

EXHIBIT 7 – COST ALLOCATION

2025 Cost of Service

Algoma Power Inc. EB-2024-0007

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7.2 COST ALLOCATION STUDY REQUIREMENTS

2 7.2.1 OVERVIEW OF COST ALLOCATION

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

7 Previously Approved Cost Allocation Study (2020)

- 8 The cost allocation study filed in API's last Cost of Service application (EB-2019-0019) resulted in
- 9 the revenue to cost ratios outlined in the table below. No adjustments to the revenue to cost
- 10 ratios were required during the subsequent IRM period.
- 11

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

12

13 **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.

18 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 thismodel.

21 API confirms that there are no new or eliminated customer classes, and no changes to the

22 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

3 computation of revenue at current rates and status quo revenue allocations.

4 Use of Equivalent Rates - R1 and R2 Rate Classes

5 Ontario Regulation 445/07 effectively reclassifies API's traditional GS < 50 kW and GS > 50 kW 6 customers as residential rate class customers for the purpose of setting distribution rates, thereby 7 allowing the revenue requirement associated with these groups of customers to be partially 8 funded through RRRP. API's rate classes are therefore comprised of two residential rate classes 9 (and three residential subclasses), being R1 for energy-billed customers (traditional Residential, 10 referred to as R1(i); and GS < 50 kW, referred to as R1(ii)), and R2 for demand-billed customers 11 (traditional GS > 50 kW).

12 The details by which 2025 distribution rates for the R1 and R2 rate classes are updated through 13 the application of a RRRP adjustment factor, and the determination of the proposed 2025 RRRP 14 funding amount for API are described in Exhibit 8. For the purpose of the cost allocation study, 15 however, it is necessary to consider the allocation of the RRRP funding amount to the R1 and R2 16 rate classes in order to for the cost allocation model to produce appropriate revenue-to-cost 17 ratios. This is achieved through the use of equivalent rates for the R1 and R2 rate classes in Sheet 18 I6.1 of the OEB cost allocation model. The concept of equivalent rates was introduced for the 19 purpose of cost allocation and rate design in API's 2010/2011 cost of service application (EB-2009-20 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 21 22 revenue requirement allocated to each of the R1 and R2 rate classes in the absence of RRRP 23 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.

| (Before | IRM Indexed Revenue for 2024 (Before Reduction for Transformer Allowance) | | | | | | | | | | | |
|-----------------|--|------------|----|------------|----------------------|------------|--|--|--|--|--|--|
| Customer | Customer Revenues | | | | | | | | | | | |
| Class | | 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 | | | | | | |

Table 2 – 2024 Class-Specific Revenue Requirements

2

1

3 In API's 2016 IRM application (EB-2015-0051), the OEB determined that its policy on transitioning 4 traditional residential customers to fully fixed rates would apply to API's traditional residential 5 customers (residential R1 (i)) and to its Seasonal rate class, but not to those customers required 6 to be treated as residential under O. Reg. 445/07. The R1 rate class was therefore split into two 7 subclasses¹ for the purpose of implementing the OEB's policy. For cost allocation purposes, it is 8 not necessary to split the R1 rate class, since rates for both subclasses are set in accordance with 9 RRRP regulations, and not based on the results of the cost allocation study. Since its 2020 COS, 10 API has annually updated the equivalent rates in rate design model updates, which were required 11 in order to facilitate the transition to fixed distribution rates for the Residential R1(i) and Seasonal 12 Classes, as well as the implementation of ACM rate riders. The equivalent rates for 2020- 2024 are 13 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.

1

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

| | 2020 Accepted Equivalent Electricity Distribution Rates | | | | | | | | | | | | |
|------------------|---|------------------------------|--------------|---------|---------------------|------------------------|------------------------------|--------------------|--------------|------------------------------------|---------------------------------------|---|--|
| | Billing Determinant F/V Split Distribution Rates Revenues | | | | | | | | | | | | |
| Customer Class | Metric | Average # of Customers | 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 | L Equivalent | Electricity [| Distribution | n Rates | | | | | |
| | | | Billing Dete | rminant | F/V | Split | Distribut | ion Rates | | Reve | enues | | |
| Customer Class | Metric | Average # of Customers | kWh | kW | Fixed Allocation | Variable Allocation | Monthly Service Charge | Variable Charge | Fixed | Fixed Variable Ownersh Allowand | | 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 | |

2

| | 2022 Equivalent Electricity Distribution Rates | | | | | | | | | | | | |
|------------------|--|------------------------------|----------------------|---------|---------------------|------------------------|------------------------------|--------------------|---------------------------------------|--------------|---|---|--|
| | | | Billing Deter | rminant | F/V | Split | Distribut | ion Rates | | Revenues | | | |
| Customer Class | | Average # of Customers | 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 | l Electricity I | Distributio | n Rates | | | | | |
| | | | Billing Deter | rminant | F/V | Split | Distribut | ion Rates | | Reve | enues | | |
| Customer Class | Metric | Average # of Customers | kWh | kW | Fixed Allocation | Variable Allocation | Monthly Service Charge | Variable Charge | Fixed Variable 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 | |

3

| | 2024 Equivalent Electricity Distribution Rates | | | | | | | | | | | | |
|------------------|--|------------------------------|--------------|---------|---------------------|------------------------|------------------------------|--------------------|--------------|--------------|---------------------------------------|---|--|
| Billi | | | Billing Dete | rminant | F/V | Split | Distributi | on Rates | | Revenues | | | |
| Customer Class | Metric | Average # of Customers | 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 | |

1 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.

5 In **Sheet 14, Break-out of Assets**, API updated contribution, depreciation and amortization 6 expense values based on forecasted 2025 values". In its 2020 Cost of Service application, API 7 updated the allocators for "bulk delivery" in order to reflect the functionality of the express feeder 8 assets, which meet system demand rather than connecting individual customers. API has reviewed 9 the other break-out allocators on sheet 14 and confirmed they continue to be appropriate in light 10 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 15.2, Weighting Factors**, API has used LDC specific factors. Further discussion of these weighting factors is provided in Section 7.2.3 below.

Sheet 16.1 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.

21 Sheet 16.2 has been updated with the required Bad Debt and Late Payment revenue data as well 22 as the number of customers (and devices, where applicable), consistent with API's proposed load 23 forecast, as presented in Exhibit 3. API notes that it has estimated the number of street lighting 24 connections, on the basis that it has more robust data regarding the number of devices. API has 25 made a proposal in Exhibit 8- Rate Design to adjust the fixed billing unit for street lighting to 26 "number of devices". The estimated number of connections is based on a device-to connection 27 ratio, determined based on a sample of various street lighting connections throughout the service 28 territory, conducted in API's GIS.

API updated the capital cost per meter information in **Sheet 17.1** and the meter reading 1 2 information in **Sheet 17.2** to represent the costs associated with each meter type specific to API, 3 as well as the forecasted number of each meter type per rate class. The Meter Reading tab reflects 4 that some customers are still read through manual meter reads due to suboptimal meter 5 communications for some of API's very remote customers. These meter readings are significantly 6 more expensive than a communicating smart meter read, due to the requirement for staff and 7 vehicle time to access the meters. Unfortunately the meters with communication challenges that 8 require manual reads can also attract longer travel times to reach. The meter reading for 9 communicating smart meters is largely automated and costs are relatively fixed for the entire 10 population of communicating smart meters, which is the vast majority of API's meters. Interval 11 metering requires its own meter reading infrastructure; and though the meter reading is relatively 12 automated similar to smart meters, the cost per meter is relatively higher since the population of 13 interval meters is relatively small (only 46 meters).

The demand data entered in Sheet I8, Demand Data, reflects an updated approach using APIspecific 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.

Exhibit 7

1 7.2.2 LOAD PROFILES

2 Consistent with the Filing Requirements, and with its commitment in its 2020 COS, API has 3 completed a load profile study for this application which is based on actual API meter reading 4 data. In doing so, API employed three years of meter data from February 2021 to January 2024. In 5 prior Applications, API did not have robust metering data from all customer categories, since some 6 general service customers were not previously required to be Smart-or Interval- metered (ie: 7 before the OEB's MIST metering requirements introduced in August 2014) Aggregate hourly 8 usage data was compiled from the Meter Data Management/Repository (MDMR) for smart 9 metered customers; segmented by rate class (R1(i), R1(ii), and Seasonal). API compiled hourly (or 10 smaller interval) interval meter data and street lighting unmetered load profiles from its Utilismart 11 system.

12

13 API engaged Utilis Consulting to translate the data into the appropriate load profiles. Consistent 14 with the filing requirements, Utilis used the load profiles to determine the demand allocators to 15 be used in the cost allocation model by using the Historical Average Use methodology articulated 16 in Section 2.7.1.1 of the Filing Requirements. For each of the three historical years, demand 17 allocators for that year were produced from the load profiles. Then the demand allocators for the 18 3 years were averaged to produce the demand allocators used in the cost allocation model. The 19 R1 class data was aggregated, consistent with the format applied in the cost allocation model. 20 API has applied scaling factors to the demand allocators to adjust between the historic load and 21 projected 2025 load forecast.

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

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

| | | - | | T | | |
|-------------------------|---------|---|-------------|---------------|--------------|----------|
| | | | 1 | 3 | 7 | 12 |
| Customer Classes | | Total | Residential | GS>50-Regular | Street Light | Seasonal |
| | | | | | | |
| | | СР | | | | |
| | | Sanity Check | Pass | Pass | Pass | Pass |
| CO-INCIDENT | PEAK | | | | | |
| 1 CP | | | | | | |
| Transformation CP | TCP1 | 52,986 | 26,491 | 25,602 | - | 894 |
| Bulk Delivery CP | BCP1 | 52,986 | 26,491 | 25,602 | - | 894 |
| Total Sytem CP | DCP1 | 52,986 | 26,491 | 25,602 | - | 894 |
| | | , i i i i i i i i i i i i i i i i i i i | , | , | · | |
| 4 CP | | | | | | |
| Transformation CP | TCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| Bulk Delivery CP | BCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| Total Sytem CP | DCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| | | | | | | |
| 12 CP | 705 (0 | | 001.071 | 004 004 | 5 (0) | 0.000 |
| Transformation CP | TCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,096 |
| Bulk Delivery CP | BCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,096 |
| Total Sytem CP | DCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,096 |
| | | | | | | |
| | | | | | | |
| | | NCP Sanity Check | Pass | Pass | Pass | Pass |
| 1 NCP | | | | | | 1 4.00 |
| Classification NCP from | | | | | | |
| Load Data Provider | DNCP1 | 59,440 | 27,461 | 30,027 | 131 | 1,821 |
| Primary NCP | PNCP1 | 59,440 | 27,461 | 30,027 | 131 | 1,821 |
| Line Transformer NCP | LTNCP1 | 48,135 | 27,435 | 18,747 | 131 | 1,821 |
| Secondary NCP | SNCP1 | 46,153 | 27,444 | 16,757 | 131 | 1,821 |
| | | | | | | |
| 4 NCP | | _ | | | | |
| Classification NCP from | | | | | | |
| Load Data Provider | DNCP4 | 220,572 | 99,188 | 114,356 | 514 | 6,514 |
| Primary NCP | PNCP4 | 220,572 | 99,188 | 114,356 | 514 | 6,514 |
| Line Transformer NCP | LTNCP4 | 177,522 | 99,095 | 71,399 | 514 | 6,514 |
| Secondary NCP | SNCP4 | 169,973 | 99,126 | 63,819 | 514 | 6,514 |
| 12 NCP | | | | | | |
| Classification NCP from | | | | | | |
| Load Data Provider | DNCP12 | 568,674 | 236,769 | 316.629 | 1,518 | 13,758 |
| Primary NCP | PNCP12 | 568,674 | 236,769 | 316,629 | 1,518 | 13,758 |
| Line Transformer NCP | LTNCP12 | 449,514 | 236,549 | 197,689 | 1,518 | 13,758 |
| Secondary NCP | SNCP12 | 428,598 | 236.623 | 176.700 | 1,518 | 13,758 |

Exhibit 7

1 7.2.3 WEIGHTING FACTORS

2 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 serviceand billing staff.

5 Weighting Factor for Services Account 1855

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

10 **Residential – R1:** the weighting factor is set to a value of 1, per the Instructions worksheet

11 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
- 18 lights. Further, these types of connections are often scheduled such that multiple
- 19 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.
- 24 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.

9 **Residential – R2:** the weighting factor is set to 10 to reflect that billing is significantly more 10 complex due to validating, editing and adjustment of interval data, and review of global 11 adjustment amounts. Meter communications costs for interval meters are also included in 12 API's Billing and Collecting accounts and have been considered in setting the R2 weight factor. 13 From a customer service and collections perspective, these accounts often require the 14 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 15 16 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.



1 7.2.4 SELECTED INPUT AND OUTPUT SHEETS

- 2 In accordance with the Filing Requirements, distributors using the OEB-issued model must file a
- 3 hard copy of input sheets I6 and I8, and output sheets O1 and O2 (first page only). The required
- 4 information is included as Appendix A to this Exhibit.
- 5 Sections 7.3 and 7.4 below provide an analysis and summary of the results from the 2025 cost
- 6 allocation study contained in output sheets O1 and O2.
- 7

1 7.2.5 SPECIFIC CUSTOMER CLASSES

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

4 Unmetered Loads (Including Street Lighting)

- 5 API acknowledges the OEB's change in cost allocation policy for the Street Lighting rate class, and
- 6 confirms that the "street lighting adjustment factor" has been appropriately calculated by the OEB
- 7 cost allocation model, and reflected in other aspects of its 2025 cost allocation study.
- 8 API's unmetered scattered load customers are included as general service customers in its R1(ii)
- 9 rate class. As such, rates for these customers are adjusted annually in accordance with RRRP
- 10 regulations, as described in Exhibit 8, and are unaffected by changes in cost allocation.

11 MicroFIT

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

14 Standby Rates

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

7.3 CLASS REVENUE REQUIREMENTS

2 7.3.1 CLASS REVENUE ANALYSIS

3 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 | <u>Service Rev Req</u> (row40) | % All'n | Misc. Revenue (mi) (row19) | % All'n | <u>Base Rev</u> <u>Req</u> | % All'n | <u>Rev2Cost</u> Expenses % | | | | | |
| Residential R1 | 21,952,346 | 61.37% | | 64.60% | 21,528,557 | 61.31% | 109.02% | | | | | |
| Residential R2 | 8,900,291 | 24.88% | 128,889 | 19.65% | 8,771,402 | 24.98% | 93.00% | | | | | |
| Seasonal | 4,361,706 | 12.19% | 89,766 | 13.68% | 4,271,940 | 12.17% | 75.91% | | | | | |
| Street Lighting | 554,207 | 1.55% | 13,556 | 2.07% | 540,651 | 1.54% | 44.80% | | | | | |
| TOTAL | 35,768,551 | 100.00% | 656,000 | 100.00% | 35,112,551 | 100.00% | | | | | | |

| г | |
|---|--|
| 5 | |
| - | |

4

| CUSTOMER UNIT COST PER MONTH (sheet O2) | | | | | | | | | |
|---|-----------------------|-------------------|--|--|--|--|--|--|--|
| | <u>Minimum System</u> | | | | | | | | |
| <u>Avoided Costs</u> | Directly | with PLCC * | | | | | | | |
| (Minimum Charge) | Related | <u>adjustment</u> | | | | | | | |
| \$11.24 | \$17.19 | \$121.14 | | | | | | | |
| \$116.96 | \$189.93 | \$339.18 | | | | | | | |
| \$12.22 | \$18.60 | \$120.67 | | | | | | | |
| \$9.82 | \$15.47 | \$42.13 | | | | | | | |
| | | | | | | | | | |

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

| | Proposed Base Revenue Requirement % | | | | | | | | |
|---------------------|-------------------------------------|--------------|-----------------|-----------------|---------|--------------|--|--|--|
| Customer Class Name | Cost Alloca | tion Results | <u>Status-C</u> | <u>uo Rates</u> | Propose | d Allocation | | | |
| Residential R1 | 61.31% | 21,528,557 | 66.95% | 23,507,630 | 66.27% | 23,270,375 | | | |
| Residential R2 | 24.98% | 8,771,402 | 23.21% | 8,148,808 | 23.21% | 8,148,808 | | | |
| Seasonal | 12.17% | 4,271,940 | 9.17% | 3,221,400 | 9.74% | 3,419,639 | | | |
| Street Lighting | 1.54% | 540,651 | 0.67% | 234,712 | 0.78% | 273,728 | | | |
| Total | 100.00% | 35,112,551 | 100.00% | 35,112,551 | 100.00% | 35,112,551 | | | |

Table 6 – Base Revenue Requirement Under 3 Allocation Scenarios

2

1

- 3 Table 7 below shows the revenue offset allocation which resulted from Cost Allocation Study
- 4 (Sheet O1).
- 5

