineering (Major Only)			0			0	0
60	569	Maintenance of Structures (Major Only)			0			0	0
61	569.1	Maintenance of Computer Hardware			0			0	0
62	569.2	Maintenance of Computer Software			0			0	0
63	569.3	Maintenance of Communication Equipment			0			0	0
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			0			0	0

65	570	Maintenance of Station Equipment (Major Only)			0			0	0
65.1	570.1	Maintenance of Energy Storage Equipment							
66	571	Maintenance of Overhead Lines (Major Only)			0			0	0
67	572	Maintenance of Underground Lines (Major Only)			0			0	0
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			0			0	0
69	574	Maintenance of Transmission Plant (Nonmajor Only)			0			0	0
70		Total Transmission Maintenance Expenses			0			0	0
71	575.1-575.8	Total Regional Market Operation Expenses			0			0	0
72	576.1-576.5	Total Regional Market Maintenance Expenses			0			0	0
73	580-589	Total Distribution Operation Expenses			0			0	0
74	590-598	Total Distribution Maintenance Expenses			0			0	0
75		Total Electric Operation and Maintenance Expenses	0	(17,644,658)	(17,644,658)	0	0	0	0
76	700-798	Production Expenses (Provide selected accounts in a footnote)			0			0	0
77	800-813	Total Other Gas Supply Operation Expenses			0			0	0

78	814-826	Total Underground Storage Operation Expenses			0			0	0
79	830-837	Total Underground Storage Maintenance Expenses			0			0	0
80	840-842.3	Total Other Storage Operation Expenses			0			0	0
81	843.1-843.9	Total Other Storage Maintenance Expenses			0			0	0
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			0			0	0
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			0			0	0
84	850	Operation Supervision and Engineering			0			0	0
85	851	System Control and Load Dispatching			0			0	0
86	852	Communication System Expenses			0			0	0
87	853	Compressor Station Labor and Expenses			0			0	0
88	854	Gas for Compressor Station Fuel			0			0	0
89	855	Other Fuel and Power for Compressor Stations			0			0	0
90	856	Mains Expenses			0			0	0
91	857	Measuring and Regulating Station Expenses			0			0	0
92	858	Transmission and Compression of Gas By Others			0			0	0
93	859	Other Expenses			0			0	0

94	860	Rents			0			0	0
95		Total Gas Transmission Operation Expenses			0			0	0
96	861	Maintenance Supervision and Engineering			0			0	0
97	862	Maintenance of Structures and Improvements			0			0	0
98	863	Maintenance of Mains			0			0	0
99	864	Maintenance of Compressor Station Equipment			0			0	0
100	865	Maintenance of Measuring And Regulating Station Equipment			0			0	0
101	866	Maintenance of Communication Equipment			0			0	0
102	867	Maintenance of Other Equipment			0			0	0
103		Total Gas Transmission Maintenance Expenses			0			0	0
104	871-881	Total Distribution Operation Expenses			0			0	0
105	885-894	Total Distribution Maintenance Expenses						0	0
106		Total Natural Gas Operation and Maintenance Expenses			0			0	0
107	901	Supervision			0			0	0
108	902	Meter reading expenses	0	0	0			0	0
109	903	Customer records and collection expenses	0	0	0	0	0	0	0
110	904	Uncollectible accounts			0	0	0	0	0
111	905	Miscellaneous customer accounts expenses			0	0	0	0	0

112		Total Customer Accounts Operation Expenses			0	0	0	0	0
113	907	Supervision			0	0	0	0	0
114	908	Customer assistance expenses			0	0	0	0	0
115	909	Informational And Instructional Advertising Expenses			0	0	0	0	0
116	910	Miscellaneous Customer Service And Informational Expenses			0	0	0	0	0
117		Total Service and Informational Operation Accounts			0	0	0	0	0
118	911	Supervision			0	0	0	0	0
119	912	Demonstrating and Selling Expenses			0	0	0	0	0
120	913	Advertising Expenses			0	0	0	0	0
121	916	Miscellaneous Sales Expenses			0	0	0	0	0
122		Total Sales Operation Expenses			0	0	0	0	0
123	920	Administrative and General Salaries	12,103,115	66,336,090	78,439,205	0	0	0	12,103,115
124	921	Office Supplies and Expenses	866,582	8,380,340	9,246,922	0	0	0	866,582
125	923	Outside Services Employed	42,057,943	1,396,628	43,454,571	0	0	0	42,057,943
126	924	Property Insurance	14,241,802	0	14,241,802	0	0	0	14,241,802
127	925	Injuries and Damages	0	0	0	0	0	0	0
128	926	Employee Pensions and Benefits	2,179,305	3,911,205	6,090,510	0	0	0	2,179,305
129	928	Regulatory Commission Expenses	0	0	0	0	0	0	0
130	930.1	General Advertising Expenses	(38,444)	230,499	192,055	0	0	0	(38,444)

131	930.2	Miscellaneous General Expenses	47,564,496	8,681,661	56,246,157	0	0	0	47,564,496
132	931	Rents	8,007	0	8,007	0	0	0	8,007
133		Total Administrative and General Operation Expenses	118,982,806	88,936,423	207,919,229	0	0	0	118,982,806
134	935	Maintenance of Structures and Equipment			0	0	0	0	0
135		Total Administrative and General Maintenance Expenses	118,982,806	88,936,423	207,919,229	0	0	0	118,982,806
136		Total Cost of Service	118,982,806	71,291,765	190,274,571	0	0	0	118,982,806

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	The Empire District Electric Company	21,323,095	10,501,836	0	31,824,931
2	Algonquin Power Trust	15,437,314	5,591,363	0	21,028,677
3	Liberty Energy Utilities (New Hampshire) Corp.	(350,134)	0	0	(350,134)
4	Liberty Utilities (Midstates Natural Gas) Corp.	4,529,808	1,820,732	0	6,350,540
5	California Pacific Electric Company LLC	0	0	0	0
6	Liberty Utilities(Park Water) Corp.	2,059,078	992,005	0	3,051,083
7	Liberty Utilities (Peach State Natural Gas) Corp.	2,779,987	1,409,512	0	4,189,499
8	Liberty Utilities Co (8030LIBCAN)	2,656,633	0	0	2,656,633
9	Liberty Utilities (EnergyNorth Natural Gas) Corp.	6,794,243	2,909,961	0	9,704,204
10	Liberty Utilities (Sub) Corp.	1,446,690	747,763	0	2,194,453
11	Liberty Utilities Service Corp.	1,803,129	0	0	1,803,129
12	Algonquin Power & Utilites Corp.	4,456,342	0	0	4,456,342
13	Liberty Utilities (Gas New Brunswick) LP	2,226,753	640,123	0	2,866,876
14	Liberty Utilities (Granite State Electric) Corp	3,743,645	1,374,627	0	5,118,272
15	Liberty Utilities (New England Natural Gas Company) Corp.	3,610,086	1,677,007	0	5,287,093
16	Liberty Utilities (St. Lawrence Gas) Corp.	1,749,623	590,734	0	2,340,357
17	Liberty Utilities (Pine Bluff Water) Inc.	982,342	428,349	0	1,410,691
18	LUNING ENERGY LLC	418,942	0	0	418,942
19	Liberty Water	0	0	0	0
20	Liberty Utilities(Apple Valley Ranchos Water) Corp.	797,775	439,297	0	1,237,072
21	Davis Road LP	1,414,170	0	0	1,414,170
22	Liberty Utilities (Missouri Water) LLC	354,298	337,864	0	692,162
23	Liberty Utilities (CalPeco Electric) LLC	26,013,226	1,876,709	0	27,889,935
24	Liberty Utilities (Tinker Transmission) GP Inc.	464,351	22,857	0	487,208
25	Windsor Locks	406,275	0	0	406,275

