CANADIAN NIAGARA POWER INC.
A FORTIS ONTARIO Company

EXHIBIT 7:
COST ALLOCATION

TABLE OF CONTENTS

LIST OF ATTACHMENTS

Attachment 7-A: Cost Allocation Model – Selected Sheets

Attachment 7-B: Cost Allocation Model (Excel only)

Attachment 7-C: Load Profile

7.1 COST ALLOCATION STUDY REQUIREMENTS

7.1.1 OVERVIEW OF COST ALLOCATION

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

CNPI used the OEB's 2027 Cost Allocation Model, issued January 15, 2026. Inputs to the model reflect CNPI's 2027 Test Year revenue requirement, CNPI's 2027 load forecast, and other requirements outlined in the Cost Allocation Reports. CNPI has updated its load profiles for all classes using recent actual meter data to estimate the load profiles as described further Section 7.1.3 below.

Consistent with CNPI's 2022 cost of service application, the cost allocation study was completed on a harmonized basis for CNPI's Fort Erie, Eastern Ontario Power, and Port Colborne service areas, following distribution rate harmonization in 2016. CNPI's 2022 OEB-approved revenue-to-cost ratios ("R/C ratios") are summarized in the following table:

Table 7 - 1: 2022 OEB-Approved Revenue-to-Cost Ratios

Customer Class	2022 Approved R/C Ratio
Residential	95.70%
GS < 50	108.59%
GS 50 to 4,999 kW	104.75%
Embedded Distributor	97.80%
Street Light	120.00%
Sentinel Light	102.11%
USL	96.18%

No adjustments to CNPI's revenue-to-cost ratios were required during the 2023-2026 Incentive Rate Mechanism (IRM) years, since the 2022 OEB-approved R/C ratios were all within the OEB's policy ranges.

Section 7.2 of this Exhibit provides the results of CNPI's 2027 cost allocation study. Status quo R/C ratios continue to remain within the OEB's policy ranges for all classes.

7.1.2 COST ALLOCATION MODEL – SUMMARY OF INPUTS

CNPI populated the information in Sheet I3, Trial Balance Data with the 2027 forecasted trial balance amounts that are consistent with Exhibits 2 through 6. Entries for target net income, PILs, interest on long term debt, and 2027 Test Year proposed revenue requirement and rate base are all consistent with the Revenue Requirement Work Form (RRWF) cells referenced in Sheet I3.

In Sheet I4, Break-out of Assets, CNPI updated contribution, depreciation and amortization expense values based on 2027 forecasted values. Rate base amounts associated with poles, overhead conductors and devices, and underground conductors and devices, were broken out into primary and secondary costs only, consistent with CNPI's 2022 cost allocation study.

In Sheet I5.1, Miscellaneous Data, CNPI entered 2027 Test Year values for the deemed equity component of rate base and working capital allowance consistent with values presented throughout the current Application. Values for structure km were determined via a GIS query, and the proportion of pole rental revenue from secondary poles is consistent with CNPI's 2022 cost allocation study. For pole rental revenue, CNPI reviewed the changes to CNPI's pole population, as well as changes to the sources of pole rental revenue, to confirm that there should be no significant changes since the 2022 assessment.

CNPI confirms that it used updated LDC-specific weighting factors in Sheet I5.2, Weighting Factors, (i.e., Rather than using the OEB's default factors). Further discussion of these weighting factors is provided in Section 7.1.4 below.

Sheet I6.1 contains updated load forecast details by rate class, consistent with CNPI's 2027 Test Year load forecast, as presented in Exhibit 3 of the Application. The existing rates entered in this sheet reflect the rates approved in CNPI's 2026 IRM application. For the Standby rate, as further detailed in Exhibit 8, CNPI proposes to adjust its Standby rate per kilowatt of reserved capacity to match the volumetric rate for the General Service Greater than 50kW ("GS>50") class. For this reason, CNPI has not entered the existing standby rate into the Cost Allocation Model but rather increased the kW for the GS>50 to also include the forecasted Standby kW from exhibit 3, as well as entering a "blended rate" for GS>50 and Standby that recovers the correct total revenue at existing rates from both sub-classes.

Sheet I6.2 has been updated with the required Bad Debt and Late Payment revenue data for historical years, as well as the number of customers (and connections, where applicable), consistent with CNPI's 2027 Test Year load forecast, as presented in Exhibit 3.

CNPI updated the capital cost per meter information in Sheet I7.1 and the meter reading information in Sheet I7.2 to reflect its current allocation of meter types and the meter reading activities associated with them.

The demand data entered in Sheet I8, Demand Data, reflects updated load profiles completed using CNPI meter data per class, scaled for consistency with CNPI's 2027 load forecast. Further details regarding the methodology for the load profile and scaling factors are provided in Section 7.1.3 below.

A live Excel version of OEB's Cost Allocation Model has been filed along with this Application. CNPI confirms that it has also populated sheet 11 of the OEB's Revenue Requirement Work Form consistent with the output of the cost allocation model.

7.1.3 LOAD PROFILES

Section 2.7.1 of the Filing Requirements indicates that distributors must update all classes' load profiles using the most recent available data. In past COS applications, CNPI used scaled historical HONI load profile data to determine the data to be entered in tab I8-Demand Data.

For this Test Year Cost Allocation study, CNPI compiled hourly (or smaller interval) meter data by class for its interval metered and smart meter customers for the period January 2021 to December 2024. For its unmetered classes (Street Lights, Sentinel Lights, and Unmetered Scattered Load), CNPI utilized the billing load profile assumptions for the customers in these classes.

CNPI engaged Utilis Consulting to translate the data into appropriate load profiles, using the historical average approach described in the OEB's Filing Guidelines. Three years of data were used with weather-actual load profiles. CNPI confirms it has not applied a multivariate regression model for Load Profile purposes.

To scale the historical load profiles to the 2027 load forecast, CNPI calculated a scaling factor for each class based on the average kWh for the 2021-2024 period as compared to the 2027 kWh forecast for the same class. For the General Service Greater than 50 kW ("GS>50") class, the scaling was applied on a kW basis rather than kWh since the standby class kW (but no kWh) have been included with the GS>50kW Class. For the Standby class, there are no billing kWh.