2

6

Table 7 – Revenue Offset Allocation as per Cost Allocation Study

| | Revenue Offset | | | | | |
|----------------------------|----------------|-----------|--|--|--|--|
| Customer Class Name | <u>%</u> | <u>\$</u> | | | | |
| Residential R1 | 64.60% | 423,789 | | | | |
| Residential R2 | 19.65% | 128,889 | | | | |
| Seasonal | 13.68% | 89,766 | | | | |
| Street Lighting | 2.07% | 13,556 | | | | |
| Total | 100.00% | 656,000 | | | | |

7

Exhibit 7

1 7.4 REVENUE-TO-COST RATIOS

2 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.
- 7

Table 8 – RRWF Sheet 11

| Name of Customer Class ⁽³⁾ From Sheet 10. Load Forecast | Costs Allocated from Previous Study ⁽¹⁾ | | % | _ | Revenue | % | |
|---|---|---------------------|--------------------|----|---------------|---------|---|
| | | | | | (7A) | | _ |
| Residential | \$ | 16,904,988 | 66.27% | \$ | 21,952,346 | 61.37% | ٦ |
| Residential R2 | \$ | 5,043,434 | 19.77% | \$ | 8,900,291 | 24.88% | |
| Seasonal | \$ | 3,391,922 | 13.30% | \$ | 4,361,706 | 12.19% | |
| Street Light | \$ | 169,968 | 0.67% | \$ | 554,207 | 1.55% | |
| Total | \$ | 25,510,312 | 100.00% | \$ | 35,768,551 | 100.00% | |
| | Servic | e Revenue Requireme | ent (from Sheet 9) | \$ | 35,768,550.52 | | |

8

| q |
|---|
| 2 |

| Name of Customer Class | me of Customer Class Load Forecast current appro rates | | | | LF X | (Proposed Rates | N | liscellaneous Revenues |
|------------------------|--|------------|----|------------|------|-----------------|----|---------------------------|
| | | (7B) | | (7C) | | (7D) | | (7E) |
| 1 Residential | \$ | 21,369,464 | \$ | 23,507,630 | \$ | 23,270,375 | \$ | 423,789 |
| 2 Residential R2 | \$ | 7,407,623 | \$ | 8,148,808 | \$ | 8,148,808 | \$ | 128,889 |
| 3 Seasonal | \$ | 2,928,393 | \$ | 3,221,400 | \$ | 3,419,639 | \$ | 89,766 |
| 4 Street Light | \$ | 213,364 | \$ | 234,712 | \$ | 273,728 | \$ | 13,556 |
| Total | \$ | 31,918,843 | \$ | 35,112,551 | \$ | 35,112,551 | \$ | 656,000 |
| Total | φ | 51,910,045 | φ | 35,112,551 | φ | 55, 112, 551 | φ | Ľ |

10

11

| Name of Customer Class | Previously Approved Ratios | Status Quo Ratios | Proposed Ratios | Policy Range |
|------------------------|-------------------------------|-------------------|------------------|--------------|
| | Most Recent Year: | (7C + 7E) / (7A) | (7D + 7E) / (7A) | |
| | 2020 | | | |
| | % | % | % | % |
| Residential | 104.65% | 109.02% | 107.93% | 85 - 115 |
| Residential R2 | 93.54% | 93.00% | 93.00% | 80 - 120 |
| Seasonal | 85.44% | 75.91% | 80.46% | 85 - 115 |
| Street Light | 120.00% | 44.80% | 51.84% | 80 - 120 |

12

| Name of Customer Class | Propose | Proposed Revenue-to-Cost Ratio | | | | | | | | |
|------------------------|-----------|--------------------------------|---------|----------|--|--|--|--|--|--|
| | Test Year | Price Cap IR P | eriod | | | | | | | |
| | | 1 | 2 | | | | | | | |
| 1 Residential | 107.93% | 106.85% | 106.68% | 85 - 115 | | | | | | |
| 2 Residential R2 | 93.00% | 93.00% | 93.00% | 80 - 120 | | | | | | |
| 3 Seasonal | 80.46% | 85.00% | 85.00% | 85 - 115 | | | | | | |
| 4 Street Light | 51.84% | 58.88% | 65.92% | 80 - 120 | | | | | | |

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

| Stage in Process: | | lr | nitial Application | | Allocate | d Rev |
|------------------------------|-----------------------|-----------------|--------------------|-----------|---------------------------------------|-------------|
| | Customer and Lo | ad Forecast | | | From S 11. Co Alloca and She | ost tion |
| Customer Class | Volumetric | Customers / | | | Reside Rate De Total C | ntial |
| From sheet 10. Load Forecast | Charge Determinant | Connection s | kWh | kW or kVA | Reven Require | |
| Residential R1(i) | kWh | 8,621 | 102,025,758 | - | \$ 6,88 | 8,361 |
| Residential R1(ii) | kWh | 1,053 | 29,627,607 | - | \$ 1,62 | 2,763 |
| Residential R2 | kW | 45 | 179,389,418 | 372,457 | \$ 1,70 | 1,300 |
| Seasonal | kWh | 2,717 | 5,958,052 | - | \$ 3,41 | 9,639 |
| Street Light | kWh | 1,156 | 548,977 | 1,533 | \$ 27 | 3,728 |
| RRRP | kWh | 0 | 0 | - | \$ 21,20 | 6,759 |
| | | 13,592 | 317,549,813 | 373,990 | \$ 35,11 | 2,551 |

1 7.4.2 REBALANCING REVENUE-TO-COST RATIOS

The status quo revenue-to-cost ratio of 75.91% 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 44.8% 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.

6 API therefore proposes to rebalance its revenue-to-cost ratios such that the ratio for the Seasonal

7 class is gradually increased to the lower limit of the OEB's policy range over a two-year period.

8 API proposes to rebalance the revenue-to-cost ratios such that the ratio for the Street Lighting

9 Class is gradually increase to the lower limit of the OEB's range over a five-year period.

10 These phased-in proposals have been made in response to bill mitigation measures, to maintain 11 the total bill impacts for the Street Lighting and Seasonal Classes (at the 10th percentile 12 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 R1 rate class, since this class has the highest revenue-to-cost ratio of the classes. The proposed reallocation is shown in the table below.
- 18

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

| Name of | | Proposed Revenue-to-Cost Ratios | | | | | | | | | | olicy Range | | | | | | |
|-----------------|----------|---------------------------------|-----|-------------------|----------|--------------|-----|-------------|----|-------------|-----|------------------|--------------|-----|------------|--------------|---|----------|
| Customer | | <u>2025</u> | | | | <u>2026</u> | | | | <u>2027</u> | | | 2028 | | | 202 | 9 | |
| <u>Class</u> | <u>%</u> | | | | <u>%</u> | | | | % | | | | | | | | % | |
| Residential R1 | | 107.93% | | | | 106.85% | | | | 106.68% | | | 106.50% | | | 106.32% | 6 | 85 - 115 |
| Residential R2 | | 93.00% | | | | 93.00% | | | | 93.00% | | | 93.00% | | | 93.00% | 6 | 80 - 120 |
| Seasonal | | 80.46% | | | | 85.00% | | | | 85.00% | | | 85.00% | | | 85.00% | 6 | 85 - 115 |
| Street Lighting | | 51.84% | | | | 58.88% | | | | 65.92% | | | 72.96% | | | 80.00% | 6 | 80 - 120 |
| Name of | | Pro | opo | sed Base I | Reve | enue Reguire | me | nt Allocati | on | | | | | | | | + | |
| Customer | | <u>2025</u> | 20 | <u>25 to 2026</u> | | 2026 | 202 | 26 to 2027 | | <u>2027</u> | 202 | <u>7 to 2028</u> | 2028 | 20 | 28 to 2029 | <u>2029</u> | | |
| <u>Class</u> | | | | <u>adj</u> | | | | <u>adj</u> | | | | <u>adj</u> | | | <u>adj</u> | | | |
| Residential R1 | \$ | 23,270,375 | -\$ | 237,256 | \$ | 23,033,119 | -\$ | 39,016 | \$ | 22,994,102 | -\$ | 39,016 | \$22,955,087 | -\$ | 39,016 | \$22,916,071 | | |
| Residential R2 | \$ | 8,148,808 | \$ | - | \$ | 8,148,808 | \$ | - | \$ | 8,148,808 | \$ | - | \$ 8,148,808 | \$ | - | \$ 8,148,808 | | |
| Seasonal | \$ | 3,419,639 | \$ | 198,240 | \$ | 3,617,879 | \$ | - | \$ | 3,617,879 | \$ | - | \$ 3,617,879 | \$ | - | \$ 3,617,879 | | |
| Street Lighting | \$ | 273,728 | \$ | 39,016 | \$ | 312,745 | \$ | 39,016 | \$ | 351,761 | \$ | 39,016 | \$ 390,777 | \$ | 39,016 | \$ 429,793 | | |
| Total | \$ | 35,112,551 | -\$ | 0 | \$ | 35,112,550 | -\$ | 0 | \$ | 35,112,550 | \$ | 0 | \$35,112,551 | \$ | 0 | \$35,112,551 | | |

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1 **ATTACHMENTS**

2

| 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

| E5 | Reconciliation | Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance |
|----|---------------------|---|
| E4 | Trial Balance Index | Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated |
| E3 | PLCC | Backup documentation for calculating Peak Load Carrying Capability. |



2025 Cost Allocation Model

EB-2024-XXXX Sheet I2 Class Selection -

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

Please provide summary identification of this 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

Exhibit 7

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2025 Cost Allocation Model

EB-2024-XXXX

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 |
| | Revenue Requirement to be Used in this model (\$) | \$35,768,551 | \$35,768,551 |
| 4. cell G19 | Rate Base (\$) | \$177,796,465 | |
| | Rate Base to be Used in this model (\$) | \$177,796,465 | \$177,796,465 |

Uniform System of Accounts - Detail Accounts

| USoA Account # | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation |
|----------------------|--|---------------------------------|-------------------|---------------------|-------------------|
| 1005 | Cash | \$0 | | \$0 | |
| 1010 | Cash Advances and Working Funds | \$0 | | \$0 | |
| 1020 | Interest Special Deposits | \$0 | | \$0 | |
| 1030 | Dividend Special Deposits | \$0 | | \$0 | |
| 1040 | Other Special Deposits | \$0 | | \$0 | |
| 1060 | Term Deposits | \$0 | | \$0 | |
| 1070 | Current Investments | \$0 | | \$0 | |
| 1100 | Customer Accounts Receivable | \$0 | | \$0 | |
| 1102 | Accounts Receivable - Services | \$0 | | \$0 | |
| 1104 | Accounts Receivable - Recoverable Work | \$0 | | \$0 | |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | \$0 | | \$0 | |
| 1110 | Other Accounts Receivable | \$0 | | \$0 | |
| 1120 | Accrued Utility Revenues | \$0 | | \$0 | |
| 1130 | Accumulated Provision for Uncollectible Accounts | | | | |
| | Credit | \$0 | | \$0 | |
| 1140 | Interest and Dividends Receivable | \$0 | | \$0 | |
| 1150 | Rents Receivable | \$0 | | \$0 | |
| 1170 | Notes Receivable | \$0 | | \$0 | |
| 1180 | Prepayments | \$0 | | \$0 | |
| 1190 | Miscellaneous Current and Accrued Assets | \$0 | | \$0 | |
| 1200 | Accounts Receivable from Associated Companies | \$0 | | \$0 | |
| 1210 | Notes Receivable from Associated Companies | \$0 | | \$0 | |
| 1305 | Fuel Stock | \$0 | | \$0 | |

|)24-0007 | | Exhibit 7 | |
|--------------|---|-----------------|--|
| | | | |
| | | | |
| | | | |
| | | | |
| 1330 | Plant Materials and Operating Supplies | \$0 \$0 | |
| 1340 | Merchandise Other Meterials and Supplies | \$0 | |
| 1350 1405 | Other Materials and Supplies | <u>۵</u> | |
| | Long Term Investments in Non-Associated Companies | \$0 | |
| 1408 | Long Term Receivable - Street Lighting Transfer | \$0 | |
| 1410 | Other Special or Collateral Funds | \$0 | |
| 1415 | Sinking Funds | \$0 | |
| 1425 | Unamortized Debt Expense | \$0 | |
| 1445 | Unamortized Discount on Long-Term DebtDebit | \$0 | |
| 1455 | Unamortized Deferred Foreign Currency Translation | | |
| | Gains and Losses | \$0 | |
| 1460 | Other Non-Current Assets | \$0 | |
| 1465 | O.M.E.R.S. Past Service Costs | \$0 | |
| 1470 | Past Service Costs - Employee Future Benefits | \$0 | |
| 1475 | Past Service Costs - Other Pension Plans | \$0 | |
| 1480 | Portfolio Investments - Associated Companies | \$0 | |
| 1485 | Investment in Associated Companies - Significant Influence | \$0 | |
| 1490 | Investment in Subsidiary Companies | \$0 | |
| 1505 | Unrecovered Plant and Regulatory Study Costs | \$0 | |
| 1508 | Other Regulatory Assets | \$0 | |
| 1510 | Preliminary Survey and Investigation Charges | \$0 | |
| 1515 | Emission Allowance Inventory | \$0 | |
| 1516 | Emission Allowances Withheld | \$0 | |
| 1518 | RCVARetail | \$0 | |
| 1520 | Power Purchase Variance Account | \$0 | |
| 1521 | Special Purpose Charge Assessment Variance Account | | |
| 1525 | Miscellaneous Deferred Debits | \$0 \$0 | |
| 1530 | Deferred Losses from Disposition of Utility Plant | \$0 | |
| 1531 | Renewable Connection Capital Deferral Account | \$0 | |
| 1532 | Renewable Connection OM&A Deferral Account | \$0 | |
| 1533 | Renewable Connection Funding Adder Deferral Account | Ψ U | |
| 4504 | | \$0 | |
| 1534 | Smart Grid Capital Deferral Account | \$0 | |
| 1535 | Smart Grid OM&A Deferral Account | \$0 | |
| 1536 | Smart Grid Funding Adder Deferral Account | \$0 | |
| 1540 1545 | Unamortized Loss on Reacquired Debt | \$0 \$0 | |
| 1545 | Development Charge Deposits/ Receivables RCVASTR | \$0 | |
| 1548 | LV Variance Account | \$0 | |
| 1555 | Smart Meter Capital and Recovery Variance Account | \$0 | |
| 1556 | Smart Meter OM&A Variance Account | \$0 | |
| 1560 | Deferred Development Costs | \$0 | |
| 1562 | Deferred Payments in Lieu of Taxes | \$0 | |
| 1563 | Account 1563 - Deferred PILs Contra Account | \$0 | |
| 1565 | Conservation and Demand Management Expenditures | \$ 0 | |
| 1303 | and Recoveries | \$0 | |
| 1566 | CDM Contra Account | \$0 | |
| 1567 | Bd-approved CDM Variance Account | \$0 | |
| 1567 | LRAM Variance Account | \$0 | |
| 1566 | Qualifying Transition Costs | \$0 | |
| 1570 | Pre-market Opening Energy Variance | \$0 | |
| 1571 | Extraordinary Event Costs | \$0 | |
| 1572 | Deferred Rate Impact Amounts | \$0 | |
| 1575 | IFRS -CGAAP Transition PP&E Amounts | \$0 | |
| 1576 | | | |
| | | ¢0 | |

1575 1576

| 1010 | | ΨŬ | | |
|------|---|--------------|----------------|--|
| 1576 | Accounting Changes under CGAAP | \$0 | \$0 | |
| 1580 | RSVAWMS | \$0 | \$0 | |
| 1582 | RSVAONE-TIME | \$0 | \$0 | |
| 1584 | RSVANW | \$0 | \$0 | |
| 1586 | RSVACN | \$0 | \$0 | |
| 1588 | RSVAPOWER | \$0 | \$0 | |
| 1589 | RSVA-GA | \$0 | \$0 | |
| 1590 | Recovery of Regulatory Asset Balances | \$0 | \$0 | |
| 1592 | 2006 PILs Variance | \$0 | \$0 | |
| 1595 | Reg Balance Control Account | \$0 | \$0 | |
| 1605 | Electric Plant in Service - Control Account | \$0 | \$0 | |
| 1606 | Organization | \$0 | \$0 | |
| 1608 | Franchises and Consents | \$0 | \$0 | |
| 1610 | Miscellaneous Intangible Plant | \$11,050,500 | (\$11,050,500) | |
| 1615 | Land | \$0 | \$0 | |
| 1616 | Land Rights | \$0 | \$0 | |
| 1620 | Buildings and Fixtures | \$0 | \$0 | |
| 1630 | Leasehold Improvements | \$0 | \$0 | |
| 1635 | Boiler Plant Equipment | \$0 | \$0 | |
| 1640 | Engines and Engine-Driven Generators | \$0 | \$0 | |
| 1645 | Turbogenerator Units | \$0 | \$0 | |
| 1650 | Reservoirs, Dams and Waterways | \$0 | \$0 | |

