

ATCO Electric

YUKON

May 26, 2017

Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Attention: Mr. Robert Laking
Vice Chairman

Dear Sir:

**RE: ATCO Electric Yukon (AEY)
2016-2017 General Rate Application Compliance Filing**

Please find attached ATCO Electric Yukon (AEY)'s 2016-2017 GRA Compliance Application relating to the YUB's Board Order 2017-01.

Should you have any questions with respect to the enclosed, please contact the undersigned at (780) 420-5432.

Yours truly,

Original Signed by:

Corinne Severson
Director, Regulatory

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 Overview

2 In addition to the responses to the Board Directions in Board Order 2017-01, ATCO Electric
3 Yukon (AEY) has provided a reconciliation of the applied for Revenue Requirement (per the
4 Updated Filing dated October 24, 2016) to the approved Revenue Requirement as a result of
5 Board Order 2017-01. This full reconciliation is included as Attachment 1 (2016) and
6 Attachment 2 (2017) and summarized in the tables below.

	2016	2017
	(\$000s)	
Applied for Tariffs per Updated Filing	52,328	55,047
Total Adjustments per Board Order 2017-01	(257)	(188)
Refiling Update	52,071	54,859

7 AEY has included a full set of Schedules, inclusive of the associated Schedule 12.1 and
8 Schedules 12.2 and 12.3 deriving the Rate Adjustment Rider R and Fuel Rider F as a result of
9 this compliance filing. The derivation of the Rate Adjustment Rider R and the Fuel Rider F is
10 consistent with the approach used in the 2013-2015 GRA Compliance Filing.

11 Approvals Requested

12 AEY requests the following final rate approvals:

- 13 1) Approval to set Rider R the Rate Adjustment Rider to 7.67%, to be in effect for
14 consumption from July 1, 2017, to December 31, 2017 to collect the remaining 2016 and
15 2017 net revenue shortfall as shown in Attachment 5; and
- 16 2) Approval to set Rider R to 8.30% as the Rate Adjustment Rider for consumption on or
17 after January 1, 2018 as shown in Attachment 6.

18 Regarding the 2016/17 Rate Adjustment Rider, AEY respectfully requests a decision on this
19 Compliance Filing by June 26, 2017 in order to implement the rider on July 1, 2017.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Rider R – Rate Adjustment Rider**

2 On May 11, 2016, AEY submitted its 2016-2017 GRA. Included in the GRA was an application
3 for an Interim Rate Adjustment Rider, Rider R, of 11.62% to collect 50% of the difference
4 between 2016 forecast revenue from existing rates and the proposed 2016 Revenue
5 Requirement, amounting to \$1,218,000. In Board Order 2016-02, dated July 1, 2016, the
6 YUB approved Rider R as filed and it was implemented for all retail customer bills beginning
7 July 1, 2016.

8 Board Order 2017-01, dated April 27, 2017 directed AEY to provide a Compliance Filing within
9 30 days with directions in Appendix A. After complying with the Board directions, the revenue
10 difference for 2016 is a surplus of \$283,000. The revenue shortfall for 2017 is \$620,000. Please
11 refer to Schedules 12.1 and 12.2, Line 4, of the Compliance Filing.

12 After adjusting for Rider R revenue collected from July 1, 2016 – June 30, 2017, and factoring in
13 fuel variance transfers, the remaining revenue shortfall for 2016 and 2017 is \$122,000. Please
14 refer to Line 21 of Schedule 12.1.

15 AEY proposes to collect this shortfall from all retail customers, excluding Secondary Energy
16 Rate 32 and Wholesale Rates 42 and 43, from July 1, 2017 until December 31, 2017 by setting
17 Rider R to 7.67%. Please refer to Schedules 12.1 and 12.3 for the detailed calculations.

18 Customers' bill impacts from the proposed 2017 Rider R change are shown in Table 1 below.
19 Dollar amounts shown include all riders and taxes.

20 **TABLE 1: HYDRO NON-GOVT – MONTHLY BILL IMPACT EFFECTIVE JULY 1, 2017**

CUSTOMER GROUP	COST INCREASE/(DECREASE)	PERCENT INCREASE/(DECREASE)
RESIDENTIAL 800 KWH	(\$4.42)	(4.2%)
COMMERCIAL 1000 KWH, 5 KW	(\$5.68)	(3.5%)

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Ongoing Rate Adjustment Rider R**

2 The proposed Rate Adjustment Rider, Rider R, beginning January 1, 2018, is 8.30% and will
3 remain in place until the next GRA. Please refer to Schedule 12.2 for the detailed calculations.

4 Customers' bill impacts from the proposed Rider R change are shown in Table 2 below. Dollar
5 amounts shown include all riders and taxes and assume the proposed 2017 Rider R rate of
6 7.67% is approved.

7 **TABLE 2: HYDRO NON-GOVT – MONTHLY BILL IMPACT EFFECTIVE JANUARY 1, 2018**

CUSTOMER GROUP	COST INCREASE/(DECREASE)	PERCENT INCREASE/(DECREASE)
RESIDENTIAL 800 KWH	+\$0.71	+0.7%
COMMERCIAL 1000 KWH, 5 KW	+\$0.91	+0.6%

8 **Rider F**

9 Fuel Adjustment Rider (Rider F) collections from customers of \$1,659,000 from January 1, 2016
10 to December 31, 2016, and \$823,000 from January 1, 2017 to June 30, 2017, totaling
11 \$2,482,000, were included in the determination of the Rate Adjustment Rider R. This effectively
12 resets the base fuel prices and heat rates to be used in determining the Rider F shortfall/surplus
13 balance beginning January 1, 2016. The amount transferred to Rider R is the difference
14 between the fuel variance using 2013-2015 GRA approved fuel prices and heat rates, and the
15 fuel variance using 2016-2017 GRA fuel prices and heat rates. Schedule 12.3 shows the
16 projected Rider F balance to June 30, 2017. All future calculations relating to Rider F will utilize
17 the approved fuel prices and heat rates as the base.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Responses to Board Directions**

2 **Direction #1**

3 *The Board notes AEY's submission that, "Had AEY not revised its*
4 *methodology... AEY's sales would have varied by more than 1.1% when*
5 *compared to actuals, as of September 2016." Given these submissions on the*
6 *2016 and 2017 numbers, the Board understands that the acknowledged*
7 *differences using the old or new methodologies would not be significant.*
8 *Considering the above, AEY has not satisfied the Board that its proposed*
9 *methodology with respect to using three years for regressing data and*
10 *normalizing HDD, as well as using the 2013 to 2015 growth rates to derive the*
11 *forecast UPC, should be adopted. The Board accepts AEY's position that 15 or*
12 *20 years may be too long of a timeframe to use in calculating energy sales but it*
13 *is not convinced that three years is correct for regressing data and normalizing*
14 *HDD. AEY provided testimony during the course of the hearing that ATCO Gas*
15 *uses a 10-year timeframe for normalizing over the years to represent more*
16 *current data. Accordingly, the Board directs AEY, in its compliance filing, to refile*
17 *its sales and revenue forecast, incorporating its prior methodology using a*
18 *10-year timeframe for UPC regression and normalizing HDD. (Paragraph 40)*

19 **AEY Response:**

20 Please refer to Attachment 3 for the details of adjustments made to the sales forecasts for
21 2016-2017, and the resulting impact on the Purchase Power and Fuel costs forecast for the test
22 period.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #2**

2 **(Inclusive of other Board direction regarding FTE not included on summary)**

3 *Regarding the existing financial analysts, the Board notes that the reasoning AEY*
4 *provided for this change in the supervision of these two positions was to have these*
5 *analysts more tightly tied to northern operations and northern communities, as*
6 *opposed to the previous reporting structure. AEY added that those positions work*
7 *solely for AEY. This rationale is not accepted by the Board because it is unclear how*
8 *this supervisor position, which is to be based in Yellowknife, is to supervise the work*
9 *of financial assistants who are based in the Yukon and whose work is carried out*
10 *entirely in the Yukon, when these positions previously reported to a position that was*
11 *tied to AEY operations. Further, AEY has not demonstrated that the other primary*
12 *function (accounts payable and accounts receivable duties) identified for the*
13 *Supervisor, Business Support Services, cannot be completed by staff at AEY.*
14 *Additionally, AEY has not provided any explanation of why the supervisory duties of*
15 *the Supervisor, Business Support Services could not be carried out by any of the*
16 *existing accounting positions within AEY. Therefore, the Board concludes that the*
17 *need for the Supervisor, Business Support Services position has not been justified*
18 *and directs the position be removed from AEY's complement. (Paragraph 76)*

19 ...

20 *Therefore, AEY's requested approval for a complement of 70.38 FTEs for both test*
21 *years is not approved. The Board approves a complement of 68.13 FTEs. The*
22 *complement level of 68.13 FTEs is determined by removing the Engineering*
23 *Technologist position (1 FTE), the Supervisor, Business Support Services position*
24 *(0.25 FTE), and the Corporate/Operational Accountant position (1 FTE) as directed*
25 *in the 2013-2015 GRA. AEY is to reflect this finding in its compliance filing to this*
26 *decision. (Paragraph 79)*

27

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **AEY Response:**

2 As directed, AEY has reduced its forecast FTE complement in Revenue Requirement by
3 2.25 FTEs by eliminating the following positions as directed on Paragraph 79 of Board Order
4 2017-01:

- 5 · Engineering Technologist (1 FTE) – This position is intended to manage the mechanical
6 aspect of projects. This would include design, specification and tender of bid packages
7 for projects. The position would also aid in project monitoring for quality assurance, cost
8 control, technical reporting and final commissioning of projects.
- 9 · Operational Accountant (1 FTE) – This position replaced the Business Analyst position
10 and provides financial support for the capital and operational staff. This would include
11 forecast and budget preparation and management as well as additional support for
12 increasing regulatory and audit requirements.
- 13 · Supervisor, Business Support Services (0.25 FTE) – This position oversees the
14 Financial Assistants as well performs accounts payable and accounts receivable duties
15 previously done by the Financial Analyst. In addition, this position performs general
16 business support services that were previously performed by the Executive Assistant
17 position.

18 The resulting decrease in O&M due to the removal of the labour and fringe costs for these
19 positions is \$172,000 for 2016 and \$177,000 for 2017. In addition, the removal of these
20 positions also resulted in a reduction to Total Capital Expenditures (Schedule 9.1, line 28) and
21 Capital Additions to Rate Base (Schedule 9.1, line 31) of \$11,000 for 2016 and \$12,000 for
22 2017.

23 In addition, AEY notes the Board's concerns cited on Paragraph 78 of Board Order 2017-01:

24 *“In Board Order 2014-16 [sic], AEY was directed to remove the corporate*
25 *accountant position (1 FTE). It did not do so and did not request a review and*
26 *variance of that direction. To continue the position or rename the position as*
27 *an Operational Accountant ignores the direction and concerns of the Board.”*

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 The Corporate Accountant position was removed from revenue requirement for the 2013-2015
2 Test Period in the Compliance Filing¹ as directed. AEY also notes that the Board stated on page
3 20 of Board Order 2014-06:

4 *“...the Board does not know, and will not speculate on, which positions are*
5 *more important or necessary to the Applicant. In the Board’s view, the*
6 *Applicant knows best how to allocate and optimize its human capital*
7 *resources.”*

8 AEY agrees with the Board’s statement which confirms that it is within AEY’s purview to
9 determine what resources it needs and how it allocates those resources to deliver services to
10 customers even if the resources required are greater than what the Board approved and
11 customers are being charged for. Therefore, while AEY removed the FTEs in setting the
12 revenue requirements, the position was maintained as it was necessary to deliver the required
13 level of service to its customers.

14 **Direction #3**

15 *As a result, for out-of-scope employees, the Board awards for 2016, a labour inflation*
16 *increment of 0.0 percent because out-of-scope employees did not receive inflationary*
17 *increments. AEY is directed to reflect this change in its compliance filing to this*
18 *decision. (Paragraph 90)*

19 **AEY Response**

20 AEY has reduced its assumed labour inflation rates as follows:

	In Scope	Out of Scope
2016	3.25%	0.00%
2017	1.90%	1.90%

21 The resulting decrease in O&M due to the reduction of labour inflation rates is \$23,000 in 2016
22 and \$68,000 in 2017. In addition, the change in labour inflationary assumptions also resulted in

¹ 2013-2015 Phase I General Rate Application Compliance Filing –Response to Direction #4 page 8.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 a reduction to Total Capital Expenditures (Schedule 9.1, line 28) and Capital Additions to Rate
2 Base (Schedule 9.1, line 31) of \$14,000 for 2016 and \$40,000 for 2017.

3 **Direction #4**

4 *For these reasons the Board approves a 2017 labour inflation rate for in-scope and*
5 *out-of-scope employees of 1.9 percent. AEY is directed to reflect this change in its*
6 *compliance filing to this direction. (Paragraph 94)*

7 **AEY Response**

8 Please refer to the response for Direction #3.

9 **Direction #5**

10 *The Board notes that AEY provided the May 2016 Yukon Economic Outlook in an*
11 *IR response. In that document, the CPI forecast for Whitehorse for 2016 was*
12 *2.0 percent and just under 2.0 percent for 2017. The Board accepts the information*
13 *provided in the May 2016 Yukon Economic Outlook because it is the most up-to-date*
14 *information on inflation in Yukon on the record. Accordingly, the Board sets the Other*
15 *Inflation rate for 2016 at 2.0 percent and at 1.9 percent for 2017. AEY is directed to*
16 *reflect this change in its compliance filing to this decision. (Paragraph 105)*

17 **AEY Response**

18 AEY has updated the non-labour inflation assumptions to 2.0% for 2016 and 1.9% for 2017. The
19 resulting decrease in O&M is \$8,000 in 2016 and \$20,000 in 2017. In addition, the change in
20 labour inflationary assumptions also resulted in a reduction to Total Capital Expenditures
21 (Schedule 9.1, line 28) and Capital Additions to Rate Base (Schedule 9.1, line 31) of \$24,000 for
22 2016 and \$36,000 for 2017.

23

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #6**

2 *The Board does not accept AEY's submissions that, when considering trends, the*
3 *total level of O&M costs should be considered or that the review should be limited to*
4 *those areas with cost variance at the account level. Because of this, the Board*
5 *believes that a review should be undertaken at the function level for variances in*
6 *trends, as an inter-relationship between accounts within a function may exist. These*
7 *inter-relationships may result in misleading trends. Further, at the function level, each*
8 *function is independent; unless a link is specifically demonstrated, the cost causation*
9 *in one function does not necessarily lead to cost causation in another function. As a*
10 *result, the Board directs AEY in its compliance filing and in future GRAs to provide a*
11 *labour schedule showing total labour costs as well as a breakdown of those labour*
12 *costs into capital and each of the O&M and A&G functions. This labour schedule is to*
13 *be provided for each of the test years and the three years prior to the test period. The*
14 *prior periods will show a labour comparison between forecast and actual.*
15 *(Paragraph 123).*

16 **AEY Response**

17 Please refer to Attachment 4 for a breakdown of labour cost into capital and each of the O&M
18 and A&G functions.

19 **Direction #7**

20 *The Board directs AEY to provide a schedule in future GRAs similar to Attachment 1 to*
21 *CW-YECL-14, showing labour, fringe and other, comparing actual to approved or forecast*
22 *levels. The Board also directs that the variance explanations provided in Schedule 5.2 be*
23 *provided at the labour, fringe and other levels for all future GRAs. (Paragraph 124)*

24 **AEY Response**

25 AEY will address this direction in future GRAs.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #8**

2 *In YUB-YECL-42, AEY was asked to explain the increases in each of the General*
3 *Accounts (Accounts 88800 and 88900). AEY provided an explanation for Accounts*
4 *88800 and 88900 in aggregate but did not provide an explanation for each account*
5 *individually. In YUB-YECL-42, AEY did provide an explanation for \$32,000, which is*
6 *the total variance. AEY stated in the Application that, “Ongoing operational and*
7 *administrative activities are based on historic spending requirements which are then*
8 *adjusted for known changes in work to be completed in the forecast period.”*
9 *However, the Board finds that \$14,000 of the increase from 2015 to 2016 has not*
10 *been sufficiently explained. In this case, using inflation and a three-year average of*
11 *costs is duplicative as no specific programs or needs have yet been identified.*
12 *Therefore, the Board directs that the \$14,000 be removed from the 2016 forecast*
13 *value of “Other” for the aggregate of these accounts (88800 and 88900), with \$7,000*
14 *being removed from Account 88800 and \$7,000 being removed from Account 88900.*
15 *The revised balance approved by the Board for 2016 “Other” (Account 88800) is*
16 *\$47,000, and the 2017 balance for “Other” (Account 88800) is \$44,000.*
17 *Both balances are subject to changes in the Board-approved inflation rates. AEY is*
18 *directed to reflect these changes in its compliance filing to this decision.*
19 *(Paragraph 128)*

