EXHIBIT 7 – COST ALLOCATION

2025 Cost of Service

Algoma Power Inc.
EB-2024-0007

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7.2 COST ALLOCATION STUDY REQUIREMENTS

7.2.1 OVERVIEW OF COST ALLOCATION

API has prepared and is filing a cost allocation study consistent with its understanding of the Directions and Policies in the Board's Reports of November 28, 2007 Application of Cost Allocation for Electricity Distributors and March 31, 2011 Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219) (the "Cost Allocation Reports") and all subsequent updates.

Previously Approved Cost Allocation Study (2020)

The cost allocation study filed in API's last Cost of Service application (EB-2019-0019) resulted in the revenue to cost ratios outlined in the table below. No adjustments to the revenue to cost ratios were required during the subsequent IRM period.

Table 1 – Previously Approved Ratios (2020)

Customer Classification	2020 Approved Revenue to Cost Ratio
Residential	104.65%
R2	93.54%
Seasonal	85.44%
Street Light	120.00%

Proposed Cost Allocation (2025)

The Cost Allocation Study for 2025 allocates the 2025 test year costs (i.e., the 2025 forecast revenue requirement) to the various customer classes using allocators that are based on the forecast class loads (kW and kWh) by class, customer counts, and other allocators outlined later in this Exhibit.

API has used the most up to date OEB Cost Allocation Model (provided in early 2024 by OEB Staff) and followed the instructions and guidelines issued by the OEB to enter the 2025 data into this model.

API confirms that there are no new or eliminated customer classes, and no changes to the definition of existing classes. Consistent with the treatment in the 2020 Application, the separation

of the R1 rate class into two sub-classes for rate-setting purposes (described below) does require departures form the standard cost allocation process, due to the use of equivalent rates for the computation of revenue at current rates and status quo revenue allocations.

Use of Equivalent Rates - R1 and R2 Rate Classes

Ontario Regulation 445/07 effectively reclassifies API's traditional GS < 50 kW and GS > 50 kW customers as residential rate class customers for the purpose of setting distribution rates, thereby allowing the revenue requirement associated with these groups of customers to be partially funded through RRRP. API's rate classes are therefore comprised of two residential rate classes (and three residential subclasses), being R1 for energy-billed customers (traditional Residential, referred to as R1(i); and GS < 50 kW, referred to as R1(ii)), and R2 for demand-billed customers (traditional GS > 50 kW).

The details by which 2025 distribution rates for the R1 and R2 rate classes are updated through the application of a RRRP adjustment factor, and the determination of the proposed 2025 RRRP funding amount for API are described in Exhibit 8. For the purpose of the cost allocation study, however, it is necessary to consider the allocation of the RRRP funding amount to the R1 and R2 rate classes in order to for the cost allocation model to produce appropriate revenue-to-cost ratios. This is achieved through the use of equivalent rates for the R1 and R2 rate classes in Sheet I6.1 of the OEB cost allocation model. The concept of equivalent rates was introduced for the purpose of cost allocation and rate design in API's 2010/2011 cost of service application (EB-2009-0278), and has been maintained throughout subsequent incentive rate-setting and cost of service applications. Equivalent rates are those rates that would be required to recover the approved revenue requirement allocated to each of the R1 and R2 rate classes in the absence of RRRP funding.

The calculation of equivalent rates begins with the class-specific revenue requirements calculated in API's 2024 IRM application (EB-2023-0005), as shown in Table 2 below. These 2024 class revenue requirements are the 2020 OEB-approved revenue requirements for each class, indexed by the 2021-2024 price-cap adjustment factors.

Table 2 – 2024 Class-Specific Revenue Requirements

IRM Indexed Revenue for 2024 (Before Reduction for Transformer Allowance)			
Customer Class	Revenues		
	Fixed	Variable	Total Revenue
Residential - R	$ 12,478,821	$ 6,987,554	$ 19,466,375
Residential - R	$ 623,955	$ 4,571,485	$ 5,195,440
Seasonal	$ 2,182,083	$ 985,107	$ 3,167,191
Street Lighting	$ 28,212	$ 195,354	$ 223,566
Total	**$ 15,313,072**	**$ 12,739,500**	**$ 28,052,572**

In API's 2016 IRM application (EB-2015-0051), the OEB determined that its policy on transitioning traditional residential customers to fully fixed rates would apply to API's traditional residential customers (residential R1 (i)) and to its Seasonal rate class, but not to those customers required to be treated as residential under O. Reg. 445/07. The R1 rate class was therefore split into two subclasses[1] for the purpose of implementing the OEB's policy. For cost allocation purposes, it is not necessary to split the R1 rate class, since rates for both subclasses are set in accordance with RRRP regulations, and not based on the results of the cost allocation study. Since its 2020 COS, API has annually updated the equivalent rates in rate design model updates, which were required in order to facilitate the transition to fixed distribution rates for the Residential R1(i) and Seasonal Classes, as well as the implementation of ACM rate riders. The equivalent rates for 2020- 2024 are shown in the tables below:

[1] The two classes are: R1(i) – traditional residential customers; and R1(ii) – customers with a demand < 50 kW that are treated as residential rate-class customers under O. Reg. 445/07, but not for the purposes of the fixed distribution rate transition.

Table 3- Indexed Equivalent Rates During 2020-2024 IRM Term

2020 Accepted Equivalent Electricity Distribution Rates

Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,113	113,337,066		64.12%	35.88%	101.80	0.0550	11,132,252	6,233,539		17,365,790
Residential - R2	kW	37		248,605	12.01%	87.99%	1,244.17	16.8475	556,625	4,188,371	(110,188)	4,634,809
Seasonal	kWh	2,960	5,874,372		68.90%	31.10%	54.80	0.1496	1,946,618	878,806		2,825,424
Street Lighting	kWh	1,128	581,104		12.62%	87.38%	1.86	0.2999	25,168	174,273		199,441
Total		**13,238**							**$13,660,663**	**$11,474,989**	**($110,188)**	**$25,025,464**

2021 Equivalent Electricity Distribution Rates

Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,113	113,337,066		64.10%	35.90%	103.43	0.0559	11,310,368	6,333,275		17,643,643
Residential - R2	kW	37		248,605	12.30%	87.70%	1,264.08	16.6667	565,531	4,143,434	(110,188)	4,598,778
Seasonal	kWh	2,960	5,874,372		68.90%	31.10%	55.68	0.1520	1,977,764	892,867		2,870,631
Street Lighting	kWh	1,128	581,104		12.62%	87.38%	1.89	0.3047	25,571	177,062		202,632
Total		**13,238**							**$13,879,234**	**$11,546,638**	**($110,188)**	**$25,315,684**

2022 Equivalent Electricity Distribution Rates

Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,113	113,337,066		64.10%	35.90%	106.22	0.0574	11,615,748	6,504,274		18,120,021
Residential - R2	kW	37		248,605	12.29%	87.71%	1,298.21	17.1167	580,800	4,255,307	(110,188)	4,725,920
Seasonal	kWh	2,960	5,874,372		68.90%	31.10%	57.18	0.1561	2,031,164	916,974		2,948,138
Street Lighting	kWh	1,128	581,104		12.62%	87.38%	1.94	0.3129	26,261	181,842		208,103
Total		**13,238**							**$14,253,973**	**$11,858,398**	**($110,188)**	**$26,002,183**

2023 Equivalend Electricity Distribution Rates

Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,113	113,337,066		64.10%	35.90%	109.51	0.0592	11,975,836	6,705,906		18,681,742
Residential - R2	kW	37		248,605	12.28%	87.72%	1,338.45	17.6474	598,805	4,387,222	(110,188)	4,875,839
Seasonal	kWh	2,960	5,874,372		68.90%	31.10%	58.95	0.1609	2,094,130	945,401		3,039,530
Street Lighting	kWh	1,128	581,104		12.62%	87.38%	2.00	0.3226	27,075	187,479		214,555
Total		**13,238**							14,695,846	12,226,008	**($110,188)**	**$26,811,666**

2024 Equivalent Electricity Distribution Rates

Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,113	113,337,066		64.10%	35.90%	114.11	0.0617	12,478,821	6,987,554		19,466,375
Residential - R2	kW	37		248,605	12.27%	87.73%	1,394.67	18.3886	623,955	4,571,485	(110,188)	5,085,252
Seasonal	kWh	2,960	5,874,372		68.90%	31.10%	61.43	0.1677	2,182,083	985,107		3,167,191
Street Lighting	kWh	1,128	581,104		12.62%	87.38%	2.08	0.3362	28,212	195,354		223,566
Total		**13,238**							**$15,313,072**	**$12,739,500**	**($110,188)**	**$27,942,384**

Summary of Steps to Populate the OEB Cost Allocation Model

API populated the information in Sheet I3, Trial Balance Data with the 2025 forecasted data, Target Net Income, PILs, interest on long term debt, and the targeted Revenue Requirement and Rate Base.

In **Sheet I4, Break-out of Assets**, API updated contribution, depreciation and amortization expense values based on forecasted 2025 values". In its 2020 Cost of Service application, API updated the allocators for "bulk delivery" in order to reflect the functionality of the express feeder assets, which meet system demand rather than connecting individual customers. API has reviewed the other break-out allocators on sheet I4 and confirmed they continue to be appropriate in light of the actual and forecasted capital additions in 2020-2025.