Table 7 - 2: CP and NCP Scaling Factors

	Residential	GS<50	GS>50 (incl. SBY)	Embedded Distributor	Sentinel Lighting	Street Lighting	Unmetered Scattered Load
Units Used	kWh	kWh	kW	kWh	kWh	kWh	kWh
Avg: 2021 - 2024	224,475,714	66,298,155	571,996	5,558,824	488,079	1,433,735	1,287,564
2027	237,403,471	67,709,853	639,656	5,636,847	409,776	1,461,700	1,347,134
Scaling Factor	1.06	1.02	1.12	1.01	0.84	1.02	1.05

7.1.4 WEIGHTING FACTORS

Consistent with past rate applications, CNPI developed and reviewed weighting factors based on input from staff with knowledge of each cost element. The weighting factors summarized below are input in Sheet I5.2 of the OEB cost allocation model.

WEIGHTING FACTOR FOR SERVICES ACCOUNT 1855

The weighting factors are consistent with the values used in CNPI's previous cost allocation studies, which were based on analysis of the relative material costs and labour effort required to connect a new service

for a typical customer within each rate class. When the Embedded Distributor customer class was established in CNPI's 2017 cost of service application, it was assigned the same weighting factors throughout the cost allocation as the General Service 50 to 4,999 class. In the current application CNPI zeroed out the Account 1855 weighting factor for the Embedded Distributor class to reflect that this is a primary metered account and none of the components at the demarcation point would be included in Account 1855. This treatment for the Embedded Distributor class is consistent with the 2022 Board-Approved approach.

Table 7-3 Services Weight Factor

	Residential	General Service <50	General Service >50	Street Light	Sentinel Light	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Weight Factor (Cost/customer relative to Residential)	1	1.4	4.4	0.4	0.7	0.9	0.0	0.0

WEIGHTING FACTOR FOR BILLING AND COLLECTING

Weighting factors for billing and collecting were determined based on the key cost drivers among USOA accounts 5315, 5320, and 5340, and factors affecting the relative cost per customer in each class for each driver, as follows:

Billing Labour is allocated based on estimated time spent by billing staff on smart meter vs. interval metered billing, then allocated based on the number of smart and interval metered customers per class.

Billing Postage and Print is allocated based on the relative number of paper-billed (i.e.: customers who have not selected e-billing) customers per class.

Collections costs are allocated based on relative difficulty of collections processes for each class, with added consideration of the likelihood of collection activities in each customer class based on input from appropriate subject matter experts. As a reasonability test for the assumptions regarding level of collections activity per class, CNPI also reviewed the relative average proportion of Late Payments and Bad Debt per class.

Misc. Customer Accounts Expenses are allocated based on the number of customers per class, considering the relative likelihood of a customer service call and the relative complexity of a customer service call per class result in relatively similar costs per customer per class.

For each cost driver, Table 7 - 4 below summarizes the allocation factor applicable to each customer class, using an analysis primarily based on 2024 actual cost data.

Table 7-4 Billing and Collecting – Allocation Factors by Cost Driver

	Residential	General Service <50	General Service >50	Street Light	Sentinel Light	Unmetered Scattered Load	Embedded Distributor
Billing	$1.54	$1.56	$112.82	$0.24	$5.16	$111.44	$113.29
Billing-Postage and Print	$8.65	$7.00	$2.40	$0.03	$5.22	$46.41	$0.00
Collections	$13.92	$11.25	$7.04	$0.00	$0.00	$0.00	$0.00
Customer Service	$11.23	$11.23	$11.23	$11.23	$11.23	$11.23	$11.23
Total estimated cost per customer	**$35.35**	**$31.04**	**$133.49**	**$11.50**	**$21.62**	**$169.09**	**$124.53**
Weight Factor (Cost/customer relative to Residential)	**1.0**	**0.9**	**3.8**	**0.3**	**0.6**	**4.8**	**3.5**

METER CAPITAL COSTS AND WEIGHTING FACTOR FOR METER READING

To determine the meter capital costs for tab I7.1 Meter Capital, CNPI reviewed its population of installed meters, grouping together similar meter types into the following categories:

Single Phase 200 Amp Smart Meter
Central Meter
Interval (no Instrument Transformers)
Interval (With Instrument Transformers)
Network Meter
3 phase Smart Meter (no Instrument Transformers)
3 phase Smart Meter (with Instrument Transformers)

The meter cost (including installation cost) for a typical meter for each type was determined.
For tab I7.2 Meter Reading, the meter counts above were summarized to indicate the number of smart and interval meters in each class. Meter reading weight factors were determined based on meter reading costs to support smart vs. Interval meters, and the number of each meter type per class.

7.1.5 SPECIFIC CUSTOMER CLASSES

The OEB's Filing Requirements include cost allocation policy guidance for specific customer classes.

Embedded Distributor

With respect to the Embedded Distributor class, CNPI has an existing, separate rate class for its Embedded Distributor. CNPI has included data for the embedded distributor class throughout the model, consistent with past applications. Consistent with section 2.7.1.2, CNPI has included the Embedded Distributor class in both the Cost Allocation and RRWF. As a result, CNPI has not completed Chapter 2 Appendix 2-Q. CNPI also confirms the Embedded Distributor class is not a new class.

CNPI has notified its embedded distributor (Hydro One) of the drafted inputs and outputs of the Cost Allocation model, but has not received any response.

Unmetered Loads

CNPI has applied the requirements in the Report of the OEB "Review of the Board's Cost Allocation Policy for Unmetered Loads" (EB-2012-0383, dated December 19, 2013). In accordance with this report, the following steps have been completed in this Cost Allocation model:

CNPI has used updated data for input into the cost allocation model including the load profiles discussed in section 7.1.3. CNPI has processes in place to update the relevant unmetered load data, and has consulted with customers specifically regarding this Application.

Additionally, as described below in the Revenue-to-Cost ratios section, CNPI has applied the narrowed revenue to cost ratio policy range for the street lighting class of 80%-120%, consistent with the OEB's letter of June 12,2015[1]. Furthermore, CNPI has completed the Cost Allocation model with load profile data reflective of the updated data on file from street lighting customers. CNPI has also included the number of devices and connections in the street lighting class. CNPI has robust records regarding the number of street lighting devices, and has applied an estimated relationship (verified against a sampling of GIS data) between street lighting connections and devices.