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| | |

| 1655 | Water Wheels, Turbines and Generators | \$0 | \$0 | |
|---|---|--------------------------|---------------------------------------|--|
| 1660 | Roads, Railroads and Bridges | \$0 | \$0 | |
| 1665 | Fuel Holders, Producers and Accessories | \$0 | \$0 | |
| 1670 | Prime Movers | \$0 | \$0 | |
| 1675 | Generators | \$0 | \$0 | |
| 1680 | Accessory Electric Equipment | \$0 | \$0 | |
| 1685 | Miscellaneous Power Plant Equipment | \$0 | \$0 | |
| 1705 | Land | \$0 | \$0 | |
| 1706 | Land Rights | \$0 | \$0 | |
| 1708 | Buildings and Fixtures | \$0 | \$0 | |
| 1710 | Leasehold Improvements | \$0 | \$0 | |
| 1715 | Station Equipment | \$0 | \$0 | |
| 1720 | Towers and Fixtures | \$0 | \$0 | |
| 1725 | Poles and Fixtures | \$0 | \$0 | |
| 1730 | Overhead Conductors and Devices | \$0 | \$0 | |
| 1735 | Underground Conduit | \$0 | \$0 | |
| <u> 1740 </u> | Underground Conductors and Devices Roads and Trails | \$0 \$0 | \$0 \$0 | |
| 1745 | Land | \$0 | \$0 | |
| 1805 | Land Rights | \$0 | \$0 | |
| 1808 | Buildings and Fixtures | \$3,256,678 | \$0 | |
| 1808 | Leasehold Improvements | \$3,250,078 | \$0 | |
| 1010 | Transformer Station Equipment - Normally Primary | φυ | \$0 | |
| 1815 | above 50 kV | \$0 | \$0 | |
| | Distribution Station Equipment - Normally Primary below | φŪ | ţ. | |
| 1820 | 50 kV | \$23,088,003 | \$0 | |
| 1825 | Storage Battery Equipment | \$0 | \$0 | |
| 1830 | Poles, Towers and Fixtures | \$96,210,860 | \$0 | |
| 1835 | Overhead Conductors and Devices | \$60,556,305 | \$0 | |
| 1840 | Underground Conduit | \$33,543 | \$0 | |
| 1845 | Underground Conductors and Devices | \$2,526,151 | \$0 | |
| 1850 | Line Transformers | \$17,386,309 | \$0 | |
| 1855 | Services | \$3,361,906 | \$0 | |
| 1860 | Meters | \$6,234,478 | \$194,063 | |
| | blank row | #N/A | | |
| 1865 | Other Installations on Customer's Premises | \$194,063 | (\$194,063) | |
| 1870 | Leased Property on Customer Premises | \$0 | \$0 | |
| 1875 | Street Lighting and Signal Systems | \$0 | \$0 | |
| 1905 | Land | \$0 | \$0 | |
| 1906 | Land Rights | \$22,640,186 | \$0 | |
| 1908 | Buildings and Fixtures | \$15,294,684 | \$0 | |
| <u>1910</u> 1915 | Leasehold Improvements | \$101,365 | \$0 \$0 | |
| 1915 | Office Furniture and Equipment Computer Equipment - Hardware | \$448,004 \$1,424,312 | \$0 | |
| 1920 | Computer Equipment - Hardware | \$3,250,739 | \$0 | |
| 1920 | Transportation Equipment | \$7,447,987 | \$0 | |
| 1935 | Stores Equipment | \$55,244 | \$0 | |
| 1940 | Tools, Shop and Garage Equipment | \$2,120,405 | \$0 | |
| 1945 | Measurement and Testing Equipment | \$273,661 | \$0 | |
| 1950 | Power Operated Equipment | \$0 | \$0 | |
| 1955 | Communication Equipment | \$660,389 | \$0 | |
| 1960 | Miscellaneous Equipment | \$208,716 | \$0 | |
| 1965 | Water Heater Rental Units | \$0 | \$0 | |
| 1970 | Load Management Controls - Customer Premises | \$0 | \$0 | |
| 1975 | Load Management Controls - Utility Premises | \$0 | \$0 | |
| 1980 | System Supervisory Equipment | \$436,489 | \$0 | |
| 1985 | Sentinel Lighting Rental Units | \$0 | \$0 | |
| 1990 | Other Tangible Property | \$0 | \$11,050,500 | |
| 1995 | Contributions and Grants - Credit | (\$7,299,135) | (\$0) | |
| 2005 | Property Under Capital Leases | \$0 | \$0 | |
| 2010 | Electric Plant Purchased or Sold | \$0 | \$0 | |
| 2020 | Experimental Electric Plant Unclassified | \$0 \$0 | \$0 | |
| 2030 2040 | Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use | \$0 \$0 | \$0 \$0 | |
| 2040 | Completed Construction Not ClassifiedElectric | \$0 | | |
| 2050 | Construction Work in ProgressElectric | \$0 | \$0 | |
| 2055 | Electric Plant Acquisition Adjustment | \$0 | \$0 | |
| 2000 | Other Electric Plant Adjustment | \$0 | \$0 | |
| | Other Utility Plant | \$0 | · · · · · · · · · · · · · · · · · · · | |
| 2075 | Non-Utility Property Owned or Under Capital Leases | \$0 | \$0 | |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, | ŶŬ | | |
| | Plant, & Equipment | (\$99,079,137) | \$453,420 | |
| 2120 | Accumulated Amortization of Electric Utility Plant - | (, | | |
| | Intangibles | \$453,420 | (\$453,420) | |
| | Accumulated Amortization of Electric Plant Acquisition | | | |
| 2140 | Accumulated Amontization of Electric Flant Acquisition | | | |
| | Adjustment | \$0 | \$0 | |
| | Adjustment Accumulated Amortization of Other Utility Plant | \$0 | \$0 | |
| 2140 2160 2180 | Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property | \$0 \$0 | \$0 \$0 | |
| 2140 | Adjustment Accumulated Amortization of Other Utility Plant | \$0 | \$0 \$0 \$0 \$0 | |

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| 2210 | Current Portion of Customer Deposits | \$0 | | \$0 | |
|------|--|------------------|-----|-----|-----|
| 2215 | Dividends Declared | \$0 | | \$0 | |
| 2220 | Miscellaneous Current and Accrued Liabilities | \$0 | | \$0 | |
| 2225 | Notes and Loans Payable | \$0 | | \$0 | |
| 2240 | Accounts Payable to Associated Companies | \$0 | | \$0 | |
| 2242 | Notes Payable to Associated Companies | \$0 | | \$0 | |
| 2250 | Debt Retirement Charges(DRC) Payable | \$0 | | \$0 | |
| 2252 | Transmission Charges Payable | \$0 | | \$0 | |
| 2254 | Electrical Safety Authority Fees Payable | \$0 | | \$0 | |
| 2256 | Independent Market Operator Fees and Penalties | \ | | ÷** | |
| 2200 | Payable | \$0 | | \$0 | |
| 2260 | Current Portion of Long Term Debt | \$0 | | \$0 | |
| 2260 | Ontario Hydro Debt - Current Portion | \$0 \$0 | | \$0 | |
| 2262 | Pensions and Employee Benefits - Current Portion | \$0 \$0 | | \$0 | |
| 2268 | Accrued Interest on Long Term Debt | \$0 \$0 | | \$0 | |
| | v | \$0 \$0 | | | |
| 2270 | Matured Long Term Debt | | | \$0 | |
| 2272 | Matured Interest on Long Term Debt | \$0 | | \$0 | |
| 2285 | Obligations Under Capital LeasesCurrent | \$0 | | \$0 | |
| 2290 | Commodity Taxes | \$0 | | \$0 | |
| 2292 | Payroll Deductions / Expenses Payable | \$0 | | \$0 | |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc. | \$0 | | \$0 | |
| 2296 | Future Income Taxes - Current | \$0 | | \$0 | |
| 2305 | Accumulated Provision for Injuries and Damages | \$0 | | \$0 | |
| 2306 | Employee Future Benefits | \$0 | | \$0 | |
| 2308 | Other Pensions - Past Service Liability | \$0 | | \$0 | |
| 2310 | Vested Sick Leave Liability | \$0 | | \$0 | |
| 2315 | Accumulated Provision for Rate Refunds | \$0 | | \$0 | |
| 2320 | Other Miscellaneous Non-Current Liabilities | \$0 | | \$0 | |
| 2325 | Obligations Under Capital LeaseNon-Current | \$0 | | \$0 | |
| 2330 | Development Charge Fund | \$0 | | \$0 | |
| 2335 | Long Term Customer Deposits | \$0 | | \$0 | |
| 2340 | Collateral Funds Liability | \$0 | | \$0 | |
| 2345 | Unamortized Premium on Long Term Debt | \$0 | | \$0 | |
| 2348 | | | | | |
| | O.M.E.R.S Past Service Liability - Long Term Portion | \$0 | | \$0 | |
| 2350 | Future Income Tax - Non-Current | \$0 | | \$0 | |
| 2405 | Other Regulatory Liabilities | \$0 | | \$0 | |
| 2410 | Deferred Gains from Disposition of Utility Plant | \$0 | | \$0 | |
| 2415 | Unamortized Gain on Reacquired Debt | \$0 | | \$0 | |
| 2425 | Other Deferred Credits | \$0 | | \$0 | |
| 2435 | Accrued Rate-Payer Benefit | \$0 | | \$0 | |
| 2505 | Debentures Outstanding - Long Term Portion | \$0 \$0 | | \$0 | |
| 2505 | Debenture Advances | \$0 \$0 | | \$0 | |
| 2510 | Reacquired Bonds | \$0 \$0 | | \$0 | |
| 2515 | Other Long Term Debt | \$0 \$0 | | \$0 | |
| | | \$0 \$0 | | \$0 | |
| 2525 | Term Bank Loans - Long Term Portion | | | | |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion | \$0 | | \$0 | |
| 2550 | Advances from Associated Companies | \$0 | | \$0 | |
| 3005 | Common Shares Issued | \$0 | | \$0 | |
| 3008 | Preference Shares Issued | \$0 | | \$0 | |
| 3010 | Contributed Surplus | \$0 | | \$0 | |
| 3020 | Donations Received | \$0 | | \$0 | |
| 3022 | Development Charges Transferred to Equity | \$0 | | \$0 | |
| 3026 | Capital Stock Held in Treasury | \$0 | | \$0 | |
| 3030 | Miscellaneous Paid-In Capital | \$0 | | \$0 | |
| 3035 | Installments Received on Capital Stock | \$0 | | \$0 | |
| 3040 | Appropriated Retained Earnings | \$0 | | \$0 | |
| 3045 | Unappropriated Retained Earnings | \$0 | | \$0 | |
| 3046 | Balance Transferred From Income | \$0 | \$0 | | \$0 |
| 3047 | Appropriations of Retained Earnings - Current Period | \$0 | | \$0 | |
| 3048 | Dividends Payable-Preference Shares | \$0 | | \$0 | |
| 3049 | Dividends Payable-Common Shares | \$0 | | \$0 | |
| | | , - | | + - | |

| 3049 | Dividends Payable-Common Shares | \$0 | \$0 | |
|------|--|----------------|-----|--|
| 3055 | Adjustment to Retained Earnings | \$0 | \$0 | |
| 3065 | Unappropriated Undistributed Subsidiary Earnings | \$0 | \$0 | |
| 3075 | Non-Utility Shareholders' Equity | \$0 | \$0 | |
| 4006 | Residential Energy Sales | (\$10,533,896) | \$0 | |
| 4010 | Commercial Energy Sales | (\$2,948,862) | \$0 | |
| 4015 | Industrial Energy Sales | (\$12,881,453) | \$0 | |
| 4020 | Energy Sales to Large Users | \$0 | \$0 | |
| 4025 | Street Lighting Energy Sales | (\$62,466) | \$0 | |
| 4030 | Sentinel Lighting Energy Sales | \$0 | \$0 | |
| 4035 | General Energy Sales | \$0 | \$0 | |
| 4040 | Other Energy Sales to Public Authorities | \$0 | \$0 | |
| 4045 | Energy Sales to Railroads and Railways | \$0 | \$0 | |
| 4050 | Revenue Adjustment | \$0 | \$0 | |
| 4055 | Energy Sales for Resale | \$0 | \$0 | |
| 4060 | Interdepartmental Energy Sales | \$0 | \$0 | |
| 4062 | Billed WMS | (\$1,826,458) | \$0 | |
| 4064 | Billed-One-Time | \$0 | \$0 | |
| 4066 | Billed NW | (\$2,427,407) | \$0 | |
| | | | | |

| 4068 | Billed CN | (\$1,802,442) | \$0 | |
|--------------|--|------------------------|-------------------|---|
| | Billed LV | \$0 | | |
| | Distribution Services Revenue | (\$12,589,040) | | |
| | Retail Services Revenues | (\$9,000) | \$0 | |
| | Service Transaction Requests (STR) Revenues | (\$100) | \$0 | |
| | SSS Admin Charge | (\$36,900) | | |
| | Electric Services Incidental to Energy Sales | \$0 | | |
| | Transmission Charges Revenue | \$0 | \$0 \$0 | |
| | Transmission Services Revenue Interdepartmental Rents | \$0 | \$0 | |
| | Rent from Electric Property | \$0 (\$444,000) | \$0 | |
| 4210 | Other Utility Operating Income | (\$444,000) \$0 | \$0 | |
| 4220 | Other Electric Revenues | (\$9,000) | \$0 | |
| | Late Payment Charges | (\$40,000) | \$0 | |
| | Sales of Water and Water Power | \$0 | \$0 | |
| | Miscellaneous Service Revenues | (\$90,000) | \$90,000 | |
| 4235-1 | Account Set Up Charges | \$0 | (\$26,200 |) |
| 4235-90 | Miscellaneous Service Revenues - Residual | \$0 | (\$63,800 |) |
| | Provision for Rate Refunds | \$0 | \$0 | |
| | Government Assistance Directly Credited to Income | \$0 | \$0 | |
| | Regulatory Debits | \$0 | \$0 | |
| | Regulatory Credits | \$0 | \$0 | |
| | Revenues from Electric Plant Leased to Others | \$0 | \$0 | |
| | Expenses of Electric Plant Leased to Others | \$0 | \$0 | |
| | Special Purpose Charge Recovery | \$0 | \$0 | |
| | Revenues from Merchandise, Jobbing, Etc. | (\$74,000) | \$0 | |
| 4330 4335 | Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges | \$72,000 | \$0 \$0 | |
| | | \$0 | \$0 | |
| | Profits and Losses from Financial Instrument Investments | \$0 | \$0 | |
| | Gains from Disposition of Future Use Utility Plant | \$0 | \$0 | |
| | Losses from Disposition of Future Use Utility Plant | \$0 | \$0 | |
| | Gain on Disposition of Utility and Other Property | \$0 | \$0 | |
| | Loss on Disposition of Utility and Other Property | \$25,000 | \$0 | |
| 4365 | Gains from Disposition of Allowances for Emission | \$0 | \$0 | |
| | Losses from Disposition of Allowances for Emission | \$0 | \$0 | |
| | Revenues from Non-Utility Operations | \$0 | \$0 | |
| 4380 | Expenses of Non-Utility Operations | \$0 | \$0 | |
| | Non-Utility Rental Income | \$0 | \$0 | |
| | Miscellaneous Non-Operating Income | \$0 | \$0 | |
| | Rate-Payer Benefit Including Interest | \$0 | \$0 | |
| | Foreign Exchange Gains and Losses, Including | | | |
| | Amortization | \$0 | \$0 | |
| | Interest and Dividend Income | (\$50,000) | \$0 | |
| | Equity in Earnings of Subsidiary Companies | \$0 | \$0 | |
| | Operation Supervision and Engineering | \$0 | \$0 \$0 | |
| | Fuel Steam Expense | \$0 \$0 | \$0 | |
| | Steam From Other Sources | \$0 | \$0 | |
| | Steam TransferredCredit | \$0 | \$0 | |
| | Electric Expense | \$0 | \$0 | |
| | Water For Power | \$0 | \$0 | |
| | Water Power Taxes | \$0 | \$0 | |
| | Hydraulic Expenses | \$0 | \$0 | |
| | Generation Expense | \$0 | \$0 | |
| | Miscellaneous Power Generation Expenses | \$0 | \$0 | |
| 4560 | Rents | \$0 | \$0 | |
| | Allowances for Emissions | \$0 | \$0 | |
| | Maintenance Supervision and Engineering | \$0 | \$0 | |
| | Maintenance of Structures | \$0 | \$0 | |
| | Maintenance of Boiler Plant | \$0 | \$0 | |
| | Maintenance of Electric Plant | \$0 | \$0 | |
| | Maintenance of Reservoirs, Dams and Waterways | \$0 | \$0 | |
| | Maintenance of Water Wheels, Turbines and | | | |
| | Generators | \$0 | \$0 | |
| 4635 4640 | Maintenance of Generating and Electric Plant | \$0 | \$0 | |
| 4040 | Maintenance of Miscellaneous Power Generation Plant | * | \$0 | |
| 4705 | Power Purchased | \$0 \$26,426,678 | \$0 | |
| | Charges-WMS | \$26,426,678 | \$0 | |
| | Cost of Power Adjustments | \$1,820,458 | \$0 | |
| | Charges-One-Time | \$0 | \$0 | |
| | Charges-NW | \$2,427,407 | \$0 | |
| | System Control and Load Dispatching | \$0 | \$0 | |
| | Charges-CN | \$1,802,442 | \$0 | |
| | Other Expenses | \$0 | \$0 | |
| | Competition Transition Expense | \$0 | \$0 | |
| 4725 | | | | |
| 4730 | Rural Rate Assistance Expense | \$0 | \$0 | |
| 4730 4750 | Rural Rate Assistance Expense Charges-LV Charges - Smart Metering Entity Charge | \$0 \$0 \$51,030 | \$0 \$0 \$0 | |

