

YUKON UTILITIES BOARD
EXHIBIT
 A-21

| Line No. | Description | Ref. | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | | Variance 2017-2016 Test |
|----------|--|------|--------|----------|--------|----------|--------|----------|--------|----------|---------|----------|-------------------------|
| | | | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | |
| 1 | Production | | | | | | | | | | | | |
| 2 | 62600 - Hydro Generation | | 111 | 233 | 343 | 110 | 261 | 422 | 161 | 273 | 4.6% | 265 | -2.9% |
| 3 | 64000 - Supervision and Engineering Diesel | | (4) | 65 | 62 | (3) | 66 | 64 | (2) | 72 | 9.1% | 74 | 2.8% |
| 4 | 64600 - Diesel Generation | | 46 | 413 | 420 | 7 | 445 | 431 | (14) | 494 | 11.0% | 506 | 2.4% |
| 5 | 82600 - Hydro Maintenance | | (12) | 60 | 49 | (11) | 62 | 50 | (12) | 68 | 9.7% | 85 | 25.0% |
| 6 | 84600 - Diesel Maintenance | | 169 | 907 | 1,212 | 305 | 1,148 | 1,235 | 87 | 1,188 | 3.5% | 1,111 | -6.5% |
| 7 | | | 311 | 1,677 | 2,085 | 408 | 1,982 | 2,201 | 219 | 2,096 | | 2,041 | |
| 8 | Distribution | | | | | | | | | | | | |
| 9 | 87000 - Supervision | | (2) | 305 | 288 | (17) | 325 | 297 | (28) | 333 | 2.5% | 342 | 2.7% |
| 10 | 87100 - Brushing | | (21) | 268 | 408 | 140 | 437 | 416 | (21) | 414 | -5.3% | 423 | 2.2% |
| 11 | 87200 - Vehicle Depreciation | | 36 | -206 | -187 | 19 | -208 | -191 | 17 | -211 | 1.4% | -216 | 2.4% |
| 12 | 87300 - Maintenance | | (17) | 1,989 | 1,935 | (54) | 1,927 | 1,984 | 57 | 2,084 | 8.1% | 2,138 | 2.6% |
| 13 | 87310 - Service to Outside Parties | | (12) | 108 | 105 | (3) | 137 | 107 | (30) | 120 | -12.4% | 123 | 2.5% |
| 14 | 87400 - Underground Line Maintenance | | 6 | 111 | 167 | 56 | 143 | 170 | 27 | 150 | 4.9% | 155 | 3.3% |
| 15 | 87500 - Meter and Meter Testing | | (103) | 94 | 89 | (5) | 91 | 92 | 1 | 94 | 3.3% | 97 | 3.2% |
| 16 | 87700 - Transformer Repair and Replacement | | (1) | 47 | 77 | 30 | 42 | 79 | 37 | 53 | 26.2% | 54 | 1.9% |
| 17 | 87800 - Street Light Maintenance | | (54) | 252 | 190 | (62) | 203 | 194 | (9) | 249 | 22.7% | 256 | 2.8% |
| 18 | | | (168) | 2,966 | 3,071 | 105 | 3,098 | 3,148 | 50 | 3,285 | | 3,372 | |
| 19 | General | | | | | | | | | | | | |
| 20 | 88400 - Communication | | (6) | 25 | 13 | (12) | 24 | 13 | (11) | 25 | 4.2% | 25 | 0.0% |
| 21 | 88800 - Maintenance Company-Owned Houses | | (1) | 27 | 17 | (10) | 46 | 18 | (28) | 61 | 32.6% | 59 | -3.3% |
| 22 | 88900 - Maintenance Warehouse and Office | | (13) | 162 | 132 | (30) | 145 | 134 | (11) | 162 | 11.7% | 165 | 1.9% |
| 23 | | | (20) | 214 | 162 | (52) | 215 | 165 | (50) | 248 | | 249 | |