MicroFIT Class

Consistent with the Filing Requirements, CNPI has not included MicroFIT as a separate class in the Cost Allocation model. Rather, CNPI applies the OEB-approved MicroFIT charge (as updated from time to time) for MicroFIT generation customers.

Standby Rates

Consistent with the expectation outlined in the Filing Requirements and the intention outlined in its last rebasing application[2], CNPI has proposed an updated approach for its Standby rate class. Further details regarding CNPI's proposal, including supporting documentation, can be found in Exhibit 8.

In brief, CNPI is proposing to maintain its existing methodology for the determination of standby capacity, but to change the rate-setting methodology.

Customers requiring reserved standby capacity will enter into an agreement with CNPI for the level of reserved capacity. Standby customers will then be billed monthly for the difference between the peak level of load drawn from CNPI's distribution system and the reserved capacity. To determine the level of standby charge, CNPI has proposed to pin the charge to volumetric charge for the relevant rate class (in CNPI's case, only General Service 50 to 4,999 kW ("GS>50") charge. The Standby Class has not been included as a separate class in the cost allocation model because the cost allocation and rate design will

[1] "Review of Cost Allocation Policy for Unmetered Loads, OEB File No. EB-2012-0383, Issuance of New Cost Allocation Policy for Street Lighting Rate Class".

[2] Section 8.1.4, Exhibit 8 in EB-2021-0011, filed June 30, 2021.

be dependent upon and incorporated into the GS>50 rate design (however the Standby Class will continue to be listed as a separate Class on CNPI's Tariff).

To support the methodology outlined above, CNPI has included the forecasted kW of standby billings in the development of the load profiles for the Cost Allocation model, and the forecasted kW of standby billings have been added to the forecasted General Service 50 to 4,999 kW load forecast for Tab I6.1-Revenue. CNPI has also adjusted the rate for this class in tab I6.1 in order to reflect the correct volumetric revenue at existing rates for both of these rate classes. As a result, the revenue at existing rates for 2027 assumes CNPI's proposal to change the Standby rate to match the General Service 50 to 4,999 kW charge.

Please refer to Exhibit 8 for further details regarding the proposed rate design for Standby rates.

CNPI confirms it has notified affected customers of its Standby Rates proposal.

CNPI confirms it is not proposing to add any new customer classes or eliminate any customer classes with this Application. CNPI has proposed to change the definitions of the Standby and General Service 50 to 4,999 kW classes, however there is no revenue requirement impact of the changes. Further details regarding the proposed changes can be found in Exhibit 8, however both sets of changes are proposed in order to better reflect current or future applicability of the class definitions.

7.2 CLASS REVENUE REQUIREMENTS

7.2.1 CLASS REVENUE ANALYSIS

Table 7 - 5 summarizes CNPI's allocated costs by rate class, based on the results of CNPI's 2027 Test Year cost allocation study. The output from the OEB's Cost Allocation Model presented below are consistent with values populated in Table A (column "7A") and Table B (column "7E") on Sheet 11 of the RRWF.

Table 7-5: Allocated Costs by Rate Class

Customer Class	Service RR	Misc Rev	Base RR
Residential	$20,261,806	$941,647	$19,320,159
General Service <50 kW	$3,421,484	$141,844	$3,279,640
General Service >50kW	$5,925,853	$229,877	$5,695,976
Unmetered Scattered Load	$79,603	$3,577	$76,026
Sentinel Lighting	$73,244	$3,590	$69,653
Street Lighting	$436,433	$21,600	$414,832
Embedded Distributor	$165,029	$7,463	$157,566
Total	**$30,363,451**	**$1,349,599**	**$29,013,852**

Table 7 - 6, summarizes CNPI's calculated 2027 distribution revenue by rate class, under four scenarios: (a) existing rates applied to CNPI's 2027 Test Year load forecast; (b) the base revenue requirement allocation resulting from the 2027 Cost Allocation Model; (c) prorating existing rates applied to CNPI's 2027 Test Year load forecast to yield the Test Year base revenue requirement (the "Status Quo" scenario);

and (d) CNPI's proposed class revenues for the 2027 Test Year following the revenue-to-cost ratio adjustments discussed in Section 7.3

Table 7 - 6: Distribution Revenue (Base Revenue Requirement) Allocation by Rate Class

Customer Class	Current Rates		OEB CA Model Results		Status-Quo Rates		Proposed Rates	
	$	%	$	%	$	%	$	%
Residential	$15,935,278	62.46%	$19,320,159	66.59%	$18,121,001	62.46%	$18,139,209	62.52%
General Service <50 kW	$3,323,757	13.03%	$3,279,640	11.30%	$3,779,652	13.03%	$3,779,652	13.03%
General Service >50kW	$5,554,729	21.77%	$5,695,976	19.63%	$6,316,630	21.77%	$6,316,630	21.77%
Unmetered Scattered Load	$77,591	0.30%	$76,026	0.26%	$88,234	0.30%	$88,234	0.30%
Sentinel Lighting	$60,688	0.24%	$69,653	0.24%	$69,012	0.24%	$69,012	0.24%
Street Lighting	$393,742	1.54%	$414,832	1.43%	$447,749	1.54%	$430,544	1.48%
Embedded Distributor	$168,467	0.66%	$157,566	0.54%	$191,574	0.66%	$190,572	0.66%
Total	**$25,514,253**	**100%**	**$29,013,852**	**100%**	**$29,013,852**	**100%**	**$29,013,852**	**100%**

7.3 REVENUE TO COST RATIOS

7.3.1 COST ALLOCATION RESULTS - RRWF

Table 7 - 7, which is reproduced from Table 7C on Sheet 11 of the RRWF, compares CNPI's 2022 approved R/C ratios to two scenarios: (a) R/C ratios resulting from the class revenue associated with Status Quo scenario outlined in the previous section; and (b) CNPI's proposed R/C ratios for the 2027 Test Year adjusted to ensure all rate classes fall within the OEB's policy ranges as discussed in Section 7.3.2