| Algoma Power Inc. | |
|-------------------|--|
| EB-2024-0007 | |

| 4805 | Operation Supervision and Engineering | \$0 | \$0 | |
|--------------|---|-------------|------------|--|
| 4810 | Load Dispatching | \$0 | \$0 | |
| 4815 | Station Buildings and Fixtures Expenses | \$0 | \$0 | |
| 4820 | Transformer Station Equipment - Operating Labour | \$0 | \$0 | |
| 4825 | Transformer Station Equipment - Operating Supplies | | | |
| | and Expense | \$0 | \$0 | |
| 4830 | Overhead Line Expenses | \$0 | \$0 | |
| 4835 | Underground Line Expenses | \$0 | \$0 | |
| 4840 | Transmission of Electricity by Others | \$0 | \$0 | |
| 4845 | Miscellaneous Transmission Expense | \$0 | \$0 | |
| 4850 | Rents | \$0 | \$0 | |
| 4905 | Maintenance Supervision and Engineering | \$0 | \$0 | |
| 4910 | Maintenance of Transformer Station Buildings and | \$0 | \$0 | |
| 4910 | - | \$ 0 | ¢0, | |
| 4040 | Fixtures | \$0 | \$0 | |
| 4916 | Maintenance of Transformer Station Equipment | \$0 | \$0 | |
| 4930 | Maintenance of Towers, Poles and Fixtures | \$0 | \$0 | |
| 4935 | Maintenance of Overhead Conductors and Devices | \$0 | \$0 | |
| 4940 | Maintenance of Overhead Lines - Right of Way | \$0 | \$0 | |
| 4945 | Maintenance of Overhead Lines - Roads and Trails | | | |
| | Repairs | \$0 | \$0 | |
| 4950 | Maintenance of Overhead Lines - Snow Removal from | | | |
| | Roads and Trails | \$0 | \$0 | |
| 4960 | Maintenance of Underground Lines | \$0 | \$0 | |
| 4965 | Maintenance of Miscellaneous Transmission Plant | \$0 | \$0 | |
| 5005 | Operation Supervision and Engineering | \$126,721 | \$0 | |
| 5010 | Load Dispatching | \$196,581 | \$0 | |
| 5012 | Station Buildings and Fixtures Expense | \$81,820 | \$0 | |
| 5012 | Transformer Station Equipment - Operation Labour | | \$0 | |
| | | \$0 | <u>۵</u> | |
| 5015 | Transformer Station Equipment - Operation Supplies | | * 0 | |
| | and Expenses | \$0 | \$0 | |
| 5016 | Distribution Station Equipment - Operation Labour | \$34,320 | \$0 | |
| 5017 | Distribution Station Equipment - Operation Supplies and | | | |
| | Expenses | \$35,900 | \$0 | |
| 5020 | Overhead Distribution Lines and Feeders - Operation | | | |
| | Labour | \$110,237 | \$0 | |
| 5025 | Overhead Distribution Lines & Feeders - Operation | | | |
| | Supplies and Expenses | \$105,676 | \$0 | |
| 5030 | Overhead Subtransmission Feeders - Operation | \$171,498 | \$0 | |
| 5035 | Overhead Distribution Transformers- Operation | \$0 | | |
| 5040 | Underground Distribution Lines and Feeders - Operation | | | |
| | Labour | \$15,763 | \$0 | |
| 5045 | Underground Distribution Lines & Feeders - Operation | \$10,700 | ΨŬ | |
| 0040 | Supplies & Expenses | \$0 | \$0 | |
| 5050 | Underground Subtransmission Feeders - Operation | | \$0 | |
| | | \$0 | \$0 | |
| 5055 | Underground Distribution Transformers - Operation | \$0 | | |
| 5060 | Street Lighting and Signal System Expense | \$0 | \$0 | |
| 5065 | Meter Expense | \$256,945 | \$0 | |
| 5070 | Customer Premises - Operation Labour | \$119,837 | \$0 | |
| 5075 | Customer Premises - Materials and Expenses | \$60,414 | \$0 | |
| 5085 | Miscellaneous Distribution Expense | \$474,060 | \$0 | |
| 5090 | Underground Distribution Lines and Feeders - Rental | | | |
| | Paid | \$0 | \$0 | |
| 5095 | | | | |
| | Overhead Distribution Lines and Feeders - Rental Paid | \$767,909 | \$0 | |
| 5096 | Other Rent | \$5,374 | \$0 | |
| 5090 5105 | Maintenance Supervision and Engineering | \$131,861 | \$0 | |
| 5105 | Maintenance of Buildings and Fixtures - Distribution | φ131,001 | \$U | |
| 5110 | Stations | # 0 | \$0 | |
| E440 | | \$0 | | |
| 5112 | Maintenance of Transformer Station Equipment | \$0 | \$0 | |
| 5114 | Maintenance of Distribution Station Equipment | \$106,644 | \$0 | |
| 5120 5125 | Maintenance of Poles, Towers and Fixtures | \$147,142 | \$0 | |
| | Maintenance of Overhead Conductors and Devices | \$687,530 | \$0 | |

| 5125 | Maintenance of Overhead Conductors and Devices | \$687,530 | \$0 | |
|-------------|--|-------------|-----|--|
| <u>5130</u> | Maintenance of Overhead Services | \$269,856 | \$0 | |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | \$4,816,434 | \$0 | |
| <u>5145</u> | Maintenance of Underground Conduit | \$0 | \$0 | |
| 5150 | Maintenance of Underground Conductors and Devices | \$0 | \$0 | |
| 5155 | Maintenance of Underground Services | \$0 | \$0 | |
| <u>5160</u> | Maintenance of Line Transformers | \$13,657 | | |
| 5165 | Maintenance of Street Lighting and Signal Systems | \$0 | \$0 | |
| 5170 | Sentinel Lights - Labour | \$0 | \$0 | |
| 5172 | Sentinel Lights - Materials and Expenses | \$0 | \$0 | |
| 5175 | Maintenance of Meters | \$538,418 | \$0 | |
| 5178 | Customer Installations Expenses- Leased Property | \$0 | \$0 | |
| 5185 | Water Heater Rentals - Labour | \$0 | \$0 | |
| 5186 | Water Heater Rentals - Materials and Expenses | \$0 | \$0 | |
| 5190 | Water Heater Controls - Labour | \$0 | \$0 | |
| 5192 | Water Heater Controls - Materials and Expenses | \$0 | \$0 | |

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|----------------|--|
| Page 31 of 141 | |
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| 5195 | Maintenance of Other Installations on Customer | | | | | |
|-------------|--|----|-------------|-----|-------------|-----|
| | Premises | | \$0 | | \$0 | |
| 5205 | Purchase of Transmission and System Services | | \$0 | | \$0 | |
| 5210 | Transmission Charges | | \$0 | | \$0 | |
| 5215 | Transmission Charges Recovered | | \$0 | | \$0 | |
| 5305 | Supervision | | \$96,035 | | \$0 | |
| 5310 | Meter Reading Expense | | \$147,708 | | \$0 | |
| 5315 | Customer Billing | | \$254,800 | | \$0 | |
| <u>5320</u> | Collecting | | \$225,158 | | \$0 | |
| <u>5325</u> | Collecting- Cash Over and Short | | \$0 | | \$0 | |
| <u>5330</u> | Collection Charges | | \$0 | | \$0 | |
| 5335 | Bad Debt Expense | | \$75,000 | | \$0 | |
| 5340 | Miscellaneous Customer Accounts Expenses | | \$286,379 | | \$0 | |
| 5405 | Supervision | | \$1,246 | | \$0 | |
| <u>5410</u> | Community Relations - Sundry | | \$12,600 | | \$0 | |
| <u>5415</u> | Energy Conservation | | \$0 | | \$0 | |
| 5420 | Community Safety Program | | \$0 | | \$0 | |
| 5425 | Miscellaneous Customer Service and Informational | | | | | |
| | Expenses | | \$61,374 | | \$0 | |
| 5505 | Supervision | | \$0 | | \$0 | |
| 5510 | Demonstrating and Selling Expense | | \$0 | | \$0 | |
| 5515 | Advertising Expense | ľ | \$0 | | \$0 | |
| 5520 | Miscellaneous Sales Expense | | \$0 | | \$0 | |
| 5605 | Executive Salaries and Expenses | | \$0 | | \$0 | |
| 5610 | Management Salaries and Expenses | | \$0 | | \$0 | |
| 5615 | General Administrative Salaries and Expenses | | \$3,954,142 | | \$0 | |
| 5620 | Office Supplies and Expenses | - | \$227,295 | | \$0 | |
| 5625 | Administrative Expense Transferred Credit | - | (\$767,848) | | \$0 | |
| 5630 | Outside Services Employed | - | \$480,479 | | \$0 | |
| 5635 | Property Insurance | - | \$118,099 | | \$0 | |
| 5640 | Injuries and Damages | | \$118,099 | | \$0 | |
| 5645 | Employee Pensions and Benefits | | \$214,494 | | <u> </u> | |
| 5650 | Franchise Requirements | | \$0 | | \$0 | |
| | Regulatory Expenses | | \$308,442 | | \$0 | |
| 5660 | General Advertising Expenses | | \$5,500 | | <u> </u> | |
| 5665 | Miscellaneous General Expenses | | \$3,500 | | <u> </u> | |
| 5670 | Rent | | \$48,004 | | <u> </u> | |
| 5675 | Maintenance of General Plant | | | | <u> </u> | |
| 5680 | Electrical Safety Authority Fees | - | \$1,133,367 | | \$0 \$0 | |
| 5681 | Special Purpose Charge Expense | - | \$31,318 | | \$0 \$0 | |
| | Independent Market Operator Fees and Penalties | | \$0 | | | |
| 5685 | Independent Market Operator Fees and Penalties | | \$0 | | \$0 | |
| 5705 | Amortization Expense - Property, Plant, and Equipment | | ¢4 756 400 | | \$919,583 | |
| 5740 | Ana antimation of Lincite d Tama Electric Diant | _ | \$4,756,199 | | | |
| 5710 | Amortization of Limited Term Electric Plant | _ | \$0 | | \$0 | |
| 5715 | Amortization of Intangibles and Other Electric Plant | _ | \$919,583 | | (\$919,583) | |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | | | | | |
| | | -+ | \$0 | | \$0 | |
| 5725 | Miscellaneous Amortization | | \$0 | | \$0 | |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study | | | | | |
| | Costs | | \$0 | | \$0 | |
| 5735 | Amortization of Deferred Development Costs | | \$0 | | \$0 | |
| 5740 | Amortization of Deferred Charges | | \$0 | | \$0 | |
| 6005 | Interest on Long Term Debt | | \$0 | \$0 | | \$0 |
| 6010 | Amortization of Debt Discount and Expense | | \$0 | | \$0 | |
| 6015 | Amortization of Premium on Debt Credit | | \$0 | | \$0 | |
| 6020 | Amortization of Loss on Reacquired Debt | | \$0 | | \$0 | |
| 6025 | Amortization of Gain on Reacquired DebtCredit | | \$0 | | \$0 | |
| 6030 | Interest on Debt to Associated Companies | | \$0 | | \$0 | |
| 6035 | Other Interest Expense | | \$0 | | \$0 | |
| 6040 | Allowance for Borrowed Funds Used During | T | | | | |
| | ConstructionCredit | | \$0 | | \$0 | |
| 6042 | Allowance For Other Funds Used During Construction | | | | | |

| 6042 | Allowance For Other Funds Used During Construction | \$0 | | \$0 | |
|--------|--|-----------|-----|------------|-----|
| 6045 | Interest Expense on Capital Lease Obligations | \$0 | | \$0 | |
| 6105 | Taxes Other Than Income Taxes | \$260,000 | | \$0 | |
| 6110 | Income Taxes | \$0 | \$0 | | \$0 |
| 6115 | Provision for Future Income Taxes | \$0 | | \$0 | |
| 6205 | Donations | \$42,000 | | (\$42,000) | |
| 6205-1 | Sub-account LEAP Funding | \$0 | | \$42,000 | |
| 6210 | Life Insurance | \$0 | | \$0 | |
| 6215 | Penalties | \$0 | | \$0 | |
| 6225 | Other Deductions | \$0 | | \$0 | |
| 6305 | Extraordinary Income | \$0 | | \$0 | |
| 6310 | Extraordinary Deductions | \$0 | | \$0 | |
| 6315 | Income Taxes, Extraordinary Items | \$0 | | \$0 | |
| 6405 | Discontinues Operations - Income/ Gains | \$0 | | \$0 | |
| 6410 | Discontinued Operations - Deductions/ Losses | \$0 | | \$0 | |
| 6415 | Income Taxes, Discontinued Operations | \$0 | | \$0 | |



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Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated

Differences?

Rev Req Matches

Rate Base Matches

| Reclassified Balance | |
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| \$0 \$0 | |
| \$0 \$0 | |
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| \$96,035 | |
| \$147,708 | |
| \$254,800 | |
| \$225,158 | |
| \$0 \$0 | |
| \$75,000 | |
| \$286,379 | |
| \$1,246 | |
| \$12,600 | |
| \$0 | |
| \$0 | |
| \$04.074 | |
| <u>\$61,374</u> \$0 | |
| \$0 \$0 | |
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| \$0 | |
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| \$0 | |
| \$3,954,142 | |
| \$227,295 | |
| <u>(</u> \$767,848) \$480,479 | |
| \$118,099 | |
| \$0 | |
| \$214,494 | |
| \$0 | |
| \$308,442 | |
| \$5,500 | |
| \$48,604 \$88,223 | |
| \$1,133,367 | |
| \$31,318 | |
| \$0 | |
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| #E 07E 700 | |
| \$5,675,782 | |
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| \$0 | |
| \$0 | |
| | |

| \$0 |
|-----------|
| |
| \$0 |
| \$260,000 |
| \$958,002 |
| \$0 |
| \$0 |
| \$42,000 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |
| \$0 |

Algoma Power Inc. EB-2024-0007



Sheet I4 Break Out Worksheet -

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, \$174,112,988 cell G15

| RATE BA | ASE AND DISTRIBUTION ASSETS | | | | BALA | NCE SHEET ITE | MS | | | |
|---------|--|------------------------|---------------|----------------|------------|-------------------------------|---|--|---------------------------------------|---|
| 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 |
| 1565 | Conservation and Demand Management | \$0 | | - | - | \$0 | \$0 | \$- | \$- | - |
| 1805 | Land | \$1,776,866 | | (\$1,776,866) | - | | | | | |
| 1805-1 | Land Station >50 kV | | 0.00% | \$0 | - | \$0 | \$0 | \$- | \$- | - |
| 1805-2 | Land Station <50 kV | | 100.00% | \$1,776,866 | 1,776,866 | \$0 | \$0 | \$- | \$- | 1,776,866 |
| 1806 | Land Rights | \$0 | | \$0 | - | | | | | |
| 1806-1 | Land Rights Station >50 kV | | 0.00% | \$0 | - | \$0 | \$0 | \$- | \$- | - |
| 1806-2 | Land Rights Station <50 kV | | 100.00% | \$0 | - | \$0 | \$0 | \$- | \$ - | - |
| | Buildings and Fixtures | \$3,256,678 | | (\$3,256,678) | - | | | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | | 0.00% | \$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 |
| 1810 | Leasehold Improvements | \$0 | | \$0 | - | | | | | |
| 1810-1 | Leasehold Improvements >50 kV | | 0.00% | \$0 | - | \$0 | \$0 | \$- | \$- | - |
| 1810-2 | Leasehold Improvements <50 kV | | 100.00% | \$0 | - | \$0 | \$0 | \$- | \$- | - |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$0 | | \$0 | - | \$0 | \$0 | \$- | \$- | - |
| | 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 | \$- | \$- | - |
| 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 |
| 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 |
| 1825 | Storage Battery Equipment | \$0 | | \$0 | - | | | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | | 0.00% | \$0 | - | \$0 | \$0 | \$- | \$ | - |