In **Sheet I5.1, Miscellaneous Data,** API updated the deemed equity component of rate base, kilometers of roads in the service area, working capital allowance, and the proportion of pole rental revenue from secondary poles.

As required by the Filing Requirements, **in Sheet I5.2, Weighting Factors**, API has used LDC specific factors. Further discussion of these weighting factors is provided in Section 7.2.3 below.

Sheet I6.1 contains updated load forecast details by rate class, consistent with API's proposed load forecast, as presented in Exhibit 3. The existing rates entered in this sheet reflect the rates approved in API's 2024 IRM application for the Seasonal and Street Lighting rate classes. For the R1 and R2 rate classes, API entered the Equivalent Rates, as described in the previous section of this Exhibit.

Sheet I6.2 has been updated with the required Bad Debt and Late Payment revenue data as well as the number of customers (and devices, where applicable), consistent with API's proposed load forecast, as presented in Exhibit 3. API notes that it has estimated the number of street lighting connections, on the basis that it has more robust data regarding the number of devices. API has made a proposal in Exhibit 8- Rate Design to adjust the fixed billing unit for street lighting to "number of devices". The estimated number of connections is based on a device-to connection ratio, determined based on a sample of various street lighting connections throughout the service territory, conducted in API's GIS.

API updated the capital cost per meter information in **Sheet I7.1** and the meter reading information in **Sheet I7.2** to represent the costs associated with each meter type specific to API, as well as the forecasted number of each meter type per rate class. The Meter Reading tab reflects that some customers are still read through manual meter reads due to suboptimal meter communications for some of API's very remote customers. These meter readings are significantly more expensive than a communicating smart meter read, due to the requirement for staff and vehicle time to access the meters. Unfortunately the meters with communication challenges that require manual reads can also attract longer travel times to reach. The meter reading for communicating smart meters is largely automated and costs are relatively fixed for the entire population of communicating smart meters, which is the vast majority of API's meters. Interval metering requires its own meter reading infrastructure; and though the meter reading is relatively automated similar to smart meters, the cost per meter is relatively higher since the population of interval meters is relatively small (only 46 meters).

The demand data entered in Sheet I8, Demand Data, reflects an updated approach using API-specific meter data. In past applications, API utilized the load profiles provided by Hydro One based on 2004 demand data, scaled by the load forecast in each application. The details of API's updated approach are outlined in section 7.2.2 below.

A live Excel version of 2025 cost allocation model has been filed along with this application. API confirms that it has also populated sheets 11 and 12 of the Revenue Requirement Work Form. API confirms that the inputs to the model are consistent with the test year load forecast, changes to customer classes and load profiles.

7.2.2 LOAD PROFILES

Consistent with the Filing Requirements, and with its commitment in its 2020 COS, API has completed a load profile study for this application which is based on actual API meter reading data. In doing so, API employed three years of meter data from February 2021 to January 2024. In prior Applications, API did not have robust metering data from all customer categories, since some general service customers were not previously required to be Smart-or Interval- metered (ie: before the OEB's MIST metering requirements introduced in August 2014) Aggregate hourly usage data was compiled from the Meter Data Management/Repository (MDMR) for smart metered customers; segmented by rate class (R1(i), R1(ii), and Seasonal). API compiled hourly (or smaller interval) interval meter data and street lighting unmetered load profiles from its Utilismart system.

API engaged Utilis Consulting to translate the data into the appropriate load profiles. Consistent with the filing requirements, Utilis used the load profiles to determine the demand allocators to be used in the cost allocation model by using the Historical Average Use methodology articulated in Section 2.7.1.1 of the Filing Requirements. For each of the three historical years, demand allocators for that year were produced from the load profiles. Then the demand allocators for the 3 years were averaged to produce the demand allocators used in the cost allocation model. The R1 class data was aggregated, consistent with the format applied in the cost allocation model.
API has applied scaling factors to the demand allocators to adjust between the historic load and projected 2025 load forecast.

A copy of Sheet I8, which details all of the coincident peak and non-coincident peak inputs is provided on the following page.

Table 4 – Coincident Peak Data by Customer Class from Cost Allocation Model (Sheet I8)

Customer Classes		Total	1 Residential	3 GS>50-Regular	7 Street Light	12 Seasonal
	CP Sanity Check	Pass	Pass	Pass	Pass	Pass
CO-INCIDENT PEAK						
1 CP						
Transformation CP	TCP1	44,817	26,449	17,413	-	955
Bulk Delivery CP	BCP1	44,817	26,449	17,413	-	955
Total Sytem CP	DCP1	44,817	26,449	17,413	-	955
4 CP						
Transformation CP	TCP4	168,286	94,840	70,125	262	3,058
Bulk Delivery CP	BCP4	168,286	94,840	70,125	262	3,058
Total Sytem CP	DCP4	168,286	94,840	70,125	262	3,058
12 CP						
Transformation CP	TCP12	302,031	221,623	70,125	568	9,715
Bulk Delivery CP	BCP12	302,031	221,623	70,125	568	9,715
Total Sytem CP	DCP12	302,031	221,623	70,125	568	9,715
NON CO_INCIDENT PEAK						
	NCP Sanity Check	Pass	Pass	Pass	Pass	Pass
1 NCP						
Classification NCP from Load Data Provider	DNCP1	49,922	27,418	20,422	137	1,945
Primary NCP	PNCP1	49,922	27,418	20,422	137	1,945
Line Transformer NCP	LTNCP1	42,225	27,392	12,751	137	1,945
Secondary NCP	SNCP1	40,880	27,401	11,397	137	1,945
4 NCP						
Classification NCP from Load Data Provider	DNCP4	184,305	99,032	77,778	538	6,957
Primary NCP	PNCP4	184,305	99,032	77,778	538	6,957
Line Transformer NCP	LTNCP4	154,996	98,940	48,561	538	6,957
Secondary NCP	SNCP4	149,871	98,970	43,405	538	6,957
12 NCP						
Classification NCP from Load Data Provider	DNCP12	468,031	236,398	215,351	1,589	14,693
Primary NCP	PNCP12	468,031	236,398	215,351	1,589	14,693
Line Transformer NCP	LTNCP12	386,916	236,178	134,456	1,589	14,693
Secondary NCP	SNCP12	372,714	236,251	120,180	1,589	14,693

7.2.3 WEIGHTING FACTORS

API has developed weighting factors for each of the required cost elements based on input from staff with knowledge of each cost element, including engineering, metering, customer service and billing staff.

Weighting Factor for Services Account 1855

Due to the very rural nature of the API distribution system, the ongoing practice has all customers providing their own service assets which are connected to API's distribution system by API personnel using API's connection assets. The weighting factors are based on an estimated of time and materials required to complete these connections.

Residential – R1: the weighting factor is set to a value of 1, per the Instructions worksheet in OEB's cost allocation model.

Residential – R2: the weighting factor is set to 10 to reflect that connection assets must be suited to larger services and to reflect that these connections are often more complex, and that additional labour is often required to coordinate connection and commissioning activities with the customer's contractor.

Street Lighting: the weighting factor is set to 0.25 to reflect that connection assets are both fewer in number and less costly for the smaller services associated with supply to street lights. Further, these types of connections are often scheduled such that multiple connections occur sequentially in a small area as a result of street light conversions or other projects involving upgrade, transfer, or relocation of street lights, minimizing the labour per connection.

Seasonal: the weighting factor is set to 1 since there is no appreciable difference between connection of the average Seasonal service as compared to Residential R1.

Weighting Factors for Billing and Collecting

API has considered the prevalence in e-billing per customer class in determining the weight factors for each rate class. Customer enrollment in e-billing produces significant savings (in terms of paper, print and postage), as the costs to produce e-bills are essentially fixed. API has been

successful in its campaigns to encourage customers to convert to e-billing, with approximately 41% of customers having converted to e-billing. The costs associated with postage, print and paper have been allocated to the classes in proportion to the number of paper-billed customers only.

Residential – R1: the weighting factor is set to a value of 1, per the Instructions worksheet in OEB's cost allocation model. This base case reflects monthly billing. It also reflects that most customer service and collection calls for these customers are often settled in a single call, without escalation.

Residential – R2: the weighting factor is set to 10 to reflect that billing is significantly more complex due to validating, editing and adjustment of interval data, and review of global adjustment amounts. Meter communications costs for interval meters are also included in API's Billing and Collecting accounts and have been considered in setting the R2 weight factor. From a customer service and collections perspective, these accounts often require the attention of a supervisor, however as supervisors do not bill their time to the Billing and Collecting accounts, the allocation to R2 has been lower. The allocated bill print costs are also relatively low as this class has a very high proportion (84%) of customers on e-billing.

Street Lighting: the weighting factor is set to 3.2 to reflect the additional effort in maintaining, reviewing and auditing data on street light connections with associated parameters for billing.

Seasonal: the weighting factor is set to 1.0 since Seasonal customers are similar to Residential R1 customers.

7.2.4 SELECTED INPUT AND OUTPUT SHEETS

In accordance with the Filing Requirements, distributors using the OEB-issued model must file a hard copy of input sheets I6 and I8, and output sheets O1 and O2 (first page only). The required information is included as Appendix A to this Exhibit.

Sections 7.3 and 7.4 below provide an analysis and summary of the results from the 2025 cost allocation study contained in output sheets O1 and O2.

7.2.5 SPECIFIC CUSTOMER CLASSES

Section 2.7.1.1 of the Filing Requirements provides policy guidance on cost allocation matters for specific customer classes.