Table 7 - 7: Revenue-to-Cost Ratio Summary

Customer Class	2022 Approved	Status Quo	Proposed	Policy Range
Residential	95.70%	94.08%	94.17%	85 - 115
General Service <50 kW	108.59%	114.61%	114.61%	80 - 120
General Service >50kW	104.75%	110.47%	110.47%	80 - 120
Unmetered Scattered Load	96.18%	115.34%	115.34%	80 - 120
Sentinel Lighting	102.11%	99.13%	99.13%	80 - 120
Street Lighting	120.00%	107.54%	103.60%	80 - 120
Embedded Distributor	97.80%	120.61%	120.00%	80 - 120

7.3.2 BALANCING REVENUE-TO-COST RATIOS

The status quo R/C ratios for all rate classes except for Embedded Distributor are within the OEB's applicable policy ranges. CNPI has proposed to reduce the Embedded Distributor revenue to cost ratio by $1,002 to bring the proposed revenue to cost ratio to the higher bound of the policy range, at 120%. Consequently, the proposed revenue from the Residential Class (which has the lowest revenue to cost ratio) has been increased by $1,002 to allocate the entire revenue requirement. The Residential Revenue to Cost ratio is only marginally impacted by this change, remaining at 94.08%.

In addition to the revenue-to-cost ratio rebalancing described above, CNPI has adjusted the revenue to cost ratios for the Street Lighting class, which had bill impacts of 12.70 % without adjustment. CNPI

reduced the revenues from the Street Lighting class by $17,205, to bring these classes' bill impacts to 10%, with the balancing adjustments increasing the Residential class to $19,080,856[3] for a revenue to cost ratio of 94.17%. All these adjustments are already included in the proposed revenue-to-cost ratios in table 7-7 above.

None of the changes resulted in material impacts on any of the affected customer classes.

CNPI is not proposing to adjust any of the revenue to cost ratios during the IRM term, as all the proposed revenue to cost ratios are within the OEB's policy range.

In accordance with the Filing Requirements, distributors using the OEB-issued model must file a hard copy of input sheets I6 and I8, and output sheets O1 and O2 (first page only). The required information is included as Appendix 7-A to this Exhibit.

Sections 7.2 and 7.3 above provide an analysis and summary of the results from the 2027 cost allocation study contained in output sheets O1 and O2.

ATTACHMENTS

Attachment 7-A: Cost Allocation Model- Selected Sheets

Attachment 7-B: 2027 Cost Allocation Model (excel only).

Attachment 7-C: Load Profile

[3] Revenue-to- cost ratios are applied to Service Revenue Requirement amount presented in table 7-5 to arrive at the value. The amount is inclusive of miscellaneous revenue.

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ATTACHMENT 7-A:
COST ALLOCATION MODEL (SELECTED SHEETS)

Exhibit 7

Ontario Energy Board

2027 Cost Allocation Model

EB-2026-0029

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	493,220,667
Total kWs from Load Forecast	660,561
Deficiency/sufficiency (RRWF 8. cell F51)	- 3,499,599
Miscellaneous Revenue (RRWF 5. cell F48)	1,349,599

			1	2	3	7	8	9	10	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
Billing Data										
Forecast kWh	**CEN**	493,220,667	237,403,471	67,709,853	179,251,887	1,461,700	409,776	1,347,134	5,636,847	
Forecast kW	**CDEM**	660,561			639,656	4,448	1,339		15,118	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		323,518			323,518					
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**	493,220,667	237,403,471	67,709,853	179,251,887	1,461,700	409,776	1,347,134	5,636,847	-
Existing Monthly Charge			$46.08	$38.83	$194.73	$4.69	$7.01	$61.23	$700.69	$0.00
Existing Distribution kWh Rate			$0.0000	$0.0315	$0.0000	$0.0000	$0.0000	$0.0332	$0.0000	$0
Existing Distribution kW Rate			$0.0000	$0.0000	$8.2537	$9.3574	$8.1011	$0.0000	$10.5874	$2
Existing TOA Rate			$0.60	$0.60	$0.60	$0.60	$0.60	$0.60	$0.60	$0.60
Additional Charges										
Distribution Revenue from Rates		$25,708,363	$15,935,278	$3,323,757	$5,748,839	$393,742	$60,688	$77,591	$168,467	$0
Transformer Ownership Allowance		$194,111	$0	$0	$194,111	$0	$0	$0	$0	$0
Net Class Revenue	**CREV**	$25,514,253	$15,935,278	$3,323,757	$5,554,729	$393,742	$60,688	$77,591	$168,467	$0

Ontario Energy Board
Exhibit 7

2027 Cost Allocation Model

EB-2026-0029

Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	8	9	10	11
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	$212,334	$184,351	$24,035	$3,947	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$198,644	$161,531	$18,895	$18,110	$45	$2	$61	$0	
Number of Bills	CNB	199,638	185,618	13,317.50	358.11	12.00	192.00	128.77	12	
Number of Devices	CDEV					6,257	593	191		
Number of Connections (Unmetered)	CCON	5,463				5,005	267	191		
Total Number of Customers	CCA	31,980	28,818	2,556	201	14	345	45	1	
Bulk Customer Base	CCB	31,980	28,818	2,556	201	14	345	45	1	
Primary Customer Base	CCP	32,163	28,818	2,556	201	197	345	45	1	
Line Transformer Customer Base	CCLT	32,122	28,818	2,551	166	197	345	45	-	
Secondary Customer Base	CCS	31,943	28,818	2,549	172	14	345	45	-	
Weighted - Services	CWCS	35,503	28,818	3,568	756	2,002	187	172	-	-
Weighted Meter -Capital	CWMC	$9,046,104	$7,477,243	$1,326,947	$219,798	$0	$0	$0	$22,116	$0
Weighted Meter Reading	CWMR	31,430	28,818	2,552	60	-	-	-	0	-
Weighted Bills	CWNB	199,442	185,618	11,693	1,352	4	117	616	42	-

Bad Debt Data

Historic Year:	2023	$156,427	$146,459	$9,968	$0	$0	$0	$0	$0	$0
Historic Year:	2024	$210,725	$187,424	$23,301	$0	$0	$0	$0	$0	$0
Historic Year:	2025	$269,849	$219,171	$38,836	$11,842	$0	$0	$0	$0	$0
Three-year average		**$212,334**	**$184,351**	**$24,035**	**$3,947**	**$0**	**$0**	**$0**	**$0**	**$0**