20 **AEY Response**

21 A reduction of \$7,000 in account 88800 has been reflected in the Schedule 5.1, line 21.

22

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #9**

2 *In YUB-YECL-42, AEY was asked to explain the increases in each of the General*
3 *Accounts (Accounts 88800 and 88900). AEY provided an explanation for Accounts*
4 *88800 and 88900 in aggregate, but did not provide an explanation for each account*
5 *individually. In YUB-YECL-42, AEY did provide an explanation for \$32,000, which is*
6 *the total variance. AEY stated in the Application that, “Ongoing operational and*
7 *administrative activities are based on historic spending requirements which are then*
8 *adjusted for known changes in work to be completed in the forecast period.”*
9 *However, the Board finds that \$14,000 of the increase from 2015 to 2016 has not*
10 *been sufficiently explained. In this case, using inflation and a three-year average of*
11 *costs is duplicative as no specific programs or needs have yet been identified.*
12 *Therefore, the Board directs that the \$14,000 be removed from the 2016 forecast*
13 *value of “Other” for the aggregate of these accounts (88800 and 88900), with \$7,000*
14 *being removed from Account 88800, and \$7,000 being removed from Account*
15 *88900. The revised balance approved by the Board for 2016 “Other”, (Account*
16 *88900) is \$143,000, and the approved 2017 balance for “Other” (Account 88900) is*
17 *\$146,000. Both balances are subject to changes in the Board-approved inflation*
18 *rates. AEY is directed to reflect these changes in its compliance filing to this decision.*
19 *(Paragraph 130)*

20 **AEY Response**

21 A reduction of \$7,000 in account 88900 has been reflected in the Schedule 5.1, line 22.

22

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #10**

2 *The three-year average (2013-2015) for “Other” for Account 72100 is \$1,426,000.*
3 *The Board finds that it is reasonable to use the three-year average for this account.*
4 *\$1,426,000 is the base amount for this account to which inflation is to be applied.*
5 *Besides inflation, AEY has not provided an explanation for the increase in “Other”*
6 *costs between 2015 and 2016 and has not justified a different starting base amount*
7 *for this account. Therefore, starting from the \$1,426,000 base amount, the Board has*
8 *calculated the 2016 forecast value for this account to be \$1,455,000. For 2017, the*
9 *forecast value is \$1,483,000. AEY is directed to reflect these changes in its*
10 *compliance filing to this decision. (Paragraph 134)*

11 **AEY Response**

12 As directed, AEY has reflected the changes in the Schedule 5.1. The change in the base
13 amount to be inflated has resulted in a decrease of \$101,000 in both 2016 and 2017.

14 **Direction #11**

15 *For the purpose of calculating AEY’s depreciation expense for 2016 and 2017, any*
16 *corrections identified by AEY during the course of the proceeding, or directions made*
17 *elsewhere in this decision, including those with respect to capital additions, are to be*
18 *incorporated by AEY. AEY is directed to incorporate these changes in its compliance*
19 *filing to this decision and its final determination of depreciation expense. (Paragraph*
20 *163)*

21 **AEY Response**

22 As per Schedule 7.2 and Schedule 7.3, AEY has corrected the opening balances as identified
23 throughout the proceeding:

		2016 Opening Balance	
		As Filed	Correction
422 00	Hydro Structures	1,907	2,189
423 00	Hydro Resv, Dams & Waterways	2,203	4,964
425 00	Hydro Generators	5,153	1,989
426 00	Hydro Accessory Electrical Equip	-	81
427 00	Hydro Misc Equip	27	68
Total Production - Hydro		9,291	9,291

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 Depreciation expense increased by \$1,000 in 2016 and decreased by \$1,000 in 2017 as a result
2 of this change.

3 **Direction #12**

4 *The Board considers that consistent with AEY's depreciation expense calculations*
5 *for all other accounts, it is necessary for AEY to incorporate the use of the mid-year*
6 *convention for Account 493 — Demand Side Management. AEY is directed to revise*
7 *its depreciation expense calculation for Account 493 — Demand Side Management*
8 *to reflect a half-year depreciation expense in 2016 for current year capital additions*
9 *in its compliance filing to this decision. (Paragraph 167)*

10 **AEY Response**

11 In Schedule 7.2, AEY has applied half-year depreciation expense in 2016 for DSM additions.
12 This has resulted in a \$53,000 increase to depreciation expense for 2016 and a \$5,000
13 decrease to return and income tax for 2017.

14 **Direction #13**

15 *The Board considers it would be a simple matter for AEY to have revised Schedule 7-4 to be*
16 *consistent with the approvals stemming from Board Order 2014-06 and doing so would have*
17 *avoided unnecessary confusion as to whether the reserve difference amounts complied with*
18 *Board directions. The Board directs AEY in its future applications, to ensure all supporting*
19 *schedules filed are consistent with and reflective of Board Orders. (Paragraph 172)*

20 **AEY Response**

21 AEY will address this direction in future GRAs.

22 **Direction #14**

23 *However, in reviewing the AEY response to YUB-YECL-73, the Board notes that*
24 *actual issue dates for bonds in the years 2011 to 2015 generally occurred before*
25 *November of the year of issuance. Given that 2016 bonds have been issued before*
26 *the release of this decision, the Board directs AEY to use the actual cost of debt for*
27 *2016 and to reflect this change in its compliance filing to this decision.*
28 *(Paragraph 237)*

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **AEY Response**

2 AEY has reflected the actual 2016 cost of debt of 3.8% in the Schedule 8.3. The updated cost of
3 debt increased by \$1,000 in 2016 and \$2,000 in 2017.

4 **Direction #15**

5 *As the Board cannot ascertain how AEY determined its credit spread of 1.80 percent,*
6 *the Board will use the average of credit spreads for the 2011-2016 period. AEY is*
7 *directed in its compliance filing to this decision to provide an updated table similar to*
8 *that provided in response to YUB-YECL-73(a) and to update that table to include*
9 *2016 actual numbers. In addition, AEY is directed to use the average of the credit*
10 *spreads for the years 2011-2016, each year given equal weighting, to calculate the*
11 *credit spread for 2017. The calculated credit spread for 2017 will be added to the*
12 *updated long Canada bond rate of 2.22 percent and the issue costs of 0.05 percent*
13 *to determine the cost of debt for 2017. The Board accepts the revised long Canada*
14 *bond rate proposed by AEY for 2017. AEY is directed to reflect these changes in its*
15 *compliance filing to this decision. (Paragraph 240)*

16 **AEY Response**

17 AEY has prepared a table similar to that provided in response to YUB-YECL-73(a) and has
18 determined the 2017 forecast using the Canada Bond Rate of 2.22 percent and a five year
19 average issue spread inclusive of 0.05% issue costs.

	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Issue Date	24-Oct-2011	14-Nov-2012	9-Sep-2013	2-Sep-2014
Maturity Date	24-Oct-2041	14-Nov-2052	9-Sep-2043	2-Sep-2044
Long Canada Bond	2.943%	2.357%	3.172%	2.645%
Issue Spread	1.637%	1.533%	1.589%	1.475%
Debenture Rate	4.580%	3.890%	4.761%	4.120%
Debenture Amount	\$ 5,000,000	\$ 4,000,000	\$9,400,000	\$7,900,000

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

	2015 Actual	2016 Actual	2017 Forecast
Issue Date	27-Jul-2015	17-Nov-2016	1-Nov-2017
Maturity Date	27-Jul-2045	17-Nov-2046	1-Nov-2057
Long Canada Bond	2.234%	2.193%	2.220%
Issue Spread	1.767%	1.606%	1.601%
Debenture Rate	4.001%	3.799%	3.821%
Debenture Amount	\$ 750,000	\$7,400,000	\$6,900,000

1 The updated 2017 cost of debt has been incorporated in the Schedule 8.3. This update has
2 resulted in \$9,000 decrease in cost of debt for 2017.

3 **Direction #16**

4 *Considering the above and AEY's submission that it files KPI reports on an annual basis, the*
5 *Board directs AEY to file on the record of its next GRA, the KPI reports that have been filed*
6 *with the Board after the record closed in this proceeding. The Board further directs AEY, in*
7 *its next GRA, to include with the list of improvement projects the reasons for the system*
8 *deficiency — supported by the KPI filings — that form the basis of the project and the*
9 *resulting costs. Moreover, AEY is directed to provide a sample report referred to in the*
10 *quotation above in its next GRA, and to point out and clarify the project expectations — i.e.*
11 *the expected system performance improvement(s) — that AEY expects will be affirmed by*
12 *future KPI filings. (Paragraph 278)*

13 **AEY Response**

14 AEY will address this direction in future GRAs.

15 **Direction #17**

16 *Accordingly, the Board directs that all capital costs associated with the end-of-life*
17 *streetlight conversions be treated as a system cost (Paragraph 292).*

18 **AEY Response**

19 As directed, capital costs associated with end-of-life streetlight conversion will be treated as
20 system cost.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #18**

2 *With respect to LED streetlight installations that are not conversions, the Board*
3 *directs AEY to treat the costs related to new installations or requested conversions*
4 *as capital costs that attract a full customer contribution in aid of construction*
5 *(Paragraph 293).*

6 **AEY Response**

7 As directed, AEY will treat new installations or requested conversions as capital costs that
8 attract a full contribution in aid of construction.

9 **Direction #19**

10 *For the above reasons, the Board is not convinced that the benefits and costs are*
11 *sufficiently supported to approve the project, and therefore denies the Watson Lake*
12 *bi-fuel conversion project. AEY is directed to remove the bi-fuel conversion costs*
13 *from its forecast capital additions in the compliance filing to this decision.*
14 *(Paragraph 354)*

15 **AEY Response**

16 AEY has removed the \$2,759,000 of capital cost related to the Watson Lake Bi-Fuel project in
17 2017. This has decreased both the Total Capital Expenditures (Schedule 9.1, line 28) and
18 Capital Additions to Rate Base (Schedule 9.1, line 31) by this amount.

19 As a result of the reduction to Capital Additions, depreciation expenses for 2017 also decreased
20 by \$47,000.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Direction #20 to Direction #21**

2 *The Board accepts AEY's test period forecast costs because this is an ongoing replacement*
3 *project. However, because the scope of the project has not been finalized, AEY is directed to*
4 *provide an updated business case in its next GRA. (Paragraph 384)*

5 *If AEY's proposal for alternative 2 (a hybrid system) is explored and is to be implemented,*
6 *the Board directs AEY to include in its updated business case any revised forecast costs and*
7 *cost savings. (Paragraph 385)*

8 **AEY Response**

9 AEY will address these directions in future GRAs.

10 **Direction #22**

11 *The Board considers these studies premature and denies cost recovery or deferral*
12 *treatment for any costs related to a Renewable and Alternative Energy Feasibility*
13 *study and directs AEY to remove forecast expenditures and cost recovery related to*
14 *its proposals in its compliance filing to this decision. (Paragraph 448)*

15 **AEY Response**

16 AEY has removed the Renewable and Alternative Energy Feasibility Deferral Account from the
17 Schedule 8.8, line 8.

18 **Direction #23**

19 *Similar to its views respecting the Renewable and Alternative Energy Feasibility*
20 *Study discussed previously, the Board considers a Joint Smart Grid Study to likewise*
21 *be premature and denies cost recovery or deferral treatment for any costs related to*
22 *a Joint Smart Grid study. The Board directs AEY to remove forecast expenditures*
23 *and cost recovery related to its proposals in its compliance filing to this decision.*
24 *(Paragraph 456)*

25 **AEY Response**

26 AEY has removed the Smart Grid Study Deferral Account from the Schedule 8.8, line 20.

2016-2017 General Rate Application Phase I Compliance Filing – Board Order 2017-01

1 **Other Direction #1**

2 **(Not included on Summary)**

3 *The Board accepts Mr. Maissan's recommendation that recovery of the Watson Lake*
4 *study costs and development costs forecast in the amount of \$494,000 should be on*
5 *the basis of an amortization period of five years. This period of time is consistent with*
6 *that used for the recovery of the DSM program study costs. The Board finds this to*
7 *be a reasonable approach for the recovery of the Watson Lake bi-fuel study costs.*
8 *(Paragraph 429)*

9 **AEY Response**

10 As per Schedule 8.8, AEY has reflected a five year amortization period for recovery of the costs
11 related to Watson Lake LNG Study Costs.

12 **Other Direction #2**

13 **(Not included on Summary)**

14 *Therefore, the Board approves an ROE of 9.00 percent for AEY for both test years.*
15 *AEY is to reflect this changes in its compliance filing to this decision.*
16 *(Paragraph 221)*

17 **AEY Response**

18 As per Schedule 8.1, lines 33 and 38, the ROE for each of the test years has been adjusted to
19 9.00%.

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Utility Revenue Requirement
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Revenues									
2	Retail Revenues	S.2.1 L.54	56,310	49,812	57,687	53,473	57,476	55,183	52,071	54,859
3	Other Revenue	S.2.2 L.6	1,351	1,277	1,315	1,250	1,271	1,275	1,299	1,328
4	Total Revenues		<u>57,660</u>	<u>51,089</u>	<u>59,002</u>	<u>54,722</u>	<u>58,747</u>	<u>56,458</u>	<u>53,370</u>	<u>56,187</u>
5										
6	Costs									
7	Purchase Power	S.3.1 L.14	31,270	24,858	31,177	26,066	30,373	26,634	25,229	26,404
8	Fuel	S.4.1 L.6	6,708	6,611	6,760	6,701	6,621	6,704	5,257	5,334
9	Operations and Maintenance	S.5.1 L.49	11,718	11,604	11,698	11,882	11,616	11,944	11,630	11,754
10	Property Taxes	Page 6-1	273	257	251	265	256	273	262	267
11	Depreciation	S.7.1 L.4	4,382	4,520	4,895	5,252	5,412	5,778	5,846	6,231
12	Amortization of Contributions	S.8.12 L.8	(1,545)	(1,444)	(1,459)	(1,557)	(1,460)	(1,749)	(1,504)	(1,570)
13	Amortization of Deferred Charges & Credits	S.8.8 L.11	18	18	18	18	17	17	334	335
14	Return on Rate Base	S.8.1 L.5, 10, 15, 20, 25, 30, 35, 40	5,550	5,080	5,782	5,936	5,838	6,545	6,787	7,091
15	Income Taxes	S.10.1 L.30	(714)	(416)	(120)	160	74	313	(470)	341
16	Total Costs		<u>57,660</u>	<u>51,089</u>	<u>59,002</u>	<u>54,722</u>	<u>58,747</u>	<u>56,458</u>	<u>53,370</u>	<u>56,187</u>

**ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Summary of Customers, Energy Sales and Revenue**

Line No.	Description	Cross Ref.	Actual 2013	Approved 2013	Actual 2014	Approved 2014	Actual 2015	Approved 2015	Test Period				
									2016		2017		
									Existing	Proposed	Existing	Proposed	
1	Residential												
2	Customers (average during year)		14,194	14,192	14,409	14,401	14,631	14,647			14,851		15,039
3	Sales in MWh		148,780	148,010	147,253	154,384	148,605	157,032			148,444		155,827
4	MWh sales per customer		10.48	10.43	10.22	10.72	10.16	10.72			10.16		10.00
5	Revenue (\$000s)		21,070	20,765	20,629	21,657	20,839	22,029			21,012		21,969
6	Cents per kWh		14.16	14.03	14.01	14.03	14.02	14.03			14.15		14.10
7	Commercial												
8	Customers (average during year)		2,918	2,922	2,938	2,903	2,988	2,948			2,998		3,039
9	Sales in MWh		159,322	157,606	154,709	165,106	155,346	168,853			156,283		162,350
10	MWh sales per customer		54.60	53.94	52.66	56.87	51.99	57.28			52.13		53.43
11	Revenue (\$000s)		26,305	25,753	25,509	27,016	25,534	27,652			25,601		26,519
12	Cents per kWh		16.51	16.34	16.49	16.36	16.44	16.38			16.38		16.33
13	Industrial												
14	Customers (average during year)		-	-	-	-	-	-			-		-
15	Sales in MWh		-	-	-	-	-	-			-		-
16	MWh sales per customer		-	-	-	-	-	-			-		-
17	Revenue (\$000s)		-	-	-	-	-	-			-		-
18	Cents per kWh		-	-	-	-	-	-			-		-
19	Street Lights												
20	Sales in MWh		3,719	3,725	3,765	3,789	3,886	3,854			3,944		4,008
21	Revenue (\$000s)		961	951	962	966	992	981			1,002		1,020
22	Cents per kWh		25.84	25.54	25.54	25.49	25.52	25.45			25.41		25.46
23	Private Lights												
24	Sales in MWh		551	554	544	544	519	534			493		472
25	Revenue (\$000s)		145	145	142	143	138	141			132		128
26	Cents per kWh		26.33	26.23	26.05	26.27	26.58	26.31			26.87		27.06
27	Total Company - Retail - Primary												
28	Customers		17,112	17,114	17,347	17,304	17,619	17,595			17,849		18,077
29	Sales in MWh		312,372	309,894	306,272	323,823	308,356	330,274			309,164		322,656
30	Revenue (\$000s)		48,481	47,614	47,241	49,783	47,503	50,802			47,747		49,636
31	Cents per kWh		15.52	15.36	15.42	15.37	15.41	15.38			15.44		15.38
32	Secondary Sales												
33	Customers (average during year)		2	-	2	-	3	-			3		3
34	Sales in MWh		3,959	-	5,415	-	7,030	-			9,429		9,429
35	MWh sales per customer		1,980	-	2,708	-	2,812	-			3,429		3,143
36	Revenue (\$000s)		336	-	474	-	532	-			519		519
37	Cents per kWh		8.49	-	8.75	-	7.57	-			5.50		5.50
38	Wholesale Sales												
39	Customers (average during year)		2	2	2	2	2	2			2		2
40	Sales in MWh		361	338	494	338	430	338			427		427
41	MWh sales per customer		180.71	169.12	246.99	169.12	215.00	169.12			213.63		213.63
42	Revenue (\$000s)		30	28	41	28	36	28			35		35
43	Cents per kWh		8.30	8.30	8.30	8.30	8.30	8.30			8.30		8.30
44	Total Company												
45	Customers		17,116	17,116	17,351	17,306	17,624	17,597			17,854		18,082
46	Sales in MWh	S.3.2 L.2	316,692	310,232	312,181	324,162	315,816	330,612			319,020		332,513
47	Revenue (\$000s)		48,847	47,642	47,756	49,811	48,071	50,830			48,301		50,190
48	Cents per kWh		15.42	15.36	15.30	15.37	15.22	15.37			15.14		15.09
49	Base Retail Revenues		48,847	47,642	47,756	49,811	48,071	50,830			48,301		50,190
50	RIDER R (RATE INCREASE @ CURRENT RATES)		1,634	1,099	3,672	2,576	4,139	3,267			4,052	1,059	4,049
51	YEC Revenue Shortfall (Rider J)		5,829		6,259		5,266						
52	Total Retail Revenue		56,310	48,741	57,687	52,387	57,476	54,097			52,354	53,413	54,239
53	Fuel Variance Rider (Rider F)	Note 1		1,071		1,086		1,087				(1,342)	
54	NET REVENUES	S.1.1 L.2	56,310	49,812	57,687	53,473	57,476	55,183			52,354	52,071	54,239
55	% Rate Increase over Existing Rates												
56	AEY Primary Retail Revenue	L.30		47,614		49,783		50,802			47,747		49,636
57	YEC Firm Revenue			10,429		12,169		12,304			8,537		6,598
58	Total YEC/AEY Retail Revenue Primary Rates (\$000s)	L.56 + L.57		58,043		61,952		63,106			56,284		56,234
59	% Rate Increase Over Existing Rates	L.50 / L.58		1.9%		4.2%		5.2%			1.9%		3.5%
60	% Rate Increase - Net Customer Impact	Note 2		3.7%		5.9%		6.9%			-0.5%		1.1%

61 Note 1 - 2016-2017 Rider F calculated based on average 2015 diesel price

62 Note 2 - Net impact of higher revenue requirement and fuel price variance to be flowed through to customers.

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Miscellaneous Revenue
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Reconnect Revenue		195	190	188	194	196	198	200	205
2	Joint Use		711	681	737	694	764	708	781	798
3	Services to Outside Parties		104	109	113	112	68	114	70	71
4	Other		342	297	277	250	243	255	249	254
5										
6	Total	S.1.1 L.3	1,351	1,277	1,315	1,250	1,271	1,275	1,299	1,328

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Purchase Power

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Purchases (MWh)									
2	Primary Energy		307,927	304,011	295,284	314,125	297,961	320,965	300,363	314,234
3	Secondary Sales	S.2.1 L.34	3,959	-	5,415	-	7,030	-	9,429	9,429
4		S.3.2 L.10	311,886	304,011	300,699	314,125	304,991	320,965	309,792	323,663
5	Purchase Power Rates									
6	Primary Energy Charge (\$ per kWh)		0.0830	0.0830	0.0830	0.0830	0.0830	0.0830	0.0830	0.0830
7	Secondary Sales (\$ per kWh)		0.0738	-	0.077	-	0.065	-	0.044	0.044
8										
9	Purchase Power Expense (\$000s)									
10	Primary Energy Expense	L.2 x L.6	25,552	25,227	24,503	26,066	24,725	26,634	24,924	26,075
11	Secondary Energy Expense	L.3 x L.7	292	-	415	-	454	-	415	415
12	Shortfall Rider J	S.2.1 L.51	5,829	-	6,259	-	5,266	-	-	-
13	Less: Capitalized		(402)	(369)	-	-	(72)	-	(110)	(86)
14	Total Purchase Power Expense	S.1.1 L.7	31,270	24,858	31,177	26,066	30,373	26,634	25,229	26,404

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Diesel Generation and Fuel Summary
(\$000s)

Line No.	Description	Cross Ref.	Actual 2013	Approved 2013	Actual 2014	Approved 2014	Actual 2015	Approved 2015	Test Period	
									2016	2017
1	Total Diesel Generation (in MWh)	S. 4.2 L.16	21,305	21,127	21,117	21,405	20,664	21,415	20,763	20,930
2	Fuel Heat Rate (kWh per litre)		3.73	3.71	3.69	3.71	3.71	3.71	3.71	3.71
3	Litres of Fuel (000s)	S. 4.2 L.33	5,714	5,692	5,719	5,767	5,573	5,770	5,592	5,643
4	Fuel Costs (\$000s)		6,668	6,611	7,116	6,701	5,292	6,704	5,257	5,334
5	Fuel Variance		40	-	(356)	-	1,329	-	-	-
6	Fuel Expense	S.1.1 L.8	6,708	6,611	6,760	6,701	6,621	6,704	5,257	5,334
7	Average Cost (cents per litre)	L.4 / L.3	116.71	116.15	124.43	116.18	94.96	116.18	94.00	94.52

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Fuel Information

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	<u>Average Cost (in cents per litre)</u>									
2	Watson Lake		100.71	101.76	106.90	101.76	76.18	101.76	76.18	76.18
3	Beaver Creek		115.09	116.53	122.80	116.53	92.40	116.53	92.40	92.40
4	Destruction Bay		114.56	115.41	122.68	115.41	91.90	115.41	91.90	91.90
5	Old Crow		220.71	218.44	230.69	218.44	201.71	218.44	201.71	201.71
6	Swift River		107.28	105.63	114.38	105.63	88.72	105.63	88.72	88.72
7	Standby Units		89.92	89.56	106.78	89.56	97.81	89.56	97.81	97.81
8										
9	<u>Generation (MWh)</u>									
10	Watson Lake		15,120	15,085	14,966	15,261	14,534	15,267	14,690	14,688
11	Beaver Creek		1,893	1,800	1,804	1,832	1,829	1,834	1,820	1,908
12	Destruction Bay		1,886	1,826	1,856	1,860	1,789	1,862	1,782	1,756
13	Old Crow		2,199	2,083	2,205	2,114	2,264	2,114	2,216	2,309
14	Swift River		204	263	219	267	207	268	215	228
15	Standby Units		3	70	67	70	41	70	39	40
16		S.4.1 L.1	21,305	21,127	21,117	21,405	20,664	21,415	20,763	20,930
17										
18	<u>Net Heat Rate (kWh/litre)</u>									
19	Watson Lake		3.88	3.78	3.89	3.78	3.89	3.78	3.85	3.85
20	Beaver Creek		3.36	3.59	3.28	3.59	3.49	3.59	3.43	3.43
21	Destruction Bay		3.67	3.58	3.60	3.58	3.54	3.58	3.61	3.61
22	Old Crow		3.42	3.60	3.30	3.60	3.30	3.60	3.40	3.40
23	Swift River		2.55	2.79	2.72	2.79	2.61	2.79	2.68	2.68
24	Standby Units		0.20	3.02	1.45	3.02	1.13	3.02	2.20	2.20
25										
26	<u>Litres Consumed (\$000s)</u>									
27	Watson Lake		3,894	3,988	3,851	4,034	3,740	4,036	3,817	3,816
28	Beaver Creek		563	502	540	511	525	512	531	557
29	Destruction Bay		514	510	525	520	505	520	493	486
30	Old Crow		643	578	667	587	687	587	652	680
31	Swift River		80	94	80	96	79	96	80	85
32	Standby Units		19	20	56	20	36	20	18	18
33		S.4.1 L.3	5,714	5,692	5,719	5,767	5,573	5,770	5,592	5,643

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Operations and Maintenance Expenses
(\$000s)

Line No.	Description	Cross Ref.	Actual 2013	Approved 2013	Actual 2014	Approved 2014	Actual 2015	Approved 2015	Test Period	
									2016	2017
1	Production									
2	62600 - Hydro Generation	S.5.2 L.3	199	310	233	343	261	422	273	263
3	64000 - Supervision and Engineering Diesel		64	60	65	62	66	64	70	71
4	64600 - Diesel Generation	S.5.2 L.11	364	410	413	420	445	431	493	502
5	82600 - Hydro Maintenance		60	48	60	49	62	50	65	81
6	84600 - Diesel Maintenance	S.5.2 L.20	1,020	1,189	907	1,212	1,148	1,235	1,147	1,063
7			<u>1,706</u>	<u>2,017</u>	<u>1,677</u>	<u>2,085</u>	<u>1,982</u>	<u>2,201</u>	<u>2,047</u>	<u>1,980</u>
8	Distribution									
9	87000 - Supervision		281	279	305	288	325	297	325	332
10	87100 - Brushing	S.5.2 L.28	420	399	268	408	437	416	413	421
11	87200 - Vehicle Depreciation		(220)	(184)	(206)	(187)	(208)	(191)	(211)	(215)
12	87300 - Maintenance		1,890	1,873	1,989	1,935	1,927	1,984	2,061	2,101
13	87310 - Service to Outside Parties		115	103	108	105	137	107	120	122
14	87400 - Underground Line Maintenance	S.5.2 L.34	156	162	111	167	143	170	150	153
15	87500 - Meter and Meter Testing		189	86	94	89	91	92	90	92
16	87700 - Transformer Repair and Replacement		75	74	47	77	42	79	53	54
17	87800 - Street Light Maintenance	S.5.2 L.40	238	184	252	190	203	194	248	254
18			<u>3,145</u>	<u>2,977</u>	<u>2,966</u>	<u>3,071</u>	<u>3,098</u>	<u>3,148</u>	<u>3,248</u>	<u>3,314</u>
19	General									
20	88400 - Communication		19	13	25	13	24	13	25	25
21	88800 - Maintenance Company-Owned Houses		18	17	27	17	46	18	54	52
22	88900 - Maintenance Warehouse and Office	S.5.2 L.46	142	129	162	132	145	134	154	158
23			<u>179</u>	<u>159</u>	<u>214</u>	<u>162</u>	<u>215</u>	<u>165</u>	<u>233</u>	<u>234</u>
24	Public Information									
25	70100 - Public Information Administration		21	26	13	27	9	27	14	15
26	70200 - General Public Information	S.5.2 L.54	122	117	169	120	108	124	120	138
27			<u>142</u>	<u>143</u>	<u>182</u>	<u>147</u>	<u>117</u>	<u>151</u>	<u>135</u>	<u>153</u>
28	Customer Accounting									
29	71000 - Supervision		48	49	44	51	44	52	45	46
30	71100 - Customer Applications and Service Orders		427	437	432	456	468	467	489	500
31	71200 - Meter Reading		559	526	558	544	599	565	624	638
32	71300 - Customer Billing and Accounting		721	724	774	750	600	775	616	628
33	71400 - Revenue Collections		184	191	197	216	166	222	173	176
34	71500 - Collection of Delinquent Accounts		136	122	130	133	125	137	129	132
35	71800 - Provision for Uncollectible Accounts	S.5.2 L.63	75	36	120	36	65	36	86	88
36			<u>2,151</u>	<u>2,085</u>	<u>2,254</u>	<u>2,186</u>	<u>2,067</u>	<u>2,255</u>	<u>2,163</u>	<u>2,208</u>
37	Administration and General									
38	72100 - Administrative	S.5.2 L.73	2,263	2,210	2,282	2,230	1,963	2,078	2,069	2,107
39	72200 - Administrative Corporate		107	135	153	137	131	140	143	145
40	72300 - Insurance		235	262	153	202	90	138	100	102
41	72400 - Injuries & Damages		618	618	618	618	618	618	112	112
42	72500 - Employee Expenses	S.5.2 L.80	273	270	364	276	299	282	335	340
43	72600 - Training and Safety		450	438	469	451	464	464	495	505
44	72700 - Relocation	S.5.2 L.89	241	159	169	162	434	165	366	367
45	72800 - Miscellaneous General		5	0	-	0	-	0	2	2
46	72900 - Audit/Legal Fees & Special Studies		203	132	197	155	139	138	184	186
47			<u>4,395</u>	<u>4,223</u>	<u>4,404</u>	<u>4,231</u>	<u>4,137</u>	<u>4,024</u>	<u>3,804</u>	<u>3,865</u>
48										
49	Total Operations and Maintenance Expenses	S.1.1 L.9	<u>11,718</u>	<u>11,604</u>	<u>11,698</u>	<u>11,882</u>	<u>11,616</u>	<u>11,944</u>	<u>11,630</u>	<u>11,754</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Operations and Maintenance Expenses
(\$000s)

Line No.	Description	Cross Ref.	Actual 2013	Actual 2014	Actual 2015	Test Period	
						2016	2017
1	Production						
2							
3	<u>62600 - Hydro Generation</u>	S.5.1 L.2	199	233	261	273	263
4							
5	Costs increase from 2013 to 2014 mainly due to higher costs for Fish Lake monitoring						
6	and licence requirements (\$31) and inflation (\$5).						
7							
8	Costs increase from 2014 to 2015 mainly due to lower vacancy (\$24) and inflation (\$7).						
9							
10							
11	<u>64600 - Diesel Generation</u>	S.5.1 L.4	364	413	445	493	502
12							
13	Costs increase from 2013 to 2014 mainly due to the full year impact of filling previously vacant						
14	positions (\$26) and inflation (\$10).						
15							
16	Costs increase from 2015 to 2016 mainly due to inflation.						
17							
18							
19	<u>84600 - Diesel Maintenance</u>	S.5.1 L.6	1,020	907	1,148	1,147	1,063
20							
21	Costs increase in 2014 to 2015 mainly due to more scheduled top end maintenance in 2015						
22	than prior year (\$205) and inflation (\$23).						
23							
24							
25	Distribution						
26							
27	<u>87100 - Brushing</u>	S.5.1 L.10	420	268	437	413	421
28							
29	Costs increase from 2014 to 2015 mainly due to completion of regular brushing program. Prior year						
30	costs were lower due to the availability of resources.						
31							
32							
33	<u>87400 - Underground Line Maintenance</u>	S.5.1 L.14	156	111	143	150	153
34							
35	Costs increase from 2014 to 2015 mainly due to increased maintenance requirements as identified						
36	by regular line patrols, offset by lower overhead costs in 87300.						
37							
38							
39	<u>87800 - Street Light Maintenance</u>	S.5.1 L.17	238	252	203	248	254
40							
41	Cost increase from 2015 to 2016 mainly due to increased streetlight maintenance and						
42	repair activity, based on historical averages as well as inflation.						