Unmetered Loads (Including Street Lighting)

API acknowledges the OEB's change in cost allocation policy for the Street Lighting rate class, and confirms that the "street lighting adjustment factor" has been appropriately calculated by the OEB cost allocation model, and reflected in other aspects of its 2025 cost allocation study.

API's unmetered scattered load customers are included as general service customers in its R1(ii) rate class. As such, rates for these customers are adjusted annually in accordance with RRRP regulations, as described in Exhibit 8, and are unaffected by changes in cost allocation.

MicroFIT

API applies the generic rate of $4.55 per month, and has not included MicroFIT in the cost allocation model.

Standby Rates

API confirms that it does not have approved standby rates, and is not requesting approval of standby rates in this Application.

7.3 CLASS REVENUE REQUIREMENTS

7.3.1 CLASS REVENUE ANALYSIS

Table 5 below shows the results of the 2025 Cost Allocation Study.

Table 5 – Revenue Allocation from 2025 Cost Allocation Study

	REVENUE ALLOCATION (sheet O1)						
Customer Class Name	Service Rev Req (row40)	% All'n	Misc. Revenue (mi) (row19)	% All'n	Base Rev Req	% All'n	Rev2Cost Expenses %
Residential R1	23,409,433	65.45%	443,238	67.57%	22,966,195	65.41%	102.31%
Residential R2	7,356,168	20.57%	108,195	16.49%	7,247,973	20.64%	112.25%
Seasonal	4,438,267	12.41%	90,830	13.85%	4,347,437	12.38%	74.63%
Street Lighting	564,683	1.58%	13,737	2.09%	550,945	1.57%	44.00%
TOTAL	35,768,551	100.00%	656,000	100.00%	35,112,551	100.00%	

	Fixed Charge Floor/Ceiling (O2)		
Customer Class Name	Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment
Residential R1	$11.23	$17.19	$119.91
Residential R2	$119.48	$193.17	$341.14
Seasonal	$12.22	$18.59	$119.56
Street Lighting	$9.82	$15.47	$42.28
TOTAL			

Table 6 below shows the allocation percentage and base revenue requirement allocation resulting from (a) the results of 2025 cost allocation study, (b) distribution revenue at "Status Quo Rates" (i.e. row 25 of Sheet O1), and (c) API's proposed 2025 allocation resulting from the adjustment of revenue-to-cost ratios, as further described in Section 7.4.

Table 6 – Base Revenue Requirement Under 3 Allocation Scenarios

Customer Class Name	Proposed Base Revenue Requirement %					
	Cost Allocation Results		Status-Quo Rates		Proposed Allocation	
Residential R1	65.41%	22,966,195	66.95%	23,507,630	66.95%	23,507,630
Residential R2	20.64%	7,247,973	23.21%	8,148,808	22.44%	7,878,027
Seasonal	12.38%	4,347,437	9.17%	3,221,400	9.83%	3,451,524
Street Lighting	1.57%	550,945	0.67%	234,712	0.78%	275,369
Total	100.00%	35,112,551	100.00%	35,112,551	100.00%	35,112,551

Table 7 below shows the revenue offset allocation which resulted from Cost Allocation Study (Sheet O1).

Table 7 – Revenue Offset Allocation as per Cost Allocation Study

Customer Class Name	Revenue Offset	
	%	$
Residential R1	67.57%	443,238
Residential R2	16.49%	108,195
Seasonal	13.85%	90,830
Street Lighting	2.09%	13,737
Total	100.00%	656,000

7.4 REVENUE-TO-COST RATIOS

7.4.1 COST ALLOCATION RESULTS-RRWF

The tables below show the results from Sheet 11 of API's 2025 Revenue Requirement Work Form (RRWF). The calculations below show that the status quo revenue-to-cost ratio for the Seasonal and Street Lighting rate class are below OEB's applicable policy ranges. As a result, API has proposed a rebalancing of revenue-to-cost ratios as further detailed in Section 7.4.2 below.

Table 8 – RRWF Sheet 11

	Name of Customer Class [3] From Sheet 10. Load Forecast	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
1	Residential	$ 16,904,988	66.27%	$ 23,409,433	65.45%
2	Residential R2	$ 5,043,434	19.77%	$ 7,356,168	20.57%
3	Seasonal	$ 3,391,922	13.30%	$ 4,438,267	12.41%
4	Street Light	$ 169,968	0.67%	$ 564,683	1.58%
	Total	$ 25,510,312	100.00%	**$ 35,768,551**	100.00%
		Service Revenue Requirement (from Sheet 9)		**$ 35,768,550.52**	

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 21,369,464	$ 23,507,630	$ 23,507,630	$ 443,238
2	Residential R2	$ 7,407,623	$ 8,148,808	$ 7,878,027	$ 108,195
3	Seasonal	$ 2,928,393	$ 3,221,400	$ 3,451,524	$ 90,830
4	Street Light	$ 213,364	$ 234,712	$ 275,369	$ 13,737
	Total	$ 31,918,843	$ 35,112,551	$ 35,112,551	$ 656,000

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2020 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	104.65%	102.31%	102.31%	85 - 115
2	Residential R2	93.54%	112.25%	108.56%	80 - 120
3	Seasonal	85.44%	74.63%	79.81%	85 - 115
4	Street Light	120.00%	44.00%	51.20%	80 - 120

(D) *Proposed Revenue-to-Cost Ratios* [11]

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
			1	2	
1	Residential	102.31%	102.31%	102.31%	85 - 115
2	Residential R2	108.56%	104.88%	104.33%	80 - 120
3	Seasonal	79.81%	85.00%	85.00%	85 - 115
4	Street Light	51.20%	58.40%	65.60%	80 - 120

The resultant allocation of revenues among the classes for the Test Year is outlined in Table 6 above. API has made adjustments to RRWF Tab 13.Rate Design in order to address the collection of portions of the proposed Test Year class-specific revenue requirements via RRRP. The resultant allocation of costs among the rate classes and RRRP are outlined in the table below (which is an excerpt from RRWF tab 13).

Stage in Process:		*Initial Application*			Clas
Customer and Load Forecast					From Sheet 1' Res
Customer Class From sheet 10. Load Forecast	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement
Residential R1(i)	kWh	8,621	102,025,758	-	$ 6,888,361
Residential R1(ii)	kWh	1,053	29,627,607	-	$ 1,622,763
Residential R2	kW	45	179,389,418	372,457	$ 1,701,300
Seasonal	kWh	2,717	5,958,052	-	$ 3,451,524
Street Light	kWh	1,156	548,977	1,533	$ 275,369
RRRP	kWh	0	0	-	$ 21,173,234
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		13,592	317,549,813	373,990	$ 35,112,551

7.4.2 REBALANCING REVENUE-TO-COST RATIOS

The status quo revenue-to-cost ratio of 74.63% for the Seasonal Class is below the lower limit of the OEB's policy range of 85%. The status quo revenue to cost ratio of 44.00% for street lighting is likewise below the lower limit of 80%. The status quo revenue-to-cost ratios for all other rate classes are within the OEB's applicable policy ranges.

API therefore proposes to rebalance its revenue-to-cost ratios such that the ratio for the Seasonal class is gradually increased to the lower limit of the OEB's policy range over a three-year period. API proposes to rebalance the revenue-to-cost ratios such that the ratio for the Street Lighting Class is gradually increase to the lower limit of the OEB's range over a five-year period.

These phased-in proposals have been made in response to bill mitigation measures, to maintain the total bill impacts for the Street Lighting and Seasonal Classes (at the 10th percentile consumption level) below the 10% mitigation threshold.

In order to achieve this rebalancing, API has gradually increased the amount of revenue requirement allocated to the Street Lighting and Seasonal rate classes. In order to maintain revenue neutrality, an equivalent amount is reduced from the allocation to the R2 rate class, since this class has the highest revenue-to-cost ratio of the classes. The proposed reallocation is shown in the table below.

Table 9 – Revenue Reallocation to Achieve Proposed R/C Ratios

Name of Customer Class	Proposed Revenue-to-Cost Ratios									Policy Range
	2025		2026		2027		2028		2029	
	%		%		%					%
Residential R1	102.31%		102.31%		102.31%		102.31%		102.31%	85 - 115
Residential R2	108.56%		104.88%		104.33%		103.78%		103.23%	80 - 120
Seasonal	79.81%		85.00%		85.00%		85.00%		85.00%	85 - 115
Street Lighting	51.20%		58.40%		65.60%		72.80%		80.00%	80 - 120

Name of Customer Class	Proposed Base Revenue Requirement Allocation								
	2025	2025 to 2026	2026	2026 to 2027	2027	2027 to 2028	2028	2028 to 2029	2029
		adj		adj		adj		adj	
Residential R1	$ 23,507,630	$ -	$ 23,507,630	$ -	$ 23,507,630	$ -	$ 23,507,630	$ -	$ 23,507,630
Residential R2	$ 7,878,027	-$ 270,782	$ 7,607,245	-$ 40,657	$ 7,566,588	-$ 40,657	$ 7,525,932	-$ 40,658	$ 7,485,274
Seasonal	$ 3,451,524	$ 230,124	$ 3,681,648	$ -	$ 3,681,648	$ -	$ 3,681,648	$ -	$ 3,681,648
Street Lighting	$ 275,369	$ 40,657	$ 316,026	$ 40,657	$ 356,684	$ 40,657	$ 397,341	$ 40,657	$ 437,998
Total	**$ 35,112,551**	**-$ 1**	**$ 35,112,550**	**$ 0**	**$ 35,112,550**	**$ 1**	**$ 35,112,551**	**-$ 0**	**$ 35,112,551**

ATTACHMENTS

Attachment 7A	Cost Allocation Model – Selected Sheets
Attachment 7B	Load Profile Calculations
Attachment 7C	Load Profile Scaling

Attachment 7A

Cost Allocation Model – Selected Sheets

Algoma Power Inc.
EB-2024-0007

Cost Allocation Model (CA Model) Version 1.0

Instructions Sheet

General:
These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model.
Version 1.0 is designed for use with 2025 COS rate applications.
The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

Worksheet I1 Introduction
This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

- Input to Cell C11 is carried forward to the heading on all worksheets.
- The colour-coding used throughout the model is explained just below the applicant

This worksheet is not protected. The Excel feature 'Edit Links' from the Data tab can be used from this worksheet to break links to external workbooks.
Worksheet I2 LDC Classes

The main purpose of this worksheet is to define the rate classes.