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2025 Cost Allocation Model

EB-2024-XXXX

Sheet I4 Break Out Worksheet -

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, \$174,112,988 cell G15

| RATE B | ASE AND DISTRIBUTION ASSETS | | | | BALA | NCE SHEET ITE | MS | | | |
|---------|--|------------------------|---------------|----------------|------------|-------------------------------|---|--|---------------------------------------|---|
| 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 |
| 1825-2 | Storage Battery Equipment <50 kV | | 100.00% | \$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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 1835-5 | Overhead Conductors and Devices - Secondary | | 10.00% | . , , | 6,055,631 | (\$217,136) | \$11,426 | \$ (1,869,000) | \$- | 3,980,921 |
| 1840 | Underground Conduit | \$33,543 | | (\$33,543) | - | | | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | | 0.00% | | - | \$0 | \$0 | \$- | \$- | - |
| 1840-4 | Underground Conduit - Primary | | 0.00% | \$0 | - | \$0 | \$0 | | \$- | - |
| 1840-5 | Underground Conduit - Secondary | | 100.00% | \$33,543 | 33,543 | \$0 | \$0 | \$ (2,404) | \$- | 31,139 |
| 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 |
| 1845-4 | Underground Conductors and Devices - Primary | | 65.00% | \$1,641,998 | 1,641,998 | (\$59,838) | \$16,969 | \$ (557,789) | \$ | 1,041,341 |
| 1845-5 | Underground Conductors and Devices - Secondary | | 15.00% | \$378,923 | 378,923 | (\$13,809) | \$3,916 | \$ (128,720) | \$ | 240,309 |

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Sheet I4 Break Out Worksheet -

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

BALANCE SHEET ITEMS RATE BASE AND DISTRIBUTION ASSETS Accumulated Accumulate Contributed Depreciation -Depreciation Break out Account Description **BREAK OUT (%) BREAK OUT (\$)** After BO Capital - 1995 2105 Capital 2105 Fixed Functions Contribution Assets Only \$17,386,309 17,386,309 1850 Line Transformers \$0 (\$85,548 \$13,615 (8,482, 1855 3,361,906 Services \$3,361,906 \$0 \$0 \$0 (2,604, 1860 Meters \$6,428,541 \$0 6,428,541 (\$189) \$73 (4,960,

| Total | \$214,625,161 | (\$0) | \$214,625,161 | (\$6,912,172) | \$372,290 | (\$76,733,53 |
|-------------------|---------------|-------|---------------|---------------|-----------|--------------|
| SUB TOTAL from I3 | \$214,625,161 | | | | | |

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| ed n - d | Accumulated Depreciation - 2120 | Asset net of Accumulated Depreciation and Contributed |
|----------------|---------------------------------------|--|
| 2,491) | \$ - | Capital 8,831,885 |
| l,630) | \$ - | 757,276 |
|),388) | \$- | 1,468,037 |
| | | |
| 530) | \$0 | 131,351,748 |



Sheet I4 Break Out Worksheet -

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, \$174,112,988 cell G15

| RATE B | ASE AND DISTRIBUTION ASSETS | | | | BALA | NCE SHEET ITE | MS | | | |
|------------------|---|------------------------|---------------|----------------|------------------|-------------------------------|---|--|---------------------------------------|---|
| 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 |
| General Plant | | Break out Functions | | | | Contributed Capital - 1995 | Accumulated Depreciation - 2105 Capital Contribution | Accumulated Depreciation - 2105 Fixed Assets Only | Accumulated Depreciation - 2120 | Net Asset |
| 1905 | Land | \$0 | | | - | \$0 | \$0 | | \$- | \$- |
| 1906 | Land Rights | \$22,640,186 | | | 22,640,186 | (\$320,403) | \$14,696 | \$ (9,255,405) | \$- | \$ 13,079,074 |
| 1908 | Buildings and Fixtures | \$15,294,684 | | | 15,294,684 | \$0 | \$0 | \$ (777,986) | \$- | \$ 14,516,697 |
| 1910 | Leasehold Improvements | \$101,365 | | | 101,365 | (\$7,860) | \$7,860 | \$ (97,604) | \$- | \$ 3,761 |
| 1915 | Office Furniture and Equipment | \$448,004 | | | 448,004 | (\$1,513) | \$1,387 | \$ (331,888) | \$- | \$ 115,990 |
| 1920 | Computer Equipment - Hardware | \$1,424,312 | | | 1,424,312 | \$0 | \$0 | \$ (1,117,190) | \$- | \$ 307,122 |
| 1925 | Computer Software | \$3,250,739 | | | 3,250,739 | (\$57,188) | \$57,188 | \$ (2,941,751) | \$- | \$ 308,988 |
| 1930 | Transportation Equipment | \$7,447,987 | | | 7,447,987 | \$0 | \$0 | \$ (4,565,985) | \$- | \$ 2,882,002 |
| 1935 | Stores Equipment | \$55,244 | | | 55,244 | \$0 | \$0 | \$ (12,892) | \$- | \$ 42,353 |
| 1940 | Tools, Shop and Garage Equipment | \$2,120,405 | | | 2,120,405 | \$0 | \$0 | \$ (1,799,240) | \$- | \$ 321,165 |
| 1945 | Measurement and Testing Equipment | \$273,661 | | | 273,661 | \$0 | \$0 | \$ (245,902) | \$- | \$ 27,759 |
| 1950 | Power Operated Equipment | \$0 | | | - | \$0 | \$0 | \$- | \$- | \$- |
| 1955 | Communication Equipment | \$660,389 | | | 660,389 | \$0 | \$0 | \$ (493,537) | \$- | \$ 166,852 |
| 1960 | Miscellaneous Equipment | \$208,716 | | | 208,716 | \$0 | \$0 | \$ (136,735) | \$- | \$ 71,982 |
| 1970 | Load Management Controls - Customer Premises | \$0 | | | - | \$0 | \$0 | \$- | \$- | \$- |
| 1975 | Load Management Controls - Utility Premises | \$0 | | | - | \$0 | \$0 | \$- | \$- | \$- |
| 1980 | System Supervisory Equipment | \$436,489 | | | 436,489 | \$0 | \$0 | \$ (95,851) | \$ - | \$ 340,638 |
| 1990 | Other Tangible Property | \$11,050,500 | | | 11,050,500 | \$0 | \$0 | \$ (473,641) | \$- | \$ 10,576,859 |
| 2005 | Property Under Capital Leases | \$0 | | | - | \$0 | \$0 | \$ | \$ - | \$- |
| 2010 | Electric Plant Purchased or Sold | \$0 | | | - | \$0 | \$0 | \$- | \$ - | \$ - |
| | Total | \$65,412,680 | | \$0 | \$65,412,680 | (\$386,964) | \$81,130 | (\$22,345,607) | \$0 | \$42,761,240 |
| | SUB TOTAL from I3 | \$65,412,680 | | ΨŬ | <i></i> ,,,,,,,, | (+++++,+++) | çc.,100 | (+,0.0,001) | Ψ υ | ¢,. c.,, z .io |

| [| Total | \$65,412,680 | \$0 | \$65,412,680 | (\$386,964) | \$81,130 | (\$22,345,60 |
|---|-------------------|--------------|-----|--------------|-------------|----------|--------------|
| - | SUB TOTAL from I3 | \$65,412,680 | | | | | |

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Sheet I4 Break Out Worksheet -

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, \$174,112,988 cell G15

| RATE BASE AND DISTRIBUTION ASSETS | | | | | | NCE SHEET ITE | MS | | | |
|-----------------------------------|-----------------------|------------------------|--|-------|---------------|---------------|-----------|----------------|---|---------------|
| Account | Description | Break out Functions | BREAK ()[1] (%) BREAK ()[1] (\$) After B() | | | | | | Asset net of Accumulated Depreciation and Contributed Capital | |
| | 13 Directly Allocated | \$0 | | | | | | | | |
| | Grand Total | \$280,037,841 | | (\$0) | \$280,037,841 | (\$7,299,136) | \$453,420 | (\$99,079,137) | \$0 | \$174,112,988 |

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Sheet I4 Break Out Worksheet -

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

BALANCE SHEET ITEMS RATE BASE AND DISTRIBUTION ASSETS Accumulated Accumulated Contributed Depreciation -**Depreciation** -Break out Account Description **BREAK OUT (%) BREAK OUT (\$)** After BO 2105 Capital 2105 Fixed Functions Capital - 1995 Contribution Assets Only

To be Prorated

| | Net Assets | \$174,112,988 | Net Fixed Assets Match |
|------|---------------------------------|-----------------|---------------------------|
| | Total | (\$105,924,853) | |
| 2120 | Accumulated Depreciation - 2120 | \$0 | |
| 2105 | Accumulated Depreciation - 2105 | (\$98,625,717) | |
| 1995 | Contributed Capital - 1995 | (\$7,299,136) | |

Amortization Expenses

| | Total Amortization Expense | \$5,675,782 |
|------|---|-------------|
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$5,675,782 |

\$98,625,717

\$7,299,136

Balanced

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| RATE BASE AND DISTRIBUTION ASSETS | | EXPENSE ITEMS | | | |
|-----------------------------------|--|--|---|---|---|
| | | 5705 | 5710 | 5715 | 5720 |
| Account | Description | 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 |
| 1805 | Land | Φ Ο | ΦŪ | م 0 | φU |
| 1805-1 | Land Station >50 kV | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station <50 kV | \$0 | \$0 | \$0 | \$0 \$0 |
| 1806 | Land Rights | ΨŬ | ŶŬ | ¢5 | |
| 1806-1 | Land Rights Station >50 kV | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures | | | | |
| 1808-1 | Buildings and Fixtures > 50 kV | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV | \$85,321 | \$0 | \$0 | \$0 |
| 1810 | Leasehold Improvements | | | | |
| 1810-1 | Leasehold Improvements >50 kV | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$0 | \$0 | \$0 | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | | | | |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV Primary) | \$445,477 | \$0 | \$0 | \$0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$4,500 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment | | | | |
| 1825-1 | Storage Battery Equipment > 50 kV | \$0 | \$0 | \$0 | \$0 |

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| RATE BASE AND DISTRIBUTION ASSETS | | EXPENSE ITEMS | | | |
|-----------------------------------|--|--|---|---|---|
| NATE DAGE AND DIGTRIDUTION AGGETS | | 5705 | 5710 | 5715 | 5720 |
| Account | Description | 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 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures | | | | |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | \$270,713 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | \$1,353,564 | \$0 | \$0 | \$0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | \$180,475 | \$0 | \$0 | \$0 |
| 1835 | Overhead Conductors and Devices | | | | |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | \$175,070 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary | \$875,348 | \$0 | \$0 | \$0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | \$116,713 | \$0 | \$0 | \$0 |
| 1840 | Underground Conduit | | | | |
| 1840-3 | Underground Conduit - Bulk Delivery | \$0 | \$0 | \$0 | \$0 |
| 1840-4 | Underground Conduit - Primary | \$0 | \$0 | \$0 | \$0 |
| 1840-5 | Underground Conduit - Secondary | \$671 | \$0 | \$0 | \$0 |
| 1845 | Underground Conductors and Devices | | | | |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | \$11,201 | \$0 | \$0 | \$0 |
| 1845-4 | Underground Conductors and Devices - Primary | \$36,403 | \$0 | \$0 | \$0 |
| 1845-5 | Underground Conductors and Devices - Secondary | \$8,401 | \$0 | \$0 | \$0 |

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| | ASE AND DISTRIBUTION ASSETS | EXPENSE ITEMS | | | |
|---------|-----------------------------|--|---|---|---|
| KATE D | ASE AND DISTRIBUTION ASSETS | 5705 | 5710 | 5715 | 5720 |
| Account | Description | 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 |
| 1850 | Line Transformers | \$331,746 | \$0 | \$0 | \$C |
| 1855 | Services | \$41,022 | \$0 | \$0 | \$C |
| 1860 | Meters | \$229,066 | \$0 | \$0 | \$0 |
| | Total | \$4,165,691 | \$0 | \$0 | \$0 |
| | SUB TOTAL from I3 | | | | |
| | | 5705 | 5710 | 5715 | 5720 |

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| RATE BASE AND DISTRIBUTION ASSETS | | EXPENSE ITEMS | | | | |
|-----------------------------------|---|--|---|---|---|--|
| | | 5705 5710 | | 5715 | 5720 | |
| Account | Description | 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 | |
| General Plant | | 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 | |
| 1906 | Land Rights | \$572,154 | \$0 | \$0 | \$0 | |
| 1908 | Buildings and Fixtures | \$307,484 | \$0 | \$0 | \$0 | |
| 1910 | Leasehold Improvements | \$3,706 | \$0 | \$0 | \$0 | |
| 1915 | Office Furniture and Equipment | \$18,180 | \$0 | \$0 | \$0 | |
| 1920 | Computer Equipment - Hardware | \$128,840 | \$0 | \$0 | \$0 | |
| 1925 | Computer Software | \$88,674 | \$0 | \$0 | \$0 | |
| 1930 | Transportation Equipment | \$0 | \$0 | \$0 | \$0 | |
| 1935 | Stores Equipment | \$5,525 | \$0 | \$0 | \$0 | |
| 1940 | Tools, Shop and Garage Equipment | \$57,901 | \$0 | \$0 | \$0 | |
| 1945 | Measurement and Testing Equipment | \$6,104 | \$0 | \$0 | \$0 | |
| 1950 | Power Operated Equipment | \$0 | \$0 | \$0 | \$0 | |
| 1955 | Communication Equipment | \$21,838 | \$0 | \$0 | \$0 | |
| 1960 | Miscellaneous Equipment | \$14,535 | \$0 | \$0 | \$0 | |
| 1970 | Load Management Controls - Customer Premises | \$0 | \$0 | \$0 | \$0 | |
| 1975 | Load Management Controls - Utility Premises | \$0 | \$0 | \$0 | \$0 | |
| 1980 | System Supervisory Equipment | \$34,424 | \$0 | \$0 | \$0 | |
| 1990 | Other Tangible Property | \$250,726 | \$0 | \$0 | \$0 | |
| 2005 | Property Under Capital Leases | \$0 | \$0 | \$0 | \$0 | |
| 2010 | Electric Plant Purchased or Sold | \$0 | \$0 | \$0 | \$0 | |
| | Total | \$1,510,091 | \$0 | \$0 | \$0 | |
| | SUB TOTAL from I3 | ÷ ,, • . •, • • • | <i>+</i> 0 | + 0 | | |

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| RATE BASE AND DISTRIBUTION ASSETS | | EXPENSE ITEMS | | | |
|-----------------------------------|-----------------------------|--|---|---|---|
| | ASE AND DISTRIBUTION ASSETS | 5705 | 5710 | 5715 | 5720 |
| Account | Description | 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 |
| | 13 Directly Allocated | | | | |
| | Grand Total | \$5,675,782 | \$0 | \$0 | \$0 |

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Sheet I4 Break

Instructions: This is an input sheet for the Break Out (**Please see Instructions tab for detailed

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

| RATE BASE AND DISTRIBUTION ASSETS | | | EXPENS | E ITEMS | |
|-----------------------------------|---|--|---|---|---|
| RATE D | ASE AND DISTRIBUTION ASSETS | 5705 | 5710 | 5715 | 5720 |
| Account | Description | 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 |
| To be F | Prorated | | | | |
| 1995 | Contributed Capital - 1995 | 1 | | | |
| 2105 | Accumulated Depreciation - 2105 | 1 | | | |
| 2120 | Accumulated Depreciation - 2120 | | | | |
| | Total | | | | |
| | Net Assets | | | | |
| Amortizat | ion Expenses | | | | |
| 5705 | Amortization Expense - Property, Plant, and Equipment | (\$5,675,782) | Balanced | | |
| 5710 | Amortization of Limited Term Electric Plant | | \$0 | Balanced | |
| 5715 | Amortization of Intangibles and Other Electric Plant | | | \$0 | Balanced |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | | | | \$0 |
| | Total Amortization Expense | | | | |

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🛃 Ontario Energy Board

025 Cost Allocation Model

EB-2024-XXXX Sheet I5.1 Miscellaneous Data Worksheet -



Algoma Power Inc. EB-2024-0007

🛃 Ontario Energy Board

2025 Cost Allocation Model

EB-2024-XXXX Sheet I5.2 Weighting Factors Worksheet -

| | 1 | 3 |
|--|-------------|---------------|
| | Residential | GS>50-Regular |
| Insert Weighting Factor for Services Account 1855 | 1.0 | 10.0 |
| Insert Weighting Factor for Billing and Collecting | 1.0 | 10.0 |

| 7 | 12 |
|--------------|----------|
| Street Light | Seasonal |
| | |
| 0.3 | 1.0 |
| | |
| 3.2 | 1.0 |

