

C1-13

## YUKON UTILITIES BOARD

EXHIBIT

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October 7 2008

YECL COST AND REVENUE CHANGES - 2009 TEST YEAR COMPARED WITH 2007 ACTUAL (\$000)

Source - YECL GRA, Schedules 1.1 and 2.1

Costs	2007 Actual	2009 Test Period	Change %	
<b>Group A Costs</b>				
Purchase Power	23,647	23,494	(153)	-0.6%
Diesel Fuel - at 1997 GRA fuel prices	2,054	1,911	(143)	-7.0%
Diesel Fuel - fuel price increases	-	3,388	3,388	
Property Taxes	235	261	26	11.1%
Income Taxes	855	1,044	189	22.1%
Sub-total	26,791	30,098	3,307	12.3%
	65.4%	62.8%		
<b>Group B Costs:</b>				
Operating & Maintenance	7,290	9,317	2,027	27.8%
Depreciation (net of contribution amortization)	3,079	3,809	730	23.7%
Amortization of deferred costs/credits	187	652	465	248.7%
Return (Debt & Equity returns)	3,614	4,026	412	11.4%
Sub-total	14,170	17,804	3,634	25.6%
	34.6%	37.2%		
<b>Total Costs</b>	40,961	47,902	6,941	16.9%
	100.0%	100.0%		
<b>Rate Revenue Shortfall</b>				
Rate Revenues at Existing Rates (Schedule 2.1)	40,177	39,557		
Other income (Schedule 1.1)	784	827		
total revenues without rate change	40,961	40,384	(577)	-1.4%
<b>Rate Revenue Shortfall</b>	-	7,518		
less impact of higher fuel prices (Rider F recovery)		(3,388)		
<b>Net Rate Shortfall after Rider F</b>		4,130		
<b>% Rate Increase over Existing Primary Retail Rates</b>				
YECL Primary Retail Revenue		33,937		
YEC Primary Retail Revenue		3,750		
Total YEC/YECL Primary Retail Revenue		37,687		
<b>% Primary Retail Rate increase over existing rates</b>				
Excluding fuel price increase (Schedule 2.1; page 1-3, line 5-8)		11.0%		
Including fuel price increase from 1997 GRA to Jan 1/08		19.9%		