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from
- In Column E, choose Yes or No as applicable for the proposed customer classes, and

● Do not include microFIT as a rate classification in CA Model until further notice in the
● If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable
● Be aware that the “Update” button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to ‘No’ for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range
● For the user’s convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the
● The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment

Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience, the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H14 and H16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

● Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
● Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version
● Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching
● Remember to include revenue accounts as negative numbers, as in the Trial Balance.
● Note that SSS Administration revenue is now Account 4086, whereas it was previously a
● Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
● No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
● Row 274 has been added, to allow for new account 4086 SSS Administration Charge.

- Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be
- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G15. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are

Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary voltage. The remaining percentage should reflect the poles at Primary voltage.

Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account

- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-

Example: **Weighting Factor for Services:**

Assume that the amount recorded in 1855 for a typical residential customer is $1,000.
Assume that there are 500 customers in the GS>50 class.
Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is $500, though the current cost of replacing the service including labour would be much larger.
Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount
Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)
Calculation of a single factor for GS>50 class -- weighted average of embedded book values
- [(100 * $5,000) + (100 * $25,000) + (300 * $0)] / 500 = $6,000 per customer

Weighting factor for residential @ $1,000 is 1.00
Weighting factor for GS>50 kW = $6,000/$1,000 = 6.00

Example: **Weighting Factor for Billing and Collecting:**

Assume that the Residential cost averaged over all residential customers is $1.50 for bill preparation and mailing, $0.50 to record revenue from a normal payment, and $1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315,
Assume that there are 15 customers in the USL class:
Assume that 5 of the15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to $50 over the group ($10 per bill). Assuming that other costs are the same as
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $0.50 per month. Total cost is $2.50 per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)
- [(5 * $11.50) + (10 * $2.50)] / 15 = $5.50 per bill.

Weighting factor for Residential = $3.00 / $3.00 = 1.00
Weighting factor for USL = $5.50 / $3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand·

- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of
- The number of connections should be equal to or greater than the number of customers
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of
- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

Worksheet I8 Demand Data

This input sheet is used to record the various coincident and non-coincident peaks by rate class, which are used as cost allocators in the CA Model.

- There have been no changes to this worksheet. If the distributor's most up-to-date load profile data comes from the Hydro One analysis used in the Informational Filing in 2006-7, then the data in worksheet I-8 may be the same for each class as was used for the Informational Filing -- except for being scaled up or down to reflect the current energy

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.

- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required.
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in worksheet I-3.

- In these instructions for Worksheet O1, “RRWF” means RRWF tab 8. Revenue
- “Cost Allocation and Rate Design” means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 – Distribution Revenue at Existing Rates:
  - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently
  - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,
  - Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
  - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
  - Cell C23 should equal RRWF, sum of Cells H16 & H17
  - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
  - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
  - Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A,
- Row 75 – Revenue to Expenses Status Quo:
  - Cell C75 should equal 100%, and
  - Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF

The Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
  - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
  - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

- Row 27 expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board's FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform

Worksheet O6

- Formulas in row 176 have been updated to ensure that costs for account 4751 are allocated using the 4751 C allocator.

Worksheets E2 and E4

Worksheet E2 shows the proportions allocated to each rate class by the various allocators. These allocators are linked to the applicable USoA accounts in worksheet E4.

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and
- The 4751 C customer allocator has been added in row 122 of Sheet E2. It has been applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on

Worksheet E3

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.

Worksheet E5

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.

Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the

Ontario Energy Board

2025 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version

Name of LDC:	Algoma Power Inc
Application EB Number:	EB-2024-0007
Date of Application:	May 31, 2024
Contact Information:	
Name:	Oana Stefan
Title:	Manager, Regulatory Affairs
Phone Number:	905-871-0330 x3271
E-Mail Address:	RegulatoryAffairs@FortisOntario.com

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0007

Sheet I2 Class Selection - Application final run

Instructions:
Step 1: Please input identification of this Run in C15 and C17
Step 2: Please input your proposed rate classes.
Step 3: After all classes have been entered, Click the "Update" button in cell E41

Please input the date on which this Run of the model was prepared or submitted

May 31 2024

Please provide summary identification of this Run

Application final run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		NO
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		NO
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1	Seasonal	YES
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

** **Space available for additional information about this run**

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0007

Sheet I3 Trial Balance Data

[Comparisons with RRWF](#)

	RRWF Reference:				
9. cell F23	Return on Deemed Equity	$6,550,022			
9. cell F19	Income Taxes (Grossed up)	$958,002			
9. cell F22	Deemed Interest Expense	$6,005,731			
9. cell F25	Service Revenue Requirement	$35,768,551	From this Sheet	Differences?	
	Revenue Requirement to be Used in this model ($)	$35,768,551	$35,768,551	Rev Req Matches	
4. cell G19	Rate Base ($)	$177,796,465			
	Rate Base to be Used in this model ($)	$177,796,465	$177,796,465	Rate Base Matches	

[Uniform System of Accounts - Detail Accounts](#)

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0007

Sheet I4 Break Out Worksheet - Application final run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$174,112,988

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$0		-	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1805	Land	$1,776,866		($1,776,866)	-									
1805-1	Land Station >50 kV		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1805-2	Land Station <50 kV		100.00%	$1,776,866	1,776,866	$0	$0	$ -	$ -	1,776,866	$0	$0	$0	$0
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		100.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1808	Buildings and Fixtures	$3,256,678		($3,256,678)	-									
1808-1	Buildings and Fixtures > 50 kV		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		100.00%	$3,256,678	3,256,678	($4,529)	$1,061	$ (789,511)	$ -	2,463,699	$85,321	$0	$0	$0
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$23,088,003		($23,088,003)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		99.00%	$22,857,123	22,857,123	($225,573)	$15,229	$ (6,983,362)	$ -	15,663,416	$445,477	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		1.00%	$230,880	230,880	($2,279)	$154	$ (70,539)	$ -	158,216	$4,500	$0	$0	$0
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0

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Sheet I4 Break Out Worksheet - Application final run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$174,112,988

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$96,210,860		($96,210,860)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		15.00%	$14,431,629	14,431,629	($649,595)	$30,268	$ (4,993,811)	$ -	8,818,491	$270,713	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		75.00%	$72,158,145	72,158,145	($3,247,977)	$151,340	$ (24,969,053)	$ -	44,092,455	$1,353,564	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary		10.00%	$9,621,086	9,621,086	($433,064)	$20,179	$ (3,329,207)	$ -	5,878,994	$180,475	$0	$0	$0
1835	Overhead Conductors and Devices	$60,556,305		($60,556,305)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		15.00%	$9,083,446	9,083,446	($325,704)	$17,140	$ (2,803,500)	$ -	5,971,382	$175,070	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		75.00%	$45,417,229	45,417,229	($1,628,520)	$85,699	$ (14,017,498)	$ -	29,856,909	$875,348	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary		10.00%	$6,055,631	6,055,631	($217,136)	$11,426	$ (1,869,000)	$ -	3,980,921	$116,713	$0	$0	$0
1840	Underground Conduit	$33,543		($33,543)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		0.00%	$0	-	$0	$0	$ -	$ -	-	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary		100.00%	$33,543	33,543	$0	$0	$ (2,404)	$ -	31,139	$671	$0	$0	$0
1845	Underground Conductors and Devices	$2,526,151		($2,526,151)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		20.00%	$505,230	505,230	($18,412)	$5,221	$ (171,627)	$ -	320,412	$11,201	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		65.00%	$1,641,998	1,641,998	($59,838)	$16,969	$ (557,789)	$ -	1,041,341	$36,403	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary		15.00%	$378,923	378,923	($13,809)	$3,916	$ (128,720)	$ -	240,309	$8,401	$0	$0	$0
1850	Line Transformers	$17,386,309		$0	17,386,309	($85,548)	$13,615	$ (8,482,491)	$ -	8,831,885	$331,746	$0	$0	$0
1855	Services	$3,361,906		$0	3,361,906	$0	$0	$ (2,604,630)	$ -	757,276	$41,022	$0	$0	$0
1860	Meters	$6,428,541		$0	6,428,541	($189)	$73	$ (4,960,388)	$ -	1,468,037	$229,066	$0	$0	$0
	Total	**$214,625,161**		**($0)**	**$214,625,161**	**($6,912,172)**	**$372,290**	**($76,733,530)**	**$0**	**131,351,748**	**$4,165,691**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$214,625,161**												