26	Windlectric Inc.	391,443	0	0	391,443
27	Mountain Water Company	0	0	0	0
28	Eoliennes Belle-Riviere Inc.	0	0	0	0
29	ASCENANT GROUP LIMITED	0	0	0	0
30	Liberty Utilities (New York Water) Corp.	4,994,020	3,622,494		8,616,514
31	Liberty Utilities (America) Holdings LLC	0	0		0
32	Kings Point Wind LLC	0	0		0
33	North Fork Ridge Wind, LLC	157,284	0		157,284
34	Liberty Utilities (Project Development) LLC	40,827	0		40,827
35	Liberty Utilities (Arkansas Water) Corp.	(23,851)	98,282		74,431
36	Liberty Utilities (Black Mountain Sewer) Corp.	78,381	54,297		132,678
37	Liberty Utilities (Silverleaf Water) LLC	123,538	71,750		195,288
38	Liberty Utilities (Rio Rico Water & Sewer) Corp.	193,347	132,796		326,143
39	Liberty Utilities (Entrada Del Oro Sewer) Corp.	13,826	9,589		23,415
40	Liberty Utilities (Seaside Water) LLC	9,583	5,742		15,325
41	Liberty Utilities (Gold Canyon Sewer) Corp.	127,900	88,373		216,273
42	Liberty Utilities (Tall Timbers Sewer) Corp.	61,429	35,336		96,765
43	Liberty Utilities (Woodmark Sewer) Corp.	74,618	43,466		118,084
44	Liberty Utilities (Bella Vista Water) Corp.	206,695	142,760		349,455
45	Liberty Utilities (Litchfield Park Water & Sewer) Corp.	1,406,676	654,475		2,061,151
46	Liberty Utilities (Cordes Lakes Water) Corp.	40,326	28,036		68,362
47	Liberty Utilities (Beardsley Water) Corp.	57,235	39,825		97,060
48	Algonquin Power Sanger LLC	94,156	0		94,156
49	Algonquin SKIC 10 Solar LLC	39,929	0		39,929
50	Algonquin SKIC 20 Solar LLC	134,389	0		134,389
51	Algonquin Tinker Gen Co	1,370	0		1,370
52	Allegany CSG , LLC	305	0		305
53	Altavista Solar, LLC	233,050	0		233,050
54	Algonquin Power (Canada) Holdings Inc.	168,876	0		168,876
55	Algonquin Power (Mont-Laurier) Limited Partnership	98,608	0		98,608
56	Algonquin Power (Morse) LP	72,051	0		72,051
57	Algonuin Power Operating Trust	101,020	0		101,020

58	Bermuda	908,548	0		908,548
59	Blue Hill Wind Energy Project	419,050	0		419,050
60	Carvers Creek LLC	190,807	0		190,807
61	Clearview SolarI, LLC	150,046	0		150,046
62	Cornwall Solar Inc.	39,364	0		39,364
63	Croton Solar LLC	14,336	0		14,336
64	Deerfield Wind Energy 2, LLC	163,810	0		163,810
65	Deerfield Wind Energy LLC	114,038	0		114,038
66	Deerfield Wind Energy2	67,163	0		67,163
67	Great Bay Solar I, LLC	312,727	0		312,727
68	Great Bay Solar II LLC	551,473	0		551,473
69	GSG 6 LLC	81,396	0		81,396
70	Hartsdale CSG LLC	2,909	0		2,909
71	Hayhurst New Mexico Solar	83,847	0		83,847
72	Hayhurst Texas Solar	12,620	0		12,620
73	Maverick Creek Wind, LLC	817,725	0		817,725
74	Minonk Wind LLC	149,550	0		149,550
75	New Market Solar Holdco, LLC	(43,938)	0		(43,938)
76	Long Sault Joint Venture	279,388	0		279,388
77	Odell Wind Farm, LLC	145,437	0		145,437
78	Portville CSG 3 LLC	532	0		532
79	Portville CSG 4 LLC	271	0		271
80	Red Lily Wind Energy Partnersh	71,787	0		71,787
81	Saint-Damase Wind Energy	79,678	0		79,678
82	Sandhill ProjectCo 2	68,715	0		68,715
83	Sandy Ridge Wind 2 LLC	(441,531)	0		(441,531)
84	Sandy Ridge Wind LLC	34,247	0		34,247
85	Senate Wind LLC	129,602	0		129,602
86	Shady Oaks II Wind LLC	(127,929)	0		(127,929)
87	Société en Commandité Chute Ford	36,989	0		36,989
88	Société Hydro-Donnacona S.E.N.C.	69,186	0		69,186
89	St. Leon II Wind Energy LP	40,781	0		40,781
90	St. Leon Wind Energy LP	261,941	0		261,941
91	Sugar Creek Wind One, LLC	151,541	0		151,541
92	Turquoise Liberty Project CO,	61,737	0		61,737
93	Blue Duchess KFT Sucursal Uruguay	24,633	0		24,633
94	Green Duchess KFT Sucursal Uruguay	24,633	0		24,633

95	Liberty Utilities (Pipeline & Transmission) Corp.	20,994	0		20,994
40	Total	118,982,805	36,387,960	0	155,370,765

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1						
2						
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13						
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26						
27						

28						
29						
30						
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33						
34						
35						
36						
37						
38						
39						
40	Total	0	0	0	0	0

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), 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.
2. 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.

Line No.	Title of Account (a)	Amount (b)
1	Meals & Entertainment	324,472
2	Other Administration Expenses	3,416,945
3	Licenses, Permits & Fees/Regulatory Commission Exp	629,425
4	Postage/Courier	2,577
5	Travel	1,097,862
6	Vehicle Rentals and Expense	(206,970)
7	Accomodation	202,877
8	Mileage/Parking - Office Staff	17,943
9	Computer supplies and repair	565,314
10	Data Centre Expense	2,732,703
11	Computer Software	5,764,747
12	Communications	5,103,081
13	Cellular	87,280
14	Internet Expense	151,564
15	Payroll Processing Fees	0
16	Seminars & Courses	99,450
17	Employee Achievement Expense	215,400
18	Rent Expense	0
19	Heat & Light	2,728
20	Dues and Memberships	752,701
21	Insurance expenses	31,705,229
22	Materials and Consumables	3,572,166
23	Computer Expenses	8,663
40	Total	56,246,157

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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.			
LUCOrgChart.pdf			

Name of Respondent: Liberty Utilities (Canada) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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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.