Street Lighting Adjustment Factors

NCP Test Results	4 NCP

	Primary Asset Data		Line Transformer Asset Data	
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**	**4 NCP**
Residential	28,818	217,190	28,818	217,190
Street Light	6,257	1,486	6,257	1,486

Street Lighting Adjustment Factors	
Primary	31.7315
Line Transformer	31.7315

Ontario Energy Board
Exhibit 7

2027 Cost Allocation Model

EB-2026-0029

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 Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
		CP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	104,628	52,401	13,431	37,333	-	-	137	1,326	
Bulk Delivery CP	BCP1	104,628	52,401	13,431	37,333	-	-	137	1,326	
Total Sytem CP	DCP1	104,628	52,401	13,431	37,333	-	-	137	1,326	
4 CP										
Transformation CP	TCP4	384,613	201,035	48,251	130,521	-	-	538	4,268	
Bulk Delivery CP	BCP4	384,613	201,035	48,251	130,521	-	-	538	4,268	
Total Sytem CP	DCP4	384,613	201,035	48,251	130,521	-	-	538	4,268	
12 CP										
Transformation CP	TCP12	986,449	477,076	128,611	368,190	495	144	1,808	10,126	
Bulk Delivery CP	BCP12	986,449	477,076	128,611	368,190	495	144	1,808	10,126	
Total Sytem CP	DCP12	986,449	477,076	128,611	368,190	495	144	1,808	10,126	
NON CO_INCIDENT PEAK										
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP										
Classification NCP from Load Data Provider	DNCP1	118,102	60,359	15,846	39,606	372	108	201	1,610	
Primary NCP	PNCP1	118,102	60,359	15,846	39,606	372	108	201	1,610	
Line Transformer NCP	LTNCP1	109,559	60,359	15,815	32,704	372	108	201	-	
Secondary NCP	SNCP1	110,730	60,359	15,803	33,887	372	108	201	-	
4 NCP										
Classification NCP from Load Data Provider	DNCP4	431,445	217,190	55,099	150,714	1,486	429	738	5,789	
Primary NCP	PNCP4	431,445	217,190	55,099	150,714	1,486	429	738	5,789	
Line Transformer NCP	LTNCP4	399,284	217,190	54,991	124,450	1,486	429	738	-	
Secondary NCP	SNCP4	403,743	217,190	54,948	128,952	1,486	429	738	-	
12 NCP										
Classification NCP from Load Data Provider	DNCP12	1,108,374	532,278	135,705	418,546	4,447	1,286	1,932	14,180	
Primary NCP	PNCP12	1,108,374	532,278	135,705	418,546	4,447	1,286	1,932	14,180	
Line Transformer NCP	LTNCP12	1,020,990	532,278	135,440	345,608	4,447	1,286	1,932	-	
Secondary NCP	SNCP12	1,033,388	532,278	135,333	358,111	4,447	1,286	1,932	-	

Ontario Energy Board

Exhibit 7

2027 Cost Allocation Model

EB-2026-0029

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

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
crev	Distribution Revenue at Existing Rates	$25,514,253	$15,935,278	$3,323,757	$5,554,729	$393,742	$60,688	$77,591	$168,467	$0
mi	Miscellaneous Revenue (mi)	$1,349,599	$941,647	$141,844	$229,877	$21,600	$3,590	$3,577	$7,463	$0
		Miscellaneous Revenue Input equals Output								
	Total Revenue at Existing Rates	$26,863,852	$16,876,925	$3,465,601	$5,784,606	$415,343	$64,279	$81,168	$175,930	$0
	Factor required to recover deficiency (1 + D)	1.1372								
	Distribution Revenue at Status Quo Rates	$29,013,852	$18,121,001	$3,779,652	$6,316,630	$447,749	$69,012	$88,234	$191,574	$0
	Miscellaneous Revenue (mi)	$1,349,599	$941,647	$141,844	$229,877	$21,600	$3,590	$3,577	$7,463	$0
	Total Revenue at Status Quo Rates	$30,363,451	$19,062,648	$3,921,495	$6,546,507	$469,349	$72,603	$91,811	$199,037	$0
	Expenses									
di	Distribution Costs (di)	$4,130,917	$2,566,680	$475,062	$961,836	$76,699	$12,033	$12,016	$26,591	$0
cu	Customer Related Costs (cu)	$2,791,692	$2,486,697	$259,792	$37,017	$30	$893	$4,687	$2,575	$0
ad	General and Administration (ad)	$5,603,683	$4,059,098	$597,897	$834,215	$63,860	$10,745	$13,636	$24,233	$0
dep	Depreciation and Amortization (dep)	$6,819,285	$4,315,068	$800,994	$1,511,675	$113,158	$18,897	$18,670	$40,824	$0
INPUT	PILs (INPUT)	$484,384	$300,458	$56,613	$113,475	$8,032	$1,349	$1,345	$3,113	$0
INT	Interest	$4,337,837	$2,690,711	$506,995	$1,016,207	$71,925	$12,077	$12,045	$27,877	$0
	Total Expenses	$24,167,798	$16,418,712	$2,697,353	$4,474,424	$333,703	$55,994	$62,399	$125,213	$0
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$6,195,653	$3,843,093	$724,131	$1,451,429	$102,730	$17,249	$17,204	$39,816	$0
	Revenue Requirement (includes NI)	$30,363,451	$20,261,806	$3,421,484	$5,925,853	$436,433	$73,244	$79,603	$165,029	$0
		Revenue Requirement Input equals Output								
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	$255,181,797	$160,825,693	$29,780,188	$57,182,799	$4,404,483	$724,382	$714,140	$1,550,113	$0
gp	General Plant - Gross	$42,983,153	$26,848,250	$4,997,610	$9,870,383	$752,770	$123,259	$121,812	$269,070	$0
accum dep	Accumulated Depreciation	($102,750,541)	($65,358,954)	($12,091,266)	($22,453,870)	($1,679,503)	($282,521)	($278,807)	($605,619)	$0
co	Capital Contribution	($31,068,189)	($20,320,959)	($3,485,480)	($6,154,126)	($741,568)	($106,563)	($100,104)	($159,389)	$0
	Total Net Plant	$164,346,221	$101,994,030	$19,201,053	$38,445,186	$2,736,182	$458,556	$457,041	$1,054,174	$0
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$63,169,504	$30,458,465	$8,665,224	$22,913,820	$186,849	$52,382	$172,205	$720,560	$0
	OM&A Expenses	$12,526,292	$9,112,475	$1,332,751	$1,833,068	$140,589	$23,672	$30,339	$53,399	$0
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	***$75,695,796***	***$39,570,940***	***$9,997,975***	***$24,746,888***	***$327,438***	***$76,054***	***$202,543***	***$773,958***	***$0***
	Working Capital	$5,677,185	$2,967,820	$749,848	$1,856,017	$24,558	$5,704	$15,191	$58,047	$0
	Total Rate Base	$170,023,406	$104,961,850	$19,950,901	$40,301,203	$2,760,740	$464,260	$472,231	$1,112,221	$0
		Rate Base Input equals Output								
	Equity Component of Rate Base	$68,009,362	$41,984,740	$7,980,360	$16,120,481	$1,104,296	$185,704	$188,893	$444,888	$0
	Net Income on Allocated Assets	$6,195,653	$2,643,936	$1,224,143	$2,072,083	$135,646	$16,609	$29,412	$73,824	$0
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$6,195,653	$2,643,936	$1,224,143	$2,072,083	$135,646	$16,609	$29,412	$73,824	$0
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES STATUS QUO%	100.00%	94.08%	114.61%	110.47%	107.54%	99.13%	115.34%	120.61%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($3,499,599)	($3,384,880)	$44,117	($141,247)	($21,090)	($8,965)	$1,565	$10,901	$0
		Deficiency Input equals Output								
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($1,199,157)	$500,011	$620,654	$32,917	($641)	$12,208	$34,008	$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.11%	6.30%	15.34%	12.85%	12.28%	8.94%	15.57%	16.59%	0.00%