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Sheet I4 Break Out Worksheet - Application final run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$174,112,988

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
											5705	5710	5715	5720
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
1906	Land Rights	$22,640,186			22,640,186	($320,403)	$14,696	$ (9,255,405)	$ -	$ 13,079,074	$572,154	$0	$0	$0
1908	Buildings and Fixtures	$15,294,684			15,294,684	$0	$0	$ (777,986)	$ -	$ 14,516,697	$307,484	$0	$0	$0
1910	Leasehold Improvements	$101,365			101,365	($7,860)	$7,860	$ (97,604)	$ -	$ 3,761	$3,706	$0	$0	$0
1915	Office Furniture and Equipment	$448,004			448,004	($1,513)	$1,387	$ (331,888)	$ -	$ 115,990	$18,180	$0	$0	$0
1920	Computer Equipment - Hardware	$1,424,312			1,424,312	$0	$0	$ (1,117,190)	$ -	$ 307,122	$128,840	$0	$0	$0
1925	Computer Software	$3,250,739			3,250,739	($57,188)	$57,188	$ (2,941,751)	$ -	$ 308,988	$88,674	$0	$0	$0
1930	Transportation Equipment	$7,447,987			7,447,987	$0	$0	$ (4,565,985)	$ -	$ 2,882,002	$0	$0	$0	$0
1935	Stores Equipment	$55,244			55,244	$0	$0	$ (12,892)	$ -	$ 42,353	$5,525	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$2,120,405			2,120,405	$0	$0	$ (1,799,240)	$ -	$ 321,165	$57,901	$0	$0	$0
1945	Measurement and Testing Equipment	$273,661			273,661	$0	$0	$ (245,902)	$ -	$ 27,759	$6,104	$0	$0	$0
1950	Power Operated Equipment	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
1955	Communication Equipment	$660,389			660,389	$0	$0	$ (493,537)	$ -	$ 166,852	$21,838	$0	$0	$0
1960	Miscellaneous Equipment	$208,716			208,716	$0	$0	$ (136,735)	$ -	$ 71,982	$14,535	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
1980	System Supervisory Equipment	$436,489			436,489	$0	$0	$ (95,851)	$ -	$ 340,638	$34,424	$0	$0	$0
1990	Other Tangible Property	$11,050,500			11,050,500	$0	$0	$ (473,641)	$ -	$ 10,576,859	$250,726	$0	$0	$0
2005	Property Under Capital Leases	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0			-	$0	$0	$ -	$ -	$ -	$0	$0	$0	$0
Total		$65,412,680		$0	$65,412,680	($386,964)	$81,130	($22,345,607)	$0	$42,761,240	$1,510,091	$0	$0	$0
SUB TOTAL from I3		$65,412,680												
I3 Directly Allocated		$0												
Grand Total		$280,037,841		($0)	$280,037,841	($7,299,136)	$453,420	($99,079,137)	$0	$174,112,988	$5,675,782	$0	$0	$0

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Sheet I4 Break Out Worksheet - Application final run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$174,112,988

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

EXPENSE ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	($7,299,136)				$7,299,136	Balanced							
2105	Accumulated Depreciation - 2105	($98,625,717)						$98,625,717	Balanced					
2120	Accumulated Depreciation - 2120	$0							$0	Balanced				
	Total	**($105,924,853)**												
	Net Assets	**$174,112,988**	**Net Fixed Assets Match**											
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$5,675,782									($5,675,782)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0
	Total Amortization Expense	**$5,675,782**												

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Sheet I5.1 Miscellaneous Data Worksheet - A

Structure KM (kMs of Roads in Service Area that have distribution line)	1720
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	2%

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Sheet I5.2 Weighting Factors Worksheet - Application final run

	1	3	7	12
	Residential	GS>50-Regular	Street Light	Seasonal
Insert Weighting Factor for Services Account 1855	1.0	10.0	0.3	1.0
Insert Weighting Factor for Billing and Collecting	1.0	10.0	3.2	1.0

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Sheet I6.1 Revenue Worksheet - Application final run

Total kWhs from Load Forecast	317,549,813
Total kWs from Load Forecast	373,990
Deficiency/sufficiency (RRWF 8. cell F51)	- 3,193,707
Miscellaneous Revenue (RRWF 5. cell F48)	656,000

			1	3	7	12
	ID	**Total**	**Residential**	**GS>50-Regular**	**Street Light**	**Seasonal**
Billing Data						
Forecast kWh	**CEN**	317,549,813	131,653,365	179,389,418	548,977	5,958,052
Forecast kW	**CDEM**	373,990		372,457	1,533	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		331,251		331,251		
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-				
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	317,549,813	131,653,365	179,389,418	548,977	5,958,052
Existing Monthly Charge			$114.11	$1,394.67	$2.08	$82.79
Existing Distribution kWh Rate			$0.0617		$0.3361	$0
Existing Distribution kW Rate				$18.3886		
Existing TOA Rate			$0.60	$0.60	$0.60	$0.60
Additional Charges						
Distribution Revenue from Rates		$32,117,594	$21,369,464	$7,606,374	$213,364	$2,928,393
Transformer Ownership Allowance		$198,751	$0	$198,751	$0	$0
Net Class Revenue	**CREV**	$31,918,843	$21,369,464	$7,407,623	$213,364	$2,928,393

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Sheet I6.2 Customer Data Worksheet - Application final run

Billing Data

	ID	Total	1 Residential	3 GS>50-Regular	7 Street Light	12 Seasonal
Bad Debt 3 Year Historical Average	BDHA	$48,476	$46,155	$0	$0	$2,321
Late Payment 3 Year Historical Average	LPHA	$51,960	$41,101	$7,299	$109	$3,451
Number of Bills	CNB	163,107	116,085	543.07	13,871.38	32,608
Number of Devices	CDEV				1,156	
Number of Connections (Unmetered)	CCON	1,032			1,032	
Total Number of Customers	CCA	13,592	9,674	45	1,156	2,717
Bulk Customer Base	CCB	13,592	9,674	45	1,156	2,717
Primary Customer Base	CCP	12,489	9,674	45	53	2,717
Line Transformer Customer Base	CCLT	12,463	9,665	28	53	2,717
Secondary Customer Base	CCS	13,566	9,668	25	1,156	2,717
Weighted - Services	CWCS	12,896	9,668	253	258	2,717
Weighted Meter -Capital	CWMC	4,038,863	3,067,298	141,701	-	829,863
Weighted Meter Reading	CWMR	67,569	33,464	9,062	-	25,043
Weighted Bills	CWNB	199,045	116,085	5,409	44,943	32,608

Bad Debt Data

Historic Year:	2021	59,616	56,508	-	-	3,108
Historic Year:	2022	48,908	48,271	-	-	637
Historic Year:	2023	36,903	33,685	-	-	3,218
Three-year average		**48,476**	**46,155**	**-**	**-**	**2,321**

Street Lighting Adjustment Factors

NCP Test Results	4 NCP

	Primary Asset Data		Line Transformer Asset Data
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**
Residential	9,674	99,032	9,665
Street Light	1,156	538	1,156

Street Lighting Adjustment Factors	
Primary	21.9894
Line Transformer	21.9894

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Sheet I7.1 Meter Capital Worksheet - Application final run

		Residential			GS>50-Regular			Street Light			Seasonal			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			75.94%			4%			0%			21%			100%
	Cost Relative to Residential Average Cost			1.00			9.66			-			0.96			1.02
	Total	9673.743866	3067298.142	317.0745665	46.25578529	141701.4187	3063.431261	0	0	-	2717.320853	829862.9952	305.3975	12437.3205	4038862.556	324.7373544
Meter Types	**Cost per Meter (Installed)**															
Single Phase 200 Amp - Urban			0			0			0			0		0	0	
Single Phase 200 Amp - Rural			0			0			0			0		0	0	
Central Meter	305	526	160639.085			0			0			0		526	160639.085	
Network Meter (Costs to be updated)	451	13	5867.5175			0			0			0		13	5867.5175	
Three-phase - No demand	709		0			0			0			0		0	0	
Smart Meters	305	8,879	2711546.18			0			0		2,711.32	828030.6102		11,590	3539576.79	
Demand without IT (usually three-phase)	1,079	124	133845.29			0			0			0		124	133845.29	
Demand with IT	1,156		0			0			0			0		0	0	
Demand with IT and Interval Capability - Secondary	1,174		0		13.00	15260.31			0			0		13	15260.31	
Demand with IT and Interval Capability - Primary	1,174		0		30.26	35516.35868			0			0		30	35516.35868	
Demand with IT and Interval Capability -Special (WMP)	30,308		0		3.00	90924.75			0			0		3	90924.75	
Single Phase 120V 2-wire	305		0			0			0		6	1832.385		6	1832.385	
Three-phase - With IT	863		0			0			0			0		0	0	
Primary - No Int	863		0			0			0			0		0	0	
Bi-Directional Single Phase (No IT, Residential)	420	132	55400.07			0			0			0		132	55400.07	
Remote Disconenct Smart Meter	419		0			0			0			0		0	0	
LDC Specific Smart Meter 6			0			0			0			0		0	0	
LDC Specific Smart Meter 7			0			0			0			0		0	0	
LDC Specific Smart Meter 8			0			0			0			0		0	0	
LDC Specific Smart Meter 9			0			0			0			0		0	0	
LDC Specific Smart Meter 10			0			0			0			0		0	0	
LDC Specific Smart Meter 11			0			0			0			0		0	0	
LDC Specific Smart Meter 12			0			0			0			0		0	0	
LDC Specific Smart Meter 13			0			0			0			0		0	0	
LDC Specific Smart Meter 14			0			0			0			0		0	0	
LDC Specific Smart Meter 15			0			0			0			0		0	0	