Algoma Power Inc. EB-2024-0007

Exhibit 7

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Ontario Energy Board

2025 Cost Allocation Model

EB-2024-XXXX Sheet I6.1 Revenue Worksheet -

| 317,549,813 |
|-------------|
| |
| 373,990 |
| |
| |

| Deficiency/sufficiency (RRWF 8. cell F51) | - 3,193,707 |
|--|-------------|
| | |

| Miscellaneous Revenue (RRWF 5. | 656,000 |
|--------------------------------|---------|
| 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 |
| | | | | | | |
| | | | | | | |

Exhibit 7



2025 Cost Allocation Model

EB-2024-XXXX

Sheet I6.2 Customer Data Worksheet -

| - | | | 1 | 3 | 7 | 12 |
|---|------|-----------|-------------|---------------|--------------|----------|
| | ID | Total | Residential | GS>50-Regular | Street Light | Seasonal |
| Billing Data | | | | | | |
| 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 | ССВ | 13,592 | 9,674 | 45 | 1,156 | 2,717 |
| Primary Customer Base | ССР | 12,486 | 9,674 | 45 | 50 | 2,717 |
| Line Transformer Customer Base | CCLT | 12,460 | 9,665 | 28 | 50 | 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 | 4,037,388 | 3,067,298 | 140,227 | - | 829,863 |
| Weighted Meter Reading | CWMR | 67,372 | 33,464 | 8,865 | - | 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 |

Ontario Energy Board

Algoma Power Inc. EB-2024-0007

2025 Cost Allocation Model

EB-2024-XXXX Sheet I7.1 Meter Capital Worksheet -

| | Г | | 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 | Weighted | Weighted | Number of | Weighted | Weighted | Number of | Weighted | Weighted | Number of | Weighted | Weighted | Number of | Weighted | Weighted |
| | | Meters | Metering Costs | Average Costs | Meters | Metering Costs | Average Costs | Meters | Metering Costs | Average Costs | Meters | Metering Costs | Average Costs | Meters | Metering Costs | Average Costs |
| | Allocation Percentage | | | | | | | | | | | | | | | |
| | Weighted Factor | | | 75.97% | | | 3% | | | 0% | | | 21% | | | 100% |
| | Cost Relative to | | | 1.00 | | | 9.83 | | | | | | 0.96 | | | 1.02 |
| | Residential Average Cost | | | 1.00 | | | 9.05 | | | - | | | 0.90 | | | 1.02 |
| | Total | 9673.743866 | 3067298.142 | 317.0745665 | 45 | 140227.29 | 3116.162 | 0 | 0 | - | 2717.320853 | 829862.9952 | 305.3975 | 12436.06472 | 4037388.427 | 324.6516096 |
| | | | | | | | | | | | | | | | | |
| 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) Three-phase - No demand | <u>451</u> 709 | 13 | 5867.5175 | | | 0 | | | 0 | | | 0 | | 13 | 5867.5175 | |
| Smart Meters | 305 | 8,879 | 2711546.18 | | | 0 | | | 0 | | 2,711.32 | 828030.6102 | | 11,590 | 3539576.79 | |
| Demand without IT (usually | | 0,075 | 2711040.10 | , | | | | | | | 2,711.02 | 020030.0102 | | 11,000 | 0000010.10 | |
| 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 | 1,174 | | 0 | | 13.00 | 15200.31 | | | 0 | | | 0 | | 10 | 15200.51 | |
| Capability - Primary | 1,174 | | 0 | | 29.00 | 34042.23 | | | 0 | | | 0 | | 29 | 34042.23 | |
| 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 Three-phase - With IT | 305 863 | | 0 | | | 0 | | | 0 | | 0 | 1832.385 | | 0 | 1832.385 | |
| 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 | 419 | | 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 Spooific Smort Motor 14 | | | | | | • | | | | | | ~ | | | • | |
| LDC Specific Smart Meter 14 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| LDC Specific Smart Meter 15 | | | 0 | | | 0 | | | 0 | | | 0 | | 0 | 0 | |
| | | | - | - | | | | | - | - | | | • | | | |



🐼 Ontario Energy Board

Algoma Power Inc. EB-2024-0007

2025 Cost Allocation Model

EB-2024-XXXX Sheet 17.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

| | | | 1 | | | 3 | | | 7 | | | 12 | | | | |
|--|--------------------------------|-------|-----------------|---------------------------|-------|-----------------|---------------------------|-------|-----------------|---------------------------|-------|-----------------|---------------------------|--------|-----------------|---------------------------|
| Description | | | Residential | | | GS>50-Regular | | | Street Light | | | Seasonal | | | TOTAL | |
| | | Units | Weighted Factor | Weighted Average Costs | Units | Weighted Factor | Weighted Average Costs |
| 1 | n Percentage nted Factor | | | 49.67% | | | 13.16% | | | 0.00% | | | 37.17% | | | 100.00% |
| _ | ve to Residential rage Cost | | | 1.00 | | | 56.95 | | | 0.00 | | | 2.66 | | | 60.61 |
| | Total Factor | 9,674 | 33,464 | 3.46 | 45 | 5 8,865 | 197.00 | | | 0 | 2,717 | 25,043 | 9.22 | 12,436 | 67,372 | 210 |
| Desidential Urban Outside | i uotoi | | 0 | | | 0 | | | 0 | | | 0 | | | | |
| Residential - Urban - Outside Residential - Urban - Outside | | | 0 | | | • | | | 0 | | | 0 | | - | - | |
| with other services | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| Residential - Urban - Inside Residential - Urban - Inside - | - | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| 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 | | |
| Smart Meter with Demand | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| GS - Walking GS - Walking - with other | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| services | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| GS - Vehicle with other services TOU Read | | | 0 | | | 0 | | | 0 | | | 0 | | | | |
| GS - Vehicle with other | - | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| 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 | ŀ | | 0 | | | 0 | | | 0 | | | 0 | | 120 | 40,242 | |
| Download | | | | | | | | | | | | - | | - | | |
| Interval LDC Specific 5 | 197.00 | | 0 | | 45 | 8,865 0 | | | 0 | | | 0 | | 45 | | |
| LDC Specific 6 | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 7 | | | 0 | | | 0 | | | 0 | | | 0 | | - | - | |
| LDC Specific 8 | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 9 LDC Specific 10 | - | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 11 | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 12 | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 13 LDC Specific 14 | | | 0 | | | 0 | | | 0 | | | 0 | | - | | |
| LDC Specific 14 LDC Specific 15 | | | 0 | | | 0 | | | 0 | | | 0 | | | - | |



Ontario Energy Board

2025 Cost Allocation Model

EB-2024-XXXX Sheet I8 Demand Data Worksheet -

| 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 Boak | Indicator | | | | | |

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

| | | | 1 | 3 | 7 | 12 |
|----------------------------------|---------|---------------------|-------------|---------------|--------------|-------------------|
| Customer Classes | | Total | Residential | GS>50-Regular | Street Light | Seasonal |
| | | | | | | |
| | | CP Sanity Check | Pass | Pass | Pass | Pass |
| CO-INCIDENT | PEAK | | | | | |
| 4.00 | | | | | | |
| 1 CP Transformation CP | TCP1 | 52,986 | 26,491 | 25,602 | - | 894 |
| Bulk Delivery CP | BCP1 | 52,986 | 26,491 | 25,602 | - | 894 |
| Total Sytem CP | DCP1 | 52,986 | 26,491 | 25,602 | | 894 |
| | 0011 | 02,000 | 20,401 | 20,002 | _ | |
| 4 CP | | | | | | |
| Transformation CP | TCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| Bulk Delivery CP | BCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| Total Sytem CP | DCP4 | 201,208 | 94,989 | 103,104 | 250 | 2,864 |
| 12 CP | | | | | | |
| Transformation CP | TCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,09 |
| Bulk Delivery CP | BCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,09 |
| Total Sytem CP | DCP12 | 525,941 | 221,971 | 294,331 | 543 | 9,09 |
| | | | | | | |
| NON CO_INCIDE | NT PEAK | | | | | |
| | | NCP Sanity Check | Pass | Pass | Pass | Pass |
| 1 NCP | | Ounty Oneek | 1 435 | 1 435 | 1 435 | 1 435 |
| Classification NCP from | | | | | | |
| Load Data Provider | DNCP1 | 59,440 | 27,461 | 30,027 | 131 | 1,821 |
| Primary NCP | PNCP1 | 59,440 | 27,461 | 30,027 | 131 | 1,82 ⁻ |
| Line Transformer NCP | LTNCP1 | 48,135 | 27,435 | 18,747 | 131 | 1,82 |
| Secondary NCP | SNCP1 | 46,153 | 27,444 | 16,757 | 131 | 1,82 |
| 4 NCP | | | | | | |
| Classification NCP from | | | | | | |
| Load Data Provider | DNCP4 | 220,572 | 99,188 | 114,356 | 514 | 6,514 |
| Primary NCP | PNCP4 | 220,572 | 99,188 | 114,356 | 514 | 6,51 |
| Line Transformer NCP | LTNCP4 | 177,522 | 99,095 | 71,399 | 514 | 6,51 |
| Secondary NCP | SNCP4 | 169,973 | 99,126 | 63,819 | 514 | 6,514 |
| | | | | | | |
| 12 NCP | | | | | | |
| Classification NCP from | | | 000 700 | 040.000 | | 10 == |
| Load Data Provider | DNCP12 | 568,674 | 236,769 | 316,629 | 1,518 | 13,758 |
| Primary NCP | PNCP12 | 568,674 | 236,769 | 316,629 | 1,518 | 13,758 |
| Line Transformer NCP | LTNCP12 | 449,514 | 236,549 | 197,689 | 1,518 | 13,758 |
| Secondary NCP | SNCP12 | 428,598 | 236,623 | 176,700 | 1,518 | 13,758 |

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Ontario Energy Board 2025 Cost Allocation N

EB-2024-XXXX

Sheet I9 Direct Allocation Worksheet -

\$0

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

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

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

| 1995 | Contributions and Grants - Credit | |
|------|-----------------------------------|--|
|------|-----------------------------------|--|

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 |

| r | blank row | ¢0 | Vaa |
|--------------|---|-------------------|------------|
| 1905 | blank row | \$0 \$0 | Yes Yes |
| 1905 | Land Rights | <u> </u> | Yes |
| 1908 | Buildings and Fixtures | <u>\$0</u> \$0 | Yes |
| 1900 | Leasehold Improvements | <u>\$0</u> \$0 | Yes |
| 1915 | Office Furniture and Equipment | <u>\$0</u> \$0 | Yes |
| 1910 | Computer Equipment - Hardware | <u>\$0</u> | Yes |
| 1925 | Computer Software | <u>\$0</u> \$0 | Yes |
| 1930 | Transportation Equipment | <u>\$0</u> | Yes |
| 1935 | Stores Equipment | \$0 | Yes |
| 1940 | Tools, Shop and Garage Equipment | \$0 | Yes |
| 1945 | Measurement and Testing Equipment | <u>\$0</u> | Yes |
| 1950 | Power Operated Equipment | \$0 | Yes |
| 1955 | Communication Equipment | \$0 | Yes |
| 1960 | Miscellaneous Equipment | <u>\$0</u> | Yes |
| | Load Management Controls - Customer | ψŭ | 100 |
| 1970 | Premises | \$0 | Yes |
| | Load Management Controls - Utility | ψŭ | 100 |
| 1975 | Premises | \$0 | Yes |
| 1980 | System Supervisory Equipment | \$0 | Yes |
| 1990 | Other Tangible Property | <u>\$0</u> | Yes |
| 2005 | Property Under Capital Leases | \$0 | Yes |
| 2000 | Electric Plant Purchased or Sold | <u>\$0</u> | Yes |
| | Completed Construction Not Classified | ΨŬ | |
| 2050 | Electric | \$0 | Yes |
| | | * * | |
| 2105 | Accum. Amortization of Electric Utility | | |
| | Plant - Property, Plant, & Equipment | \$0 | Yes |
| 2120 | Accumulated Amortization of Electric | · · | |
| 2120 | 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 | ¢ሳ | Vaa |
| | Transformer Station Equipment | \$0 | Yes |
| 5014 | Transformer Station Equipment - Operation Labour | \$0 | Yes |
| | Transformer Station Equipment - | ψυ | 163 |
| 5015 | Operation Supplies and Expenses | \$0 | Yes |
| | Distribution Station Equipment - | ψυ | 163 |
| 5016 | Operation Labour | \$0 | Yes |
| | Distribution Station Equipment - | ψυ | 163 |
| 5017 | Operation Supplies and Expenses | \$0 | Yes |
| | Overhead Distribution Lines and | ψυ | 163 |
| 5020 | Feeders - Operation Labour | \$0 | Yes |
| | | ψυ | 163 |
| 5025 | Overhead Distribution Lines & Feeders - | | |
| 5025 | Operation Supplies and Expenses | \$0 | Yes |
| | Overhead Subtransmission Feeders - | ψυ | 162 |
| | | | |
| 5030 | | \$0 | Yes |
| | Operation | \$0 | Yes |
| 5030 5035 | | \$0 \$0 | Yes Yes |

| 50.40 | Underground Distribution Lines and | | |
|-------|--|------------|-----|
| 5040 | Feeders - Operation Labour | \$0 | Yes |
| | Underground Distribution Lines & | | |
| 5045 | Feeders - Operation Supplies & | * 0 | N |
| | Expenses Underground Subtransmission Feeders - | \$0 | Yes |
| 5050 | Operation | \$0 | Yes |
| 5055 | Underground Distribution Transformers - | | 100 |
| 5055 | 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

Algoma Power Inc. EB-2024-0007



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

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| Residential | GS>50-Regular | Street Light | Seasonal |
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Demand Related

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

| 0 | blank row | \$0 | \$0 |
|--|---|---|--|
| 1905 | Land | \$0 | \$0 |
| 1906 | Land Rights | \$0 | \$0 |
| 1908 | Buildings and Fixtures | \$0 | \$0 |
| 1910 | Leasehold Improvements | \$0 | \$0 |
| 1915 | Office Furniture and Equipment | \$0 | \$0 |
| 1920 | Computer Equipment - Hardware | \$0 | \$0 |
| 1925 | Computer Software | \$0 | \$0 |
| 1930 | Transportation Equipment | \$0 | \$0 |
| 1935 | Stores Equipment | \$0 | \$0 |
| 1940 | Tools, Shop and Garage Equipment | \$0 | \$0 |
| 1945 | Measurement and Testing Equipment | \$0 | \$0 |
| 1950 | Power Operated Equipment | \$0 | \$0 |
| 1955 | Communication Equipment | \$0 | \$0 |
| 1960 | Miscellaneous Equipment | \$0 | \$0 |
| 4070 | Load Management Controls - Customer | | |
| 1970 | Premises | \$0 | \$0 |
| 4075 | Load Management Controls - Utility | | |
| 1975 | Premises | \$0 | \$0 |
| 1980 | System Supervisory Equipment | \$0 | \$0 |
| 1990 | Other Tangible Property | \$0 | \$0 |
| 2005 | Property Under Capital Leases | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | \$0 | \$0 |
| | Completed Construction Not Classified | | |
| 2050 | Electric | \$0 | \$0 |
| 0405 | Accum. Amortization of Electric Utility | | |
| 2105 | Plant - Property, Plant, & Equipment | ¢0 | 02 |
| 2105 | Accumulated Amortization of Electric | \$0 \$0 | <u>\$0</u> \$0 |
| | | | |
| | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 \$0 | \$0 \$0 |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets | \$0 \$0 \$0 | \$0 \$0 \$0 |
| 2120 5005 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering | \$0 \$0 | \$0 \$0 |
| 2120 5005 5010 5012 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 5015 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
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| 2120 5005 5010 5012 5014 5015 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 5015 5016 5017 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
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| 2120 5005 5010 5012 5014 5015 5016 5017 | Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 5015 5016 5017 | Accumulated Amortization of Electric Utility Plant - IntangiblesDirectly Allocated Net Fixed AssetsOperation Supervision and EngineeringLoad DispatchingStation Buildings and Fixtures ExpenseTransformer Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOverhead Distribution Lines and Feeders - Operation LabourOverhead Distribution Lines & Feeders - Overhead Distribution Lines & Feeders - | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 5015 5016 5017 5020 | Accumulated Amortization of Electric Utility Plant - IntangiblesDirectly Allocated Net Fixed AssetsOperation Supervision and EngineeringLoad DispatchingStation Buildings and Fixtures ExpenseTransformer Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOverhead Distribution Lines and Feeders - Operation LabourOverhead Distribution Lines & Feeders - Operation Supplies and Expenses | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 2120 5005 5010 5012 5014 5015 5016 5017 5020 5025 | Accumulated Amortization of Electric Utility Plant - IntangiblesDirectly Allocated Net Fixed AssetsOperation Supervision and EngineeringLoad DispatchingStation Buildings and Fixtures ExpenseTransformer Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation Supplies and ExpensesDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOperation LabourDistribution Station Equipment - Operation LabourOverhead Distribution Lines and Feeders - Operation LabourOverhead Distribution Lines & Feeders - Overhead Distribution Lines & Feeders - | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
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| 5040 | Underground Distribution Lines and | \$0 | ¢0 |
|-------------|--|------------|----------------|
| | Feeders - Operation Labour Underground Distribution Lines & | φU | \$0 |
| 5045 | Feeders - Operation Supplies & | | |
| 0010 | Expenses | \$0 | \$0 |
| | Underground Subtransmission Feeders - | ψũ | ψ υ |
| 5050 | Operation | \$0 | \$0 |
| 5055 | Underground Distribution Transformers - | · · · | · |
| 5055 | Operation | \$0 | \$0 |
| 5065 | Meter Expense | | |
| 5005 | | \$0 | \$0 |
| 5070 | Customer Premises - Operation Labour | | |
| 0070 | | \$0 | \$0 |
| 5075 | Customer Premises - Materials and | | |
| | Expenses | \$0 | \$0 |
| 5085 | Miscellaneous Distribution Expense | * 0 | \$ 0 |
| | · · · · · · · · · · · · · · · · · · · | \$0 | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$0 | \$0 |
| | Overhead Distribution Lines and | φU | ወ |
| 5095 | Feeders - Rental Paid | \$0 | \$0 |
| | | φυ | φυ |
| 5096 | Other Rent | \$0 | \$0 |
| | Maintenance Supervision and | ψυ | ψυ |
| 5105 | Engineering | \$0 | \$0 |
| | Maintenance of Buildings and Fixtures - | ψΰ | |
| 5110 | Distribution Stations | \$0 | \$0 |
| | Maintenance of Transformer Station | ÷. | ψ. |
| 5112 | Equipment | \$0 | \$0 |
| 5444 | Maintenance of Distribution Station | | · · |
| 5114 | Equipment | \$0 | \$0 |
| 5120 | Maintenance of Poles, Towers and | | |
| 5120 | Fixtures | \$0 | \$0 |
| 5125 | Maintenance of Overhead Conductors | | |
| 5125 | and Devices | \$0 | \$0 |
| 5130 | Maintenance of Overhead Services | | |
| 0100 | | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and | | |
| | Feeders - Right of Way | \$0 | \$0 |
| 5145 | Maintenance of Underground Conduit | # 0 | ¢o |
| | | \$0 | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices | \$0 | \$0 |
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| 5155 | Maintenance of Underground Services | \$0 | \$0 |
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| 5160 | Maintenance of Line Transformers | \$0 | \$0 |
| | | Ψ0 | |
| 5175 | Maintenance of Meters | \$0 | \$0 |
| 5005 | Que en dela | | ÷ • |
| 5305 | Supervision | \$0 | \$0 |
| 5210 | Motor Reading Expanse | | |
| 5310 | Meter Reading Expense | \$0 | \$0 |
| 5315 | Customer Billing | | |
| 0010 | | \$0 | \$0 |