Ontario Energy Board

2027 Cost Allocation Model

EB-2026-0029

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	$5.99	$8.92	$11.41	$0.00	$0.14	$1.11	$325.15	0
Customer Unit Cost per month - Directly Related	$10.06	$14.47	$21.99	$0.00	$0.27	$2.05	$508.38	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$34.08	$40.24	$62.21	$6.54	-$88.05	$22.80	$539.24	0
Existing Approved Fixed Charge	$46.08	$38.83	$194.73	$4.69	$7.01	$61.23	$700.69	$0.00

CANADIAN NIAGARA POWER INC.
A FORTIS ONTARIO Company

ATTACHMENT 7-B:
COST ALLOCATION MODEL (EXCEL ONLY)

CANADIAN NIAGARA POWER INC.
A FORTIS ONTARIO Company

ATTACHMENT 7-C:
LOAD PROFILE

Exhibit 7

NCP Calculation

	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0
January 2021	40,388	9,879	28,814	874	130	363	192	-	-
February 2021	41,032	10,091	28,433	906	130	363	170	-	-
March 2021	36,301	10,128	29,031	819	130	363	155	-	-
April 2021	31,011	9,005	27,300	1,210	130	363	143	-	-
May 2021	36,291	9,120	28,720	1,168	130	363	142	-	-
June 2021	52,677	12,003	31,323	1,238	130	363	133	-	-
July 2021	49,452	11,939	31,650	1,497	130	363	143	-	-
August 2021	56,899	12,989	35,994	1,574	130	363	138	-	-
September 2021	40,757	11,126	34,723	1,317	130	363	140	-	-
October 2021	32,834	9,819	30,343	1,109	130	363	139	-	-
November 2021	38,298	9,839	30,013	1,155	130	363	149	-	-
December 2021	39,019	10,186	29,701	973	130	363	192	-	-
1NCP	56,899	12,989	35,994	1,574	130	363	192	-	-
4NCP	200,060	48,056	133,690	5,625	520	1,452	710	-	-
12NCP	494,960	126,126	366,045	13,838	1,560	4,356	1,835	-	-
January 2022	43,320	11,018	29,119	912	127	363	192	-	-
February 2022	40,317	16,862	29,273	870	127	363	170	-	-
March 2022	37,912	10,762	30,523	812	127	363	155	-	-
April 2022	31,868	9,812	28,831	1,038	127	363	143	-	-
May 2022	38,818	11,103	30,611	1,164	127	363	142	-	-
June 2022	49,335	13,024	33,091	1,210	127	363	142	-	-
July 2022	53,669	19,964	35,270	1,496	127	363	142	-	-
August 2022	59,356	12,760	35,107	1,559	127	363	139	-	-
September 2022	49,791	11,345	30,617	1,230	127	363	139	-	-
October 2022	30,337	9,596	30,798	1,203	127	363	148	-	-
November 2022	39,141	10,107	29,193	1,298	127	363	171	-	-
December 2022	39,900	10,577	31,621	1,338	127	363	182	-	-
1NCP	59,356	19,964	35,270	1,559	127	363	192	-	-
4NCP	212,151	62,610	135,090	5,691	510	1,452	714	-	-
12NCP	513,764	146,928	374,054	14,131	1,529	4,356	1,864	-	-
January 2023	38,857	10,917	30,344	787	125	363	192	-	-
February 2023	40,927	11,844	29,841	830	125	363	170	-	-
March 2023	35,773	10,640	31,123	770	125	363	155	-	-
April 2023	31,000	9,706	30,868	953	125	363	143	-	-
May 2023	38,643	10,876	30,929	1,158	125	363	142	-	-
June 2023	48,639	12,061	32,055	1,180	125	363	132	-	-
July 2023	53,847	13,595	34,092	1,631	125	363	142	-	-
August 2023	46,430	12,064	33,628	1,434	126	366	137	-	-
September 2023	54,961	13,465	34,984	1,382	126	366	139	-	-
October 2023	37,827	11,332	32,832	1,218	126	366	138	-	-
November 2023	37,247	10,557	30,743	1,277	126	367	148	-	-
December 2023	37,003	10,265	31,283	1,363	127	369	176	-	-
1NCP	54,961	13,595	34,984	1,631	127	369	192	-	-
4NCP	203,877	51,184	135,536	5,811	505	1,467	693	-	-
12NCP	501,154	137,323	382,723	13,983	1,505	4,374	1,815	-	-