| 24 | Public Information | | | | | | | | | | | | |
| 25 | 70100 - Public Information Administration | | 5 | 13 | 27 | 14 | 9 | 27 | 18 | 15 | 66.7% | 15 | 0.0% |
| 26 | 70200 - General Public Information | | (5) | 169 | 120 | (49) | 108 | 124 | 16 | 123 | 13.9% | 142 | 15.4% |
| 27 | | | 1 | 182 | 147 | (35) | 117 | 151 | 34 | 138 | | 157 | |
| 28 | Customer Accounting | | | | | | | | | | | | |
| 29 | 71000 - Supervision | | 1 | 44 | 51 | 7 | 44 | 52 | 8 | 46 | 4.5% | 47 | 2.2% |
| 30 | 71100 - Customer Applications and Service Orders | | 10 | 432 | 456 | 24 | 468 | 467 | (1) | 491 | 4.9% | 506 | 3.1% |
| 31 | 71200 - Meter Reading | | (33) | 558 | 544 | (14) | 599 | 565 | (34) | 626 | 4.5% | 645 | 3.0% |
| 32 | 71300 - Customer Billing and Accounting | | 3 | 774 | 750 | (24) | 600 | 775 | 175 | 616 | 2.7% | 630 | 2.3% |
| 33 | 71400 - Revenue Collections | | 7 | 197 | 216 | 19 | 166 | 222 | 56 | 174 | 4.8% | 179 | 2.9% |
| 34 | 71500 - Collection of Delinquent Accounts | | (14) | 130 | 133 | 3 | 125 | 137 | 12 | 130 | 4.0% | 134 | 3.1% |
| 35 | 71800 - Provision for Uncollectible Accounts | | (39) | 120 | 36 | (84) | 65 | 36 | (29) | 87 | 33.8% | 89 | 2.3% |
| 36 | | | (66) | 2,254 | 2,186 | (68) | 2,067 | 2,255 | 188 | 2,170 | | 2,229 | |
| 37 | Administration and General | | | | | | | | | | | | |
| 38 | 72100 - Administrative | | (53) | 2,282 | 2,230 | (52) | 1,963 | 2,078 | 115 | 2,309 | 17.6% | 2,357 | 2.1% |
| 39 | 72200 - Administrative Corporate | | 28 | 153 | 137 | (16) | 131 | 140 | 9 | 143 | 9.2% | 146 | 2.1% |
| 40 | 72300 - Insurance | | 27 | 153 | 202 | 49 | 90 | 138 | 48 | 100 | 11.1% | 102 | 2.0% |
| 41 | 72400 - Injuries & Damages | | - | 618 | 618 | - | 618 | 618 | - | 112 | -81.9% | 112 | 0.0% |
| 42 | 72500 - Employee Expenses | | (3) | 364 | 276 | (88) | 299 | 282 | (17) | 337 | 12.7% | 343 | 1.8% |
| 43 | 72600 - Training and Safety | | (12) | 469 | 451 | (18) | 464 | 464 | - | 504 | 8.6% | 519 | 3.0% |
| 44 | 72700 - Relocation | | (82) | 169 | 162 | (7) | 434 | 165 | (269) | 366 | -15.7% | 367 | 0.3% |
| 45 | 72800 - Miscellaneous General | | (5) | 0 | 0 | - | 0 | 0 | - | 2 | #DIV/0! | 2 | 0.0% |
| 46 | 72900 - Audit/Legal Fees & Special Studies | | (71) | 197 | 155 | (42) | 139 | 138 | (1) | 184 | 32.4% | 187 | 1.6% |
| 47 | | | (172) | 4,404 | 4,231 | (173) | 4,137 | 4,024 | (113) | 4,056 | -2.0% | 4,133 | 1.9% |
| 48 | | | (114) | 11,698 | 11,882 | 184 | 11,616 | 11,944 | 328 | 11,993 | | 12,181 | |
| 49 | Total Operations and Maintenance Expense | | | | | | | | | | | | |

DATE: 11/16/16
 ENTERED BY: YUB
 3.5.2 L.3