Placeholder for - Methods of Allocation

Placeholder for - Disclosure of Service Department or Function and Basis for Allocation Used [Text Block]

Disclosure of Other Cost Allocation Methods [Text Block]

Information Technology	Number of Employees	90%
	O&M	10%
Human Resources	Number of Employees	100%
Training	Number of Employees	100%
Facilities and Building Rent	Oakville Employees	100%
Environment, Health, Safety and Security	Number of Employees	100%
Procurement	O&M	50%
	Capital Expenditures	50%
Executive and Strategic Management	Net Plant	33.3%
	Revenue	33.3%
	O&M	33.3%
Technical Services	Net Plant	33.3%
	Revenue	33.3%
	O&M	33.3%
Utility Planning	Net Plant	33.3%
	Revenue	33.3%
	O&M	33.3%
Risk Management	Net Plant	33.3%
	Revenue	33.3%
	O&M	33.3%
Financial Reporting, Planning and Administration	Net Plant	33.3%
	Revenue	33.3%
	O&M	33.3%
Treasury	Capital Expenditures	25%
	O&M	50%
	Net Plant	25%
Internal Audit	Net Plant	25%
	O&M	75%
External Communications	Total Employees	100%
Legal Costs	Net Plant	33.3%
	Number of Employees	33.3%
	O&M	33.3%
Compliance	Revenue	33.3%
	O&M	33.3%
	Net Plant	33.3%

2. Utility Four-Factor Methodology

Customer Count	40%
Utility Net Plant	20%
Non-Labor Expenses	20%
Labor Expenses	20%

Exhibit 4

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 (Company)

Liberty Utilities Service Corp

Year/Period of Report:

End of: 2023/ Q4

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 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 C.F.R. § 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 Nos. 2, 2-A and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 60 taxonomy.

IV. When to Submit

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

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USoFA). Interpret all accounting words and phrases in accordance with the USoFA.

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.

FERC FORM NO. 60

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

- o the time for reviewing instructions, searching existing data sources,
- o gathering and maintaining the data-needed, and
- o 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 DataClearance@ferc.gov

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: oir_submission@omb.eop.gov

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
REPORT OF CENTRALIZED SERVICE COMPANIES


Identification

01 Exact Legal Name of Respondent Liberty Utilities Service Corp	02 Year / Period of Report 2023/ Q4
03 Previous Name (if name changed during the year)	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 12725 W. Indian School Rd. Suite D101 Avondale, Arizona 85392	06 Name of Contact Person Jill Schwartz
07 Title of Contact Person Senior Director Policy and Strategy Regulatory	08 Address of Contact Person 354 Davis Road, Suite 100, Oakville, ON L6J 2X1
09 Telephone Number of Contact Person (573) 352-0045	10 E-mail Address of Contact Person Jill.Schwartz@libertyutilities.com
11 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Date of Report 06/28/2024
13 Date of Incorporation 07/19/2012	14 If Not Incorporated, Date of Organization
15 State or Sovereign Power Under Which Incorporated or Organized IA	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Algonquin Power & Utilities	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Darren Myers	19 Signature of Signing Officer Darren Myers 	20 Date Signed (Month, Day, Year) 06/28/2024
18 Title of Signing Officer Chief Financial Officer		

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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List of Schedules

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
4.1	Schedule IV - Investments - Other Investments	105	
4.2	Schedule IV - Investments - Other Special Funds	105	
4.3	Schedule IV - Investments - Temporary Cash Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	
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	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307	
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	1,010,325	1,010,325
3	101.1	Property Under Capital Leases	103		0
4	106	Completed Construction Not Classified			0
5	107	Construction Work In Progress	103	120,960,054	183,139,679
6		Total Property (Total Of Lines 2-5)		121,970,379	184,150,004
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	394,240	357,280
8	111	Less: Accumulated Provision for Amortization of Service Company Property			
9		Net Service Company Property (Total of Lines 6-8)		121,576,139	183,792,724
10		Investments			
11	123	Investment In Associate Companies	105	0	0
12	124	Other Investments	105	0	0
13	128	Other Special Funds	105	0	0
14		Total Investments (Total of Lines 11-13)		0	0
15		Current And Accrued Assets			
16	131	Cash		(7,834,081)	(5,057,423)
17	134	Other Special Deposits		0	0
18	135	Working Funds		0	0
19	136	Temporary Cash Investments	105	0	0
20	141	Notes Receivable		0	0
21	142	Customer Accounts Receivable		0	0
22	143	Accounts Receivable		6,328,599	15,294
23	144	Less: Accumulated Provision for Uncollectible Accounts			
23.1	145	Notes Receivable From Associate Companies		0	0
24	146	Accounts Receivable From Associate Companies	106	1,247,249,045	530,216,915
25	152	Fuel Stock Expenses Undistributed	107	0	0
26	154	Materials And Supplies		12,956	12,956

27	163	Stores Expense Undistributed	108	0	0
28	165	Prepayments		10,967	736,052
29	171	Interest And Dividends Receivable		0	0
30	172	Rents Receivable		1,572,282	1,328,200
31	173	Accrued Revenues			0
32	174	Miscellaneous Current and Accrued Assets	109	0	0
33	175	Derivative Instrument Assets			
34	176	Derivative Instrument Assets - Hedges		0	0
35		Total Current and Accrued Assets (Total of Lines 16-34)		1,247,339,768	527,251,994
36		Deferred Debits			
37	181	Unamortized Debt Expense		0	0
38	182.3	Other Regulatory Assets		0	0
39	183	Preliminary Survey And Investigation Charges		0	0
40	184	Clearing Accounts		0	0
41	185	Temporary Facilities		0	0
42	186	Miscellaneous Deferred Debits	110	1,375,466	381,743
43	188	Research, Development, or Demonstration Expenditures	111	0	0
44	189	Unamortized Loss on Reacquired Debt		0	0
45	190	Accumulated Deferred Income Taxes		0	0
46		Total Deferred Debits (Total of Lines 37-45)		1,375,466	381,743
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		1,370,291,373	711,426,461
48		Proprietary Capital			
49	201	Common Stock Issued	201	0	0
50	204	Preferred Stock Issued	201	0	0
51	211	Miscellaneous Paid-In-Capital	201	0	0
52	215	Appropriated Retained Earnings	201		0
53	216	Unappropriated Retained Earnings	201	(41,637,075)	(4,091,145)
54	219	Accumulated Other Comprehensive Income	201		0
55		Total Proprietary Capital (Total of Lines 49-54)		(41,637,075)	(4,091,145)
56		Long-Term Debt			
57	223	Advances From Associate Companies	202	0	0
58	224	Other Long-Term Debt	202	0	0
59	225	Unamortized Premium on Long-Term Debt			0
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			0

61		Total Long-Term Debt (Total of Lines 57-60)		0	0
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current			0
64	228.2	Accumulated Provision for Injuries and Damages			0
65	228.3	Accumulated Provision For Pensions and Benefits			0
66	230	Asset Retirement Obligations			0
67		Total Other Non-current Liabilities (Total of Lines 63-66)		0	0
68		Current and Accrued Liabilities			
69	231	Notes Payable			0
70	232	Accounts Payable		26,735,739	10,652,756
71	233	Notes Payable to Associate Companies	203	0	0
72	234	Accounts Payable to Associate Companies	203	1,302,965,985	606,841,629
73	236	Taxes Accrued			0
74	237	Interest Accrued		0	0
75	241	Tax Collections Payable		0	0
76	242	Miscellaneous Current and Accrued Liabilities	203	82,226,724	98,023,221
77	243	Obligations Under Capital Leases - Current			0
78	244	Derivative Instrument Liabilities			0
79	245	Derivative Instrument Liabilities - Hedges			0
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		1,411,928,448	715,517,606
81		Deferred Credits			
82	253	Other Deferred Credits			0
83	254	Other Regulatory Liabilities			0
84	255	Accumulated Deferred Investment Tax Credits			0
85	257	Unamortized Gain on Reacquired Debt			0
86	282	Accumulated deferred income taxes-Other property			0
87	283	Accumulated deferred income taxes-Other			0
88		Total Deferred Credits (Total of Lines 82-87)		0	0
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		1,370,291,373	711,426,461

