

Blake Williams
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Our File No.: 12276-98

November 9, 2016

VIA EMAIL

Yukon Utilities Board
Box 31728
Whitehorse, YK
Y1A 6L3

Att: Mr. Robert Laking
Board Chair

Dear Mr. Laking:

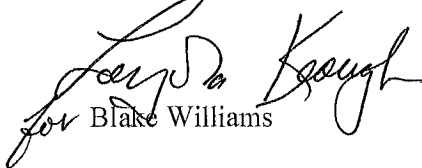
Re: ATCO Electric Yukon 2016-2017 General Rate Application
Responses to Undertakings

Please find attached the Responses to Undertakings given by ATCO Electric Yukon in the above-referenced matter that remained outstanding at the close of the Hearing on November 3, 2016.

We trust the foregoing is satisfactory. Should you have any questions or concerns do not hesitate to contact the undersigned.

Yours truly,

BENNETT JONES LLP


for Blake Williams

cc: Interested Parties

Yukon Utilities Board
 In the Matter of ATCO Electric Yukon
 2016-2017 General Rate Application

RESPONSE TO UNDERTAKING

November 2, 2016
 Transcript Volume 2

Undertaking: By Mr. D. Tenney to Mr. J. Maisson
 Page 301, Lines 2-7

To provide what ATCO Electric Yukon would add to the gas price for liquefaction and deliveries and what they would add to the diesel prices for deliveries to show what those numbers are. (in reference to JM-AEY-24(c))

ATCO Electric Yukon Response:

For LNG, the estimated costs for delivery and liquefaction for the two options are as follows:

| | Altagas | Fortis |
|-----------------------|---|--------|
| Delivery (\$/DLE) | 0.161 | 0.322 |
| Liquefaction (\$/DLE) | 0.271, plus 15% premium on commodity, plus 0.008 BC Carbon Tax | 0.179 |

AEY is invoiced for diesel without delivery charges broken out. The delivered price of diesel for July 2016 was \$0.7804/L.

Yukon Utilities Board
 In the Matter of ATCO Electric Yukon
 2016-2017 General Rate Application

RESPONSE TO UNDERTAKING

November 3, 2016
 Transcript Volume 3

Undertaking: By Mr. G. Grattan to Ms. A. Sabo
 Page 431, Lines 4-7

To provide an explanation or a correction explaining account 423 and 425 and whether there's been a reversal or error in those two accounts.

ATCO Electric Yukon Response:

ATCO Electric Yukon confirms there has been an error in the opening balance of accounts 422.00 through 427.00 in schedule 7.2. The opening balance should have been as follows:

| | | <u>2016 Opening Balance</u> | |
|--------|----------------------------------|------------------------------------|-------------------|
| | | 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 |

Correction of this error results in an increase to 2016 revenue requirement of \$1,000 and has no impact on 2017 revenue requirement. AEY will reflect this correction as part of its compliance filing.

Yukon Utilities Board
In the Matter of ATCO Electric Yukon
2016-2017 General Rate Application

RESPONSE TO UNDERTAKING

November 3, 2016
Transcript Volume 3

Undertaking: By Mr. D. Tenney to Ms. A. Sabo
Page 457, Lines 18-22

To provide what the Watson Lake Study costs includes and what the total amount should be in schedule 8.8 and if the table in IR 13 needs to be revised.

ATCO Electric Yukon Response:

The study costs and initial design and permitting costs relate to both Phase 1 and Phase 2 of the Watson Lake Bi-fuel project. Please refer to IR Response UCG-AEY-33(a) for description of what is included in the costs.

As summarized in the table of IR Response YUB-YECL-13(b) the initial costs associated with designing and determining the viability of this project account for \$494,000 of the \$2,985,000 for Phase 1 of this project.

ATCO Electric Yukon has included this \$494,000 in schedule 8.8 and suggested the mechanism to recover these costs is through the amortization of deferred charges similar to the treatment of the Kluane Wind Study and the proposed Renewables Feasibility and Smart Grid Studies, however, AEY is not opposed to capitalization of the costs, should the project be approved, and recovery of costs over the lifetime of the related assets.

The remaining \$2,491,000 of Phase 1 has been included in capital additions.

Yukon Utilities Board
 In the Matter of ATCO Electric Yukon
 2016-2017 General Rate Application

RESPONSE TO UNDERTAKING

November 3, 2016
 Transcript Volume 3

Undertaking: By Mr. D. Tenney to Ms. A. Sabo
 Page 494, Lines 2-8

To provide the Board with a table showing the historical cost and accumulated depreciation and the resulting net book value that would be expected to be recovered for the capital additions for the streetlight conversion project.