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

| 5675 | Maintenance of General Plant | | |
|------|---|------------|-----|
| 5075 | | \$0 | \$0 |
| 5680 | Electrical Safety Authority Fees | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$0 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$0 | \$0 |
| 6205 | Sub-account LEAP Funding | \$0 | \$0 |
| 6210 | Life Insurance | \$0 | \$0 |
| 6215 | Penalties | \$0 | \$0 |
| 6225 | Other Deductions | \$0 | \$0 |
| | Total Expenses | \$0 | \$0 |
| | Depreciation Expense | \$0 \$0 | \$0 |

| GS>50-Regular | GS> 50-TOU | GS >50- Intermediate | Large Use >5MW | Street Light |
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| Algoma Power Inc. |
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| Accounts | Residential | GS <50 | GS>50-Regular |
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| Land | \$0 | \$0 | \$0 |
|------------------------------------|-----|-----|-----|
| Land Rights | \$0 | \$0 | \$0 |
| Buildings and Fixtures | \$0 | \$0 | \$0 |
| Leasehold Improvements | \$0 | \$0 | \$0 |
| Transformer Station Equipment - | | | |
| Normally Primary above 50 kV | \$0 | \$0 | \$0 |
| Distribution Station Equipment - | | | |
| Normally Primary below 50 kV | \$0 | \$0 | \$0 |
| Storage Battery Equipment | \$0 | \$0 | \$0 |
| Poles, Towers and Fixtures | \$0 | \$0 | \$0 |
| Overhead Conductors and Devices | \$0 | \$0 | \$0 |
| Underground Conduit | \$0 | \$0 | \$0 |
| Underground Conductors and Devices | \$0 | \$0 | \$0 |
| Line Transformers | \$0 | \$0 | \$0 |
| Services | \$0 | \$0 | \$0 |
| Meters | \$0 | \$0 | \$0 |

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| Land | \$0 | \$0 | \$0 |
| Land Rights | \$0 | \$0 | \$0 |
| Buildings and Fixtures | \$0 | \$0 | \$0 |
| Leasehold Improvements | \$0 | \$0 | \$0 |
| Office Furniture and Equipment | \$0 | \$0 | \$0 |
| Computer Equipment - Hardware | \$0 | \$0 | \$0 |
| Computer Software | \$0 | \$0 | \$0 |
| Transportation Equipment | \$0 | \$0 | \$0 |
| Stores Equipment | \$0 | \$0 | \$0 |
| Tools, Shop and Garage Equipment | \$0 | \$0 | \$0 |
| Measurement and Testing Equipment | \$0 | \$0 | \$0 |
| Power Operated Equipment | \$0 | \$0 | \$0 |
| Communication Equipment | \$0 | \$0 | \$0 |
| Miscellaneous Equipment | \$0 | \$0 | \$0 |
| Load Management Controls - Customer | | | |
| Premises | \$0 | \$0 | \$0 |
| Load Management Controls - Utility | | | |
| Premises | \$0 | \$0 | \$0 |
| System Supervisory Equipment | \$0 | \$0 | \$0 |
| Other Tangible Property | \$0 | \$0 | \$0 |
| Property Under Capital Leases | \$0 | \$0 | \$0 |
| Electric Plant Purchased or Sold | \$0 | \$0 | \$0 |
| Completed Construction Not Classified | | | |
| Electric | \$0 | \$0 | \$0 |
| Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | \$0 | \$0 | \$0 |
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| Assumulated Amertization of Electric | · · · | | |
| Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | \$0 | \$0 |
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| Utility Plant - Intangibles | \$0 | \$0 | |
| Utility Plant - Intangibles Directly Allocated Net Fixed Assets | \$0 \$0 | \$0 \$0 | \$0 |
| Utility Plant - IntangiblesDirectly Allocated Net Fixed AssetsOperation Supervision and EngineeringLoad DispatchingStation Buildings and Fixtures Expense | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 |
| Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| Utility Plant - IntangiblesDirectly Allocated Net Fixed AssetsOperation Supervision and EngineeringLoad DispatchingStation Buildings and Fixtures ExpenseTransformer Station Equipment - Operation Labour | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 |
| Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
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| Underground Distribution Lines and | | | |
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| Underground Distribution Lines and | \$0 | \$0 | \$0 |
| Feeders - Operation Labour Underground Distribution Lines & | φU | φU | ۵ 0 |
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| Feeders - Operation Supplies & | ¢O | # 0 | ¢O |
| Expenses | \$0 | \$0 | \$0 |
| Underground Subtransmission Feeders - | ¢O | # 0 | ¢O |
| Operation | \$0 | \$0 | \$0 |
| Underground Distribution Transformers - | ** | ** | \$ 0 |
| Operation | \$0 | \$0 | \$0 |
| Meter Expense | # 0 | *0 | * 0 |
| · · · · · · · · · · · · · · · · · · · | \$0 | \$0 | \$0 |
| Customer Premises - Operation Labour | # 0 | # 0 | ¢ 0 |
| | \$0 | \$0 | \$0 |
| Customer Premises - Materials and | ** | ** | \$ 0 |
| Expenses | \$0 | \$0 | \$0 |
| Miscellaneous Distribution Expense | A A | * • | ^ |
| | \$0 | \$0 | \$0 |
| Underground Distribution Lines and | | 4.0 | |
| Feeders - Rental Paid | \$0 | \$0 | \$0 |
| Overhead Distribution Lines and | | | |
| Feeders - Rental Paid | \$0 | \$0 | \$0 |
| Other Rent | | | |
| | \$0 | \$0 | \$0 |
| Maintenance Supervision and | | | |
| Engineering | \$0 | \$0 | \$0 |
| Maintenance of Buildings and Fixtures - | | | |
| Distribution Stations | \$0 | \$0 | \$0 |
| Maintenance of Transformer Station | | | |
| Equipment | \$0 | \$0 | \$0 |
| Maintenance of Distribution Station | | | |
| Equipment | \$0 | \$0 | \$0 |
| Maintenance of Poles, Towers and | T - | T - | |
| Fixtures | \$0 | \$0 | \$0 |
| Maintenance of Overhead Conductors | T - | T - | |
| and Devices | \$0 | \$0 | \$0 |
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| Maintenance of Overhead Services | \$0 | \$0 | \$0 |
| Overhead Distribution Lines and | φυ | φυ | ψυ |
| Feeders - Right of Way | \$0 | \$0 | \$0 |
| reders - right of Way | ψυ | ψυ | ψυ |
| Maintenance of Underground Conduit | \$0 | \$0 | \$0 |
| Maintenance of Underground | ψυ | ψυ | ψυ |
| Conductors and Devices | \$0 | \$0 | \$0 |
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| Maintenance of Underground Services | ¢O | ¢ 0 | ¢o |
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| Maintenance of Line Transformers | # 0 | # 0 | \$ 0 |
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| Maintenance of Meters | * • | * • | \$ 0 |
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| Supervision | | | |
| | \$0 | \$0 | \$0 |
| Meter Reading Expense | | | |
| | \$0 | \$0 | \$0 |
| Customer Billing | | | |
| | \$0 | \$0 | \$0 |
| Collecting | \$0 | \$0 | \$0 |
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| Collecting- Cash Over and Short | \$0 | \$0 | \$0 |
| Collection Charges | \$0 | \$0 \$0 | \$0 |
| Bad Debt Expense | \$0 | \$0 | \$0 |
| Miscellaneous Customer Accounts Expenses | \$0 | \$0 | \$0 |
| Supervision | \$0 | \$0 | \$0 |
| Community Relations - Sundry | \$0 | \$0 | \$0 |
| Energy Conservation | \$0 | \$0 | \$0 |
| Community Safety Program | \$0 | \$0 | \$0 |
| Miscellaneous Customer Service and Informational Expenses | \$0 | \$0 | \$0 |
| Supervision | \$0 | \$0 | \$0 |
| Demonstrating and Selling Expense | \$0 | \$0 \$0 | \$0 |
| Advertising Expense | \$0 | \$0 | \$0 |
| Miscellaneous Sales Expense | \$0 | \$0 | \$0 |
| Executive Salaries and Expenses | \$0 | \$0 | \$0 |
| Management Salaries and Expenses | \$0 | \$0 | \$0 |
| General Administrative Salaries and Expenses | \$0 | \$0 | \$0 |
| Office Supplies and Expenses | \$0 | \$0 | \$0 |
| Administrative Expense Transferred Credit | \$0 | \$0 | \$0 |
| Outside Services Employed | \$0 | \$0 | \$0 |
| Property Insurance | \$0 | \$0 | \$0 |
| Injuries and Damages | \$0 | \$0 | \$0 |
| Employee Pensions and Benefits | \$0 | \$0 | \$0 |
| Franchise Requirements | \$0 | \$0 | \$0 |
| Regulatory Expenses | \$0 | \$0 | \$0 |
| General Advertising Expenses | \$0 | \$0 | \$0 |
| Miscellaneous General Expenses | \$0 | \$0 | \$0 |
| Rent | \$0 | \$0 | \$0 |

| Maintenance of General Plant | \$0 | \$0 | \$(|
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| Electrical Safety Authority Fees | \$0 | \$0 | \$(|
| Independent Market Operator Fees and Penalties | \$0 | \$0 | \$(|
| Amortization Expense - Property, Plant, and Equipment | \$0 | \$0 | \$(|
| Amortization of Limited Term Electric Plant | \$0 | \$0 | \$(|
| Amortization of Intangibles and Other Electric Plant | \$0 | \$0 | \$(|
| Amortization of Electric Plant Acquisition Adjustments | \$0 | \$0 | \$ |
| Taxes Other Than Income Taxes | \$0 | \$0 | \$ |
| Sub-account LEAP Funding | \$0 | \$0 | \$ |
| Life Insurance | \$0 | \$0 | \$ |
| Penalties | \$0 | \$0 | \$ |
| Other Deductions | \$0 | \$0 | \$ |
| Total Expenses | | | |
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| Depreciation Expense | \$0 | \$0 | \$ |

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| Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Seasonal | Rate class 2 |
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🐼 Ontario Energy Board

2025 Cost Allocation Model

EB-2024-XXXX Sheet O1 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

| | | | 1 | 3 | 7 | 12 |
|---------------------|---|--------------------------------|--------------------------------|--|---------------------------------|-------------------------------|
| Rate Base Assets | | Total | Residential | GS>50-Regular | Street Light | 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 | | | \$13,556 | \$89,766 |
| | | | s Revenue Input e | | | ** *** *** |
| | Total Revenue at Existing Rates | \$32,574,843 | \$21,793,252 | \$7,536,512 | \$226,920 | \$3,018,159 |
| | 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) Total Revenue at Status Quo Rates | \$656,000 | \$423,789 | \$128,889 | \$13,556 | \$89,766 |
| | Total Revenue at Status Quo Rates | \$35,768,551 | \$23,931,419 | \$8,277,697 | \$248,269 | \$3,311,166 |
| | Expenses | | | | | |
| di | Distribution Costs (di) | \$8,298,984 | \$5,248,311 | \$1,899,546 | \$68,497 | \$1,082,632 |
| cu | Customer Related Costs (cu) | \$2,060,693 | \$1,381,440 | \$71,101 | \$208,532 | \$399,620 |
| ad | General and Administration (ad) | \$6,219,337 | \$3,961,083 | | \$158,556 | \$874,720 |
| dep | Depreciation and Amortization (dep) | \$5,675,782 | \$3,396,339 | \$1,630,679 | \$34,606 | \$614,158 |
| INPUT | PILs (INPUT) | \$958,002 | \$564,658 | \$288,809 | \$5,956 | \$98,579 |
| INT | Interest | \$6,005,731 | \$3,539,852 | \$1,810,546 | \$37,339 | \$617,995 |
| | Total Expenses | \$29,218,529 | \$18,091,683 | \$6,925,658 | \$513,485 | \$3,687,703 |
| | Direct Allocation | \$0 | \$0 | \$0 | \$0 | \$0 |
| NI | Allocated Net Income (NI) | \$6,550,022 | \$3,860,663 | \$1,974,633 | \$40,723 | \$674,003 |
| | Revenue Requirement (includes NI) | \$35,768,551 | \$21,952,346 | \$8,900,291 | \$554,207 | \$4,361,706 |
| | | venue Requiremen | t Input equals Out | | | |
| | | | | | | |
| | Rate Base Calculation | | | | | |
| | Net Assets | | | A O 4 A O A A O 4 | * • • • = • • • • | |
| dp | Distribution Plant - Gross | \$214,625,161 | \$128,396,008 | \$61,692,231 \$19,640,123 | \$1,345,814 | \$23,191,107 \$6,761,420 |
| gp cum den | General Plant - Gross Accumulated Depreciation | \$65,412,680 (\$98,625,717) | \$38,601,832 (\$59,936,431) | | \$409,294 (\$619,707) | \$6,761,430 (\$11,197,640) |
| CO | Capital Contribution | (\$5,023,717) (\$7,299,136) | | | (\$51,205) | (\$818,645) |
| ••• | Total Net Plant | \$174,112,988 | \$102,654,920 | \$52,437,618 | \$1,084,197 | \$17,936,253 |
| | | | | | | |
| | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| СОР | Cost of Power (COP) | \$32,534,015 | \$13,518,190 | \$18,350,204 | \$56,156 | \$609,464 |
| | OM&A Expenses | \$16,579,014 | \$10,590,834 | \$3,195,624 | \$435,584 | \$2,356,972 |
| | Directly Allocated Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$49,113,029 | \$24,109,024 | \$21,545,828 | \$491,741 | \$2,966,436 |
| | | | | | | |