FOOTNOTE DATA

(a) Concept: Cash

Includes outstanding checks issued to vendors that were cashed the following year.
--

(b) Concept: Cash

Includes outstanding checks issued to vendors that were cashed the following year.
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Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization	0				
2	303	Miscellaneous Intangible Plant	0				
3	306	Leasehold Improvements	0				
4	389	Land and Land Rights	226,000				226,000
5	390	Structures and Improvements	784,325				784,325
6	391	Office Furniture and Equipment	0				
7	392	Transportation Equipment	0				
8	393	Stores Equipment	0				
9	394	Tools, Shop and Garage Equipment	0				
10	395	Laboratory Equipment	0				
11	396	Power Operated Equipment	0				
12	397	Communications Equipment	0				
13	398	Miscellaneous Equipment	0				
14	399	Other Tangible Property	0				
15	399.1	Asset Retirement Costs	0				
16		Total Service Company Property (Total of Lines 1-15)	1,010,325	0	0	0	1,010,325
17	107	Construction Work in Progress:					
18		Various Corporate IT projects	183,139,679	0		(62,179,625)	120,960,054
19			0				
31		Total Account 107 (Total of Lines 18-30)	183,139,679	0		(62,179,625)	120,960,054
32		Total (Lines 16 and Line 31)	184,150,004	0		(62,179,625)	121,970,379

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Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization	0				0
2	303	Miscellaneous Intangible Plant	0				0
3	306	Leasehold Improvements	0				0
4	389	Land and Land Rights	0				0
5	390	Structures and Improvements	(357,280)			(36,960)	(394,240)
6	391	Office Furniture and Equipment	0				0
7	392	Transportation Equipment	0				0
8	393	Stores Equipment	0				0
9	394	Tools, Shop and Garage Equipment	0				0
10	395	Laboratory Equipment	0				0
11	396	Power Operated Equipment	0				0
12	397	Communications Equipment	0				0
13	398	Miscellaneous Equipment	0				0
14	399	Other Tangible Property	0				0
15	399.1	Asset Retirement Costs	0				0
16		Total	(357,280)	0	0	(36,960)	(394,240)

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	0	0
2	124	Other Investments	0	0
3	128	Other Special Funds	0	0
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	0	0

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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
2				
3				
4				
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6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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19				
20				

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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12				
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Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with 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 .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
1		
2		
3		
4		
5		
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Schedule V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	Accounts Receivable From Associate Companies			
2		Associate Company:			
3		Liberty Utilities (Peach State Natural Gas) Corp.	70,236,704	140,986,000	
4		Liberty Utilities Energy Solutions Corp		0	
5		Liberty Utilities (Calpeco Electric) LLC	18,995,996	69,389,565	
6		Liberty Utilities (Sub) Corp.	6,177,539	53,437,043	
7		Liberty Utilities (Pine Bluff Water) Inc.	1,198,298	13,837,716	
8		Liberty Utilities (New England Natural Gas Company) Corp .	72,218,906	45,298,570	
9		Liberty Utilities (Midstates Natural Gas) Corp.	6,806,468	59,142,352	
10		Liberty Utilities (Canada) Corp.	56,786	127,496,499	
11		Liberty Utilities Co	46,899,448	112,036,180	
12		Algonquin Power & Utilities Corp.	2,038,558	3,522,455	
13		Liberty Utilities (Pipeline & Transmission) Corp.	375,576	375,576	
14		Liberty Energy Utilities (New Hampshire) Corp.	12,253,718	19,631,880	
15		Liberty Utilities Windsor Lock	0	0	
16		Liberty Utilities (Park Water) Corp.	11,714,043	35,476,757	
17		Algonquin Power Co. (d.b.a. "Liberty Power")	0	0	
18		The Empire District Electric Company	33,606,869	111,374,054	
19		Sanger Power LLC	0	0	
20		Liberty Utilities (Central) Services Corp Main Shared Services (Payroll payment)	5,239,031	21,956,416	
21		Algonquin Power Trust	7,564,539	41,353,404	
22		Liberty Utilities (Missouri Water) LLC	1,039,424	3,521,750	
23		Liberty Utilities (Apple Valley Ranchos Water) Corp.	2,503,148	23,389,903	
24		Liberty Utilities (Tinker Transmission) LP	703,815	805,582	
25		Liberty Utilities (St. Lawrence Gas) Corp	30,940,302	13,795,684	

26		Liberty Utilities (Gas New Brunswick) LP	1,045,059	10,111,559	
27		Bermuda Electric Light Company Limited	370,838	520,295	
28		The Empire District Gas Company	11,262,723	7,326,589	
29		Liberty Utilities (EnergyNorth Natural Gas) Corp	79,257,276	57,870,980	
30		Liberty Utilities (Granite State Electric) Corp	51,671,603	44,758,956	
31		Liberty Utilities (New York Water) Corp	55,542,213	188,246,490	
32		Liberty Utilities (Project Development) LLC	25,404	75,000	
33		North Fork Ridge Wind, LLC	0	1,565,032	
34			0	0	
35		Mt. Ebo Sewage Works Inc	8,893	776,077	
36		Liberty Utilities (Arkansas Water) Corp.	463,738	2,764,139	
37		Kings Point Wind, LLC		1,982,007	
38		Liberty Utilities (Rio Rico Water & Sewer) Corp.		3,443,028	
39		Liberty Utilities (Entrada Del Oro Sewer) Corp		184,128	
40		Algonquin Power Fund (America) Inc		216,198	
41		Algonquin Tinker Gen LLC		27,394	
42		Algonquin Windsor Locks LLC		4,827	
43		Deerfield Wind Energy, LLC		3,259	
44		Odell Wind Farm, LLC		5,467	
45		Great Bay Solar I, LLC		341	
46		Maverick Creek Wind, LLC		19,932	
47		Algonquin SKIC 10 Solar, LLC		8,093	
48		Liberty Utilities (Beardsley Water) Corp.		900,877	
49		Altavista Solar, LLC		10,771	
50		Algonquin Power Services America LLC		1,084	
51		Great Bay Solar II, LLC		42	
52		Liberty Utilities (Black Mountain Sewer) Corp.		570,787	
53		Liberty Utilities (Silverleaf Water) LLC		1,839,529	
54		Luning Energy LLC		140,280	
55		Liberty Utilities (Turquoise Holdings) LLC		63	
56		Turquoise Liberty ProjectCo, LLC		67,499	
57		Liberty Utilities (Fox River Water) LLC		396,533	
58		Liberty Utilities (Cordes Lakes Water) Corp.		1,228,148	
59		Liberty Utilities (Litchfield Park Water & Sewer) Corp.		19,060,526	