ATCO Electric Yukon Response:

The following table shows the estimated historical cost and accumulated depreciation of the HPS Heads that would be converted to LED as of June 30, 2016.

| | Thermal Zone | Hydro Zone | Total Company |
|--------------------------------|-------------------------|-----------------------|--------------------------|
| | (\$000's) | | |
| Historical Cost | 124.5 | 820.8 | 945.3 |
| Less: Accumulated Depreciation | 91.1 | 605.8 | 696.9 |
| Net Book Value | 33.4 | 215.0 | 248.4 |

Yukon Utilities Board
In the Matter of ATCO Electric Yukon
2016-2017 General Rate Application

RESPONSE TO UNDERTAKING

November 3, 2016
Transcript Volume 3

Undertaking: By Mr. J. Grattan to Ms. A. Sabo
Page 527, Lines 15-17

To provide an excel version of Schedule 10.1 with working formulas.

ATCO Electric Yukon Response:

The attached schedules have been updated with a working formula in Schedule 10.1.

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

Schedule 1.1
Page 1 of 1

| 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 | 52,328 | 55,047 |
| 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>53,628</u> | <u>56,375</u> |
| 5 | | | | | | | | | | |
| 6 | Costs | | | | | | | | | |
| 7 | Purchase Power | S.3.1 L.14 | 31,270 | 24,858 | 31,177 | 26,066 | 30,373 | 26,634 | 24,756 | 25,250 |
| 8 | Fuel | S.4.1 L.6 | 6,708 | 6,611 | 6,760 | 6,701 | 6,621 | 6,704 | 5,225 | 5,268 |
| 9 | Operations and Maintenance | S.5.1 L.49 | 11,718 | 11,604 | 11,698 | 11,882 | 11,616 | 11,944 | 11,948 | 12,134 |
| 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 | 5,792 | 6,283 |
| 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 | 632 | 832 |
| 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 | 6,945 | 7,400 |
| 15 | Income Taxes | S.10.1 L.30 | (714) | (416) | (120) | 160 | 74 | 313 | (427) | 511 |
| 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>53,628</u> | <u>56,375</u> |

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

Schedule 2.1
Page 1 of 1

| 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 | | | 147,111 | | 151,617 | |
| 4 | MWh sales per customer | | 10.48 | 10.43 | 10.22 | 10.72 | 10.16 | 10.72 | | | 9.91 | | 10.08 | |
| 5 | Revenue (\$000s) | | 21,070 | 20,765 | 20,629 | 21,657 | 20,839 | 22,029 | | | 20,847 | | 21,446 | |
| 6 | Cents per kWh | | 14.16 | 14.03 | 14.01 | 14.03 | 14.02 | 14.03 | | | 14.17 | | 14.15 | |
| 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 | | | 152,187 | | 153,336 | |
| 10 | MWh sales per customer | | 54.60 | 53.94 | 52.66 | 56.87 | 51.99 | 57.28 | | | 50.76 | | 50.46 | |
| 11 | Revenue (\$000s) | | 26,305 | 25,753 | 25,509 | 27,016 | 25,534 | 27,652 | | | 24,926 | | 25,044 | |
| 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 | | | 303,736 | | 309,433 | |
| 30 | Revenue (\$000s) | | 48,481 | 47,614 | 47,241 | 49,783 | 47,503 | 50,802 | | | 46,908 | | 47,638 | |
| 31 | Cents per kWh | | 15.52 | 15.36 | 15.42 | 15.37 | 15.41 | 15.38 | | | 15.44 | | 15.40 | |
| 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 | | | 313,592 | | 319,289 | |
| 47 | Revenue (\$000s) | | 48,847 | 47,642 | 47,756 | 49,811 | 48,071 | 50,830 | | | 47,462 | | 48,192 | |
| 48 | Cents per kWh | | 15.42 | 15.36 | 15.30 | 15.37 | 15.22 | 15.37 | | | 15.13 | | 15.09 | |
| 49 | Base Retail Revenues | | 48,847 | 47,642 | 47,756 | 49,811 | 48,071 | 50,830 | | | 47,462 | | 48,192 | |
| 50 | RIDER R (RATE INCREASE @ CURRENT RATES) | | 1,634 | 1,099 | 3,672 | 2,576 | 4,139 | 3,267 | | | 3,992 | 2,199 | 3,905 | 4,280 |
| 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 | | | 51,454 | 53,653 | 52,097 | 56,377 |
| 53 | Fuel Variance Rider (Rider F) | Note 1 | | 1,071 | | 1,086 | | 1,087 | | | | (1,325) | | (1,329) |
| 54 | NET REVENUES | S.1.1 L.2 | 56,310 | 49,812 | 57,687 | 53,473 | 57,476 | 55,183 | | | 51,454 | 52,328 | 52,097 | 55,047 |
| 55 | % Rate Increase over Existing Rates | | | | | | | | | | | | | |
| 56 | AEY Primary Retail Revenue | L.30 | | 47,614 | | 49,783 | | 50,802 | | | 46,908 | | 47,638 | |
| 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 | | | 55,445 | | 54,236 | |
| 59 | % Rate Increase Over Existing Rates | L.50 / L.58 | | 1.9% | | 4.2% | | 5.2% | | | 4.0% | | 7.9% | |
| 60 | % Rate Increase - Net Customer Impact | Note 2 | | 3.7% | | 5.9% | | 6.9% | | | 1.6% | | 5.4% | |