Exhibit 7

NCP Calculation									
	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0
January 2024	43,561	11,166	31,131	799	114	368	192	-	-
February 2024	39,845	10,633	31,062	787	114	369	170	-	-
March 2024	34,791	10,835	29,945	795	114	369	155	-	-
April 2024	30,528	9,920	30,393	958	115	371	143	-	-
May 2024	37,730	11,445	31,176	1,212	115	371	142	-	-
June 2024	56,430	13,479	33,467	1,536	115	371	142	-	-
July 2024	56,300	13,556	33,144	1,357	115	371	142	-	-
August 2024	55,631	14,069	34,452	1,665	115	371	140	-	-
September 2024	48,746	12,093	32,663	1,400	115	371	140	-	-
October 2024	29,970	9,922	29,621	1,323	115	371	148	-	-
November 2024	37,057	9,709	29,739	1,315	115	371	172	-	-
December 2024	44,349	11,000	31,484	951	115	371	177	-	-
1NCP	56,430	14,069	34,452	1,665	115	371	192	-	-
4NCP	217,106	53,197	133,727	5,957	459	1,485	711	-	-
12NCP	514,937	137,828	378,279	14,097	1,375	4,447	1,864	-	-

Average NCP Values

1NCP	57,072	15,516	35,416	1,588	128	365	192		
4NCP	205,363	53,950	134,772	5,709	511	1,457	706		
12NCP	503,293	136,792	374,274	13,984	1,531	4,362	1,838		

NCP Values Scaled to 2027 Load Forecast

1NCP	60,359	15,846	39,606	1,610	108	372	201		
4NCP	217,190	55,099	150,714	5,789	429	1,486	738		
12NCP	532,278	139,705	418,546	14,180	1,286	4,447	1,923		

Exhibit 7

CP Calculation											
	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0	Total Sales	Check
January 2021	38,092	8,885	23,028	784	130	363	192	-	-	**71,474**	-
February 2021	37,374	8,684	22,760	812	-	-	164	-	-	**69,795**	-
March 2021	29,636	9,293	28,780	654	-	-	149	-	-	**68,512**	-
April 2021	24,765	8,334	27,300	804	-	-	136	-	-	**61,338**	-
May 2021	36,079	7,473	23,754	651	-	-	132	-	-	**68,089**	-
June 2021	51,555	11,440	26,192	1,026	-	-	123	-	-	**90,336**	-
July 2021	46,363	11,543	28,674	1,152	-	-	132	-	-	**87,865**	-
August 2021	51,769	12,964	32,855	1,271	-	-	129	-	-	**98,988**	-
September 2021	40,085	9,260	25,879	692	-	-	131	-	-	**76,047**	-
October 2021	24,349	9,819	30,343	934	-	-	131	-	-	**65,576**	-
November 2021	34,383	8,760	23,447	666	-	-	143	-	-	**67,399**	-
December 2021	36,490	9,279	23,784	795	130	363	168	-	-	**71,010**	-
1CP	51,769	12,964	32,855	1,271	-	-	129	-	-	98,988	
2CP	*51,555*	*11,440*	*26,192*	*1,026*	*-*	*-*	*123*	*-*	*-*	*90,336*	
3CP	*46,363*	*11,543*	*28,674*	*1,152*	*-*	*-*	*132*	*-*	*-*	*87,865*	
4CP	*40,085*	*9,260*	*25,879*	*692*	*-*	*-*	*131*	*-*	*-*	*76,047*	
4CP - Total	189,772	45,208	113,600	4,141	-	-	515	-	-	353,236	
12CP	450,940	115,735	316,796	10,241	260	726	1,730	-	-	896,428	
January 2022	41,264	9,948	23,852	873	-	-	192	-	-	**76,130**	-
February 2022	29,798	16,862	24,890	707	-	-	164	-	-	**72,420**	-
March 2022	30,444	9,908	29,427	632	-	-	148	-	-	**70,559**	-
April 2022	25,054	9,699	27,428	572	-	-	135	-	-	**62,888**	-
May 2022	38,783	9,603	26,681	665	-	-	132	-	-	**75,863**	-
June 2022	48,157	11,209	29,255	875	-	-	122	-	-	**89,617**	-
July 2022	46,724	13,208	35,100	1,328	-	-	132	-	-	**96,492**	-
August 2022	47,037	12,716	34,587	1,242	-	-	128	-	-	**95,711**	-
September 2022	49,791	10,247	19,877	979	-	-	131	-	-	**81,025**	-
October 2022	23,749	9,411	30,679	688	-	-	131	-	-	**64,659**	-
November 2022	34,639	9,347	23,208	771	-	-	147	-	-	**68,112**	-
December 2022	36,492	9,718	23,698	679	127	363	171	-	-	**71,249**	-
1CP	46,724	13,208	35,100	1,328	-	-	132	-	-	96,492	
2CP	*47,037*	*12,716*	*34,587*	*1,242*	*-*	*-*	*128*	*-*	*-*	*95,711*	
3CP	*48,157*	*11,209*	*29,255*	*875*	*-*	*-*	*122*	*-*	*-*	*89,617*	
4CP	*49,791*	*10,247*	*19,877*	*979*	*-*	*-*	*131*	*-*	*-*	*81,025*	
4CP - Total	191,709	47,380	118,819	4,424	-	-	513	-	-	362,846	
12CP	451,932	131,877	328,681	10,011	127	363	1,733	-	-	924,726	
January 2023	28,787	10,617	29,216	690	-	-	185	-	-	**69,495**	-
February 2023	33,584	11,805	29,252	722	-	-	164	-	-	**75,527**	-
March 2023	28,142	10,408	30,419	667	-	-	148	-	-	**69,785**	-
April 2023	23,137	9,130	30,868	664	-	-	135	-	-	**63,936**	-
May 2023	37,985	9,706	26,170	605	-	-	132	-	-	**74,598**	-
June 2023	44,398	11,851	26,781	736	-	-	123	-	-	**83,888**	-
July 2023	49,812	12,391	30,472	1,046	-	-	132	-	-	**93,853**	-
August 2023	44,422	11,622	28,278	956	-	-	128	-	-	**85,406**	-
September 2023	50,149	13,282	32,197	1,323	-	-	131	-	-	**97,082**	-
October 2023	36,044	10,827	29,553	847	-	-	131	-	-	**77,404**	-
November 2023	37,247	9,287	24,906	798	-	-	142	-	-	**72,380**	-
December 2023	36,711	9,250	24,146	649	127	369	168	-	-	**71,419**	-
1CP	50,149	13,282	32,197	1,323	-	-	131	-	-	97,082	
2CP	*49,812*	*12,391*	*30,472*	*1,046*	*-*	*-*	*132*	*-*	*-*	*93,853*	
3CP	*44,422*	*11,622*	*28,278*	*956*	*-*	*-*	*128*	*-*	*-*	*85,406*	
4CP	*44,398*	*11,851*	*26,781*	*736*	*-*	*-*	*123*	*-*	*-*	*83,888*	
4CP - Total	188,782	49,146	117,727	4,061	-	-	514	-	-	360,229	