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Sheet I7.2 Meter Reading Worksheet - Application final run

Weighting Factors based on Contractor Pricing

Description			1 Residential			3 GS>50-Regular			7 Street Light			12 Seasonal			TOTAL		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				49.53%			13.41%			0.00%			37.06%			100.00%
	Cost Relative to Residential Average Cost				1.00			56.95			0.00			2.66			60.61
	Total		9,674	33,464	3.46	46	9,062	197.00	-	-	0	2,717	25,043	9.22	12,437	67,569	210
	Factor																
Residential - Urban - Outside				0			0			0			0		-	-	
Residential - Urban - Outside with other services				0			0			0			0		-	-	
Residential - Urban - Inside				0			0			0			0		-	-	
Residential - Urban - Inside - with other services				0			0			0			0		-	-	
Residential - Rural - Outside				0			0			0			0		-	-	
Residential - Rural - Outside with other services				0			0			0			0		-	-	
Smart Meter		1.00	9,609	9,609			0			0		2,656	2,656		12,265	12,265	
Smart Meter with Demand				0			0			0			0		-	-	
GS - Walking				0			0			0			0		-	-	
GS - Walking - with other services				0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read				0			0			0			0		-	-	
GS - Vehicle with other services				0			0			0			0		-	-	
Smrt Meter- Communications Exempt		367.00	65	23,855			0			0		61	22,387		126	46,242	
Interval Meter- Manual Download				0			0			0			0		-	-	
Interval		197.00		0		46	9,062			0			0		46	9,062	
LDC Specific 5				0			0			0			0		-	-	
LDC Specific 6				0			0			0			0		-	-	
LDC Specific 7				0			0			0			0		-	-	
LDC Specific 8				0			0			0			0		-	-	
LDC Specific 9				0			0			0			0		-	-	
LDC Specific 10				0			0			0			0		-	-	
LDC Specific 11				0			0			0			0		-	-	
LDC Specific 12				0			0			0			0		-	-	
LDC Specific 13				0			0			0			0		-	-	
LDC Specific 14				0			0			0			0		-	-	
LDC Specific 15				0			0			0			0		-	-	

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Sheet I8 Demand Data Worksheet - Application final run

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes			1	3	7	12
		Total	Residential	GS>50-Regular	Street Light	Seasonal
		CP Sanity Check	Pass	Pass	Pass	Pass
CO-INCIDENT PEAK						
1 CP						
Transformation CP	TCP1	44,817	26,449	17,413	-	955
Bulk Delivery CP	BCP1	44,817	26,449	17,413	-	955
Total Sytem CP	DCP1	44,817	26,449	17,413	-	955
4 CP						
Transformation CP	TCP4	168,286	94,840	70,125	262	3,058
Bulk Delivery CP	BCP4	168,286	94,840	70,125	262	3,058
Total Sytem CP	DCP4	168,286	94,840	70,125	262	3,058
12 CP						
Transformation CP	TCP12	302,031	221,623	70,125	568	9,715
Bulk Delivery CP	BCP12	302,031	221,623	70,125	568	9,715
Total Sytem CP	DCP12	302,031	221,623	70,125	568	9,715
NON CO_INCIDENT PEAK						
		NCP Sanity Check	Pass	Pass	Pass	Pass
1 NCP						
Classification NCP from Load Data Provider	DNCP1	49,922	27,418	20,422	137	1,945
Primary NCP	PNCP1	49,922	27,418	20,422	137	1,945
Line Transformer NCP	LTNCP1	42,225	27,392	12,751	137	1,945
Secondary NCP	SNCP1	40,880	27,401	11,397	137	1,945
4 NCP						
Classification NCP from Load Data Provider	DNCP4	184,305	99,032	77,778	538	6,957
Primary NCP	PNCP4	184,305	99,032	77,778	538	6,957
Line Transformer NCP	LTNCP4	154,996	98,940	48,561	538	6,957
Secondary NCP	SNCP4	149,871	98,970	43,405	538	6,957
12 NCP						
Classification NCP from Load Data Provider	DNCP12	468,031	236,398	215,351	1,589	14,693
Primary NCP	PNCP12	468,031	236,398	215,351	1,589	14,693
Line Transformer NCP	LTNCP12	386,916	236,178	134,456	1,589	14,693
Secondary NCP	SNCP12	372,714	236,251	120,180	1,589	14,693

Ontario Energy Board

2025 Cost Allocation M

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Sheet I9 Direct Allocation Worksheet - A

Instructions:
More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?

Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	$0	**Yes**

Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	$0	**Yes**
1806	Land Rights	$0	**Yes**
1808	Buildings and Fixtures	$0	**Yes**
1810	Leasehold Improvements	$0	**Yes**
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	**Yes**
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	**Yes**
1825	Storage Battery Equipment	$0	**Yes**
1830	Poles, Towers and Fixtures	$0	**Yes**
1835	Overhead Conductors and Devices	$0	**Yes**
1840	Underground Conduit	$0	**Yes**
1845	Underground Conductors and Devices	$0	**Yes**
1850	Line Transformers	$0	**Yes**
1855	Services	$0	**Yes**
1860	Meters	$0	**Yes**

	blank row	$0	**Yes**
1905	Land	$0	**Yes**
1906	Land Rights	$0	**Yes**
1908	Buildings and Fixtures	$0	**Yes**
1910	Leasehold Improvements	$0	**Yes**
1915	Office Furniture and Equipment	$0	**Yes**
1920	Computer Equipment - Hardware	$0	**Yes**
1925	Computer Software	$0	**Yes**
1930	Transportation Equipment	$0	**Yes**
1935	Stores Equipment	$0	**Yes**
1940	Tools, Shop and Garage Equipment	$0	**Yes**
1945	Measurement and Testing Equipment	$0	**Yes**
1950	Power Operated Equipment	$0	**Yes**
1955	Communication Equipment	$0	**Yes**
1960	Miscellaneous Equipment	$0	**Yes**
1970	Load Management Controls - Customer Premises	$0	**Yes**
1975	Load Management Controls - Utility Premises	$0	**Yes**
1980	System Supervisory Equipment	$0	**Yes**
1990	Other Tangible Property	$0	**Yes**
2005	Property Under Capital Leases	$0	**Yes**
2010	Electric Plant Purchased or Sold	$0	**Yes**
2050	Completed Construction Not Classified--Electric	$0	**Yes**
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	**Yes**
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**
	Directly Allocated Net Fixed Assets	**$0**	
5005	Operation Supervision and Engineering	$0	**Yes**
5010	Load Dispatching	$0	**Yes**
5012	Station Buildings and Fixtures Expense	$0	**Yes**
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	**Yes**
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	**Yes**
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**
5035	Overhead Distribution Transformers- Operation	$0	**Yes**

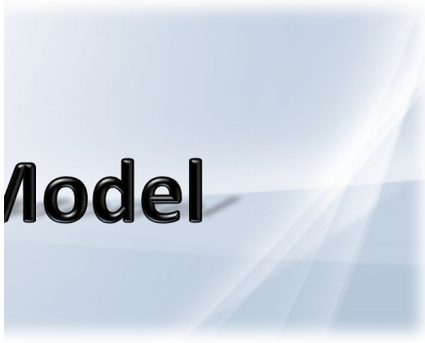
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**
5050	Underground Subtransmission Feeders - Operation	$0	**Yes**
5055	Underground Distribution Transformers - Operation	$0	**Yes**
5065	Meter Expense	$0	**Yes**
5070	Customer Premises - Operation Labour	$0	**Yes**
5075	Customer Premises - Materials and Expenses	$0	**Yes**
5085	Miscellaneous Distribution Expense	$0	**Yes**
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5096	Other Rent	$0	**Yes**
5105	Maintenance Supervision and Engineering	$0	**Yes**
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**
5112	Maintenance of Transformer Station Equipment	$0	**Yes**
5114	Maintenance of Distribution Station Equipment	$0	**Yes**
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**
5130	Maintenance of Overhead Services	$0	**Yes**
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**
5145	Maintenance of Underground Conduit	$0	**Yes**
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**
5155	Maintenance of Underground Services	$0	**Yes**
5160	Maintenance of Line Transformers	$0	**Yes**
5175	Maintenance of Meters	$0	**Yes**
5305	Supervision	$0	**Yes**
5310	Meter Reading Expense	$0	**Yes**
5315	Customer Billing	$0	**Yes**