60		Liberty Utilities (Bella Vista Water) Corp.		2,730,402	
61		Liberty Utilities (Woodmark Sewer) Corp.		882,890	
62		Deerfield Wind Energy 2, LLC		25,143	
63		Bermuda Sustainability Holdings Ltd.		418,656	
64		Liberty Utilities (Tall Timbers Sewer) Corp.		1,021,536	
65		Liberty Utilities (Gold Canyon Sewer) Corp		1,022,089	
66		Liberty Utilities (Seaside Water) LLC		103,429	
67		St. Leon II Wind Energy LP		16,994	
68		Minonk Wind, LLC		7,908	
69		Senate Wind, LLC		5,533	
70		Algonquin Power Sanger LLC		3,333	
71		Allegany CSG , LLC		2,531	
72		GSG 6 LLC (Owner of Shady Oaks Wind Farm)		665	
73		Empire Dist Industries Inc.		40,676	
74		Algonquin Hydro Holdings		0	
75		Algonquin SKIC 20 Solar, LLC		8,281	
76		St. Leon Wind Energy LP		1,780	
77		Windlectric Inc		304	
78		Algonquin Power (Morse) LP		1,728	
79		Ascendant Bermuda Insurance		1,851	
40	Total		530,216,915	1,247,249,045	

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Schedule VI - Fuel Stock Expenses Undistributed

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. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VII - Stores Expense Undistributed
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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.
--

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					0
40	Total		0	0	0

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Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3			0	0
40	Total		0	0

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Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Item List:		
3		Transitional Costs Kentucky Power	41,303	511,766
4		Deferred acquisition costs	340,440	863,700
5			0	0
40	Total		381,743	1,375,466

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Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
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36			
37			
38			
39			
40			
41			
40	Total		0

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.

2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates 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, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	0
2			Par or Stated Value per Share	0
3			Outstanding Number of Shares	0
4			Close of Period Amount	0
5	204	Preferred Stock Issued	Number of Shares Authorized	0
6			Par or Stated Value per Share	0
7			Outstanding Number of Shares	0
8			Close of Period Amount	0
9	211	Miscellaneous Paid-In Capital		0
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	(4,091,145)
13			Net Income or (Loss)	(37,545,930)
14			Dividend Paid	
15			Balance at Close of Year	(41,637,075)

Line No.	Dividends paid during the year				
	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

11					
12					
13					
14					
15					
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Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).

2. For the deductions in Column (i), give an explanation in a footnote.

3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223	Advances from Associate Companies								
2		Associate Company:								
3								0		
13		Total						0	0	0
14	224	Other Long Term Debt								
15		List Creditor:								
16								0		
28		Total						0	0	0

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Schedule XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associate Companies		
2		Associate Company:		
3			0	0
23		Subtotal (Total of Lines 3-22)	0	0
24	234	Accounts Payable to Associate Companies		
25		Associate Company:		
26		Liberty Utilities (Peach State Natural Gas) Corp.	54,386,459	118,151,921
27		Liberty Utilities Energy Solutions Corp	0	0
28		Liberty Utilities (Sub) Corp.	69,597,319	132,840,375
29		Liberty Utilities (Pine Bluff Water) Inc.	11,696,685	24,417,673
30		Liberty Utilities (New England Natural Gas Company) Corp .	50,016,400	37,170,887
31		Liberty Utilities (Midstates Natural Gas) Corp.	56,235,743	112,643,034
32		Liberty Utilities (Canada) Corp.	125,781,539	129,566,156
33		Liberty Utilities Co	0	365,480,948
34		Algonquin Power & Utilities Corp.	13,064,768	30,064,925
35		Liberty Utilities (Pipeline & Transmission) Corp.	0	0
36		Liberty Energy Utilities (New Hampshire) Corp.	176,329,596	2,009,388
37		Liberty Utilities Windsor Lock	0	0
38		The Empire District Electric Company	37,671,121	109,195,957
39		Liberty Utilities (Missouri Water) LLC	0	0
40		Algonquin Power Trust	0	0
41		North Fork Ridge Wind, LLC	1,524,658	1,565,032
42		Kings Point Wind, LLC	1,934,080	1,982,007
43		Liberty Utilities (Gas New Brunswick) LP	332,044	608,118
44		Liberty Utilities (Central) Services Corp Main Shared Services (Payroll payment)	8,146,049	19,427,121
45		Bermuda Electric Light Company Limited	2,885	520,295
46		Liberty Utilities (Project Development) LLC	909	0
47		Liberty Utilities (Arkansas Water) Corp.	121,374	767,147

48		Liberty Utilities (Apple Valley Ranchos Water) Corp.		20,974,895
49		Liberty Utilities (CalPeco Electric) LLC		7,374,581
50		Liberty Utilities (EnergyNorth Natural Gas) Corp		45,940,417
51		Liberty Utilities (Granite State Electric) Corp		59,291,405
52		Liberty Utilities (New York Water) Corp		33,972,521
53		Liberty Utilities (Park Water) Corp		5,282,895
54		Liberty Utilities (St. Lawrence Gas) Corp		12,259,519
55		LU (Tinker Transmission) LP		356,007
56		Liberty Utilities (Rio Rico Water & Sewer) Corp.		2,545,730
57		Liberty Utilities (Entrada Del Oro Sewer) Corp		113,524
58		Algonquin Tinker Gen LLC		27,249
59		Algonquin Windsor Locks LLC		4,827
60		Deerfield Wind Energy, LLC		962
61		Odell Wind Farm, LLC		5,430
62		Great Bay Solar I, LLC		203
63		Maverick Creek Wind, LLC		11,797
64		Algonquin SKIC 10 Solar, LLC		4,146
65		Liberty Utilities (Beardsley Water) Corp		726,659
66		Altavista Solar, LLC		12,842
67		Algonquin Power Services Canada Inc		174
68		Algonquin Power Services America LLC		3,593
69		Great Bay Solar II, LLC		42
70		Liberty Utilities (Black Mountain Sewer) Corp.		309,805
71		Liberty Utilities (Silverleaf Water) LLC		1,330,466
72		Luning Energy LLC		7,350
73		Liberty Utilities (Turquoise Holdings) LLC		63
74		Turquoise Liberty Project CO, LLC		24,314
75		Liberty Utilities (Fox River Water) LLC		97,260
76		Liberty Utilities (Cordes Lakes Water) Corp		795,018
77		Liberty Utilities (Litchfield Park Water & Sewer) Corp.		13,499,045
78		Liberty Utilities (Bella Vista Water) Corp.		2,100,536
79		Liberty Utilities (Woodmark Sewer) Corp.		394,866
80		Ascendant Bermuda Insurance		1,851
81		Liberty Utilities (Empire State PayCo)		27
82		Mt. Ebo Sewage Works Inc		313,678
83		Deerfield Wind Energy 2, LLC		10,176
84		Liberty Utilities (Tall Timbers Sewer) Corp.		557,662

85		Liberty Utilities (Gold Canyon Sewer) Corp		684,812
86		Liberty Utilities (Seaside Water) LLC		71,392
87		St. Leon II Wind Energy LP		2,365
88		Minonk Wind, LLC		1,899
89		Senate Wind, LLC		380
90		Algonquin Power Sanger LLC		367
91		Allegany CSG , LLC		502
92		The Empire District Gas Company		7,436,139
93		Algonquin Hydro Holdings		5,610
40		Subtotal (Total of Lines 26-39)	606,841,629	1,302,965,985
41	242	Miscellaneous Current and Accrued Liabilities		
42		Items List:		
43		Accrued Liabilities	83,346,532	70,593,232
44		Payroll & Benefits Clearing	792,619	(2,242,538)
45		ESPP Clearing Account	0	0
46		RRSP Clearing	(2,288,154)	(308,440)
47		Accrued Payroll	6,646,088	3,327,269
48		Donations Clearing	1,473	3,554
49		Accrued bonus	8,198,024	9,347,245
50		Accrued vacation	1,325,891	1,507,271
51		Sales Tax Payable	748	(869)
49		Subtotal (Total of Lines 43-48)	98,023,221	82,226,724
50		TOTAL (LINES 23, 40, AND 49)	704,864,850	1,385,192,709