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
Miscellaneous Revenue
(\$000s)

Schedule 2.2
Page 1 of 1

| 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
Schedule of Purchase Power**

**Schedule 3.1
Page 1 of 1**

| 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 | 294,664 | 300,325 |
| 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 | 304,093 | 309,754 |
| 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 | 24,451 | 24,921 |
| 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 | 24,756 | 25,250 |

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

Schedule 4.1
Page 1 of 1

| 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 | 20,697 | 20,795 |
| 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 | 5,572 | 5,601 |
| 4 | Fuel Costs (\$000s) | | 6,668 | 6,611 | 7,116 | 6,701 | 5,292 | 6,704 | 5,225 | 5,268 |
| 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 | 5,225 | 5,268 |
| 7 | Average Cost (cents per litre) | L.4 / L.3 | 116.71 | 116.15 | 124.43 | 116.18 | 94.96 | 116.18 | 93.78 | 94.05 |

ATCO Electric Yukon
2016 - 2017 General Rate Application
Fuel Information

Schedule 4.2
Page 1 of 1

| 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 | 14,721 | 14,795 |
| 11 | Beaver Creek | | 1,893 | 1,800 | 1,804 | 1,832 | 1,829 | 1,834 | 1,769 | 1,786 |
| 12 | Destruction Bay | | 1,886 | 1,826 | 1,856 | 1,860 | 1,789 | 1,862 | 1,778 | 1,703 |
| 13 | Old Crow | | 2,199 | 2,083 | 2,205 | 2,114 | 2,264 | 2,114 | 2,180 | 2,248 |
| 14 | Swift River | | 204 | 263 | 219 | 267 | 207 | 268 | 209 | 223 |
| 15 | Standby Units | | 3 | 70 | 67 | 70 | 41 | 70 | 40 | 41 |
| 16 | | S.4.1 L.1 | 21,305 | 21,127 | 21,117 | 21,405 | 20,664 | 21,415 | 20,697 | 20,795 |
| 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 | 3,825 | 3,844 |
| 28 | Beaver Creek | | 563 | 502 | 540 | 511 | 525 | 512 | 516 | 521 |
| 29 | Destruction Bay | | 514 | 510 | 525 | 520 | 505 | 520 | 492 | 472 |
| 30 | Old Crow | | 643 | 578 | 667 | 587 | 687 | 587 | 642 | 662 |
| 31 | Swift River | | 80 | 94 | 80 | 96 | 79 | 96 | 78 | 83 |
| 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 | 5,572 | 5,601 |

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

Schedule 5.1
Page 1 of 1

| 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 | 264 |
| 3 | 64000 - Supervision and Engineering Diesel | | 64 | 60 | 65 | 62 | 66 | 64 | 71 | 73 |
| 4 | 64600 - Diesel Generation | S.5.2 L.11 | 364 | 410 | 413 | 420 | 445 | 431 | 492 | 504 |
| 5 | 82600 - Hydro Maintenance | | 60 | 48 | 60 | 49 | 62 | 50 | 68 | 85 |
| 6 | 84600 - Diesel Maintenance | S.5.2 L.20 | 1,020 | 1,189 | 907 | 1,212 | 1,148 | 1,235 | 1,184 | 1,107 |
| 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>2,088</u> | <u>2,032</u> |
| 8 | Distribution | | | | | | | | | |
| 9 | 87000 - Supervision | | 281 | 279 | 305 | 288 | 325 | 297 | 331 | 340 |
| 10 | 87100 - Brushing | S.5.2 L.28 | 420 | 399 | 268 | 408 | 437 | 416 | 414 | 423 |
| 11 | 87200 - Vehicle Depreciation | | (220) | (184) | (206) | (187) | (208) | (191) | (211) | (216) |
| 12 | 87300 - Maintenance | | 1,890 | 1,873 | 1,989 | 1,935 | 1,927 | 1,984 | 2,073 | 2,127 |
| 13 | 87310 - Service to Outside Parties | | 115 | 103 | 108 | 105 | 137 | 107 | 120 | 123 |
| 14 | 87400 - Underground Line Maintenance | S.5.2 L.34 | 156 | 162 | 111 | 167 | 143 | 170 | 149 | 154 |
| 15 | 87500 - Meter and Meter Testing | | 189 | 86 | 94 | 89 | 91 | 92 | 93 | 96 |
| 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 | 255 |
| 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>3,270</u> | <u>3,356</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 | 61 | 59 |
| 22 | 88900 - Maintenance Warehouse and Office | S.5.2 L.46 | 142 | 129 | 162 | 132 | 145 | 134 | 162 | 165 |
| 23 | | | <u>179</u> | <u>159</u> | <u>214</u> | <u>162</u> | <u>215</u> | <u>165</u> | <u>248</u> | <u>249</u> |
| 24 | Public Information | | | | | | | | | |
| 25 | 70100 - Public Information Administration | | 21 | 26 | 13 | 27 | 9 | 27 | 15 | 15 |
| 26 | 70200 - General Public Information | S.5.2 L.54 | 122 | 117 | 169 | 120 | 108 | 124 | 123 | 141 |
| 27 | | | <u>142</u> | <u>143</u> | <u>182</u> | <u>147</u> | <u>117</u> | <u>151</u> | <u>137</u> | <u>156</u> |
| 28 | Customer Accounting | | | | | | | | | |
| 29 | 71000 - Supervision | | 48 | 49 | 44 | 51 | 44 | 52 | 46 | 47 |
| 30 | 71100 - Customer Applications and Service Orders | | 427 | 437 | 432 | 456 | 468 | 467 | 487 | 502 |
| 31 | 71200 - Meter Reading | | 559 | 526 | 558 | 544 | 599 | 565 | 622 | 640 |
| 32 | 71300 - Customer Billing and Accounting | | 721 | 724 | 774 | 750 | 600 | 775 | 615 | 629 |
| 33 | 71400 - Revenue Collections | | 184 | 191 | 197 | 216 | 166 | 222 | 172 | 177 |
| 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 | 87 | 89 |
| 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>2,157</u> | <u>2,216</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 | 2,304 | 2,352 |
| 39 | 72200 - Administrative Corporate | | 107 | 135 | 153 | 137 | 131 | 140 | 143 | 146 |
| 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 | 337 | 342 |
| 43 | 72600 - Training and Safety | | 450 | 438 | 469 | 451 | 464 | 464 | 501 | 515 |
| 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 | 187 |
| 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>4,048</u> | <u>4,125</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>11,948</u> | <u>12,134</u> |