5320	Collecting	$0	**Yes**
5325	Collecting- Cash Over and Short	$0	**Yes**
5330	Collection Charges	$0	**Yes**
5335	Bad Debt Expense	$0	**Yes**
5340	Miscellaneous Customer Accounts Expenses	$0	**Yes**
5405	Supervision	$0	**Yes**
5410	Community Relations - Sundry	$0	**Yes**
5415	Energy Conservation	$0	**Yes**
5420	Community Safety Program	$0	**Yes**
5425	Miscellaneous Customer Service and Informational Expenses	$0	**Yes**
5505	Supervision	$0	**Yes**
5510	Demonstrating and Selling Expense	$0	**Yes**
5515	Advertising Expense	$0	**Yes**
5520	Miscellaneous Sales Expense	$0	**Yes**
5605	Executive Salaries and Expenses	$0	**Yes**
5610	Management Salaries and Expenses	$0	**Yes**
5615	General Administrative Salaries and Expenses	$0	**Yes**
5620	Office Supplies and Expenses	$0	**Yes**
5625	Administrative Expense Transferred Credit	$0	**Yes**
5630	Outside Services Employed	$0	**Yes**
5635	Property Insurance	$0	**Yes**
5640	Injuries and Damages	$0	**Yes**
5645	Employee Pensions and Benefits	$0	**Yes**
5650	Franchise Requirements	$0	**Yes**
5655	Regulatory Expenses	$0	**Yes**
5660	General Advertising Expenses	$0	**Yes**
5665	Miscellaneous General Expenses	$0	**Yes**
5670	Rent	$0	**Yes**

5675	Maintenance of General Plant	$0	**Yes**
5680	Electrical Safety Authority Fees	$0	**Yes**
5685	Independent Market Operator Fees and Penalties	$0	**Yes**
5705	Amortization Expense - Property, Plant, and Equipment	$0	**Yes**
5710	Amortization of Limited Term Electric Plant	$0	**Yes**
5715	Amortization of Intangibles and Other Electric Plant	$0	**Yes**
5720	Amortization of Electric Plant Acquisition Adjustments	$0	**Yes**
6105	Taxes Other Than Income Taxes	$0	**Yes**
6205	Sub-account LEAP Funding	$0	**Yes**
6210	Life Insurance	$0	**Yes**
6215	Penalties	$0	**Yes**
6225	Other Deductions	$0	**Yes**
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	**$131,351,748**	**Allocated**
Approved Total PILs	**$958,002**	**$0**
Approved Total Return on Debt	**$6,005,731**	**$0**
Approved Total Return on Equity	**$6,550,022**	**$0**

Total



Application final run

1	3	7	12
Residential	GS>50-Regular	Street Light	Seasonal

$0	**$0**	**$0**	**$0**

$0	$0	$0	$0
$0	$0	$0	$0

Residential	GS>50-Regular	Street Light	Seasonal
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**

Ontario Energy Board

2025 Cost Allocation Model

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Sheet O1 Revenue to Cost Summary Worksheet - Application final run

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	3 GS>50-Regular	7 Street Light	12 Seasonal
crev	Distribution Revenue at Existing Rates	$31,918,843	$21,369,464	$7,407,623	$213,364	$2,928,393
mi	Miscellaneous Revenue (mi)	$656,000	$443,238	$108,195	$13,737	$90,830
		Miscellaneous Revenue Input equals Output				
	Total Revenue at Existing Rates	**$32,574,843**	**$21,812,702**	**$7,515,817**	**$227,101**	**$3,019,223**
	Factor required to recover deficiency (1 + D)	1.1001				
	Distribution Revenue at Status Quo Rates	$35,112,551	$23,507,630	$8,148,808	$234,712	$3,221,400
	Miscellaneous Revenue (mi)	$656,000	$443,238	$108,195	$13,737	$90,830
	Total Revenue at Status Quo Rates	**$35,768,551**	**$23,950,868**	**$8,257,003**	**$248,449**	**$3,312,230**
	Expenses					
di	Distribution Costs (di)	$8,298,984	$5,562,816	$1,566,185	$70,914	$1,099,069
cu	Customer Related Costs (cu)	$2,060,693	$1,381,006	$71,755	$208,532	$399,400
ad	General and Administration (ad)	$6,219,337	$4,157,089	$1,017,332	$160,050	$884,866
dep	Depreciation and Amortization (dep)	$5,675,782	$3,666,313	$1,344,477	$36,494	$628,498
INPUT	PILs (INPUT)	$958,002	$612,654	$237,939	$6,288	$101,121
INT	Interest	$6,005,731	$3,840,738	$1,491,647	$39,417	$633,930
	Total Expenses	**$29,218,529**	**$19,220,616**	**$5,729,335**	**$521,693**	**$3,746,884**
	Direct Allocation	**$0**	**$0**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$6,550,022	$4,188,818	$1,626,832	$42,989	$691,382
	Revenue Requirement (includes NI)	**$35,768,551**	$23,409,433	$7,356,168	$564,683	$4,438,267
		venue Requirement Input equals Out				
	Rate Base Calculation					
	Net Assets					
dp	Distribution Plant - Gross	$214,625,161	$138,629,961	$50,842,596	$1,417,522	$23,735,082
gp	General Plant - Gross	$65,412,680	$41,865,858	$16,180,718	$431,864	$6,934,240
accum dep	Accumulated Depreciation	($98,625,717)	($64,383,475)	($22,155,607)	($651,398)	($11,435,238)
co	Capital Contribution	($7,299,136)	($4,742,984)	($1,666,229)	($53,581)	($836,341)
	Total Net Plant	**$174,112,988**	**$111,369,360**	**$43,201,478**	**$1,144,407**	**$18,397,743**
	Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**	**$0**	**$0**
COP	Cost of Power (COP)	$32,534,015	$13,518,190	$18,350,204	$56,156	$609,464
	OM&A Expenses	$16,579,014	$11,100,911	$2,655,272	$439,495	$2,383,335
	Directly Allocated Expenses	$0	$0	$0	$0	$0
	Subtotal	***$49,113,029***	***$24,619,102***	***$21,005,476***	***$495,651***	***$2,992,800***
	Working Capital	**$3,683,477**	**$1,846,433**	**$1,575,411**	**$37,174**	**$224,460**
	Total Rate Base	**$177,796,465**	**$113,215,792**	**$44,776,889**	**$1,181,581**	**$18,622,203**
		Rate Base Input equals Output				
	Equity Component of Rate Base	**$71,118,586**	**$45,286,317**	**$17,910,756**	**$472,632**	**$7,448,881**
	Net Income on Allocated Assets	**$6,550,022**	**$4,730,253**	**$2,527,668**	**($273,244)**	**($434,655)**
	Net Income on Direct Allocation Assets	**$0**	**$0**	**$0**	**$0**	**$0**
	Net Income	**$6,550,022**	**$4,730,253**	**$2,527,668**	**($273,244)**	**($434,655)**
	RATIOS ANALYSIS					
	REVENUE TO EXPENSES STATUS QUO%	**100.00%**	**102.31%**	**112.25%**	**44.00%**	74.63%
	EXISTING REVENUE MINUS ALLOCATED COSTS	**($3,193,707)**	($1,596,732)	$159,650	($337,582)	($1,419,044)
		Deficiency Input equals Output				
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	**($0)**	$541,435	$900,835	($316,233)	($1,126,037)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.21%	10.45%	14.11%	-57.81%	-5.84%

Ontario Energy Board

2025 Cost Allocation Model

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Application final run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	3	7	12
	Residential	GS>50-Regular	Street Light	Seasonal
Customer Unit Cost per month - Avoided Cost	$11.23	$119.48	$9.82	$12.22
Customer Unit Cost per month - Directly Related	$17.19	$193.17	$15.47	$18.59
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$119.91	$341.14	$42.28	$119.56
Existing Approved Fixed Charge	$114.11	$1,394.67	$2.08	$82.79

Attachment 7B

Load Profile Calculations

Algoma Power Inc.
EB-2024-0007

NCP Calculation

	R1i	R1ii	R1 Combined	R2	Seasonal	STR	Total Sales
February 2021	20,697	5,190	25,343	17,956	958	138	42,617
March 2021	18,564	4,613	22,829	18,567	792	138	38,955
April 2021	15,296	4,212	19,095	18,915	900	138	37,877
May 2021	14,200	3,143	17,127	17,572	1,319	138	32,659
June 2021	11,529	3,352	14,366	17,132	1,218	138	29,738
July 2021	11,280	3,498	14,285	16,649	1,694	138	29,827
August 2021	12,050	4,064	15,536	18,724	1,773	138	32,405
September 2021	11,632	3,249	14,522	17,352	1,665	138	30,664
October 2021	13,678	3,436	16,239	17,463	1,049	138	30,920
November 2021	17,600	4,294	21,449	18,953	746	138	37,688
December 2021	19,414	4,829	23,251	19,425	871	137	41,677
January 2022	22,922	5,645	28,146	17,746	1,013	137	44,796
1NCP	22,922	5,645	28,146	19,425	1,773	138	44,796
4NCP	81,597	20,278	99,569	76,017	6,451	552	168,046
12NCP	188,862	49,526	232,187	216,454	14,000	1,654	429,826
	Good	Good	Good	Good	Good	Good	
February 2022	21,822	5,712	26,934	17,585	1,043	137	44,806
March 2022	19,078	5,178	24,096	16,841	843	137	39,058
April 2022	15,960	4,227	19,546	16,968	635	137	35,095
May 2022	14,640	3,664	17,395	16,754	1,605	137	31,503
June 2022	11,019	3,552	14,241	17,155	1,330	137	29,195
July 2022	11,383	3,637	14,560	17,412	2,061	137	30,278
August 2022	11,365	3,662	14,436	17,250	1,848	137	30,936
September 2022	12,144	3,537	15,108	18,521	1,834	137	33,255
October 2022	14,590	3,809	17,899	19,064	1,418	137	35,107
November 2022	18,948	4,167	22,776	19,358	757	137	38,000
December 2022	20,291	4,732	24,370	20,519	842	137	41,599
January 2023	19,973	5,282	24,645	17,448	864	137	41,204
1NCP	21,822	5,712	26,934	20,519	2,061	137	44,806
4NCP	81,164	20,904	100,046	77,462	7,348	549	166,667
12NCP	191,213	51,159	236,008	214,875	15,080	1,647	430,036
	Good	Good	Good	Good	Good	Good	
February 2023	21,834	5,684	27,173	17,511	988	137	43,163
March 2023	17,808	4,646	21,898	17,307	793	137	38,339
April 2023	16,883	4,343	20,770	18,213	696	120	36,587
May 2023	17,039	4,687	21,726	18,061	1,366	120	34,379
June 2023	11,936	3,849	14,671	16,426	1,370	120	31,195
July 2023	11,939	3,942	15,451	16,096	1,837	120	30,699
August 2023	11,508	3,733	14,560	15,569	2,000	120	28,771
September 2023	12,614	3,914	15,757	15,684	1,807	120	31,107
October 2023	15,792	3,641	18,684	18,924	1,426	120	35,189
November 2023	17,944	4,436	21,962	21,324	776	119	41,161
December 2023	18,788	5,210	22,300	19,968	968	119	40,973
January 2024	21,518	5,274	26,046	19,640	971	119	44,847
1NCP	21,834	5,684	27,173	21,324	2,000	137	44,847
4NCP	80,084	20,854	97,481	79,855	7,071	514	170,144
12NCP	195,603	53,357	240,998	214,724	14,999	1,467	436,412
	Good	Good	Good	Good	Good	Good	

