

Y. KON UTILITIES BOARD

EXHIBIT C1-14

DATE
OCT 10 8

FILED BY
VEC

COMPARISON OF YECL GROUP B COST CHANGES 2003 THROUGH 2009

UNITS IN \$000 UNLESS OTHERWISE INDICATED

EXHIBIT

October 7 2008

C1-14

Line No	Description	Actual 2003	Actual 2004	Increase (\$000)	Increase %	Actual 2005	Increase (\$000)	Increase %	Actual 2006	Increase (\$000)	Increase %	Increase over 2007 over 2007	Increase %
1	Costs												
2	Operations and maintenance - Labour	2,682	2,922	240	8.9%	2,996	74	2.5%	3,039	43	1.4%		
3	Operations and maintenance - Non-Labour	3,326	3,547	221	6.6%	3,759	212	6.0%	3,930	171	4.5%		
4	Depreciation	3,355	3,481	126	3.8%	3,727	246	7.1%	3,901	174	4.7%		
5	Amortization of contributions	(847)	(901)	(54)	6.4%	(962)	(61)	6.8%	(1,008)	(46)	4.8%		
6	Amortization of deferred costs/credits	75	75	0	0.0%	-	(75)	-	-	0	-		
7	Return on rate base	3,180	3,186	6	0.2%	3,093	(93)	-2.9%	3,484	391	12.6%		
8	Total Costs	11,771	12,310	539	4.6%	12,613	303	2.5%	13,346	733	5.8%		

Line No	Description	Actual 2007	Increase (\$000)	Increase %	Test Period 2008	Increase (\$000)	Increase %	Test Period 2009	Increase (\$000)	Increase %	Increase over 2007 over 2007	Increase %
1	Costs											
1	Operations and maintenance - Labour	3,182	143	4.7%	3,977	795	25.0%	4,349	372	9.4%	1,167	36.7%
1	Operations and maintenance - Non-Labour	4,108	178	4.5%	4,781	673	16.4%	4,968	187	3.9%	860	20.9%
1	Depreciation	4,171	270	6.9%	4,365	194	4.7%	4,837	472	10.8%	666	16.0%
1	Amortization of contributions	(1,092)	(84)	8.3%	(963)	129	-11.8%	(1,028)	(65)	6.8%	64	-5.9%
1	Amortization of deferred costs/credits	187	187	3.7%	652	465	248.7%	652	0	0.0%	465	248.7%
1	Return on rate base	3,614	130	3.7%	3,618	4	0.1%	4,026	408	11.3%	412	11.4%
1	Total Costs	14,170	824	6.2%	16,430	2,260	15.9%	17,804	1,374	8.4%	3,634	25.6%

Notes:
1. On CW-VECL-01 Attachment 2 - Revised Rate Schedules Schedule 1.1.
2. On CW-VECL-01 Attachment 1 - Revised September 15 2008 - figures may not sum exactly due to rounding