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

**Schedule 5.2
Page 1 of 3**

| 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 | 264 |
| 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 | 492 | 504 |
| 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 the addition of an engineering technologist | | | | | | |
| 17 | position (\$40) and inflation (\$13). | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | <u>84600 - Diesel Maintenance</u> | S.5.1 L.6 | 1,020 | 907 | 1,148 | 1,184 | 1,107 |
| 21 | | | | | | | |
| 22 | Costs increase in 2014 to 2015 mainly due to more scheduled top end maintenance in 2015 | | | | | | |
| 23 | than prior year (\$205) and inflation (\$23). | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | Distribution | | | | | | |
| 27 | | | | | | | |
| 28 | <u>87100 - Brushing</u> | S.5.1 L.10 | 420 | 268 | 437 | 414 | 423 |
| 29 | | | | | | | |
| 30 | Costs increase from 2014 to 2015 mainly due to completion of regular brushing program. Prior year | | | | | | |
| 31 | costs were lower due to the availability of resources. | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | <u>87400 - Underground Line Maintenance</u> | S.5.1 L.14 | 156 | 111 | 143 | 149 | 154 |
| 35 | | | | | | | |
| 36 | Costs increase from 2014 to 2015 mainly due to increased maintenance requirements as identified | | | | | | |
| 37 | by regular line patrols, offset by lower overhead costs in 87300. | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | <u>87800 - Street Light Maintenance</u> | S.5.1 L.17 | 238 | 252 | 203 | 248 | 255 |
| 41 | | | | | | | |
| 42 | Cost increase from 2015 to 2016 mainly due to increased streetlight maintenance and | | | | | | |
| 43 | repair activity, based on historical averages as well as inflation. | | | | | | |