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2025 Cost Allocation Model

EB-2024-XXXX Sheet O1 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

| | | | 1 | 3 | 7 | 12 |
|---------------------|--|-----------------|-----------------|---------------|--------------|---------------|
| Rate Base Assets | | Total | Residential | GS>50-Regular | Street Light | Seasonal |
| | | | | | | |
| | Total Rate Base | \$177,796,465 | \$104,463,097 | \$54,053,556 | \$1,121,077 | \$18,158,736 |
| | | Rate Base Input | t equals Output | | | |
| | Equity Component of Rate Base | \$71,118,586 | \$41,785,239 | \$21,621,422 | \$448,431 | \$7,263,494 |
| | Net Income on Allocated Assets | \$6,550,022 | \$5,839,736 | \$1,352,040 | (\$265,216) | (\$376,538) |
| | Net Income on Direct Allocation Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Net Income | \$6,550,022 | \$5,839,736 | \$1,352,040 | (\$265,216) | (\$376,538) |
| | RATIOS ANALYSIS | | | | | |
| | REVENUE TO EXPENSES STATUS QUO% | 100.00% | 109.02% | 93.00% | 44.80% | 75.91% |
| | EXISTING REVENUE MINUS ALLOCATED COSTS | (\$3,193,707) | (\$159,094) | (\$1,363,779) | (\$327,287) | (\$1,343,547) |
| | | Deficiency Inpu | t equals Output | | | |
| | STATUS QUO REVENUE MINUS ALLOCATED COSTS | (\$0) | \$1,979,073 | (\$622,594) | (\$305,939) | (\$1,050,541) |
| | RETURN ON EQUITY COMPONENT OF RATE BASE | 9.21% | 13.98% | 6.25% | -59.14% | -5.18% |

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Ontario Energy Board

2025 Cost Allocation Model

EB-2024-XXXX

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

| | 1 | 3 | 1 | 12 | 4 |
|---|-------------|---------------|--------------|----------|---|
| Summary | Residential | GS>50-Regular | Street Light | Seasonal | |
| Customer Unit Cost per month - Avoided Cost | \$11.24 | \$116.96 | \$9.82 | \$12.22 | 1 |
| Customer Unit Cost per month - Directly Related | \$17.19 | \$189.93 | \$15.47 | \$18.60 | |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | \$121.14 | \$339.18 | \$42.13 | \$120.67 | |
| Existing Approved Fixed Charge | \$114.11 | \$1,394.67 | \$2.08 | \$82.79 | |



Exhibit 7

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Attachment 7B

Load Profile Calculations

| | | | | | NCP Calculation | | | |
|--------------------|-----------|-------|----------|---------|-----------------|----------------|---------|----------------|
| | tal Sales | STR | Seasonal | R2 | R1 Combined | R1ii | R1i | |
| February 2023 | 42,617 | 138 | 958 | 17,956 | 25,343 | 5,190 | 20,697 | February 2021 |
| March 2021 | 38,955 | 138 | 792 | 18,567 | 22,829 | 4,613 | 18,564 | March 2021 |
| April 2021 | 37,877 | 138 | 900 | 18,915 | 19,095 | 4,212 | 15,296 | April 2021 |
| May 2021 | 32,659 | 138 | 1,319 | 17,572 | 17,127 | 3,143 | 14,200 | May 2021 |
| June 2023 | 29,738 | 138 | 1,218 | 17,132 | 14,366 | 3,352 | 11,529 | June 2021 |
| July 2021 | 29,827 | 138 | 1,694 | 16,649 | 14,285 | 3,498 | 11,280 | July 2021 |
| August 2021 | 32,405 | 138 | 1,773 | 18,724 | 15,536 | 4,064 | 12,050 | August 2021 |
| September 2021 | 30,664 | 138 | 1,665 | 17,352 | 14,522 | 3,249 | 11,632 | September 2021 |
| October 2021 | 30,920 | 138 | 1,049 | 17,463 | 16,239 | 3,436 | 13,678 | October 2021 |
| November 2021 | 37,688 | 138 | 746 | 18,953 | 21,449 | 4,294 | 17,600 | November 2021 |
| December 2021 | 41,677 | 137 | 871 | 19,425 | 23,251 | 4,829 | 19,414 | December 2021 |
| January 2022 | 44,796 | 137 | 1,013 | 17,746 | 28,146 | 5,645 | 22,922 | January 2022 |
| 10 | 44,796 | 138 | 1,773 | 19,425 | 28,146 | 5,645 | 22,922 | 1NCP |
| 2CF | 168,046 | 552 | 6,451 | 76,017 | 99,569 | 20,278 | 81,597 | 4NCP |
| 3CF | 429,826 | 1,654 | 14,000 | 216,454 | 232,187 | 49,526 | 188,862 | 12NCP |
| 4CF | | Good | Good | Good | Good | Good | Good | |
| 4CP - Tota | | | | | | | | |
| 120 | | | | | | | | |
| February 2022 | 44,806 | 137 | 1,043 | 17,585 | 26,934 | 5,712 | 21,822 | February 2022 |
| March 2022 | 39,058 | 137 | 843 | 16,841 | 24,096 | 5,178 | 19,078 | March 2022 |
| April 2022 | 35,095 | 137 | 635 | 16,968 | 19,546 | 4,227 | 15,960 | April 2022 |
| May 2022 | 31,503 | 137 | 1,605 | 16,754 | 17,395 | 3,664 | 14,640 | May 2022 |
| June 2022 | 29,195 | 137 | 1,330 | 17,155 | 14,241 | 3,552 | 11,019 | June 2022 |
| July 2022 | 30,278 | 137 | 2,061 | 17,412 | 14,560 | 3,637 | 11,383 | July 2022 |
| August 2022 | 30,936 | 137 | 1,848 | 17,250 | 14,436 | 3,662 | 11,365 | August 2022 |
| September 2022 | 33,255 | 137 | 1,834 | 18,521 | 15,108 | 3,537 | 12,144 | September 2022 |
| October 2022 | 35,107 | 137 | 1,418 | 19,064 | 17,899 | 3,809 | 14,590 | October 2022 |
| November 2022 | 38,000 | 137 | 757 | 19,358 | 22,776 | 4,167 | 18,948 | November 2022 |
| December 2022 | 41,599 | 137 | 842 | 20,519 | 24,370 | 4,732 | 20,291 | December 2022 |
| January 2023 | 41,204 | 137 | 864 | 17,448 | 24,645 | 5,282 | 19,973 | January 2023 |
| 10 | 44,806 | 137 | 2,061 | 20,519 | 26,934 | 5,712 | 21,822 | 1NCP |
| 2CF | 166,667 | 549 | 7,348 | 77,462 | 100,046 | 20,904 | 81,164 | 4NCP |
| 3CF | 430,036 | 1,647 | 15,080 | 214,875 | 236,008 | 51,159 Cood | 191,213 | 12NCP |
| 4CF | | Good | Good | Good | Good | Good | Good | |
| 4CP - Tota 12CF | | | | | | | | |
| February 2023 | 43,163 | 137 | 988 | 17,511 | 27,173 | 5,684 | 21,834 | February 2023 |
| March 2023 | 38,339 | 137 | 793 | 17,307 | 21,898 | 4,646 | 17,808 | March 2023 |
| April 2023 | 36,587 | 120 | 696 | 18,213 | 20,770 | 4,343 | 16,883 | April 2023 |
| May 2023 | 34,379 | 120 | 1,366 | 18,061 | 21,726 | 4,687 | 17,039 | May 2023 |
| June 2023 | 31,195 | 120 | 1,370 | 16,426 | 14,671 | 3,849 | 11,936 | June 2023 |
| July 2023 | 30,699 | 120 | 1,837 | 16,096 | 15,451 | 3,942 | 11,939 | July 2023 |
| August 2023 | 28,771 | 120 | 2,000 | 15,569 | 14,560 | 3,733 | 11,508 | August 2023 |
| September 2023 | 31,107 | 120 | 1,807 | 15,684 | 15,757 | 3,914 | 12,614 | September 2023 |
| October 2023 | 35,189 | 120 | 1,426 | 18,924 | 18,684 | 3,641 | 15,792 | October 2023 |
| November 2023 | 41,161 | 119 | 776 | 21,324 | 21,962 | 4,436 | 17,944 | November 2023 |
| December 2023 | 40,973 | 119 | 968 | 19,968 | 22,300 | 5,210 | 18,788 | December 2023 |
| January 2024 | 44,847 | 119 | 971 | 19,640 | 26,046 | 5,274 | 21,518 | January 2024 |
| 10 | 44,847 | 137 | 2,000 | 21,324 | 27,173 | 5,684 | 21,834 | 1NCP |
| 2CF | 170,144 | 514 | 7,071 | 79,855 | 97,481 | 20,854 | 80,084 | 4NCP |
| 3CF | 436,412 | 1,467 | 14,999 | 214,724 | 240,998 | 53,357 | 195,603 | 12NCP |
| 4CF | | Good | Good | Good | Good | Good | Good | |
| 4CP - Tota | | | | | | | | |

| 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 |
| ЗСР | 18,258 | 4,338 | 22,595 | <i>17</i> ,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 |

| ebruary 2021 March 2021 April 2021 May 2021 June 2021 July 2021 August 2021 August 2021 October 2021 Vember 2021 cember 2021 January 2022 1CP | R1i 19,116 18,564 14,888 11,504 11,529 10,925 11,628 9,324 11,422 14,562 18,272 22,682 22,682 19,116 18,272 | R1ii 5,134 4,265 4,150 3,087 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 5,300 | CP Calculation R1 Combined 24,250 22,829 19,037 14,592 14,347 14,101 14,711 12,464 14,507 18,803 22,499 27,982 | R2 17,628 15,441 18,320 17,378 14,606 14,665 16,492 17,330 15,694 18,272 | Seasonal 740 548 520 690 717 1,061 1,190 871 695 612 | STR - 138 - - 69 - 11 - 23 | Total Sales 42,617 38,955 37,877 32,659 29,738 29,827 32,405 30,664 30,920 |
|--|---|---|---|--|--|---|---|
| March 2021 April 2021 May 2021 June 2021 July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | 19,116 $18,564$ $14,888$ $11,504$ $11,529$ $10,925$ $11,628$ $9,324$ $11,442$ $14,562$ $18,272$ $22,682$ $22,682$ $19,116$ | 5,134 4,265 4,150 3,087 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 24,250 22,829 19,037 14,592 14,347 14,101 14,711 12,464 14,507 18,803 22,499 | 17,628 15,441 18,320 17,378 14,606 14,665 16,492 17,330 15,694 18,272 | 740 548 520 690 717 1,061 1,190 871 695 | - 138 - - 69 - 11 - | 42,617 38,955 37,877 32,659 29,738 29,827 32,405 30,664 |
| March 2021 April 2021 May 2021 June 2021 July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | $18,564 \\14,888 \\11,504 \\11,529 \\10,925 \\11,628 \\9,324 \\11,442 \\14,562 \\18,272 \\22,682 \\22,682 \\22,682 \\19,116 \\$ | 4,265 4,150 3,087 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 22,829 19,037 14,592 14,347 14,101 14,711 12,464 14,507 18,803 22,499 | 15,441 18,320 17,378 14,606 14,665 16,492 17,330 15,694 18,272 | 548 520 690 717 1,061 1,190 871 695 | 138 - - 69 - 11 - | 38,955 37,877 32,659 29,738 29,827 32,405 30,664 |
| April 2021 May 2021 June 2021 July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | 14,888 $11,504$ $11,529$ $10,925$ $11,628$ $9,324$ $11,442$ $14,562$ $18,272$ $22,682$ $22,682$ $19,116$ | 4,150 3,087 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 19,037 14,592 14,347 14,101 14,711 12,464 14,507 18,803 22,499 | 18,320 17,378 14,606 14,665 16,492 17,330 15,694 18,272 | 520 690 717 1,061 1,190 871 695 | - - 69 - 11 - | 37,877 32,659 29,738 29,827 32,405 30,664 |
| May 2021 June 2021 July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | $11,504 \\ 11,529 \\ 10,925 \\ 11,628 \\ 9,324 \\ 11,442 \\ 14,562 \\ 18,272 \\ 22,682 \\ 22,682 \\ 19,116 \\ 11,504 \\ 10$ | 3,087 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 14,592 14,347 14,101 14,711 12,464 14,507 18,803 22,499 | 17,378 14,606 14,665 16,492 17,330 15,694 18,272 | 690 717 1,061 1,190 871 695 | 69 - 11 - | 32,659 29,738 29,827 32,405 30,664 |
| June 2021 July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | $11,529 \\10,925 \\11,628 \\9,324 \\11,442 \\14,562 \\18,272 \\22,682 \\22,682 \\19,116 \\$ | 2,817 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 14,347 14,101 14,711 12,464 14,507 18,803 22,499 | 14,606 14,665 16,492 17,330 15,694 18,272 | 717 1,061 1,190 871 695 | 69 - 11 - | 29,738 29,827 32,405 30,664 |
| July 2021 August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 | 10,925 11,628 9,324 11,442 14,562 18,272 22,682 22,682 19,116 | 3,176 3,083 3,140 3,065 4,240 4,227 5,300 | 14,101 14,711 12,464 14,507 18,803 22,499 | 14,665 16,492 17,330 15,694 18,272 | 1,061 1,190 871 695 | - 11 - | 29,827 32,405 30,664 |
| August 2021 tember 2021 October 2021 vember 2021 cember 2021 January 2022 1CP | 11,628 9,324 11,442 14,562 18,272 22,682 22,682 19,116 | 3,083 3,140 3,065 4,240 4,227 5,300 | 14,711 12,464 14,507 18,803 22,499 | 16,492 17,330 15,694 18,272 | 1,190 871 695 | - | 32,405 30,664 |
| tember 2021 October 2021 vember 2021 cember 2021 January 2022 1CP | 9,324 11,442 14,562 18,272 22,682 22,682 19,116 | 3,140 3,065 4,240 4,227 5,300 | 12,464 14,507 18,803 22,499 | 17,330 15,694 18,272 | 871 695 | - | 30,664 |
| October 2021 vember 2021 cember 2021 January 2022 1CP | 11,442 14,562 18,272 22,682 22,682 <i>1</i> 9,116 | 3,065 4,240 4,227 5,300 | 14,507 18,803 22,499 | 15,694 18,272 | 695 | - 23 | |
| vember 2021 cember 2021 January 2022 1CP | 14,562 18,272 22,682 22,682 19,116 | 4,240 4,227 5,300 | 18,803 22,499 | 18,272 | | 23 | 30,920 |
| cember 2021 January 2022 1CP | 18,272 22,682 22,682 <i>1</i> 9,116 | 4,227 5,300 | 22,499 | | 040 | | |
| January 2022 1CP | 22,682 22,682 19,116 | 5,300 | | | 613 | - | 37,688 |
| 1CP | 22,682 19,116 | | 27,982 | 18,396 | 645 | 137 | 41,677 |
| | 19,116 | 5,300 | , | 15,801 | 1,013 | - | 44,796 |
| 000 | | | 27,982 | 15,801 | 1,013 | - | 44,796 |
| 2CP | | 5,134 | 24,250 | 17,628 | 740 | - | 42,617 |
| 3CP | | 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 |
| ebruary 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 | 2,800 | 13,101 | 16,574 | 1,123 | 137 | 30,936 |
| tember 2022 | 10,204 | 3,061 | 13,876 | 18,521 | 858 | - | 33,255 |
| October 2022 | 11,964 | 3,533 | 15,497 | 18,905 | 704 | _ | 35,107 |
| vember 2022 | 18,948 | 3,828 | 22,776 | 14,441 | 645 | 137 | 38,000 |
| cember 2022 | 15,705 | 3,828 4,732 | 20,437 | 20,519 | 643 | 137 | 38,000 41,599 |
| | | 4,732 4,942 | 20,437 | | 753 | - 137 | 41,399 41,204 |
| lanuary 2023 | 18,557 | | | 16,815 | | 137 | |
| 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 |
| ebruary 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 |
| tember 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 |
| vember 2023 | 17,944 | 3,844 | 21,788 | 18,606 | 648 | 119 | 41,161 |
| cember 2023 | 17,592 | 3,754 | 21,346 | 18,880 | 629 | 119 | 40,973 |
| lanuary 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 |



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Attachment 7C

Load Profile Scaling

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 | | | | | | | | |
|----------|-----------------------------------|---------|--------|----------------|---------|-------------|-----|--|--|
| Avera | age | R1i | R1ii | R1 Combined | R2 | Seasonal | STR | | |
| 1 | СР | 21,109 | 5,340 | 26,449 | 17,413 | 955 | - | | |
| 2 | CP | 18,612 | 5,099 | 23,710 | 17,932 | 771 | 46 | | |
| 3 | CP | 18,258 | 4,338 | 22,595 | 17,939 | 68 <i>2</i> | 131 | | |
| 4 | СР | 17,922 | 4,163 | 22,085 | 16,841 | 650 | 85 | | |
| 4CP - To | tal | 75,901 | 18,939 | 94,840 | 70,125 | 3,058 | 262 | | |
| 12 | СР | 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 avera | 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 |