Exhibit 7

CP Calculation											
	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0	Total Sales	Check
12CP	450,419	130,177	342,257	9,704	127	369	1,720	-	-	934,773	
January 2024	35,657	10,961	29,843	682	-	-	186	-	-	**77,329**	-
February 2024	35,095	8,810	24,489	669	114	369	154	-	-	**69,700**	-
March 2024	30,011	10,835	26,855	763	-	-	149	-	-	**68,613**	-
April 2024	24,739	9,920	29,778	610	-	-	136	-	-	**65,183**	-
May 2024	30,494	11,445	31,176	798	-	-	132	-	-	**74,046**	-
June 2024	51,939	12,730	29,129	1,085	-	-	123	-	-	**95,006**	-
July 2024	52,422	13,476	31,950	1,159	-	-	132	-	-	**99,139**	-
August 2024	52,677	13,860	32,001	1,526	-	-	128	-	-	**100,193**	-
September 2024	43,460	11,077	27,662	1,156	-	-	131	-	-	**83,487**	-
October 2024	26,357	9,224	25,462	533	-	-	131	-	-	**61,709**	-
November 2024	32,645	8,821	23,095	780	-	-	142	-	-	**65,484**	-
December 2024	39,442	10,189	24,383	699	115	371	168	-	-	**75,366**	-
1CP	52,677	13,860	32,001	1,526	-	-	128	-	-	100,193	
2CP	*52,422*	*13,476*	*31,950*	*1,159*	-	-	*132*	-	-	*99,139*	
3CP	*51,939*	*12,730*	*29,129*	*1,085*	-	-	*123*	-	-	*95,006*	
4CP	*43,460*	*11,077*	*27,662*	*1,156*	-	-	*131*	-	-	*83,487*	
4CP - Total	200,499	51,143	120,743	4,927	-	-	515	-	-	377,826	
12CP	454,939	131,348	335,824	10,461	229	740	1,714	-	-	935,254	

Average CP Values

1CP	49,548	13,151	33,384	1,307	-	-	131	-	-
2CP	*49,468*	*12,183*	*30,417*	*1,105*	-	-	*128*	-	-
3CP	*46,314*	*11,458*	*28,736*	*994*	-	-	*128*	-	-
4CP	*44,758*	*10,453*	*24,179*	*802*	-	-	*128*	-	-
4CP - Total	190,088	47,245	116,715	4,209	-	-	514	-	-
12CP	451,097	125,930	329,245	9,985	171	486	1,728	-	-

CP Values Scaled to 2027 Load Forecast

1CP	52,401	13,431	37,333	1,326	-	-	137	-	-
2CP	*52,317*	*12,442*	*34,015*	*1,120*	-	-	*134*	-	-
3CP	*48,981*	*11,702*	*32,135*	*1,008*	-	-	*134*	-	-
4CP	*47,335*	*10,675*	*27,039*	*814*	-	-	*134*	-	-
4CP - Total	201,035	48,251	130,521	4,268	-	-	538	-	-
12CP	477,076	128,611	368,190	10,126	144	495	1,808	-	-

Total Consumption Summary										
TOTAL CONSUMPTION	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0	Total Sales
2021	223,186,490	63,093,120	173,812,300	5,543,931	509,736	1,423,814	1,288,663	-	-	**468,858,053**
2022	226,316,454	67,968,060	179,949,733	5,531,275	499,745	1,423,716	1,284,001	-	-	**482,972,983**
2023	219,776,043	66,829,176	181,546,336	5,519,642	492,157	1,430,414	1,285,502	-	-	**476,879,269**
2024	228,623,867	67,302,263	184,252,866	5,640,447	450,678	1,456,996	1,292,091	-	-	**489,019,209**
Average	**224,475,714**	**66,298,155**	**179,890,309**	**5,558,824**	**488,079**	**1,433,735**	**1,287,564**	**-**	**-**	**479,432,379**
True-Up Consumption (RRR or Other)										
2021	223,186,490	63,093,120	173,812,300	5,543,931	509,736	1,423,814	1,288,663	-	-	**468,858,053**
2022	226,316,454	67,968,060	179,949,733	5,531,275	499,745	1,423,716	1,284,001	-	-	**482,972,983**
2023	219,776,043	66,829,176	181,546,336	5,519,642	492,157	1,430,414	1,285,502	-	-	**476,879,269**
2024	228,623,867	67,302,263	184,252,866	5,640,447	450,678	1,456,996	1,292,091	-	-	**489,019,210**
Do the LP values match the values found on comparison tab?										
2021	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
2022	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
2023	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
2024	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	FALSE
Scale-Up to Load Forecast										
Avg: 2021 - 2024	224,475,714	66,298,155	179,890,309	5,558,824	488,079	1,433,735	1,287,564			**479,432,379**
2027	237,403,471	67,709,853	179,251,887	5,636,847	409,776	1,461,700	1,347,134			**493,220,667**
Scaling Factor	**1.057590897**	**1.02129317**	**1.12**	**1.014035832**	**0.83956967**	**1.019504836**	**1.0462655**			**1.02875961**
avg kW 2021-2024			571,996							
2027			639,656							
kW Scaling Factor			1.12							
2021			560,532							
2022			570,327							
2023			579,214							
2024			577,912							

Total Consumption Summary										
TOTAL CONSUMPTION	Residential	GS<50	GS>50	Embedded Distributor	Sentinel Lighting	Street Lighting	USL	0	0	Total Sales