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

**Schedule 5.2
Page 2 of 3**

| Line No. | Description | Cross Ref. | Actual 2013 | Actual 2014 | Actual 2015 | Test Period 2016 | Test Period 2017 |
|----------|---|------------|-------------|-------------|-------------|------------------|------------------|
| 44 | General | | | | | | |
| 45 | | | | | | | |
| 46 | <u>88900 - Maintenance Warehouse and Office</u> | S.5.1 L.22 | 142 | 162 | 145 | 162 | 165 |
| 47 | | | | | | | |
| 48 | Costs increase from 2013 to 2014 mainly due to additional deficiencies identified at the | | | | | | |
| 49 | warehouse and office facilities that required maintenance. | | | | | | |
| 50 | | | | | | | |
| 51 | | | | | | | |
| 52 | Public Information | | | | | | |
| 53 | | | | | | | |
| 54 | <u>70200 - General Public Information</u> | S.5.1 L.26 | 122 | 169 | 108 | 123 | 141 |
| 55 | | | | | | | |
| 56 | Costs increase from 2013 to 2014 due to changes required on communication materials and | | | | | | |
| 57 | billing system related to changing "1 st Street" to "Front Street" (\$28) and for changing the operating | | | | | | |
| 58 | name from "Yukon Electrical Company Ltd." to "ATCO Electric Yukon". | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |
| 61 | Customer Accounting | | | | | | |
| 62 | | | | | | | |
| 63 | <u>71800 - Provision for Uncollectible Accounts</u> | S.5.1 L.35 | 75 | 120 | 65 | 87 | 89 |
| 64 | | | | | | | |
| 65 | Costs increased from 2013 to 2014 mainly due to the write off of an uncollectible contribution | | | | | | |
| 66 | receivable (\$44). | | | | | | |
| 67 | | | | | | | |
| 68 | Costs increase from 2015 to 2016 mainly due to the forecast reflecting the historical average cost. | | | | | | |
| 69 | | | | | | | |
| 70 | | | | | | | |
| 71 | Administration and General | | | | | | |
| 72 | | | | | | | |
| 73 | <u>72100 - Administrative</u> | S.5.1 L.38 | 2,263 | 2,282 | 1,963 | 2,304 | 2,352 |
| 74 | | | | | | | |
| 75 | Costs increase from 2015 to 2016 mainly due to filling previously vacant head office position | | | | | | |
| 76 | (\$126) and addition of the operational accountant position (\$108) as well as inflation (\$55) | | | | | | |
| 77 | and additional costs for employee association agreement negotiations (\$21). | | | | | | |
| 78 | | | | | | | |
| 79 | | | | | | | |
| 80 | <u>72500 - Employee Expenses</u> | S.5.1 L.42 | 273 | 364 | 299 | 337 | 342 |
| 81 | | | | | | | |
| 82 | Costs increase from 2013 to 2014 mainly due to higher employee service recognition costs and | | | | | | |
| 83 | absence with pay, as well as higher employee benefits. | | | | | | |
| 84 | | | | | | | |
| 85 | Costs increase in 2016 mainly due to inflation as well as planned retirement and employee | | | | | | |
| 86 | service recognition costs. | | | | | | |

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

**Schedule 5.2
Page 3 of 3**

| Line No. | Description | Cross Ref. | Actual 2013 | Actual 2014 | Actual 2015 | Test Period 2016 | Test Period 2017 |
|----------|--|------------|-------------|-------------|-------------|------------------|------------------|
| 87 | Administration and General Continued | | | | | | |
| 88 | | | | | | | |
| 89 | <u>72700 - Relocation</u> | S.5.1 L.44 | 241 | 169 | 434 | 366 | 367 |
| 90 | | | | | | | |
| 91 | Costs fluctuate year over year from 2013 to 2015 mainly due to relocation requirements to fill | | | | | | |
| 92 | positions that become vacant. | | | | | | |

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

Schedule 5.3
Page 1 of 1

| Line No. | O&M Category | Affiliate Company | Services Provided | Cross Ref. | Actual 2013 | Approved 2013 | Actual 2014 | Approved 2014 | Actual 2015 | Approved 2015 | Test Period | | |
|----------|---|-------------------|--|------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|-------|-------|
| | | | | | | | | | | | 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 | 50 | |
| 3 | 87000 - Supervision | ATCO Electric | After Hours - Call Answering | | 57 | 62 | 62 | 64 | 58 | 66 | 59 | 61 | |
| 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 | - | 74 | 76 | |
| 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 | 150 | |
| 13 | 72100 - Administrative Expenses | ATCO Electric | Rates and Terms & Conditions | | 105 | 40 | 12 | 117 | 4 | 42 | 40 | 40 | |
| 14 | 72100 - Administrative Expenses | ATCO Electric | Financial Reporting and Regulatory Support | | 588 | 614 | 483 | 636 | 499 | 502 | 561 | 578 | |
| 15 | 72100 - Administrative Expenses | ATCO Electric | Payroll, Use of Systems and IT | | 45 | 46 | 126 | 47 | 112 | 48 | 115 | 119 | |
| 16 | | | Total Head Office Fees | | 852 | 837 | 746 | 942 | 756 | 738 | 863 | 887 | |
| 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 | 1,076 | 1,108 |

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
Schedule of Depreciation Expense
(\$000s)

Schedule 7.1
Page 1 of 1

| 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 | 6,282 | 6,775 |
| 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>5,792</u> | <u>6,283</u> |