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Operations and Maintenance Expenses
(\$000s)

Line No.	Description	Cross Ref.	Actual 2013	Actual 2014	Actual 2015	Test Period	
						2016	2017
43	General						
44							
45	<u>88900 - Maintenance Warehouse and Office</u>	S.5.1 L.22	142	162	145	154	158
46							
47	Costs increase from 2013 to 2014 mainly due to additional deficiencies identified at the						
48	warehouse and office facilities that required maintenance.						
49							
50							
51	Public Information						
52							
53	<u>70200 - General Public Information</u>	S.5.1 L.26	122	169	108	120	138
54							
55	Costs increase from 2013 to 2014 due to changes required on communication materials and						
56	billing system related to changing "1 st Street" to "Front Street" (\$28) and for changing the operating						
57	name from "Yukon Electrical Company Ltd." to "ATCO Electric Yukon".						
58							
59							
60	Customer Accounting						
61							
62	<u>71800 - Provision for Uncollectible Accounts</u>	S.5.1 L.35	75	120	65	86	88
63							
64	Costs increased from 2013 to 2014 mainly due to the write off of an uncollectible contribution						
65	receivable (\$44).						
66							
67	Costs increase from 2015 to 2016 mainly due to the forecast reflecting the historical average cost.						
68							
69							
70	Administration and General						
71							
72	<u>72100 - Administrative</u>	S.5.1 L.38	2,263	2,282	1,963	2,069	2,107
73							
74	Costs increase from 2015 to 2016 mainly due to inflation.						
75							
76							
77	<u>72500 - Employee Expenses</u>	S.5.1 L.42	273	364	299	335	340
78							
79	Costs increase from 2013 to 2014 mainly due to higher employee service recognition costs and						
80	absence with pay, as well as higher employee benefits.						
81							
82	Costs increase in 2016 mainly due to inflation as well as planned retirement and employee						
83	service recognition costs.						

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Operations and Maintenance Expenses
(\$000s)

Line No.	Description	Cross Ref.	Actual 2013	Actual 2014	Actual 2015	Test Period	
						2016	2017
84	Administration and General Continued						
85							
86	<u>72700 - Relocation</u>	S.5.1 L.44	241	169	434	366	367
87							
88	Costs fluctuate year over year from 2013 to 2015 mainly due to relocation requirements to fill						
89	positions that become vacant.						

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Affiliate Charges included in Operations and Maintenance Expenses
(\$000s)

Line No.	O&M Category	Affiliate Company	Services Provided	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period		
					2013	2013	2014	2014	2015	2015	2016	2017	
1	<u>Details of Affiliate Costs in Operations and Maintenance</u>												
2	87500 - Meters and Meter Testing	ATCO Electric	Metering Services		33	49	52	50	47	52	48	49	
3	87000 - Supervision	ATCO Electric	After Hours - Call Answering		57	62	62	64	58	66	59	60	
4	71200 - Meter Reading	ATCO Gas	Meter Services		19	25	23	26	23	27	24	24	
5	72100 - Administrative Expenses	ATCO Gas	Office Services		8	8	8	8	6	8	6	6	
6	64600 - Diesel Generation	ATCO Gas	LNG Storage and Vapourization Skid		-	-	-	-	-	-	-	-	
7	72100 - Administrative Expenses	ATCO I-Tek	Information Technology	Note 1	395	462	246	478	-	494	-	-	
8	71300 - Customer Billing and Accounting	ATCO I-Tek (ITBS)	Billing System Services	Note 2	538	546	583	557	-	575	-	-	
9	71300 - Customer Billing and Accounting	ATCO Electric	Customer Care & Billing		-	-	-	-	72	-	73	74	
10													
11	<u>Details of Head Office Costs</u>												
12	72100 - Administrative Expenses	ATCO Electric	Governance, HR, and Health & Safety		114	137	125	141	142	146	146	149	
13	72100 - Administrative Expenses	ATCO Electric	Rates and Terms & Conditions		105	40	12	117	4	42	40	41	
14	72100 - Administrative Expenses	ATCO Electric	Financial Reporting and Regulatory Support		588	614	483	636	499	502	554	565	
15	72100 - Administrative Expenses	ATCO Electric	Payroll, Use of Systems and IT		45	46	126	47	112	48	114	116	
16			Total Head Office Fees		852	837	746	942	756	738	854	870	
17													
18	72100 - Administrative Expenses	ATCO Electric	Material Management		2	3	3	3	3	3	3	3	
19													
20	Total Affiliate Costs included in Operations and Maintenance					1,905	1,991	1,722	2,127	964	1,963	1,067	1,087

Note 1 - Effective September 1, 2014 ATCO Electric Yukon changed IT service providers.

Note 2 - Effective January 1, 2015 ATCO Electric Yukon changed billing system support providers.

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Depreciation Expense
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	General Provision	S. 7.2, 7.3 L.51	4,877	4,997	5,367	5,736	5,915	6,267	6,336	6,723
2	Amortization of Differences	S.7.4 L. 51	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)
3	Vehicle Depreciation Capitalized	S.8.6 L. 21	(93)	(75)	(71)	(82)	(101)	(87)	(88)	(90)
4	Total Depreciation Expense	S.1.1 L.11	<u>4,382</u>	<u>4,520</u>	<u>4,895</u>	<u>5,252</u>	<u>5,412</u>	<u>5,778</u>	<u>5,846</u>	<u>6,231</u>

ATCO Electric Yukon
 2016 - 2017 General Rate Application Compliance Filing
 Calculation of Depreciation Expense 2016
 (\$000s)

Line No.	Acct.	Description	Cross Ref.	2016 Opening PPE	Depreciation Rate	Depreciation on Opening Balance	Net Capital Additions	Depreciation on Capital Additions	2016 Total Depreciation
1		Production - Hydro							
2	422 00	Hydro Structures		2,189	2.95%	65	593	9	74
3	423 00	Hydro Resv, Dams & Waterways		4,964	2.42%	120	733	9	129
4	425 00	Hydro Generators		1,989	2.48%	49	1,600	20	69
5	426 00	Hydro Accessory Electrical Equip		81	2.29%	2	-	-	2
6	427 00	Hydro Misc Equip		68	4.28%	3	9	-	3
7		Total Production - Hydro		9,291		239	2,936	38	277
8									
9		Production - Diesel							
10	442 00	Structures and Improvements - Other		5,677	2.90%	165	740	11	176
11	444 00	Fuel Holders, Producers, & Acc. Equipment - Other		3,149	2.96%	93	406	6	99
12	445 00	Generating Equipment & Prime Mover - Other		11,557	3.90%	451	652	13	464
13	446 00	Accessory Electric Equipment - Other		4,367	3.09%	135	527	8	143
14	447 00	Misc. Power Plant Equipment - Other		1,338	2.77%	37	172	2	39
15		Total Production - Diesel		26,089		881	2,497	40	921
16									
17		Transmission							
18	457 00	Substation Equipment		1,149	2.04%	23	-	-	23
19		Total Transmission		1,149		23	-	-	23
20									
21		Distribution Plant							
22	471 00	Land Rights		1,579	1.50%	24	-	-	24
23	473 00	Poles, Towers & Fixtures		41,563	2.39%	994	2,096	25	1,019
24	474 00	Overhead Conductor		25,676	2.31%	592	1,461	17	609
25	474 10	Services - Overhead		2,758	2.31%	64	193	2	66
26	475 00	Underground Conductor		25,678	2.38%	612	1,592	19	631
27	475 10	Services - Underground		3,277	2.59%	85	201	3	88
28	476 10	Meters		2,739	7.30%	200	102	4	204
29	476 30	AMR - Meters		101	7.06%	7	-	-	7
30	477 10	Substation Equipment		4,904	2.53%	124	305	4	128
31	478 10	Street Lighting		10,452	3.36%	351	574	10	361
32	478 20	Sentinel Lights		286	2.82%	8	-	-	8
33	479 10	Line Transformers		30,815	2.39%	737	252	3	740
34		Total Distribution Plant		149,827		3,798	6,776	87	3,885
35									
36		General Plant							
37	482 00	Structures & Improvements		5,063	2.64%	134	94	1	135
38	483 00	Office Furniture & Equipment		237	5.79%	14	11	-	14
39	483 20	Computer Equipment		139	13.58%	19	8	1	20
40	484 00	Transportation & Mobile Equipment		4,344	9.74%	423	93	5	428
41	485 00	Tool & Work Equipment		1,147	6.15%	71	138	4	75
42	486 00	Communication Structures & Equipment		1,207	4.59%	55	117	3	58
43	488 20	Company Housing		361	2.66%	10	-	-	10
44	491 00	Franchise & Consent		1	0.00%	-	-	-	-
45	492 00	Licence - Fish Lake		2,550	4.00%	102	-	-	102
46	493 00	Demand Side Management		389	20.00%	78	534	53	131
47	496 00	Software		2,571	10.00%	257	-	-	257
48		Total General Plant		18,009		1,163	993	67	1,230
49									
50		Plant Studied		204,365		6,104	13,202	232	6,336
51		Plant Not Studied - Land		385					
52		Total Plant	S.8.6 L.10	204,749					

ATCO Electric Yukon
 2016 - 2017 General Rate Application Compliance Filing
 Calculation of Depreciation Expense 2017
 (\$000s)

Line No.	Acct.	Description	Cross Ref.	2017 Opening PPE	Depreciation Rate	Depreciation on Opening Balance	Net Capital Additions	Depreciation on Capital Additions	2017 Total Depreciation
1		Production - Hydro							
2	422 00	Hydro Structures		2,782	2.95%	82	203	3	85
3	423 00	Hydro Resv, Dams & Waterways		5,698	2.42%	138	244	3	141
4	425 00	Hydro Generators		3,589	2.48%	89	599	7	96
5	426 00	Hydro Accessory Electrical Equip		81	2.29%	2	-	-	2
6	427 00	Hydro Misc Equip		77	4.28%	3	3	-	3
7		Total Production - Hydro		12,227		314	1,049	13	327
8									
9		Production - Diesel							
10	442 00	Structures and Improvements - Other		6,417	2.90%	186	310	4	190
11	444 00	Fuel Holders, Producers, & Acc. Equipment - Other		3,555	2.96%	105	167	2	107
12	445 00	Generating Equipment & Prime Mover - Other		12,209	3.90%	477	242	5	482
13	446 00	Accessory Electric Equipment - Other		4,895	3.09%	151	197	3	154
14	447 00	Misc. Power Plant Equipment - Other		1,509	2.77%	42	70	1	43
15		Total Production - Diesel		28,586		961	986	15	976
16									
17		Transmission							
18	457 00	Substation Equipment		1,149	2.04%	23	-	-	23
19		Total Transmission		1,149		23	-	-	23
20									
21		Distribution Plant							
22	471 00	Land Rights		1,579	1.50%	24	-	-	24
23	473 00	Poles, Towers & Fixtures		43,659	2.39%	1,044	2,922	35	1,079
24	474 00	Overhead Conductor		27,137	2.31%	626	1,715	20	646
25	474 10	Services - Overhead		2,952	2.31%	68	208	2	70
26	475 00	Underground Conductor		27,270	2.38%	650	1,846	22	672
27	475 10	Services - Underground		3,478	2.59%	90	233	3	93
28	476 10	Meters		2,841	7.30%	207	106	4	211
29	476 30	AMR - Meters		101	7.06%	7	-	-	7
30	477 10	Substation Equipment		5,210	2.53%	132	354	4	136
31	478 10	Street Lighting		11,025	3.36%	370	1,115	19	389
32	478 20	Sentinel Lights		286	2.82%	8	-	-	8
33	479 10	Line Transformers		31,067	2.39%	743	(24)	-	743
34		Total Distribution Plant		156,604		3,969	8,474	109	4,078
35									
36		General Plant							
37	482 00	Structures & Improvements		5,157	2.64%	136	300	4	140
38	483 00	Office Furniture & Equipment		248	5.79%	14	11	-	14
39	483.20	Computer Equipment		146	13.58%	20	41	3	23
40	484 00	Transportation & Mobile Equipment		4,437	9.74%	432	143	7	439
41	485 00	Tool & Work Equipment		1,285	6.15%	79	154	5	84
42	486 00	Communication Structures & Equipment		1,324	4.59%	61	160	4	65
43	488 20	Company Housing		361	2.66%	10	-	-	10
44	491 00	Franchise & Consent		1	0.00%	-	-	-	-
45	492 00	Licence - Fish Lake		2,550	4.00%	102	-	-	102
46	493 00	Demand Side Management		923	20.00%	185	-	-	185
47	496 00	Software		2,571	10.00%	257	-	-	257
48		Total General Plant		19,002		1,296	809	23	1,319
49									
50		Plant Studied		217,567		6,563	11,319	160	6,723
51		Plant Not Studied -Land		385					
52		Total Plant	S.8.6 L.10	217,951					

**ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Return on Rate Base
(\$000s)**

**Schedule 8.1
Page 1 of 1**

Line No.	Description	Cross Ref.	Mid Year Balance	Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
1	<u>2013 Actual</u>						
2	Long-Term Debt	S.8.2 L.23	43,650	59.40%	41,936	5.91%	2,477
3	Common Stock		29,672	40.38%	28,507	10.78%	3,073
4	No Cost Capital	S.8.4 L.8	165	0.22%	159	0.00%	-
5	Total	S.8.5 L.21 S.1.1 L.14	<u>73,487</u>	<u>100.0%</u>	<u>70,602</u>	<u>7.86%</u>	<u>5,550</u>
6	<u>2013 Approved</u>						
7	Long-Term Debt	S.8.2 L.47	43,500	59.89%	43,261	5.91%	2,557
8	Common Stock		29,000	39.92%	28,840	8.75%	2,523
9	No Cost Capital	S.8.4 L.8	137	0.19%	136	0.00%	-
10	Total	S.8.5 L.21 S.1.1 L.14	<u>72,637</u>	<u>100.0%</u>	<u>72,237</u>	<u>7.03%</u>	<u>5,080</u>
11	<u>2014 Actual</u>						
12	Long-Term Debt	S.8.2 L.71	52,050	59.93%	49,756	5.70%	2,834
13	Common Stock		34,831	40.10%	33,296	8.85%	2,948
14	No Cost Capital	S.8.4 L.8	(24)	-0.03%	(23)	0.00%	-
15	Total	S.8.5 L.21 S.1.1 L.14	<u>86,857</u>	<u>100.0%</u>	<u>83,030</u>	<u>6.96%</u>	<u>5,782</u>
16	<u>2014 Approved</u>						
17	Long-Term Debt	S.8.2 L.96	51,000	60.06%	51,084	5.78%	2,955
18	Common Stock		34,000	40.04%	34,056	8.75%	2,981
19	No Cost Capital	S.8.4 L.8	(92)	-0.11%	(92)	0.00%	-
20	Total	S.8.5 L.21 S.1.1 L.14	<u>84,909</u>	<u>100.0%</u>	<u>85,048</u>	<u>6.98%</u>	<u>5,936</u>

**ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Return on Rate Base
(\$000s)**

**Schedule 8.1
Page 2 of 2**

Line No.	Description	Cross Ref.	Mid Year Balance	Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
21	<u>2015 Actual</u>						
22	Long-Term Debt	S.8.2 L.120	56,125	59.69%	55,505	5.58%	3,095
23	Common Stock		37,464	39.84%	37,049	7.40%	2,743
24	No Cost Capital	S.8.4 L.8	446	0.47%	441	0.00%	-
25	Total	S.8.5 L.21 S.1.1 L.14	<u>94,035</u>	<u>100.0%</u>	<u>92,995</u>	<u>6.28%</u>	<u>5,838</u>
26	<u>2015 Approved</u>						
27	Long-Term Debt	S.8.2 L.146	56,400	59.73%	56,542	5.74%	3,245
28	Common Stock		37,600	39.82%	37,695	8.75%	3,300
29	No Cost Capital	S.8.4 L.8	422	0.45%	423	0.00%	-
30	Total	S.8.5 L.21 S.1.1 L.14	<u>94,422</u>	<u>100.0%</u>	<u>94,660</u>	<u>6.91%</u>	<u>6,545</u>
31	<u>2016 Test Period</u>						
32	Long-Term Debt	S.8.3 L.25	59,200	59.60%	59,211	5.46%	3,235
33	Common Stock		39,465	39.73%	39,472	9.00%	3,552
34	No Cost Capital	S.8.4 L.8	660	0.66%	660	0.00%	-
35	Total	S.8.5 L.21 S.1.1 L.14	<u>99,324</u>	<u>100.0%</u>	<u>99,343</u>	<u>6.83%</u>	<u>6,787</u>
36	<u>2017 Test Period</u>						
37	Long-Term Debt	S.8.3 L.52	63,400	59.62%	62,869	5.28%	3,319
38	Common Stock		42,268	39.75%	41,913	9.00%	3,772
39	No Cost Capital	S.8.4 L.8	667	0.63%	662	0.00%	-
40	Total	S.8.5 L.21 S.1.1 L.14	<u>106,335</u>	<u>100.0%</u>	<u>105,444</u>	<u>6.73%</u>	<u>7,091</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)

Line
No.