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Schedule XIV - Notes to Financial Statements			
<div>1. Use the space below for important notes regarding the financial statements or any account thereof.</div> <div>2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.</div> <div>3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.</div> <div>4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).</div> <div>5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.</div> <div>6. Describe the annual statement supplied to each associate 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.</div>			
Placeholder for - Disclosure of Important Disclosures Regarding the Financial Statements			
Placeholder for - Disclosure of Significant Contingent Assets or Liabilities			
Placeholder for - Disclosure of Significant Increases in Services Rendered or Expenses Incurred			
Placeholder for - Disclosure of of Extraordinary Income or Extraordinary Deduction Amounts			
Placeholder for - Disclosure of References to Financial Statement Notes			
Placeholder for - Disclosure of Descriptions of Annual Statements Supplied to Associate Service Companies			

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Schedule XV - Comparative Income Statement					
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
1		SERVICE COMPANY OPERATING REVENUES			
2	400	Service Company Operating Revenues	225,456,231	204,766,589	
3		SERVICE COMPANY OPERATING EXPENSES			
4	401	Operation Expenses	226,149,777	207,261,641	
5	402	Maintenance Expenses			
6	403	Depreciation Expenses	36,960	36,960	
7	403.1	Depreciation Expense for Asset Retirement Costs			
8	404	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	0		
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	0		
18	411.7	Losses from Disposition of Service Company Plant	0		
19	411.10	Accretion Expense	0		
20	412	Costs and Expenses of Construction or Other Services	3,353,791	495,587	
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	0		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	229,540,528	207,794,188	
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	(4,084,297)	(3,027,599)	
24		OTHER INCOME			
25	418.1	Equity in Earnings of Subsidiary Companies	0		
26	419	Interest and Dividend Income	766,396	1,840,733	
27	419.1	Allowance for Other Funds Used During Construction	6,182,789	2,742,748	
28	421	Miscellaneous Income or Loss	(30,684,540)	(12,663)	
29	421.1	Gain on Disposition of Property	0		

30		TOTAL OTHER INCOME (Total of Lines 25-29)	(23,735,355)	4,570,818
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property	0	
33	425	Miscellaneous Amortization	0	
34	426.1	Donations	201,894	28,597
35	426.2	Life Insurance	0	
36	426.3	Penalties	0	
37	426.4	Expenditures for Certain Civic, Political and Related Activities	0	
38	426.5	Other Deductions	3,493	(12,663)
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	205,387	15,934
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions	0	
42	409.2	Income Taxes, Other Income and Deductions	0	
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions	0	
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions	0	
45	411.5	Investment Tax Credit, Other Income Deductions	0	
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	0	0
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt	0	
49	428	Amortization of Debt Discount and Expense	0	
50	429	(less) Amortization of Premium on Debt- Credit	0	
51	430	Interest on Debt to Associate Companies	6,547,045	
52	431	Other Interest Expense	2,973,846	726
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	0	
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	9,520,891	726
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	(37,545,930)	1,526,559
56		EXTRAORDINARY ITEMS		
57	434	Extraordinary Income	0	
58	435	(less) Extraordinary Deductions	0	
59		Net Extraordinary Items (Line 57 less Line 58)	0	0
60	409.4	(less) Income Taxes, Extraordinary	0	
61		Extraordinary Items After Taxes (Line 59 less Line 60)	0	0

62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	(37,545,930)	1,526,559
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Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	Total Charges for Services Direct Cost (i)	Ch S I
1	403-403.1	Depreciation Expense	0	36,960	36,960			0	0	
2	404-405	Amortization Expense	0	0	0			0	0	
3	407.3-407.4	Regulatory Debits/Credits - Net	0	0	0			0	0	
4	408.1-408.2	Taxes Other Than Income Taxes	0	0	0			0	0	
5	409.1-409.3	Income Taxes	0	0	0			0	0	
6	410.1-410.2	Provision for Deferred Taxes	0	0	0			0	0	
7	411.1-411.2	Provision for Deferred Taxes - Credit	0	0	0			0	0	
8	411.6	Gain from Disposition of Service Company Plant	0	0	0			0	0	
9	411.7	Losses from Disposition of Service Company Plant	0	0	0			0	0	
10	411.4-411.5	Investment Tax Credit Adjustment	0	0	0			0	0	
11	411.10	Accretion Expense	0	0	0			0	0	
12	412	Costs and Expenses of Construction or Other Services	0	3,353,791	3,353,791			0	0	
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies	0	0	0			0	0	
14	418	Non-operating Rental Income	0	0	0			0	0	

15	418.1	Equity in Earnings of Subsidiary Companies			0			0	0	
16	419	Interest and Dividend Income	0	766,396	766,396			0	0	
17	419.1	Allowance for Other Funds Used During Construction	0	6,182,789	6,182,789			0	0	
18	421	Miscellaneous Income or Loss	0	(30,684,540)	(30,684,540)			0	0	(30,684,540)
19	421.1	Gain on Disposition of Property	0	0	0			0	0	
20	421.2	Loss on Disposition Of Property	0	0	0			0	0	
21	425	Miscellaneous Amortization	0	0	0			0	0	
22	426.1	Donations	0	201,894	201,894			0	0	
23	426.2	Life Insurance	0	0	0			0	0	
24	426.3	Penalties	0	0	0			0	0	
25	426.4	Expenditures for Certain Civic, Political and Related Activities	0	0	0			0	0	
26	426.5	Other Deductions	0	3,493	3,493			0	0	
27	427	Interest On Long-Term Debt	0	0	0			0	0	
28	428	Amortization of Debt Discount and Expense	0	0	0			0	0	
29	429	Amortization of Premium on Debt - Credit	0	0	0			0	0	
30	430	Interest on Debt to Associate Companies	0	6,547,045	6,547,045			0	0	
31	431	Other Interest Expense	0	2,973,846	2,973,846			0	0	
32	432	Allowance for Borrowed Funds Used During Construction			0			0	0	
33	500-509	Total Steam Power Generation Operation Expenses			0			0	0	

34	510-515	Total Steam Power Generation Maintenance Expenses			0			0	0	
35	517-525	Total Nuclear Power Generation Operation Expenses			0			0	0	
36	528-532	Total Nuclear Power Generation Maintenance Expenses			0			0	0	
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			0			0	0	
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			0			0	0	
39	546-550.1	Total Other Power Generation Operation Expenses			0			0	0	
40	551-554.1	Total Other Power Generation Maintenance Expenses			0			0	0	
41	555-557	Total Other Power Supply Operation Expenses			0			0	0	
42	560	Operation Supervision and Engineering			0			0	0	
43	561.1	Load Dispatch-Reliability			0			0	0	
44	561.2	Load Dispatch-Monitor and Operate Transmission System			0			0	0	
45	561.3	Load Dispatch-Transmission Service and Scheduling			0			0	0	
46	561.4	Scheduling, System Control and Dispatch Services			0			0	0	
47	561.5	Reliability Planning and Standards Development			0			0	0	
48	561.6	Transmission Service Studies			0			0	0	