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

Schedule 7.2
Page 1 of 1

| 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 | | 1,907 | 2.95% | 56 | 595 | 9 | 65 |
| 3 | 423 00 | Hydro Resv, Dams & Waterways | | 2,203 | 2.42% | 53 | 735 | 9 | 62 |
| 4 | 425 00 | Hydro Generators | | 5,153 | 2.48% | 128 | 1,605 | 20 | 148 |
| 5 | 426 00 | Hydro Accessory Electrical Equip | | - | 2.29% | - | - | - | - |
| 6 | 427 00 | Hydro Misc Equip | | 27 | 4.28% | 1 | 9 | - | 1 |
| 7 | | Total Production - Hydro | | 9,291 | | 238 | 2,943 | 38 | 276 |
| 8 | | | | | | | | | |
| 9 | | Production - Diesel | | | | | | | |
| 10 | 442 00 | Structures and Improvements - Other | | 5,677 | 2.90% | 165 | 745 | 11 | 176 |
| 11 | 444 00 | Fuel Holders, Producers, & Acc. Equipment - Other | | 3,149 | 2.96% | 93 | 408 | 6 | 99 |
| 12 | 445 00 | Generating Equipment & Prime Mover - Other | | 11,557 | 3.90% | 451 | 661 | 13 | 464 |
| 13 | 446 00 | Accessory Electric Equipment - Other | | 4,367 | 3.09% | 135 | 531 | 8 | 143 |
| 14 | 447 00 | Misc. Power Plant Equipment - Other | | 1,338 | 2.77% | 37 | 173 | 2 | 39 |
| 15 | | Total Production - Diesel | | 26,089 | | 881 | 2,518 | 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 | 2,103 | 25 | 1,019 |
| 24 | 474 00 | Overhead Conductor | | 25,676 | 2.31% | 592 | 1,465 | 17 | 609 |
| 25 | 474 10 | Services - Overhead | | 2,758 | 2.31% | 64 | 194 | 2 | 66 |
| 26 | 475 00 | Underground Conductor | | 25,678 | 2.38% | 612 | 1,596 | 19 | 631 |
| 27 | 475 10 | Services - Underground | | 3,277 | 2.59% | 85 | 202 | 3 | 88 |
| 28 | 476 10 | Meters | | 2,739 | 7.30% | 200 | 103 | 4 | 204 |
| 29 | 476 30 | AMR - Meters | | 101 | 7.06% | 7 | - | - | 7 |
| 30 | 477 10 | Substation Equipment | | 4,904 | 2.53% | 124 | 306 | 4 | 128 |
| 31 | 478 10 | Street Lighting | | 10,452 | 3.36% | 351 | 575 | 10 | 361 |
| 32 | 478 20 | Sentinel Lights | | 286 | 2.82% | 8 | - | - | 8 |
| 33 | 479 10 | Line Transformers | | 30,815 | 2.39% | 737 | 253 | 3 | 740 |
| 34 | | Total Distribution Plant | | 149,827 | | 3,798 | 6,796 | 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 | - | 78 |
| 47 | 496 00 | Software | | 2,571 | 10.00% | 257 | - | - | 257 |
| 48 | | Total General Plant | | 18,009 | | 1,163 | 995 | 14 | 1,177 |
| 49 | | | | | | | | | |
| 50 | | Plant Studied | | 204,364 | | 6,103 | 13,252 | 179 | 6,282 |
| 51 | | Plant Not Studied - Land | | 385 | | | | | |
| 52 | | Total Plant | S.8.6 L.10 | 204,749 | | | | | |

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

Schedule 7.3
Page 1 of 1

| 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 | | 2,501 | 2.95% | 74 | 204 | 3 | 77 |
| 3 | 423 00 | Hydro Resv, Dams & Waterways | | 2,938 | 2.42% | 71 | 246 | 3 | 74 |
| 4 | 425 00 | Hydro Generators | | 6,758 | 2.48% | 168 | 603 | 7 | 175 |
| 5 | 426 00 | Hydro Accessory Electrical Equip | | - | 2.29% | - | - | - | - |
| 6 | 427 00 | Hydro Misc Equip | | 36 | 4.28% | 2 | 3 | - | 2 |
| 7 | | Total Production - Hydro | | 12,234 | | 315 | 1,056 | 13 | 328 |
| 8 | | | | | | | | | |
| 9 | | Production - Diesel | | | | | | | |
| 10 | 442 00 | Structures and Improvements - Other | | 6,422 | 2.90% | 186 | 896 | 13 | 199 |
| 11 | 444 00 | Fuel Holders, Producers, & Acc. Equipment - Other | | 3,558 | 2.96% | 105 | 492 | 7 | 112 |
| 12 | 445 00 | Generating Equipment & Prime Mover - Other | | 12,218 | 3.90% | 477 | 1,523 | 30 | 507 |
| 13 | 446 00 | Accessory Electric Equipment - Other | | 4,898 | 3.09% | 151 | 647 | 10 | 161 |
| 14 | 447 00 | Misc. Power Plant Equipment - Other | | 1,510 | 2.77% | 42 | 208 | 3 | 45 |
| 15 | | Total Production - Diesel | | 28,606 | | 961 | 3,767 | 63 | 1,024 |
| 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 | | 43,666 | 2.39% | 1,045 | 2,940 | 35 | 1,080 |
| 24 | 474 00 | Overhead Conductor | | 27,141 | 2.31% | 626 | 1,726 | 20 | 646 |
| 25 | 474 10 | Services - Overhead | | 2,952 | 2.31% | 68 | 209 | 2 | 70 |
| 26 | 475 00 | Underground Conductor | | 27,274 | 2.38% | 650 | 1,857 | 22 | 672 |
| 27 | 475 10 | Services - Underground | | 3,479 | 2.59% | 90 | 235 | 3 | 93 |
| 28 | 476 10 | Meters | | 2,841 | 7.30% | 208 | 107 | 4 | 212 |
| 29 | 476 30 | AMR - Meters | | 101 | 7.06% | 7 | - | - | 7 |
| 30 | 477 10 | Substation Equipment | | 5,210 | 2.53% | 132 | 356 | 5 | 137 |
| 31 | 478 10 | Street Lighting | | 11,027 | 3.36% | 370 | 1,122 | 19 | 389 |
| 32 | 478 20 | Sentinel Lights | | 286 | 2.82% | 8 | - | - | 8 |
| 33 | 479 10 | Line Transformers | | 31,068 | 2.39% | 743 | (23) | - | 743 |
| 34 | | Total Distribution Plant | | 156,623 | | 3,971 | 8,528 | 110 | 4,081 |
| 35 | | | | | | | | | |
| 36 | | General Plant | | | | | | | |
| 37 | 482 00 | Structures & Improvements | | 5,157 | 2.64% | 136 | 301 | 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 | | 4,438 | 9.74% | 432 | 145 | 7 | 439 |
| 41 | 485 00 | Tool & Work Equipment | | 1,285 | 6.15% | 79 | 155 | 5 | 84 |
| 42 | 486 00 | Communication Structures & Equipment | | 1,324 | 4.59% | 61 | 161 | 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 | | 19,004 | | 1,296 | 815 | 23 | 1,319 |
| 49 | | | | | | | | | |
| 50 | | Plant Studied | | 217,616 | | 6,566 | 14,166 | 209 | 6,775 |
| 51 | | Plant Not Studied -Land | | 385 | | | | | |
| 52 | | Total Plant | S.8.6 L.10 | 218,000 | | | | | |