Line No.						<u>Net Capital Employed</u>						
						Principal Amount Offered	Total Amount	Per \$100 of Principal Amount	Effective Cost Rate	Principal Outstanding 31-Dec-13	Carrying Cost	Average Embedded Cost Rate
Description	Series	Issue Date	Coupon Rate	Maturity Date	Principal Amount Offered	Total Amount	Per \$100 of Principal Amount	Effective Cost Rate	Principal Outstanding 31-Dec-13	Carrying Cost	Average Embedded Cost Rate	
1	2013 Actual											
2												
3												
4												
5		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
6		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
7		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
8		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
9		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
10		P	2004-11-18	5.11%	2014	500	500	100.00	5.16%	500	26	
11		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
12		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
13		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
14		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
15		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
16		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
17		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
18		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
19		Y	2013-11-01	4.71%	2053	9,400	9,400	100.00	4.76%	9,400	448	
20	Total					48,350				48,350	2,802	5.79%
21	Prior Year									38,950	2,354	6.04%
22	Total									87,300	5,156	
23	Mid Year									43,650	2,578	5.91%
24												
25	2013 Approved											
26												
27												
28												
29		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
30		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
31		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
32		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
33		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
34		P	2004-11-18	5.11%	2014	500	500	100.00	5.16%	500	26	
35		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
36		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
37		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
38		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
39		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
40		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
41		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
42		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
43		Y	2013-11-01	4.71%	2053	9,100	9,100	100.00	4.76%	9,100	433	
44	Total					48,050				48,050	2,787	5.80%
45	Prior Year									38,950	2,354	6.04%
46	Total									87,000	5,142	
47	Mid Year									43,500	2,571	5.91%

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)

Schedule 8.2
Page 2 of 3

Line
No.

Line No.	Description	Series	Issue Date	Coupon Rate	Maturity Date	Net Capital Employed					Average Embedded Cost Rate	
						Principal Amount Offered	Principal Amount	Per \$100 of Principal Amount	Effective Cost Rate	Principal Outstanding 31-Dec-14		Carrying Cost
48	2014 Actual											
49												
50												
51		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
52		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
53		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
54		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
55		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
56		P	2004-11-18	5.11%	2014	500	500	100.00	5.16%	-	26	
57		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
58		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
59		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
60		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
61		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
62		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
63		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
64		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
65		Y	2013-11-01	4.71%	2043	9,400	9,400	100.00	4.76%	9,400	448	
66		Z	2014-11-01	4.07%	2044	7,900	7,900	100.00	4.12%	7,900	325	
67												
68	Total					56,250				55,750	3,127	5.61%
69	Prior Year									48,350	2,802	5.80%
70	Total									104,100	5,929	
71	Mid Year									52,050	2,965	5.70%
72												
73	2014 Approved											
74												
75												
76		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
77		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
78		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
79		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
80		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
81		P	2004-11-18	5.11%	2014	500	500	100.00	5.16%	-	26	
82		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
83		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
84		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
85		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
86		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
87		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
88		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
89		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
90		Y	2013-11-01	4.71%	2053	9,100	9,100	100.00	4.76%	9,100	433	
91		Z	2014-11-01	5.03%	2054	6,400	6,400	100.00	5.08%	6,400	325	
92												
93	Total					54,450				53,950	3,113	5.77%
94	Prior Year									48,050	2,787	5.61%
95	Total									102,000	5,900	
96	Mid Year									51,000	2,950	5.78%

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)

Schedule 8.2
Page 3 of 3

Line
No.

Line No.	Description	Series	Issue Date	Coupon Rate	Maturity Date	Net Capital Employed					Average Embedded Cost Rate	
						Principal Amount Offered	Principal Amount	Per \$100 of Principal Amount	Effective Cost Rate	Principal Outstanding 31-Dec-15		Carrying Cost
97	2015 Actual											
98												
99												
100												
101		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
102		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
103		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
104		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
105		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
106		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
107		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
108		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
109		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
110		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
111		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
112		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
113		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
114		Y	2013-11-01	4.71%	2043	9,400	9,400	100.00	4.76%	9,400	448	
115		Z	2014-11-01	4.07%	2044	7,900	7,900	100.00	4.12%	7,900	325	
116		AA	2015-11-01	3.95%	2045	750	750	100.00	4.00%	750	30	
117	Total					56,500				56,500	3,131	5.54%
118	Prior Year									55,750	3,127	5.77%
119	Total									112,250	6,259	
120	Mid Year									56,125	3,129	5.58%
121												
122	2015 Approved											
123												
124												
125												
126		D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179	
127		E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238	
128		K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308	
129		N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242	
130		O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55	
131		P	2004-11-18	5.11%	2014	500	500	100.00	5.16%	-	26	
132		Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225	
133		R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152	
134		S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48	
135		T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72	
136		U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182	
137		V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242	
138		W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229	
139		X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156	
140		Y	2013-11-01	4.71%	2053	9,100	9,100	100.00	4.76%	9,100	433	
141		Z	2014-11-01	5.03%	2054	6,400	6,400	100.00	5.08%	6,400	325	
142		AA	2015-11-01	5.03%	2055	4,900	4,900	100.00	5.080%	4,900	249	
143	Total					59,350				58,850	3,361	5.71%
144	Prior Year									53,950	3,113	5.77%
145	Total									112,800	6,474	
146	Mid Year									56,400	3,237	5.74%

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)

Schedule 8.3
Page 1 of 1

Line
No.

<u>2016 Test Period</u>												
Description	Series	Issue Date	Coupon Rate	Maturity Date	Principal		Net Capital Employed		Effective Cost Rate	Principal Outstanding 31-Dec-16	Carrying Cost	Average Embedded Cost Rate
					Amount Offered	Total Amount	Total	Per \$100 of Principal Amount				
5	D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179		
6	E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238		
7	K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308		
8	N	2002-11-22	6.16%	2017	3,900	3,900	100.00	6.21%	3,900	242		
9	O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55		
10	Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225		
11	R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152		
12	S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48		
13	T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72		
14	U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182		
15	V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242		
16	W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229		
17	X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156		
18	Y	2013-11-01	4.71%	2043	9,400	9,400	100.00	4.76%	9,400	448		
19	Z	2014-11-01	4.07%	2044	7,900	7,900	100.00	4.12%	7,900	325		
20	AA	2015-11-01	3.95%	2045	750	750	100.00	4.00%	750	30		
21	AB	2016-11-17	3.75%	2046	5,400	5,400	100.00	3.80%	5,400	205		
22	Total				61,900				61,900	3,337	5.39%	
23	Prior Year								56,500	3,131	5.54%	
24	Total								118,400	6,468		
25	Mid Year								59,200	3,234	5.46%	
26												
<u>2017 Test Period</u>												
Description	Series	Issue Date	Coupon Rate	Maturity Date	Principal		Net Capital Employed		Effective Cost Rate	Principal Outstanding 31-Dec-17	Carrying Cost	Average Embedded Cost Rate
					Amount Offered	Total Amount	Total	Per \$100 of Principal Amount				
31	D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179		
32	E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238		
33	K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308		
34	N	2002-11-22	6.16%	2017	-	-	100.00	6.21%	-	-		
35	O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55		
36	Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225		
37	R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152		
38	S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48		
39	T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72		
40	U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182		
41	V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242		
42	W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229		
43	X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156		
44	Y	2013-11-01	4.71%	2043	9,400	9,400	100.00	4.76%	9,400	448		
45	Z	2014-11-01	4.07%	2044	7,900	7,900	100.00	4.12%	7,900	325		
46	AA	2015-11-01	3.95%	2045	750	750	100.00	4.00%	750	30		
47	AB	2016-11-17	3.75%	2046	5,400	5,400	100.00	3.80%	5,400	205		
48	AC	2017-11-01	3.77%	2057	6,900	6,900	100.00	3.82%	6,900	264		
49	Total				64,900				64,900	3,358	5.17%	
50	Prior Year								61,900	3,337	5.39%	
51	Total								126,800	6,694		
52	Mid Year								63,400	3,347	5.28%	

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity Schedule of No Cost Capital
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period		
			2013	2013	2014	2014	2015	2015	2016	2017	
1	No Cost Capital										
2	Deferred Pension and Regulatory Asset/Liability										
3											
4	Mid-Year Balance Summary										
5	Other Post Employment Benefits (OPEB)	L.16	537	537	537	537	537	537	537	537	537
6	Defined Benefit Pension	L.23	152	152	145	148	137	144	140	136	136
7	Injuries & Damages	L.30	(524)	(552)	(706)	(777)	(228)	(259)	(17)	(6)	(6)
8	Total No Cost Capital Mid-Year Balance	S.8.1 L.4,9,14,19, 24,29,34,39	<u>165</u>	<u>137</u>	<u>(24)</u>	<u>(92)</u>	<u>446</u>	<u>422</u>	<u>660</u>	<u>667</u>	<u>667</u>
9											
10											
11	Other Post Employment Benefits (OPEB)										
12	Balance at Beginning of Year		537	537	537	537	537	537	537	537	537
13	Add: Charges		28	37	30	37	34	37	37	37	37
14	Less: Cash Payments		(28)	(37)	(30)	(37)	(34)	(37)	(37)	(37)	(37)
15	Balance at End of Year		<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
16	Mid-Year Balance	(L.12+L.15) / 2	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
17											
18	Defined Benefit Pension										
19	Balance at Beginning of Year		154	154	150	150	140	146	142	138	138
20	Add: Charges		687	687	435	602	465	602	505	505	505
21	Less: Cash Payments		(691)	(691)	(445)	(606)	(471)	(606)	(509)	(509)	(509)
22	Balance at End of Year		<u>150</u>	<u>150</u>	<u>140</u>	<u>146</u>	<u>134</u>	<u>142</u>	<u>138</u>	<u>134</u>	<u>134</u>
23	Mid-Year Balance	(L.19+L.22) / 2	<u>152</u>	<u>152</u>	<u>145</u>	<u>148</u>	<u>137</u>	<u>144</u>	<u>140</u>	<u>136</u>	<u>136</u>
24											
25	Injuries & Damages										
26	Balance at Beginning of Year		(69)	(69)	(979)	(1,035)	(433)	(518)	(23)	(12)	(12)
27	Add: Write-off	S.10.1 L.7	618	618	618	618	618	618	112	112	112
28	Less: Costs	S.10.1 L.14	(1,528)	(1,584)	(72)	(100)	(208)	(100)	(100)	(100)	(100)
29	Balance at End of Year		<u>(979)</u>	<u>(1,035)</u>	<u>(433)</u>	<u>(518)</u>	<u>(23)</u>	<u>(0)</u>	<u>(12)</u>	<u>-</u>	<u>-</u>
30	Mid-Year Balance	(L.26+L.29) / 2	<u>(524)</u>	<u>(552)</u>	<u>(706)</u>	<u>(777)</u>	<u>(228)</u>	<u>(259)</u>	<u>(17)</u>	<u>(6)</u>	<u>(6)</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Computation of Rate Base
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Property, Plant and Equipment									
2	Year End Balance	S.8.6 L.14	182,133	185,500	196,656	204,217	206,310	217,907	220,326	232,056
3	Deduct:									
4	Accumulated Depreciation	S.8.6 L.25	71,231	70,846	73,399	75,156	77,828	80,177	82,559	88,089
5	Construction-in-Progress	S.9.1 L.35	3,131	1,561	1,119	961	1,561	961	2,375	2,786
6	Total Deductions		<u>74,362</u>	<u>72,407</u>	<u>74,518</u>	<u>76,116</u>	<u>79,389</u>	<u>81,137</u>	<u>84,933</u>	<u>90,875</u>
7	Net Plant in Service									
8	Current Year End Balance		107,771	113,093	122,138	128,101	126,921	136,770	135,393	141,181
9	Previous Year End Balance		<u>97,696</u>	<u>97,696</u>	<u>107,771</u>	<u>113,093</u>	<u>122,138</u>	<u>128,101</u>	<u>126,921</u>	<u>135,393</u>
10	Total		205,468	210,789	229,909	241,195	249,059	264,872	262,314	276,574
11	Mid-Year Balance		102,734	105,395	114,955	120,597	124,529	132,436	131,157	138,287
12	Mid-Year Deferred Charges/Credits	S.8.8 L.22	(322)	(368)	149	55	466	401	600	463
13	Working Capital	S.8.10 L.29	<u>3,322</u>	<u>3,275</u>	<u>3,405</u>	<u>3,267</u>	<u>3,375</u>	<u>3,601</u>	<u>2,964</u>	<u>3,010</u>
14	Gross Rate Base		105,734	108,302	118,509	123,919	128,370	136,438	134,721	141,760
15	Deduct:									
16	Contributions in Aid of Construction									
17	Current Year End Balance	S.8.12 L.11	35,436	37,302	35,521	40,440	35,230	43,117	35,526	37,106
18	Previous Year End Balance		<u>34,828</u>	<u>34,828</u>	<u>35,436</u>	<u>37,302</u>	<u>35,521</u>	<u>40,440</u>	<u>35,230</u>	<u>35,526</u>
19	Total		70,264	72,130	70,957	77,742	70,751	83,557	70,756	72,632
20	Mid-Year Balance		<u>35,132</u>	<u>36,065</u>	<u>35,479</u>	<u>38,871</u>	<u>35,375</u>	<u>41,778</u>	<u>35,378</u>	<u>36,317</u>
21	Net Rate Base	S.8.1 L.5,10,15,20, 25, 30, 35, 40	<u>70,602</u>	<u>72,237</u>	<u>83,030</u>	<u>85,048</u>	<u>92,995</u>	<u>94,660</u>	<u>99,343</u>	<u>105,444</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity Schedule of Property, Plant and Equipment
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	<u>Property, Plant and Equipment</u>									
2										
3	Balance at Beginning of Year		165,588	165,588	179,002	183,940	195,537	203,257	204,749	217,952
4										
5	Additions	S.9.1 L.33	14,321	19,792	18,849	20,292	10,252	14,484	13,823	12,059
6	Reclassify from Deferred Charges	S. 8.8 L.61	-	-	-	-	-	-	534	-
7	Retirement and Disposals	S.8.7 L.22	(906)	(1,440)	(2,314)	(975)	(1,040)	(794)	(1,154)	(741)
8		S.7.2, 7.3 L.50	13,415	18,352	16,535	19,317	9,212	13,690	13,203	11,319
9										
10	Balance at End of Year	S.7.2, 7.3 L.52	179,002	183,940	195,537	203,257	204,749	216,947	217,952	229,270
11										
12	Construction-in-Progress	S.9.1 L.35	3,131	1,561	1,119	961	1,561	961	2,375	2,786
13										
14	Total Property, Plant and Equipment	S.8.5 L.2	182,133	185,500	196,656	204,217	206,310	217,907	220,326	232,056
15										
16	<u>Accumulated Depreciation</u>									
17										
18	Balance at Beginning of Year		67,891	67,891	71,231	70,846	73,399	75,156	77,828	82,559
19	Reclassify from Deferred Charges		-	-	-	-	-	-	-	-
20	Depreciation Expense	S.7.1 L.4	4,382	4,520	4,895	5,252	5,412	5,778	5,846	6,231
21	Depreciation Capitalized	S.7.1 L.3	93	75	71	82	101	87	88	90
22	Dismantling		(230)	(200)	(483)	(50)	(44)	(50)	(50)	(50)
23	Retirements	S.8.7 L.22	(906)	(1,440)	(2,314)	(975)	(1,040)	(794)	(1,154)	(741)
24										
25	Balance at End of Year	S.8.5 L.4	71,231	70,846	73,399	75,156	77,828	80,177	82,559	88,089
26										
27										
28	Net Property, Plant and Equipment		110,902	114,654	123,257	129,062	128,482	137,731	137,768	143,967