49	561.7	Generation Interconnection Studies			0			0	0	
50	561.8	Reliability Planning and Standards Development Services			0			0	0	
51	562	Station Expenses (Major Only)			0			0	0	
51.1	562.1	Operation of Energy Storage Equipment								
52	563	Overhead Line Expenses (Major Only)			0			0	0	
53	564	Underground Line Expenses (Major Only)			0			0	0	
54	565	Transmission of Electricity by Others (Major Only)			0			0	0	
55	566	Miscellaneous Transmission Expenses (Major Only)			0			0	0	
56	567	Rents			0			0	0	
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			0			0	0	
58		Total Transmission Operation Expenses			0			0	0	
59	568	Maintenance Supervision and Engineering (Major Only)			0			0	0	
60	569	Maintenance of Structures (Major Only)			0			0	0	
61	569.1	Maintenance of Computer Hardware			0			0	0	
62	569.2	Maintenance of Computer Software			0			0	0	
63	569.3	Maintenance of Communication Equipment			0			0	0	
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			0			0	0	

65	570	Maintenance of Station Equipment (Major Only)			0			0	0	
65.1	570.1	Maintenance of Energy Storage Equipment								
66	571	Maintenance of Overhead Lines (Major Only)			0			0	0	
67	572	Maintenance of Underground Lines (Major Only)			0			0	0	
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			0			0	0	
69	574	Maintenance of Transmission Plant (Nonmajor Only)			0			0	0	
70		Total Transmission Maintenance Expenses			0			0	0	
71	575.1-575.8	Total Regional Market Operation Expenses			0			0	0	
72	576.1-576.5	Total Regional Market Maintenance Expenses			0			0	0	
73	580-589	Total Distribution Operation Expenses			0			0	0	
74	590-598	Total Distribution Maintenance Expenses			0			0	0	
75		Total Electric Operation and Maintenance Expenses	0	36,852,384	36,852,384			0	0	3
76	700-798	Production Expenses (Provide selected accounts in a footnote)			0			0	0	
77	800-813	Total Other Gas Supply Operation Expenses			0			0	0	

78	814-826	Total Underground Storage Operation Expenses			0			0	0	
79	830-837	Total Underground Storage Maintenance Expenses			0			0	0	
80	840-842.3	Total Other Storage Operation Expenses			0			0	0	
81	843.1-843.9	Total Other Storage Maintenance Expenses			0			0	0	
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			0			0	0	
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			0			0	0	
84	850	Operation Supervision and Engineering			0			0	0	
85	851	System Control and Load Dispatching			0			0	0	
86	852	Communication System Expenses			0			0	0	
87	853	Compressor Station Labor and Expenses			0			0	0	
88	854	Gas for Compressor Station Fuel			0			0	0	
89	855	Other Fuel and Power for Compressor Stations			0			0	0	
90	856	Mains Expenses			0			0	0	
91	857	Measuring and Regulating Station Expenses			0			0	0	
92	858	Transmission and Compression of Gas By Others			0			0	0	
93	859	Other Expenses			0			0	0	

94	860	Rents			0			0	0	
95		Total Gas Transmission Operation Expenses			0			0	0	
96	861	Maintenance Supervision and Engineering			0			0	0	
97	862	Maintenance of Structures and Improvements			0			0	0	
98	863	Maintenance of Mains			0			0	0	
99	864	Maintenance of Compressor Station Equipment			0			0	0	
100	865	Maintenance of Measuring And Regulating Station Equipment			0			0	0	
101	866	Maintenance of Communication Equipment			0			0	0	
102	867	Maintenance of Other Equipment			0			0	0	
103		Total Gas Transmission Maintenance Expenses			0			0	0	
104	871-881	Total Distribution Operation Expenses			0			0	0	
105	885-894	Total Distribution Maintenance Expenses			0			0	0	
106		Total Natural Gas Operation and Maintenance Expenses			0			0	0	
107	901	Supervision			0			0	0	
108	902	Meter reading expenses			0			0	0	
109	903	Customer records and collection expenses			0			0	0	
110	904	Uncollectible accounts			0			0	0	
111	905	Miscellaneous customer accounts expenses			0			0	0	

112		Total Customer Accounts Operation Expenses			0			0	0	
113	907	Supervision			0			0	0	
114	908	Customer assistance expenses			0			0	0	
115	909	Informational And Instructional Advertising Expenses			0			0	0	
116	910	Miscellaneous Customer Service And Informational Expenses			0			0	0	
117		Total Service and Informational Operation Accounts			0			0	0	
118	911	Supervision			0			0	0	
119	912	Demonstrating and Selling Expenses			0			0	0	
120	913	Advertising Expenses			0			0	0	
121	916	Miscellaneous Sales Expenses			0			0	0	
122		Total Sales Operation Expenses			0			0	0	
123	920	Administrative and General Salaries	17,042,260	47,687,112	64,729,372			0	17,042,260	4
124	921	Office Supplies and Expenses	9,290,022	3,065,100	12,355,122			0	9,290,022	
125	923	Outside Services Employed	2,456,230	(64,020,654)	(61,564,424)			0	2,456,230	(64
126	924	Property Insurance	(49,245)	17,824	(31,421)			0	(49,245)	
127	925	Injuries and Damages			0			0	0	
128	926	Employee Pensions and Benefits	996,101	8,332,923	9,329,024			0	996,101	
129	928	Regulatory Commission Expenses			0			0	0	
130	930.1	General Advertising Expenses	(63,234)	419,817	356,583			0	(63,234)	

131	930.2	Miscellaneous General Expenses		18,358,585	18,358,585			0	0	1
132	931	Rents	2,812	13,120	15,932			0	2,812	
133		Total Administrative and General Operation Expenses	29,674,946	13,873,827	43,548,773			0	29,674,946	1
134	935	Maintenance of Structures and Equipment	0	0	0			0	0	
135		Total Administrative and General Maintenance Expenses	29,674,946	13,873,827	43,548,773			0	29,674,946	1
136		Total Cost of Service	29,674,946	50,726,211	80,401,157			0	29,674,946	5

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Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Liberty Utilities (Peach State Natural Gas) Corp.	2,029,436	2,037,228	2,772,356	6,839,020
2	Liberty Utilities Energy Solutions Corp.	0	0	0	0
3	Liberty Utilities (CalPeco Electric) LLC	1,935,971	3,102,836	21,837,273	26,876,080
4	Liberty Utilities (Sub) Corp.	(1,070,190)	2,921,490	10,571,436	12,422,736
5	Liberty Utilities (Pine Bluff Water) Inc.	1,175,896	510,228	5,204,230	6,890,354
6	Liberty Utilities (New England Natural Gas Company) Corp.	1,199,511	2,563,158	0	3,762,669
7	Liberty Utilities (Midstates Natural Gas) Corp.	3,655,439	2,250,138	22,371,323	28,276,900
8	Liberty Utilities (Canada) Corp.	(1,448,001)	0	0	(1,448,001)
9	Liberty Utilities Co	3,446,125	0	0	3,446,125
10	Liberty Utilities (Pipeline & Transmission) Corp.	0	0	0	0
11	Liberty Energy Utilities (New Hampshire) Corp.	(1,507,995)	0	0	(1,507,995)
12	Algonquin Windsor Lock	0	0	0	0
13	Liberty Utilities (Park Water) Corp.	(915,309)	1,555,867	22,144,692	22,785,250
14	The Empire District Electric Company	11,377,350	14,352,263	0	25,729,613
15	Algonquin Power Trust	2,417,127	2,098,359	28,528,527	33,044,013
16	Sanger Power LLC	0	0	0	0
17	Liberty Utilities (Missouri Water) LLC	562,258	397,977	0	960,235
18	Liberty Utilities (Tinker Transmission) LP	405,590	39,926	95,651	541,167
19	Liberty Utilities (St. Lawrence Gas) Corp.	1,052,183	917,412	1,175,328	3,144,923
20	Liberty Utilities (Gas New Brunswick) LP	764,550	1,053,406	6,957,566	8,775,522
21	Liberty Utilities (Apple Valley Ranchos Water) Corp.	361,002	606,167	7,769,942	8,737,111
22	North Fork Ridge Wind, LLC	0	0	0	0
23	Liberty Utilities (New York Water) Corp.	6,237,952	5,349,254	5,720,453	17,307,659
24	Liberty Utilities (Granite State Electric) Corp.	(97,227)	2,782,430	1,829,421	4,514,624