**ATCO Electric Yukon
2016 - 2017 General Rate Application
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
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 | 59,240 | 59.60% | 59,240 | 5.46% | 3,235 |
| 33 | Common Stock | | 39,494 | 39.73% | 39,494 | 9.39% | 3,710 |
| 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>99,394</u> | <u>100.0%</u> | <u>99,395</u> | <u>6.99%</u> | <u>6,945</u> |
| 36 | <u>2017 Test Period</u> | | | | | | |
| 37 | Long-Term Debt | S.8.3 L.52 | 63,525 | 59.62% | 63,713 | 5.29% | 3,369 |
| 38 | Common Stock | | 42,349 | 39.75% | 42,474 | 9.49% | 4,031 |
| 39 | No Cost Capital | S.8.4 L.8 | 667 | 0.63% | 669 | 0.00% | - |
| 40 | Total | S.8.5 L.21 S.1.1 L.14 | <u>106,541</u> | <u>100.0%</u> | <u>106,856</u> | <u>6.93%</u> | <u>7,400</u> |

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

**Schedule 8.2
Page 1 of 3**

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 |
| 1 | 2013 Actual | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | 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 |
| 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 | 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 |
| 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
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)**

**Schedule 8.2
Page 2 of 3**

| Line No. | | | | | | | <u>Net Capital Employed</u> | | | Principal Outstanding 31-Dec-14 | Carrying Cost | Average Embedded Cost Rate |
|----------|----------------------|---------------|-------------------|--------------------|----------------------|---------------------------------|-----------------------------|--------------------------------------|-------------------------------|--|----------------------|-----------------------------------|
| | | | | | | | Principal Amount Offered | Total Amount | Per \$100 of Principal Amount | | | |
| 48 | 2014 Actual | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |
| 50 | Description | Series | Issue Date | Coupon Rate | Maturity Date | Principal Amount Offered | Total Amount | Per \$100 of Principal Amount | Effective Cost Rate | | | |
| 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 | 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-14 | Carrying Cost | Average Embedded Cost Rate |
| 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
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)**

**Schedule 8.2
Page 3 of 3**

| Line No. | | | | | | <u>Net Capital Employed</u> | | | | | | | |
|----------|----------------------|--------|------------|-------------|---------------|-----------------------------|--------------|-------------------------------|---------------------|---------------------------------|---------------|----------------------------|--|
| | 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-15 | Carrying Cost | Average Embedded Cost Rate | |
| 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 | 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-15 | Carrying Cost | Average Embedded Cost Rate | |
| 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
Schedule of Debt Capital Employed and Embedded Cost
(\$000s)**