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity Schedule of Capital Retirements by Function
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Generation									
2	Internal Combustion		(15)	(977)	(846)	(343)	(206)	(369)	(518)	(105)
3	Hydro		(71)	-	(1)	(200)	(49)	-	-	-
4	Other Retirements Less Than \$20,000		-	-	-	-	-	-	-	-
5	Total Generation Retirements		<u>(86)</u>	<u>(977)</u>	<u>(846)</u>	<u>(543)</u>	<u>(255)</u>	<u>(369)</u>	<u>(518)</u>	<u>(105)</u>
6										
7										
8	Distribution									
9	Poles, Towers & Fixtures		(76)	(80)	(738)	(80)	(160)	(80)	(226)	(226)
10	Line Transformers		(382)	(112)	(385)	(12)	(16)	(12)	(115)	(115)
11	Meters		(51)	(58)	(80)	(127)	(162)	(127)	(97)	(97)
12	Other Retirements Less Than \$20,000		(11)	(16)	(20)	(16)	(45)	(16)	(10)	(10)
13	Total Distribution Retirements		<u>(519)</u>	<u>(267)</u>	<u>(1,223)</u>	<u>(235)</u>	<u>(382)</u>	<u>(235)</u>	<u>(448)</u>	<u>(448)</u>
14										
15	General Plant									
16	Office Furniture & Equipment		(15)	(32)	-	(32)	(242)	(32)	(9)	(9)
17	Vehicles		(261)	(127)	(245)	(127)	(160)	(120)	(166)	(166)
18	Tool & Work Equipment		(25)	(31)	-	(31)	-	(31)	(11)	(11)
19	Other Retirements Less Than \$20,000		(0)	(7)	-	(7)	-	(7)	(1)	(1)
20	Total General Plant Retirements		<u>(301)</u>	<u>(197)</u>	<u>(245)</u>	<u>(197)</u>	<u>(403)</u>	<u>(190)</u>	<u>(187)</u>	<u>(187)</u>
21										
22	Total Capital Retirements	S.8.6 L.7	<u>(906)</u>	<u>(1,440)</u>	<u>(2,314)</u>	<u>(975)</u>	<u>(1,040)</u>	<u>(794)</u>	<u>(1,154)</u>	<u>(741)</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application
Continuity Schedule of Deferred Charges & Credits
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period		
			2013	2013	2014	2014	2015	2015	2016	2017	
50	<u>Kluane Wind Study</u>										
51	Balance at Beginning of Year		-	-	13	13	6	6	-	-	
52	Add: Costs		20	20	-	-	-	-	-	-	
53	Less: Write-off		(7)	(7)	(7)	(7)	(6)	(6)	-	-	
54	Balance at End of Year		13	13	6	6	-	-	-	-	
55											
56	Mid-Year Balance	(L.51+L.54)/2	7	7	10	10	3	3	-	-	
57											
58	<u>Demand Side Management Program Costs</u>										
59	Balance at Beginning of Year		-	-	-	-	220	251	398	-	
60	Add: Costs		-	-	220	251	178	283	136	-	
61	Less: Transfer to Rate Base								(534)	-	
62	Less: Write Off								-	-	
63	Balance at End of Year		-	-	220	251	398	534	-	-	
64											
65	Mid-Year Balance	(L.59+L.63)/2	-	-	110	126	309	393	199	-	
66											
67	<u>Renewables Feasibility Study</u>										
68	Balance at Beginning of Year		-	-	-	-	-	-	-	-	
69	Add: Costs		-	-	-	-	-	-	-	-	
70	Less: Write-off		-	-	-	-	-	-	-	-	
71	Balance at End of Year		-	-	-	-	-	-	-	-	
72											
73	Mid-Year Balance	(L.68+L.71)/2	-	-	-	-	-	-	-	-	
74											
75	<u>Joint Smart Grid Study</u>										
76	Balance at Beginning of Year		-	-	-	-	-	-	-	-	
77	Add: Costs		-	-	-	-	-	-	-	-	
78	Less: Write-off		-	-	-	-	-	-	-	-	
79	Balance at End of Year		-	-	-	-	-	-	-	-	
80											
81	Mid-Year Balance	(L.76+L.79)/2	-	-	-	-	-	-	-	-	
82											
83	<u>Pension Deferral</u>										
84	Balance at Beginning of Year		-	-	-	-	-	-	-	-	(77)
85	Add: Costs		-	-	-	-	-	-	(154)	-	-
86	Less: Write-off		-	-	-	-	-	-	77	77	-
87	Balance at End of Year		-	-	-	-	-	-	(77)	-	-
88											
89	Mid-Year Balance	(L.84+L.87)/2	-	-	-	-	-	-	(39)	(39)	-

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Rate Case Costs
(\$000s)

Line No.	Description	Cross Ref.	Test Period	
			2016	2017
1	Phase I			
2	Legal Expenses		119	-
3	Cost of Capital Expert		113	-
4	ATCO Electric Disbursements		1	-
5	Yukon Electrical Disbursements		12	-
6	Intervener Costs		108	-
7	Board Costs		233	-
8	Total Costs	S. 8.8 L. 26	<u>586</u>	<u>-</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Computation of Allowance for Working Capital
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Operations and Maintenance	S.1.1 L.9	11,718	11,604	11,698	11,882	11,616	11,944	11,630	11,754
2	Purchase Power	S.1.1 L.7	31,270	24,858	31,177	26,066	30,373	26,634	25,229	26,404
3	Diesel Fuel	S.1.1 L.8	6,708	6,611	6,760	6,701	6,621	6,704	5,257	5,334
5	Property Taxes	S.1.1 L.10	273	257	251	265	256	273	262	267
6	Net O&M		49,969	43,330	49,885	44,914	48,866	45,554	42,377	43,759
7	O&M Lag Days		7	7	7	7	7	7	4	4
8	Operating Expenses Working Capital		958	831	957	861	937	874	483	499
9	Tax Installments		0	0	0	0	0	160	0	0
10	Income Tax Installment Lag Days		22	22	22	22	22	22	22	22
11	Tax Installments Working Capital		0	0	0	0	0	10	0	0
12	Income Taxes Receivable (Payable)		0	416	0	256	0	103	0	0
13	Tax Receivable Lag Days		204	204	204	204	204	204	204	204
14	Taxes Payable Working Capital		0	233	0	143	0	58	0	0
15	Inventory (Three-Year Average)		2,081	1,938	2,141	1,938	2,147	1,938	2,123	2,123
16	GST Impact on Working Capital	S.8.11 L.36	149	152	162	165	134	144	134	129
17	Return - Long Term Debt		2,477	2,557	2,834	2,955	3,095	3,245	3,235	3,319
18	Combined Long Term Debt Lag Days		(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
19	Long Term Debt Working Capital		(353)	(364)	(404)	(421)	(441)	(462)	(461)	(473)
20	Return - 50% of Common Equity		1,537	1,262	1,474	1,491	1,372	1,650	1,776	1,886
21	Dividend Lag Days		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
22	Common Equity (Dividend) Working Capital		(17)	(14)	(16)	(16)	(15)	(18)	(19)	(21)
23	Return - 50% of Common Equity		1,537	1,262	1,474	1,491	1,372	1,650	1,776	1,886
24	Depreciation Lag Days		42	42	42	42	42	42	42	42
25	Common Equity (Retained Earnings) Working Capital		177	145	170	172	158	190	204	217
26	Net Depreciation		2,837	3,076	3,436	3,695	3,952	4,029	4,342	4,661
27	Depreciation Lag Days		42	42	42	42	42	42	42	42
28	Depreciation Working Capital		326	354	395	425	455	464	500	536
29	Working Capital	S.8.5 L.13	3,322	3,275	3,405	3,267	3,375	3,601	2,964	3,010

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Effect of GST on Working Capital
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period		
			2013	2013	2014	2014	2015	2015	2016	2017	
1	REVENUE:										
2	Total Operating Revenue Subject to GST	S.2.1 L.54	56,310	49,812	57,687	53,473	57,476	55,183	52,071	54,859	
3	GST Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
4	GST Billable		2,815	2,491	2,884	2,674	2,874	2,759	2,604	2,743	
5											
6	Day Factor - Revenues		41.9	41.9	41.9	41.9	41.9	41.9	41.9	41.9	
7	Day Factor - Remittance Lag		56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	
8			(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	
9											
10	GST Impact on Working Capital Increase/(Decrease)	(L.4*L.8)/365	(114)	(101)	(117)	(108)	(116)	(111)	(105)	(111)	
11											
12	EXPENSES:										
13	Total Utility Expenses	S.1.1 L.16	57,660	51,089	59,002	54,722	58,747	56,458	53,370	56,187	
14	Property Taxes	S.1.1 L.10	(273)	(257)	(251)	(265)	(256)	(273)	(262)	(267)	
15	Labour and Fringe		(5,994)	(5,929)	(5,947)	(6,208)	(6,209)	(6,412)	(6,333)	(6,460)	
16	Depreciation	S.1.1 L.11	(4,382)	(4,520)	(4,895)	(5,252)	(5,412)	(5,778)	(5,846)	(6,231)	
17	Amortization of Contributions	S.1.1 L.12	1,545	1,444	1,459	1,557	1,460	1,749	1,504	1,570	
18	Income Tax	S.1.1 L.15	(714)	(416)	(120)	160	74	313	(470)	341	
19	Injuries & Damages Costs		(1,528)	(1,584)	(72)	(100)	(208)	(100)	(100)	(100)	
20	Injuries & Damages Write-off		618	618	618	618	618	618	112	112	
21	Rate Case Costs		386	417	(113)	193	36	-	586	-	
22	Rate Case Write-off		-	-	-	-	-	-	(313)	(313)	
23	Other Deferrals and Studies Costs	S.8.8 L.35,44,52,69,77	143	250	-	16	8	17	-	-	
24	Other Deferrals and Studies Write-off	S.8.8 L.37,45,53,70,78	(18)	(18)	(18)	(18)	(17)	(17)	(99)	(99)	
25	Capital Expenditures	S.9.1 L.28	15,358	19,259	16,837	19,692	10,694	14,484	14,998	12,471	
26	Net Costs Subject to GST		62,801	60,352	66,500	65,116	59,535	61,060	57,148	57,210	
27	GST Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
28	GST Refundable		3,140	3,018	3,325	3,256	2,977	3,053	2,857	2,861	
29											
30	Day Factor - Expense (Including Capital)		26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	
31	Day Factor - Remittance Lag		56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	
32			30.6	30.6	30.6	30.6	30.6	30.6	30.6	30.6	
33											
34	GST Impact on Working Capital Increase/(Decrease)	(L.28*L.32)/365	263	253	279	273	250	256	240	240	
35											
36	Net Impact of GST on Working Capital	S.8.10 L.16	149	152	162	165	134	144	134	129	

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity Schedule of Contributions in Aid of Construction
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Contributions in Aid of Construction									
2	Prior Year Gross Contributions		54,075	54,075	56,094	57,851	57,091	62,404	58,177	59,723
3	Additions to Property		2,153	3,918	1,544	4,695	1,169	4,426	1,800	3,151
4	Retirements		(134)	(142)	(547)	(142)	(83)	(142)	(255)	(255)
5	Current Year Gross Contributions		56,094	57,851	57,091	62,404	58,177	66,688	59,723	62,619
6	Accumulated Amortization									
7	Prior Year Accumulated Amortization		19,247	19,247	20,658	20,549	21,570	21,964	22,948	24,197
8	Gross Amortization	S.1.1 L.12	1,545	1,444	1,459	1,557	1,460	1,749	1,504	1,570
9	Retirements		(134)	(142)	(547)	(142)	(83)	(142)	(255)	(255)
10	Current Year Accumulated Amortization		20,658	20,549	21,570	21,964	22,948	23,571	24,197	25,513
11	Net Contributions in Aid of Construction	S.8.5 L.17	35,436	37,302	35,521	40,440	35,230	43,117	35,526	37,106

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Plant Additions
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Work in progress, Beginning of Year		2,094	2,094	3,131	1,561	1,119	961	1,561	2,375
2										
3	Generation:									
4	Generating Plants		5,574	5,964	8,599	7,387	3,060	2,900	6,602	2,529
5			5,574	5,964	8,599	7,387	3,060	2,900	6,602	2,529
6	Distribution:									
7	New Extensions		2,350	5,033	1,693	5,147	2,098	5,300	2,155	3,367
8	Distribution Improvements		4,002	4,021	3,980	4,457	3,326	3,875	4,335	4,153
9	Street and Sentinel Lights		536	420	322	945	466	813	584	1,125
10	Meters		308	600	166	204	234	207	199	203
11	Meters - AMR		-	-	-	-	-	-	-	-
12	Transformers and Regulators		72	10	75	10	108	10	367	91
13			7,268	10,084	6,236	10,762	6,232	10,205	7,640	8,940
14	General Property and Equipment:									
15	Tools, Instruments & Equipment		159	117	142	167	110	115	149	165
16	Office Furniture & Equipment		-	44	20	42	3	34	20	20
17	Office Computer Equipment		159	5	243	5	29	5	8	42
18	Software		84	700	41	2	-	52	-	-
19	Fish Lake Water License Renewal		841	650	-	-	-	-	-	-
20	Demand Side Management Costs		75	75	-	-	-	-	-	-
21	Communication Equipment		34	65	22	11	143	12	117	160
22	Transportation Equipment		471	424	858	995	1,076	850	369	315
23	Land and Buildings		693	1,131	676	321	41	312	94	300
24			2,516	3,210	2,002	1,544	1,402	1,380	757	1,002
25										
26	Miscellaneous Other		-	-	-	-	-	-	-	-
27										
28	Total Capital Expenditures	S.9.2 L.219	15,358	19,259	16,837	19,692	10,694	14,484	14,998	12,471
29										
30	Less:									
31	Transfers to Rate Base	S.8.6 L.5	(14,321)	(19,792)	(18,849)	(20,292)	(10,252)	(14,484)	(13,823)	(12,059)
32	Transfers to Deferred Charges	S.8.8 L.36	-	-	-	-	-	-	(362)	-
33			(14,321)	(19,792)	(18,849)	(20,292)	(10,252)	(14,484)	(14,185)	(12,059)
34										
35	Work in Progress, End of Year	S.8.5 L.5	3,131	1,561	1,119	961	1,561	961	2,375	2,786

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity of Capital Expenditures
(\$000s)

<u>Line No</u>	<u>Project Name</u>	<u>Cross Ref.</u>	<u>Actual 2013</u>	<u>Approved 2013</u>	<u>Actual 2014</u>	<u>Approved 2014</u>	<u>Actual 2015</u>	<u>Approved 2015</u>	<u>Test Period</u>	
									<u>2016</u>	<u>2017</u>
45	Generation Continued									
46	Pelly Crossing Fuel System Upgrade	Attachment 9.2, pg 1							-	152
47	Pelly Crossing Ventilation System Upgrade								-	25
48	Pelly Crossing Unit 2 Silencer								-	20
49	Ross River Replace ABB 5HK Breakers							45	95	-
50	Ross River Electrical Service Panel Upgrade								25	-
51	Stewart Crossing Plant Improvements									
52	Stewart Crossing - Spare Fuel Injector				28					
53	Swift River Unit 2 Replacement		49	30						
54	Swift River Unit 1 Replacement								80	61
55	Teslin Plant Assessment	Attachment 9.2, pg 2							-	102
56	Teslin PLC Replacement - Design	Attachment 9.2, pg 1							-	105
57	Haines Junction Fuel Containment Upgrade								-	30
58	500kW Mobile Generator		361	750	514		25		-	-
59	New 250kW Mobile Generator		211	175					-	-
60	OSS Control Upgrade		21						-	-
61	Mobile Generator 250kW Voltage and Frequency Protection								35	-
62	Mobile Generator 225 kW Refurbishment								20	-
63	Fuel System Assessment								-	99
64	PLC Replacement Stage 1	Attachment 9.2, pg 2							-	103
65	Mobile Generator 350 kW Refurbish Enclosure								-	19
66	Other Projects Less Than \$20,000		68	76	25	92	26		20	29
67	Generation Total		5,574	5,964	8,599	7,387	3,060	2,900	6,602	2,529
68	New Extensions									
69	New General Overhead Services - Various Subdivisions	Attach. 9.1 pg 2, 9.2 pg 3	811	3,509	699	2,900	826	4,030	985	1,003
70	New Underground Line Extensions	Attach. 9.1 pg 2, 9.2 pg 3	834	600	712	1,000	852	1,000	1,010	1,029
71	Annual Land Rights	Attach. 9.1 pg 2, 9.2 pg 3	45	190	64	190	121	190	120	122
72	General Drafting and Mapping		44	80	66		34		40	41
73	Whistle Bend Subdivision Stage 1 & 2	Attachment 11.8	273	-	138		102		-	-
74	Whistle Bend Underground Residential Service	Attachment 11.9					116		-	-
75	Whistle Bend Stage 3	Appendix 7				977			-	1,173
76	City of Whitehorse Range Road Widening	Attachment 11.10	188	-					-	-
77	Yukon Government Teslin Sawmill Subdivision		132	75					-	-
78	Whitehorse Municipal Services Building			420					-	-
79	Lot 11 Marion Crescent			53					-	-
80	Lot 1000 Airport Road			53					-	-
81	Other Projects Less Than \$20,000		23	53	14	80	47	80	-	(1)
82	New Extensions Total		2,350	5,033	1,693	5,147	2,098	5,300	2,155	3,367

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity of Capital Expenditures
(\$000s)