25	Liberty Utilities (EnergyNorth Natural Gas) Corp.	(267,095)	3,775,698	7,077,962	10,586,565
26	Liberty Utilities Project Development	0	0	0	0
27	Bermuda Electric Light Company Limited	141,114	0	0	141,114
28	Liberty Utilities Service Corp.(Central region)	165,835	0	0	165,835
29	Liberty Utilities Service Corp.(West region)	153,528	0	0	153,528
30	Liberty Utilities(Arkansas Water) Corp.	154,663	115,847	1,192,177	1,462,687
31	Algon SKIC 10 Solar LLC	3,922	0	0	3,922
32	Algon SKIC 20 Solar LLC	8,281	0	0	8,281
33	Algonquin Power & Utilities Corp.	133,898	0	0	133,898
34	Algonquin Tinker Gen Co.	16,318	0	0	16,318
35	Allegany CSG LLC	2,030	0	0	2,030
36	Altavista Solar LLC	8,068	0	0	8,068
37	Algonquin Power Fund (America) LLC	61,862	0	0	61,862
38	Algonquin power (Morse) LP	1,728	0	0	1,728
39	Algonquin Power Sanger LLC	2,966	0	0	2,966
40	Carvers Creek LLC	2,153	0	0	2,153
41	Deerfield Wind Energy 2	10,248	0	0	10,248
42	Deerfield Wind Energy2	3,979	0	0	3,979
43	Great Bay Solar I LLC	341	0	0	341
44	Great Bay Solar II LLC	42	0	0	42
45	Liberty Utilities (Beardsley Water) Corp.	23,120	0	0	23,120
46	Liberty Utilities (Bella Vista Water) Corp.	83,339	0	0	83,339
47	Liberty Utilities (Black Mountain Sewer) Corp.	31,577	0	0	31,577
48	Liberty Utilities (Cordes Lakes Water) Corp.	16,293	0	0	16,293
49	Liberty Utilities (Entrada Del Oro Sewer) Corp.	5,560	0	0	5,560
50	Liberty Utilities (Gold Canyon Sewer) Corp.	51,445	0	0	51,445
51	Liberty Utilities (Litchfield Park Water & Sewer) Corp.	588,679	0	0	588,679
52	Liberty Utilities (Rio Rico Water & Sewer) Corp.	77,783	0	0	77,783
53	Liberty Utilities (Seaside Water) LLC	11,520	0	0	11,520
54	Liberty Utilities (Silverleaf Water) LLC	142,378	0	0	142,378
55	Liberty Utilities (Tall Timbers Sewer) Corp.	69,648	0	0	69,648

56	Liberty Utilities (Woodmark Sewer) Corp.	84,725	0	0	84,725
57	Maverick Creek Wind, LLC	5,029	0	0	5,029
58	Minonk Wind LLC	6,010	0	0	6,010
59	New Market Solar Holdco	14,984	0	0	14,984
60	Odell Wind Farm LLC	4,372	0	0	4,372
61	Sandy Ridge Wind II, LLC	89,959	0	0	89,959
62	Senate Wind LLC	3,655	0	0	3,655
63	Shady Oaks II Wind	64,994	0	0	64,994
64	St. Leon II Wind Energy LP	14,628	0	0	14,628
65	St. Leon Wind Energy LP	1,780	0	0	1,780
66	Windlectric Inc.	304	0	0	304
67	Liberty Utilities (Fox River Water) LLC	0	0	200,879	200,879
40	Total	33,577,331	46,429,684	145,449,216	225,456,231

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
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35						
36						
37						
38						
39						
40	Total	0	0	0	0	0

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), 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.
2. 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.

Line No.	Title of Account (a)	Amount (b)
1	Meals & Entertainment	413,564
2	Other Administration Expenses	961,160
3	Licenses, Permits & Fees/Regulatory Commission Exp	109,210
4	Courier	0
5	Postage	9,517
6	Travel	1,227,317
7	Vehicle Rentals and Expense	376,862
8	Computer supplies and repair	248,492
9	Data Centre Expense	8,101
10	Computer Software	8,475,980
11	Communications	919,542
12	Cellular	37,479
13	Internet Expense	48,721
14	Payroll Processing Fees	0
15	Seminars & Courses	265,678
16	Employee Achievement Expense	104,808
17	Rent Expense	0
18	Heat & Light	165,849
19	Dues and Memberships	432,932
20	Training	34,623
21	General Miscellaneous	0
22	Materials and Consumables	4,518,750
40	Total	18,358,585

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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.			
LUSCOrgChart.pdf			

Name of Respondent: Liberty Utilities Service Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 06/28/2024	Year/Period of Report: End of: 2023/ Q4
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.			
Placeholder for - Methods of Allocation			
Placeholder for - Disclosure of Service Department or Function and Basis for Allocation Used [Text Block]			

Disclosure of Other Cost Allocation Methods [Text Block]

Information Technology	Number of Employees 90% O&M 10%
Human Resources	Number of Employees 100%
Training	Number of Employees 100%
Facilities and Building Rent	Oakville Employees 100%
Environment, Health, Safety and Security	Number of Employees 100%
Procurement	O&M 50% Capital Expenditures 50%
Executive and Strategic Management	Net Plant 33.3% Revenue 33.3% O&M 33.3%
Technical Services	Net Plant 33.3% Revenue 33.3% O&M 33.3%
Utility Planning	Net Plant 33.3% Revenue 33.3% O&M 33.3%
Risk Management	Net Plant 33.3% Revenue 33.3% O&M 33.3%
Financial Reporting, Planning and Administration	Net Plant 33.3% Revenue 33.3% O&M 33.3%
Treasury	Capital Expenditures 25% O&M 50% Net Plant 25%
Internal Audit	Net Plant 25% O&M 75%
External Communications	Total Employees 100%
Legal Costs	Net Plant 33.3% Number of Employees 33.3%
Compliance	O&M 33.3% Revenue 33.3% O&M 33.3% Net Plant 33.3%
2. Utility Four-Factor Methodology	
Customer Count	40%
Utility Net Plant	20%
Non-Labor Expenses	20%
Labor Expenses	20%
3. Regional Four-Factor Methodology	
Customer Count	25%
Utility Net Plant	25%
Non-Labor Expenses	25%
Labor Expenses	25%