

**Yukon Electrical
2008-2009 Phase I GRA
YUB Order 2009-02**

ATTACHMENT 3

Directive # 8 & 9

2008 TEST PERIOD

Assumed inflation in non-labour costs:

NON-LABOUR (INCLUDES ITEK & ITBS)

2007 : Subset of Schedule 5.1 : Per CW-YECL-25(c)

Contractor Services' and 'Other' types total

ADD (DEDUCT):

Change in Base Expenditures (adjusted for inflation):

Described in Schedule 5.2 Revised July 4th Line 48-50

Described in Schedule 5.2 Revised July 4th Line 217-219,;191-192

Described in Schedule 5.2 Revised July 4th Line 263-264

Described in Schedule 5.2 Revised July 4th Line 146-147

Described in Schedule 5.2 Revised July 4th Line 250-255

Adjusted Non Labour

Decrease in Base due to Bench Mark Study ITEK and ITBS

see YEC-YECL-11 (b)

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Affiliated - ITEK
Affiliated - ITBS Billing

NON-LABOUR

LABOUR (Per Directive # 6 & 7)

FRINGE (per CW-YECL-25 (c))

PER SCHEDULE 5.1

	Actual 2007	Original Test Period 2008	Revised Test Period 2008	Change	Directive
Base		5.0%	3.75%		
(\$000s)					
	3,359	3,527	3,485		
Diesel Overhauls		159	158		
Affiliated Costs		157	156		
Relocation Costs		84	83		
Public Information		31	31		
Training		28	27		
		3,986	3,939	(47)	#8
			(24)		
			(18)	(42)	#9
		3,986	3,897	(89)	
		3,976	3,951		
		796	796		
		8,758	8,644		

**Yukon Electrical
2008-2009 Phase I GRA
YUB Order 2009-02**

ATTACHMENT 4

Directive # 8 & 9

2009 TEST PERIOD

Assumed inflation in non-labour costs over previous year:

NON-LABOUR (INCLUDES ITEK & ITBS)

Original Base

Revised 2008 Adjusted Non-Labour (from Attachment 3)

ADD (DEDUCT):

Change in Base Expenditures (adjusted for inflation):

Described in Schedule 5.2 Revised July 4th Lines 11-12

Described in Schedule 5.2 Revised July 4th Line 194

Described in Schedule 5.2 Revised July 4th Line 205

Described in Schedule 5.2 Revised July 4th Line 240

Described in Schedule 5.2 Revised July 4th Line 266

Described in Schedule 5.2 Revised July 4th Lines 52-53

Described in Schedule 5.2 Revised July 4th Line 111

Adjusted Non Labour

Decrease in Base due to Bench Mark Study ITEK and ITBS

see YEC-YECL-11 (b)

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Affiliated - ITEK

Affiliated - ITBS Billing

TOTAL NON-LABOUR

LABOUR (Per Directive # 6 & 7)

FRINGE

PER SCHEDULE 5.1

	Revised Test Period 2008	Original Test Period 2009	Revised Test Period 2009	Change	Directive
Base		5%	3.75%		
(\$000s)					
Original Base	3,985	4,184			
Revised 2008 Adjusted Non-Labour (from Attachment 3)	3,939		4,088		
Change in Base Expenditures (adjusted for inflation):					
Hydro Production		24	23		
Customer Billing and accounting		27	26		
Revenue Collection		76	74		
Employee Expenses		71	70		
Relocation		(109)	(108)		
Deisel Generation		(132)	(130)		
Meters and meter testing		(27)	(27)		
Adjusted Non Labour		4,114	4,016	(98)	#8
Decrease in Base due to Bench Mark Study ITEK and ITBS			(46)		
see YEC-YECL-11 (b)			(36)	(82)	#9
TOTAL NON-LABOUR		4,114	3,934	(180)	
LABOUR (Per Directive # 6 & 7)		4,350	4,039		
FRINGE		853	853		
PER SCHEDULE 5.1		9,317	8,826		