Line No	Project Name	Cross Ref.	Actual 2013	Approved 2013	Actual 2014	Approved 2014	Actual 2015	Approved 2015	Test Period		
									2016	2017	
83	Distribution Improvements										
84	Annual Right of Way Widening	Attach. 9.1 pg 3, 9.2 pg 4	364	374	403	389	402	405	439	447	
85	General Pole Replacements	Attach. 9.1 pg 3, 9.2 pg 4	147	260	96	260	111	260	297	284	
86	PCB Identification and Transformer Change Outs	Attachment 9.1, pg 3	103	175	29	100	101	100	150	51	
87	Vault Replacements	Attachment 9.2, pg 5			20		21		40	102	
88	General Clearance Upgrades/Fixes		26	65	78	70	20		50	51	
89	Test and Treat Pole Program		-	110		120		130	-	-	
89	McIntyre Subdivision Rebuild	Attach. 11.4, Appendix 8	656	475	418	250	379		564	924	
90	Downtown Whitehorse 25kV Conversion	Appendix 9			361	450	519	450	-	-	
91	Downtown Whitehorse Capacity Upgrade	Appendix 9							1,451	366	
92	Hillcrest Subdivision Conversion	Attachment 9.2, pg 4	337	275	29	250	314		-	152	
93	4L314 Chilkoot Way Upgrade	Attachment 11.11	483	-					-	-	
94	Downtown Whitehorse 4L313 Labert Street to Elliot Street			424					-	-	
95	Crestview to Mayo Road 5L628 Upgrade to 266 MCM		364	250					-	-	
96	Hotsprings Road Main Line Relocation and Upgrade		338	325					-	-	
97	Old Alaska Highway Bypass		212	248					-	-	
98	Tagish 5L600 Rebuild		151	300			184	276	-	-	
99	Jack Hulland School Upgrades		135	100					-	-	
100	Teslin Area Pole Upgrades		93	53					-	-	
101	Firth Breaker Replacement		60						-	-	
102	McIntyre Substation Change Switches and Busswork		45						-	-	
103	600 Amp Feeder from Tamarack to Evergreen		45						-	-	
104	97 Lewes Blvd Upgrade		39						-	-	
105	Lot 1037 Range Road Line Upgrade		37	34					-	-	
106	Ion Meter Upgrade		29						-	-	
107	Ross River Recloser for S7580		29						-	-	
108	Shipyards Substation Upgrades		28						-	-	
109	Lot 1037 Range Road Trespass		22						-	-	
110	Watson Lake Substation Ground Grid Upgrade		22						-	-	
111	Downtown Whitehorse 4L316 6th Avenue 266 Reconductor			250		300			-	-	
112	Carmacks North Main Line Rebuild			100					-	-	
113	Whitehorse Asset Management			75	28	75	73		-	-	
114	Whitehorse Safety Code Corrections			30					-	-	
115	Whitehorse 5L628 and New 34.5kV Build		156		1,790	1,890			-	-	
116	Takhini/Marwell 4L315 Upgrades				263	250	71	350	-	-	
117	Deep Creek Subdivision Connection	Attachment 11.5			182		31	60	-	-	
118	Nisutlin Bridge Cable Tray Upgrade				97				-	-	
119	Marwell Lot 14 Transformer Upgrade				68				-	-	
120	Yukon Wildlife Preserve Powerline Rebuild				54				-	-	

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity of Capital Expenditures
(\$000s)

<u>Line No</u>	<u>Project Name</u>	<u>Cross Ref.</u>	<u>Actual 2013</u>	<u>Approved 2013</u>	<u>Actual 2014</u>	<u>Approved 2014</u>	<u>Actual 2015</u>	<u>Approved 2015</u>	<u>Test Period</u>	
									<u>2016</u>	<u>2017</u>
121	Distribution Improvements Continued									
122	Lewes Lake Substation Conversion						157	146	-	-
123	Azure Road Extension	Attachment 11.12					151		-	-
124	Teslin Sawmill Road Feeder Upgrade			38			130		-	-
125	2nd Ave Relocation	Attachment 11.13					115		-	-
126	MacDonald Road Pole Change						103	250	-	-
127	Watson Lake Underground Subdivision Replacement						78		-	-
128	McLintock Substation Upgrade						76	90	-	-
129	Spirit Lake Substation Upgrade						70	88	-	-
130	Upper Liard – Replace Liard River Crossing						70		-	-
131	Takhini/Marwell Completion of Mountain Air Subdivision						67	300	-	-
132	Lane Rebuild - 30 Tagish Road						31		-	-
133	Install Interface Metering for 5L655						28		-	-
134	Whitehorse Hotsprings Road 3 Phase Conversion						20	363	-	-
135	Riverdale Line 4L317 Tagish Road							250	-	-
136	Whitehorse Airport Hanger D Area Rebuild	Attachment 9.2, pg 5						140	-	142
137	Grey Mountain 4L320 Tie Upgrade							65	-	-
138	Stewart Crossing West Town Conversion							60	-	-
139	Upgrade of S2278							45	-	-
140	Range Road Rebuild	Attachment 9.1, pg 4							110	-
141	Upgrade Underground Line Into Services and Shipyard Sub	Attachment 9.1, pg 4							102	-
142	McCrae Substation Second Feeder Breaker	Attachment 9.1, pg 3							414	-
143	McCrae Substation Transformer Upgrade to 10 MVA	Attachment 9.1, pg 3							297	-
144	5L622 - Lewes River Bridge Crossing Replacement	Attachment 9.1, pg 4							140	-
145	Carcross Nares Bridge Relocation								90	-
146	Whistle Bend Way Underground Crossing								60	-
147	Fault Indicators in Padmount Equipment								50	-
148	Paint Mountain Conductor Replacement	Appendix 10							-	559
149	Replace Watson Lake Substation Transformer T2	Attachment 9.2, pg 4							-	356
150	400 Amp Regulators in Logan Substation	Attachment 9.2, pg 5							-	122
151	400 Amp Regulators in Arkell Substation	Attachment 9.2, pg 5							-	122
152	Shipyards Spare 25kV Breaker	Attachment 9.2, pg 5							-	102
153	Replace Underground Cables at Whitehorse Airport								-	84
154	Rebuild Line Behind City Municipal Services Building								-	81
155	Haines Junction OSS Replacement								-	51
156	Single Regulator 5L631								-	30
157	Steward Crossing Ferry Hill Line Rebuild - Design								-	30
158	McRae Substation Regulator Upgrade								-	20
159	Other Projects Less Than \$20,000		81	60	92	53	77	47	81	77
160	Distribution Improvements Total		4,002	4,021	4,008	4,457	3,399	3,875	4,335	4,153

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity of Capital Expenditures
(\$000s)

Line No	Project Name	Cross Ref.	Actual 2013	Approved 2013	Actual 2014	Approved 2014	Actual 2015	Approved 2015	Test Period	
									2016	2017
161	Street and Sentinel Lighting									
162	General Streetlight Replacements	Attach. 9.1 pg 5, 9.2 pg 6	244	330	213	450	178	330	199	254
163	New Customer Streetlight Installations	Attach. 9.1 pg 5, 9.2 pg 6	138	-	34		172	483	199	203
164	Whistle Bend Streetlights	Appendix 7	142	75		450			-	348
165	McIntyre Subdivision Streetlight Rebuild	Appendix 8							175	254
166	Watson Lake Street Light Replacement								-	41
167	Other Projects Less Than \$20,000		12	15	47	45	43		11	25
168	Street and Sentinel Lighting Total		536	420	294	945	393	813	584	1,125
169	Meters									
170	Replacement of Meters and New Installations	Attach. 9.1 pg 6, 9.2 pg 7	308	600	166	204	234	207	199	203
171	Meters Total		308	600	166	204	234	207	199	203
172	Transformers & Regulators									
173	General Capitalizable Transformers	Attach 9.1 pg 7, 9.2 pg 8	72	10	75	10	108	10	90	91
174	Spare 10 MVA Transformer	Attachment 9.1, pg 7	-	-	-	-	-	-	219	-
175	Spare Padmount Regulator for Shipyards Substation		-	-	-	-	-	-	58	-
176	Transformers & Regulators Total		72	10	75	10	108	10	367	91
177	GP&E									
178	Downtown Office Building Envelope Upgrades		224	600	365				-	-
179	Whitehorse Service Complex Pole Storage		229	150					-	-
180	Downtown Office Interior Renovations		53	100	47				-	-
181	Whitehorse Service Complex Parking Lot Improvements		117	100					-	-
182	Whitehorse Service Complex Office Area Renovations		60	80					-	-
183	Whitehorse Service Complex - Exterior & Service Bay Upgrades			70					-	-
184	Whitehorse Service Complex - Fence Extension		12	20					-	-
185	Downtown Office Paving & Drain				31				-	-
186	Old Crow Staff Accommodations	Attachment 11.6			233	100	41		-	-
187	Watson Lake Power Plant Connection to Town Water Supply					100			-	-
188	Whitehorse Various Service Complex Renovations					100			-	-
189	Whitehorse Service Complex Yard Extension						300		-	-
190	Furnace Replacements - Watson Lake								25	-
191	Service Complex Heating System								40	25
192	Watson Lake Septic Upgrade								-	51
193	Service Complex Boiler Replacement								-	71
194	Watson Lake Storage Solutions								-	92
195	Communication Equipment		34		22	11	86	12	18	13
196	AEY SCADA Upgrades						57		49	66
197	Windows XP Conversion for Operations Dispatch								30	-
198	Form 6 Substation Controls								20	-
199	Whitehorse SCADA Dispatch UHF Repeater								-	36
200	Replace XP Operating Systems - iFix PCs								-	46
201	Office Furniture & Equipment			44	20		3	34	20	20
202	Miscellaneous Tools and Instruments	Attach. 9.1 pg 8, 9.2 pg 9	159	117	142	167	110	115	149	165
203	Fish Lake Water License Renewal		841	650					-	-

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Continuity of Capital Expenditures
(\$000s)

<u>Line No</u>	<u>Project Name</u>	<u>Cross Ref.</u>	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Test Period</u>		
			2013	2013	2014	2014	2015	2015	2016	2017	
204	GP&E Continued										
205	Display Change to Yukon Electrical Billing Statements			259						-	-
206	Windows 7 Upgrades		49	146						-	-
207	E-Post Billing		31	125	107					-	-
208	Demand Side Management Costs		75	75						-	-
209	Field Collection System		58	55						-	-
210	Field Collection System - Report Development (ITBS)			43						-	-
211	Yukon Electrical Website Improvements			35						-	-
212	New Cashier System			25	50					-	-
213	Oracle R12 Upgrade		35	-	41					-	-
214	One Time Credit Card Changes			-	-					-	-
215	Transportation Equipment	Attach. 9.1 pg 8, 9.2 pg 9	471	424	858	995	670	400	369	315	
216	Replacement of Unit 989 - 1995 Hot Line Bucket Truck						406	450	-	-	
217	Other Projects Less Than \$20,000		68	93	86	69	29	68	37	102	
218	GP&E Total		<u>2,516</u>	<u>3,211</u>	<u>2,002</u>	<u>1,542</u>	<u>1,402</u>	<u>1,379</u>	<u>757</u>	<u>1,002</u>	
219	Grand Total	S.9.1 L.28	<u>15,358</u>	<u>19,259</u>	<u>16,837</u>	<u>19,692</u>	<u>10,694</u>	<u>14,484</u>	<u>14,999</u>	<u>12,470</u>	

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Income Tax Expense
(\$000s)

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Utility Earnings Before Tax		2,101	2,107	2,512	3,141	2,903	3,613	3,083	4,113
2	Add:									
3	Depreciation	S.1.1 L.11	4,382	4,520	4,895	5,252	5,412	5,778	5,846	6,231
4	Amortization of Contributions	S.1.1 L.12	(1,545)	(1,444)	(1,459)	(1,557)	(1,460)	(1,749)	(1,504)	(1,570)
5	Non-Allowable Expenses		36	25	77	25	49	25	50	51
6	Deferred Charges Write-off	S.8.8 L.11	18	18	18	18	17	17	334	335
7	Injuries & Damages Write-off	S.8.4 L.27	618	618	618	618	618	618	112	112
8	Charges to Deferred Pension & OPEB		718	473	619	412	384	412	380	380
9	Sub-Total		<u>4,227</u>	<u>4,210</u>	<u>4,768</u>	<u>4,767</u>	<u>5,020</u>	<u>5,100</u>	<u>5,217</u>	<u>5,538</u>
10										
11	Deduct:									
12	CCA		4,260	4,449	4,909	5,375	5,500	5,870	6,821	6,546
13	Rate Case Expenditure	S.8.8 L.26	386	417	(113)	193	36	-	586	-
14	Injuries & Damages Costs	S.8.4 L.28	83	100	-	100	208	100	100	100
15	Fish Lake Water Licence Costs	S.9.1 L. 19	841	650	-	-	-	-	-	-
16	Pension & OPEB payments	S.8.4 L.14 + L.21	719	728	475	643	505	643	546	546
17	Inventory Pool Costs Capitalized		285	287	320	297	317	290	326	336
18	Study Costs	S.8.8 L.35,L.36,L.69,L.77	1	-	-	-	8	-	362	-
19	Dismantling Costs	S.8.6 L.22	277	70	499	70	44	70	50	50
20	Demand Side Management Costs	S.8.8 L.60	205		220		178		136	-
21	Purchase Power Capitalized	S.3.1 L.13	402		-		72		110	86
22	Cumulative Eligible Capital		10	10	25	10	30	10	28	26
23	ES&G & Other Deductible Costs		<u>1,223</u>	<u>993</u>	<u>1,127</u>	<u>688</u>	<u>777</u>	<u>688</u>	<u>800</u>	<u>824</u>
24	Sub-Total		<u>8,085</u>	<u>7,704</u>	<u>7,242</u>	<u>7,376</u>	<u>7,675</u>	<u>7,670</u>	<u>9,866</u>	<u>8,515</u>
25										
26	Taxable Income		(1,757)	(1,387)	38	532	248	1,043	(1,565)	1,136
27	Tax Rate		<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>	<u>30.0%</u>
28	Income Tax		(527)	(416)	11	160	74	313	(470)	341
29	Book to Filing Adjustment		(187)	-	(131)	0	-	-	-	-
30	Total Current Provision	S.1.1 L.15	<u>(714)</u>	<u>(416)</u>	<u>(120)</u>	<u>160</u>	<u>74</u>	<u>313</u>	<u>(470)</u>	<u>341</u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Determination of the 2016 and 2017 Interim Rate Adjustment Rider R - True Up
Effective July 1, 2017 - December 31, 2017
(\$000s)

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Calculation</u>
1	2016 Component (A)		
2	2016 Retail Revenue Requirement	S2.1 L.54	52,071
3	2016 Retail Revenue on Existing Rates	S2.1 L.54	52,354
4	Approved 2016 Revenue Shortfall/(Surplus)	(2) - (3)	<u>(283)</u>
5	2016 Incremental Rider R Collections ⁽¹⁾		
6	AEY Jul-Dec 2016 Incremental Rider R Collections		991
7	YEC Jul-Dec 2016 Incremental Rider R Collections		242
8	Total 2016 Incremental Rider R Collections	(6) + (7)	<u>1,233</u>
9	2016 Rider F Refunds Transfer	S. 12.3 L.14	1,659
10	(A) Net 2016 Revenue Shortfall/(Surplus)	(4) - (8) + (9)	<u><u>143</u></u>
11	2017 Component (B)		
12	Approved 2017 Revenue Shortfall/(Surplus)	S12.2, L4	620
13	2017 Incremental Rider R Collections ⁽¹⁾		
14	AEY Jan-Apr 2017 Actual Rider R Collections		898
15	YEC Jan-Apr 2017 Actual Rider R Collections		172
16	AEY May-Jun 2017 Forecast Rider R Collections		324
17	YEC May-Jun 2017 Forecast Rider R Collections		69
18	Total 2017 Incremental Rider R Collections		<u>1,464</u>
19	2017 Rider F Refunds Transfer	S. 12.3 L.14	823
20	(B) Net 2017 Revenue Shortfall/(Surplus)	(12) - (18) + (19)	<u><u>(21)</u></u>
21	(A)+(B) Total 2016 and 2017 Revenue Shortfall/(Surplus)	(10) + (20)	<u><u>122</u></u>
22	Primary Retail Revenue Forecast: July 1, 2017 - Dec 31, 2017		
23	AEY Primary Retail Revenue Jul - Dec 2017		22,886
24	YEC Primary Retail Revenue Jul - Dec 2017		3,243
25	Total Primary Retail Revenue	(23) + (24)	<u>26,129</u>
26	Rider R - True-Up Component from July 1, 2017 - Dec 31, 2017	(21)/(25)	0.47%
27	Existing Approved Rate Adjustment Rider R	Decision 2014-09	7.20%
28	Rate Adjustment Rider R effective July 1, 2017	(26) + (27)	<u><u>7.67%</u></u>