CP Calculation

	R1i	R1ii	R1 Combined	R2	Seasonal	STR	Total Sales
February 2021	19,116	5,134	24,250	17,628	740	-	**42,617**
March 2021	18,564	4,265	22,829	15,441	548	138	**38,955**
April 2021	14,888	4,150	19,037	18,320	520	-	**37,877**
May 2021	11,504	3,087	14,592	17,378	690	-	**32,659**
June 2021	11,529	2,817	14,347	14,606	717	69	**29,738**
July 2021	10,925	3,176	14,101	14,665	1,061	-	**29,827**
August 2021	11,628	3,083	14,711	16,492	1,190	11	**32,405**
September 2021	9,324	3,140	12,464	17,330	871	-	**30,664**
October 2021	11,442	3,065	14,507	15,694	695	23	**30,920**
November 2021	14,562	4,240	18,803	18,272	613	-	**37,688**
December 2021	18,272	4,227	22,499	18,396	645	137	**41,677**
January 2022	22,682	5,300	27,982	15,801	1,013	-	**44,796**
1CP	22,682	5,300	27,982	15,801	1,013	-	44,796
2CP	*19,116*	*5,134*	*24,250*	*17,628*	*740*	*-*	*42,617*
3CP	*18,272*	*4,227*	*22,499*	*18,396*	*645*	*137*	*41,677*
4CP	*18,564*	*4,265*	*22,829*	*15,441*	*548*	*138*	*38,955*
4CP - Total	78,634	18,925	97,559	67,266	2,946	275	168,046
12CP	174,437	45,684	220,121	200,024	9,303	379	429,826
February 2022	20,858	5,447	26,305	17,585	917	-	**44,806**
March 2022	17,611	4,470	22,081	16,203	774	-	**39,058**
April 2022	14,386	4,031	18,417	16,173	506	-	**35,095**
May 2022	13,105	2,893	15,998	14,962	406	137	**31,503**
June 2022	8,245	3,264	11,509	16,684	1,002	-	**29,195**
July 2022	11,005	2,805	13,810	15,060	1,270	137	**30,278**
August 2022	10,254	2,847	13,101	16,574	1,123	137	**30,936**
September 2022	10,815	3,061	13,876	18,521	858	-	**33,255**
October 2022	11,964	3,533	15,497	18,905	704	-	**35,107**
November 2022	18,948	3,828	22,776	14,441	645	137	**38,000**
December 2022	15,705	4,732	20,437	20,519	643	-	**41,599**
January 2023	18,557	4,942	23,499	16,815	753	137	**41,204**
1CP	20,858	5,447	26,305	17,585	917	-	44,806
2CP	*15,705*	*4,732*	*20,437*	*20,519*	*643*	*-*	*41,599*
3CP	*18,557*	*4,942*	*23,499*	*16,815*	*753*	*137*	*41,204*
4CP	*17,611*	*4,470*	*22,081*	*16,203*	*774*	*-*	*39,058*
4CP - Total	72,731	19,590	92,321	71,122	3,086	137	166,667
12CP	171,453	45,853	217,306	202,442	9,601	686	430,036
February 2023	21,014	5,430	26,445	15,650	931	137	**43,163**
March 2023	16,251	4,265	20,516	16,940	758	126	**38,339**
April 2023	15,689	3,358	19,047	17,029	510	-	**36,587**
May 2023	14,491	3,185	17,676	16,197	506	-	**34,379**
June 2023	11,146	3,128	14,274	16,019	902	-	**31,195**
July 2023	11,853	3,388	15,240	14,108	1,351	-	**30,699**
August 2023	10,910	3,137	14,047	13,298	1,426	-	**28,771**
September 2023	12,614	3,143	15,757	14,243	1,008	100	**31,107**
October 2023	12,716	3,529	16,245	18,268	636	40	**35,189**
November 2023	17,944	3,844	21,788	18,606	648	119	**41,161**
December 2023	17,592	3,754	21,346	18,880	629	119	**40,973**
January 2024	19,787	5,274	25,061	18,852	935	-	**44,847**
1CP	19,787	5,274	25,061	18,852	935	-	44,847
2CP	*21,014*	*5,430*	*26,445*	*15,650*	*931*	*137*	*43,163*
3CP	*17,944*	*3,844*	*21,788*	*18,606*	*648*	*119*	*41,161*
4CP	*17,592*	*3,754*	*21,346*	*18,880*	*629*	*119*	*40,973*
4CP - Total	76,337	18,302	94,640	71,988	3,143	374	170,144
12CP	182,007	45,435	227,442	198,090	10,240	640	436,412

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1NCP	22,192	5,680	27,418	20,422	1,945	137
4NCP	80,948	20,678	99,032	77,778	6,957	538
12NCP	191,893	51,347	236,398	215,351	14,693	1,589

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1CP	21,109	5,340	26,449	17,413	955	-
2CP	*18,612*	*5,099*	*23,710*	*17,932*	*771*	*46*
3CP	*18,258*	*4,338*	*22,595*	*17,939*	*682*	*131*
4CP	*17,922*	*4,163*	*22,085*	*16,841*	*650*	*85*
4CP - Total	75,901	18,939	94,840	70,125	3,058	262
12CP	175,966	45,657	221,623	200,185	9,715	568

Attachment 7C

Load Profile Scaling

Algoma Power Inc.
EB-2024-0007

Algoma Power Inc.
2025 Cost Of Service
EB-2024-0007

Load Profiles Based on Historic Meter Data(Feb 21-Jan 24)

Non-Coincident Peak Demand Allocators

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1NCP	22,192	5,680	27,418	20,422	1,945	137
4NCP	80,948	20,678	99,032	77,778	6,957	538
12NCP	191,893	51,347	236,398	215,351	14,693	1,589

Coincident Peak Demand Allocators

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1CP	21,109	5,340	26,449	17,413	955	-
2CP	*18,612*	*5,099*	*23,710*	*17,932*	*771*	*46*
3CP	*18,258*	*4,338*	*22,595*	*17,939*	*682*	*131*
4CP	*17,922*	*4,163*	*22,085*	*16,841*	*650*	*85*
4CP - Total	75,901	18,939	94,840	70,125	3,058	262
12CP	175,966	45,657	221,623	200,185	9,715	568

Comparison- Historical Year Data vs. Load Forecast

Year	R1i	R1ii	R1 Combined	R2	Seasonal	STR
2021	92,005,690	27,745,373	119,751,063	117,544,957	6,424,168	594,156
2022	99,292,265	29,567,137	128,859,402	120,294,405	6,540,797	592,975
2023	96,395,846	28,496,501	124,892,347	128,188,723	6,123,988	537,366
3-year aver	95,897,934	28,603,004	124,500,937	122,009,362	6,362,984	574,832
2025 Forec	102,025,758	29,627,607	124,696,642	179,389,418	5,958,052	548,977
Adj. Factor	1.06	1.04	1.00	1.47	0.94	0.96

Adjusted Allocators- 2025 Forecast

Non-Coincident Peak Demand Allocators

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1NCP	23,611	5,884	27,461	30,027	1,821	131
4NCP	86,121	21,419	99,188	114,356	6,514	514
12NCP	204,155	53,187	236,769	316,629	13,758	1,518

Coincident Peak Demand Allocators

Average	R1i	R1ii	R1 Combined	R2	Seasonal	STR
1CP	22,458	5,531	26,491	25,602	894	-
2CP	19,801	5,281	23,748	26,366	722	44
3CP	19,424	4,493	22,631	26,376	639	125
4CP	19,067	4,312	22,120	24,761	609	82
4CP - Total	80,751	19,618	94,989	103,104	2,864	250
12CP	187,210	47,293	221,971	294,331	9,096	543