(1) Incremental 4.42% to Rider R as approved in Board Order 2016-02. Reference Schedule 13.1 from Original 16-17 GRA

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Determination of the Rate Adjustment Rider R
Effective January 1, 2018
(\$000's)

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Calculation</u>
1	2017 Shortfall		
2	2017 Retail Revenue Requirement (\$000s)	S2.1 L.54	54,859
3	2017 Retail Revenue on Existing Rates(\$000s)	S2.1 L.54	54,239
4	Approved 2017 Revenue Shortfall/(Surplus) (\$000s)		<u>620</u>
5	2017 Primary Sales Revenue on Existing Rates		
6	AEY: January - December, 2017	S2.1 L.30	49,636
7	YEC: January - December, 2017		<u>6,598</u>
8	Approved 2017 Revenue Shortfall/(Surplus) (\$000s)		56,234
9	Final Incremental Rate Adjustment Rider R effective Jan 1, 2018	(4)/(8)	1.10%
10	Existing Approved Rate Adjustment Rider R	Decision 2014-09	7.20%
11	Rate Adjustment Rider R effective Jan 1, 2018	(9) + (10)	<u><u>8.30%</u></u>

ATCO Electric Yukon
2016 - 2017 General Rate Application Compliance Filing
Rider F 2016-2017 (Receivable from) / Payable to Customers Actual History
January 1, 2016 - June 30, 2017
(\$000's)

Line No.	Month	Opening Balance	Fuel Variance ⁽¹⁾ Original	Fuel Variance ⁽²⁾ Revised	Actual Rider F Collection	Actual Transfer from YEC	Collections Transferred to Rider R	Closing Balance
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Dec-15							672
2	Jan-16	672	195	66	(175)	(25)	134	533
3	Feb-16	533	101	83	(152)	(38)	107	337
4	Mar-16	337	190	86	(160)	(39)	112	217
5	Apr-16	217	301	70	(151)	(37)	118	212
6	May-16	212	144	45	(122)	(46)	123	64
7	Jun-16	64	149	19	(122)	(47)	150	(104)
8	Jul-16	(104)	85	19	(121)	(34)	135	(309)
9	Aug-16	(309)	143	29	(113)	(34)	118	(431)
10	Sep-16	(431)	115	20	(124)	(38)	142	(620)
11	Oct-16	(620)	119	2	(135)	(35)	168	(840)
12	Nov-16	(840)	77	18	(152)	(35)	169	(1,119)
13	Dec-16	(1,119)	166	11	(175)	(19)	183	(1,331)
14			1,784	469	(1,702)	(426)	1,659	(2,003)
15								
16	Jan-17	(1,331)	166	12	(216)	(28)	232	(1,640)
17	Feb-17	(1,640)	131	9	(189)	(18)	198	(1,914)
18	Mar-17	(1,914)	171	27	(198)	(14)	185	(2,140)
19	Apr-17	(2,140)	74	(30)	(162)	(19)	211	(2,457)
20	May-17(3)	(2,457)	88	1	-	-	(1)	(2,368)
21	Jun-17(3)	(2,368)	85	2	-	-	(2)	(2,281)
22			716	20	(765)	(79)	823	

Notes:

- (1) Using 13-15 GRA fuel prices and heat rates
- (2) Using 16/17 GRA fuel prices and heat rates
- (3) Projected using GRA assumptions

ATCO Electric Yukon (AEY)
2016 - 2017 General Rate Application
Utility Revenue Requirement
(\$000s)

Line No.	As Filed	Updates Filing	YUB Directions												Refiling Update		
			#1	#2	#3 & 4	#5	#8	#9	#10	#11	#12	#14	#22	Update			
	2016	2016	Sales Forecast	FTE Reduction	Labour Inflation	Non-Labour Inflation	88800 Reduction	88900 Reduction	72100 Reduction	Depreciation Corrections	1/2 Year DSM Depreciation	Utilize Actual Cost of Debt	Remove Renewables Study Costs	5-Year WL Study Amortization	9.00% ROE	2016	
7	Revenues																
8	Retail Revenues	52,566	52,328	505	(173)	(23)	(8)	(7)	(7)	(101)	1	75	1	(92)	(205)	(222)	52,071
9	Other Revenue	1,299	1,299	-	-	-	-	-	-	-	-	-	-	-	-	-	1,299
10	Total Revenues	53,865	53,628	505	(173)	(23)	(8)	(7)	(7)	(101)	1	75	1	(92)	(205)	(222)	53,370
12	Costs																
13	Purchase Power	24,756	24,756	473	-	-	-	-	-	-	-	-	-	-	-	-	25,229
14	Fuel	5,225	5,225	32	-	-	-	-	-	-	-	-	-	-	-	-	5,257
15	Operations and Maintenance	11,993	11,948	-	(172)	(23)	(8)	(7)	(7)	(101)	-	-	-	-	-	-	11,630
16	Property Taxes	262	262	-	-	-	-	-	-	-	-	-	-	-	-	-	262
17	Depreciation	5,792	5,792	-	-	-	-	-	-	-	1	53	-	-	-	-	5,846
18	Amortization of Contributions	(1,504)	(1,504)	-	-	-	0	-	-	-	-	-	-	-	-	-	(1,504)
19	Amortization of Deferred Charges & Credits	632	632	-	-	-	-	-	-	-	-	-	-	(150)	(148)	-	334
20	Return on Rate Base	6,945	6,945	-	(0)	(0)	(1)	-	-	-	-	(2)	1	(5)	5	(155)	6,787
21	Income Taxes	(235)	(427)	-	-	-	-	-	-	-	-	23	-	63	(62)	(67)	(470)
22	Total Costs	53,865	53,628	505	(173)	(23)	(8)	(7)	(7)	(101)	1	75	1	(92)	(205)	(222)	53,370

ATCO Electric Yukon (AEY)
2016 - 2017 General Rate Application
Utility Revenue Requirement
(\$000s)

Line No.	As Filed	Updates Filing	YUB Directions															Refiling Update			
			#1	#2	#3 & 4	#5	#8	#9	#10	#11	#12	#14	#15	#19	#22	#23	5-Year		Update		
	2017	2017	Sales Forecast	FTE Reduction	Labour Inflation	Non-Labour Inflation	88800 Reduction	88900 Reduction	72100 Reduction	Depreciation Corrections	1/2 Year DSM Depreciation	2016 Actual Cost of Debt	2017 Debt Rate	Watson Lake Bi-Fuel	Remove Renewables Study Costs	Remove Smart Grid Study Costs	WL Study Amortization	9.00% ROE	2017		
7	Revenues																				
8	Retail Revenues	54,844	55,047	1,220	(178)	(73)	(24)	(7)	(7)	(101)	(1)	(5)	2	(9)	(138)	(420)	39	(193)	(293)	54,859	
9	Other Revenue	1,328	1,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328
10	Total Revenues	56,172	56,375	1,220	(178)	(73)	(24)	(7)	(7)	(101)	(1)	(5)	2	(9)	(138)	(420)	39	(193)	(293)	56,187	
12	Costs																				
13	Purchase Power	25,250	25,250	1,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,404
14	Fuel	5,268	5,268	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,334
15	Operations and Maintenance	12,181	12,134	-	(177)	(68)	(20)	(7)	(7)	(101)	-	-	-	-	-	-	-	-	-	-	11,754
16	Property Taxes	267	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267
17	Depreciation	6,283	6,283	-	-	(2)	(2)	-	-	-	(1)	-	-	-	(47)	-	-	-	-	-	6,231
18	Amortization of Contributions	(1,570)	(1,570)	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,570)
19	Amortization of Deferred Charges & Credits	832	832	-	-	-	-	-	-	-	-	-	-	-	(350)	-	-	(148)	-	-	335
20	Return on Rate Base	7,400	7,400	-	(1)	(2)	(2)	-	-	-	(4)	2	(9)	(94)	(5)	(3)	15	(205)	-	-	7,091
21	Income Taxes	261	511	-	-	(1)	(0)	-	-	-	(1)	-	-	3	(65)	42	(60)	(88)	-	-	341
22	Total Costs	56,172	56,375	1,220	(178)	(73)	(24)	(7)	(7)	(101)	(1)	(5)	2	(9)	(138)	(420)	39	(193)	(293)	56,187	

ATCO Electric Yukon (AEY)
2016-2017 General Rate Application
Refiling Updates to Sales and Purchase Power

Line No.	Board Direction #1 - Adjust 2016-2017 Sales Forecast Methodology	Ref	2016	2017
1	Residential Sales (MWh)			
2	Forecast per Updates Filing October 24, 2016	Updates Filing, Attachment 1, Sch 2.1, L.3	147,111	151,617
3	Adjust 2016-2017 Forecast to Forecast Using 10-Year Timeframe		1,333	4,210
4	Updated Forecast	Revised Sch 2.1, L.3	148,444	155,827
5				
6				
7	Commercial Sales (MWh)			
8	Forecast per Updates Filing October 24, 2016	Updates Filing, Attachment 1	152,187	153,336
9	Adjust 2016-2017 Forecast to Forecast Using 10-Year Timeframe		4,096	9,014
10	Updated Forecast	Revised Sch 2.1, L.9	156,283	162,350
11				
12				
13	Impact on Purchase Power & Fuel			
14	Total Change in Forecast Sales (MWh)	L.3 + L.9	5,429	13,224
15	Losses	Application, Sch 3.2, L.4	6.2%	6.2%
16	Change in Generation & Purchases (MWh)	L.14 x (1 + L.15)	5,766	14,044
17				
18	Generation Forecast (MWh)			
19	Forecast per Updates Filing October 24, 2016	Updates Filing, Attachment 1	20,697	20,795
20	Adjust 2016-2017 Forecast Due to Higher Sales		66	135
21	Updated Forecast	L.19 + L.20	20,763	20,930
22				
23	Change in Fuel Costs (\$000s)			
24	Forecast per Updates Filing October 24, 2016	Updates Filing, Attachment 1	5,225	5,268
25	Updated Forecast	Revised Sch. 4.1, L6	5,257	5,334
26	Change in Purchased Power Costs (\$000s)	L.25 - L.24	32	66
27				
28	Change in Purchased Power Costs (\$000s)			
29	Change in Purchases (MWh)	L.16 - L.20	5,700	13,909
30	Purchase Power Rate (\$ per kWh)	Application, Sch 3.1, L.6	0.0830	0.0830
31	Change in Purchased Power Costs (\$000s)	L.29 x L.30	473	1,154

**ATCO Electric Yukon (AEY)
2016 - 2017 General Rate Application
Breakdown of Labour Costs
(\$000s)**

Line No.	Description	Cross Ref.	Actual	Approved	Actual	Approved	Actual	Approved	Test Period	
			2013	2013	2014	2014	2015	2015	2016	2017
1	Production									
2	62600 - Hydro Generation		76	124	77	216	89	233	91	93
3	64000 - Supervision and Engineering Diesel		50	48	53	50	55	52	56	57
4	64600 - Diesel Generation		174	246	203	253	216	261	252	256
5	82600 - Hydro Maintenance		29	11	27	11	26	12	30	30
6	84600 - Diesel Maintenance		385	290	356	299	390	309	448	455
7			<u>713</u>	<u>719</u>	<u>716</u>	<u>830</u>	<u>776</u>	<u>866</u>	<u>876</u>	<u>891</u>
8	Distribution									
9	87000 - Supervision		176	172	189	177	193	183	194	197
10	87100 - Brushing		57	37	26	38	37	39	41	41
11	87200 - Vehicle Depreciation		-	-	-	-	-	-	-	-
12	87300 - Maintenance		1,156	1,224	1,240	1,261	1,275	1,325	1,327	1,350
13	87310 - Service to Outside Parties		-	-	-	-	-	-	-	-
14	87400 - Underground Line Maintenance		99	105	82	108	92	128	103	105
15	87500 - Meter and Meter Testing		65	22	19	22	25	23	25	25
16	87700 - Transformer Repair and Replacement		7	36	10	37	7	41	6	6
17	87800 - Street Light Maintenance		80	76	97	78	88	86	97	99
18			<u>1,639</u>	<u>1,670</u>	<u>1,664</u>	<u>1,722</u>	<u>1,717</u>	<u>1,826</u>	<u>1,793</u>	<u>1,825</u>
19	General									
20	88400 - Communication		3	1	2	1	4	1	4	4
21	88800 - Maintenance Company-Owned Houses		-	-	0	-	5	-	6	6
22	88900 - Maintenance Warehouse and Office		4	4	5	4	10	4	10	10
23			<u>7</u>	<u>5</u>	<u>7</u>	<u>5</u>	<u>18</u>	<u>6</u>	<u>21</u>	<u>21</u>
24	Public Information									
25	70100 - Public Information Administration		10	12	9	12	4	12	5	5
26	70200 - General Public Information		59	66	74	69	68	71	68	70
27			<u>69</u>	<u>78</u>	<u>83</u>	<u>81</u>	<u>73</u>	<u>83</u>	<u>74</u>	<u>75</u>
28	Customer Accounting									
29	71000 - Supervision		38	41	35	42	36	43	37	38
30	71100 - Customer Applications and Service Orders		307	321	312	340	343	357	359	366
31	71200 - Meter Reading		325	324	355	335	381	276	395	403
32	71300 - Customer Billing and Accounting		142	145	149	150	142	155	149	151
33	71400 - Revenue Collections		146	168	163	173	136	178	141	144
34	71500 - Collection of Delinquent Accounts		102	99	99	103	95	106	99	101
35	71800 - Provision for Uncollectible Accounts		-	-	-	-	-	-	-	-
36			<u>1,059</u>	<u>1,098</u>	<u>1,112</u>	<u>1,142</u>	<u>1,133</u>	<u>1,115</u>	<u>1,181</u>	<u>1,203</u>
37	Administration and General									
38	72100 - Administrative		630	670	549	692	525	631	512	520
39	72200 - Administrative Corporate		-	-	-	-	-	-	-	-
40	72300 - Insurance		-	-	-	-	-	-	-	-
41	72400 - Injuries & Damages		-	-	-	-	-	-	-	-
42	72500 - Employee Expenses		177	73	128	75	101	78	109	110
43	72600 - Training and Safety		253	276	274	285	293	295	307	313
44	72700 - Relocation		11	8	5	8	9	11	7	7
45	72800 - Miscellaneous General		-	-	-	-	-	-	-	-
46	72900 - Audit/Legal Fees & Special Studies		36	8	51	8	33	8	35	35
47			<u>1,106</u>	<u>1,034</u>	<u>1,007</u>	<u>1,068</u>	<u>962</u>	<u>1,023</u>	<u>969</u>	<u>984</u>
48										
49	Total O&M Labour		<u>4,593</u>	<u>4,605</u>	<u>4,589</u>	<u>4,847</u>	<u>4,679</u>	<u>4,919</u>	<u>4,913</u>	<u>4,998</u>
50										
51	Capital & Deferred Charges Labour		2,567	2,231	2,522	2,418	2,496	2,545	2,461	2,505
51	Total Labour		<u>7,159</u>	<u>6,836</u>	<u>7,111</u>	<u>7,265</u>	<u>7,175</u>	<u>7,465</u>	<u>7,374</u>	<u>7,503</u>



Effective: 2017 07 01
Supercedes: 2016 07 01

RIDER R
YUKON ELECTRICAL RATE ADJUSTMENT RIDER

- AVAILABLE:** To all electric service throughout the Yukon Territory.
- APPLICABLE:** To all classes of service except Rate Schedule 32, Rate Schedule 42 and Rate Schedule 43.
- RATE:** All base rate revenue will be adjusted by the following rate:
7.67%
- NOTE:** Yukon Energy Corporation recoveries under this rider are to flow through to Yukon Electrical Company Limited.



Effective: 2018 01 01
Supercedes: 2017 07 01

RIDER R
YUKON ELECTRICAL RATE ADJUSTMENT RIDER

- AVAILABLE:** To all electric service throughout the Yukon Territory.
- APPLICABLE:** To all classes of service except Rate Schedule 32, Rate Schedule 42 and Rate Schedule 43.
- RATE:** All base rate revenue will be adjusted by the following rate:
8.30%
- NOTE:** Yukon Energy Corporation recoveries under this rider are to flow through to Yukon Electrical Company Limited.