**Schedule 8.3
Page 1 of 1**

| Line No. | | | | | | <u>Net Capital Employed</u> | | | | | | |
|----------|-------------------------|--------|------------|-------------|---------------|-----------------------------|--------------|-------------------------------|---------------------|---------------------------------|---------------|----------------------------|
| | 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-16 | Carrying Cost | Average Embedded Cost Rate |
| 1 | <u>2016 Test Period</u> | | | | | | | | | | | |
| 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 | | 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 | 2016-11-01 | 3.72% | 2056 | 5,480 | 5,480 | 100.00 | 3.77% | 5,480 | 207 | |
| 22 | Total | | | | | 61,980 | | | | 61,980 | 3,338 | 5.39% |
| 23 | Prior Year | | | | | | | | | 56,500 | 3,131 | 5.54% |
| 24 | Total | | | | | | | | | 118,480 | 6,469 | |
| 25 | Mid Year | | | | | | | | | 59,240 | 3,235 | 5.46% |
| 26 | | | | | | | | | | | | |
| 27 | <u>2017 Test Period</u> | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 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 | 2016-11-01 | 3.72% | 2056 | 5,480 | 5,480 | 100.00 | 3.77% | 5,480 | 207 | |
| 48 | | AC | 2017-11-01 | 4.02% | 2057 | 6,990 | 6,990 | 100.00 | 4.07% | 6,990 | 284 | |
| 49 | Total | | | | | 65,070 | | | | 65,070 | 3,380 | 5.19% |
| 50 | Prior Year | | | | | | | | | 61,980 | 3,338 | 5.39% |
| 51 | Total | | | | | | | | | 127,050 | 6,718 | |
| 52 | Mid Year | | | | | | | | | 63,525 | 3,359 | 5.29% |

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

Schedule 8.4
Page 1 of 1

| Line No. | Description | Cross Ref. | Actual 2013 | Approved 2013 | Actual 2014 | Approved 2014 | Actual 2015 | Approved 2015 | Test Period | |
|----------|--|--------------------------------|--------------|----------------|--------------|---------------|--------------|---------------|-------------|------------|
| | | | | | | | | | 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 |
| 6 | Defined Benefit Pension | L.23 | 152 | 152 | 145 | 148 | 137 | 144 | 140 | 136 |
| 7 | Injuries & Damages | L.30 | (524) | (552) | (706) | (777) | (228) | (259) | (17) | (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> |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | Other Post Employment Benefits (OPEB) | | | | | | | | | |
| 12 | Balance at Beginning of Year | | 537 | 537 | 537 | 537 | 537 | 537 | 537 | 537 |
| 13 | Add: Charges | | 28 | 37 | 30 | 37 | 34 | 37 | 37 | 37 |
| 14 | Less: Cash Payments | | (28) | (37) | (30) | (37) | (34) | (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> |
| 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> |
| 17 | | | | | | | | | | |
| 18 | Defined Benefit Pension | | | | | | | | | |
| 19 | Balance at Beginning of Year | | 154 | 154 | 150 | 150 | 140 | 146 | 142 | 138 |
| 20 | Add: Charges | | 687 | 687 | 435 | 602 | 465 | 602 | 505 | 505 |
| 21 | Less: Cash Payments | | (691) | (691) | (445) | (606) | (471) | (606) | (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> |
| 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> |
| 24 | | | | | | | | | | |
| 25 | Injuries & Damages | | | | | | | | | |
| 26 | Balance at Beginning of Year | | (69) | (69) | (979) | (1,035) | (433) | (518) | (23) | (12) |
| 27 | Add: Write-off | S.10.1 L.7 | 618 | 618 | 618 | 618 | 618 | 618 | 112 | 112 |
| 28 | Less: Costs | S.10.1 L.14 | (1,528) | (1,584) | (72) | (100) | (208) | (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> |
| 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> |

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

Schedule 8.5
Page 1 of 1

| 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 | 220,376 | 234,953 |
| 3 | Deduct: | | | | | | | | | |
| 4 | Accumulated Depreciation | S.8.6 L.25 | 71,231 | 70,846 | 73,399 | 75,156 | 77,828 | 80,177 | 82,504 | 88,087 |
| 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 | | 74,362 | 72,407 | 74,518 | 76,116 | 79,389 | 81,137 | 84,879 | 90,872 |
| 7 | Net Plant in Service | | | | | | | | | |
| 8 | Current Year End Balance | | 107,771 | 113,093 | 122,138 | 128,101 | 126,921 | 136,770 | 135,497 | 144,081 |
| 9 | Previous Year End Balance | | 97,696 | 97,696 | 107,771 | 113,093 | 122,138 | 128,101 | 126,921 | 135,497 |
| 10 | Total | | 205,468 | 210,789 | 229,909 | 241,195 | 249,059 | 264,872 | 262,418 | 279,578 |
| 11 | Mid-Year Balance | | 102,734 | 105,395 | 114,955 | 120,597 | 124,529 | 132,436 | 131,209 | 139,789 |
| 12 | Mid-Year Deferred Charges/Credits | S.8.8 L.22 | (322) | (368) | 149 | 55 | 466 | 401 | 601 | 366 |
| 13 | Working Capital | S.8.10 L.29 | 3,322 | 3,275 | 3,405 | 3,267 | 3,375 | 3,601 | 2,965 | 3,025 |
| 14 | Gross Rate Base | | 105,734 | 108,302 | 118,509 | 123,919 | 128,370 | 136,438 | 134,775 | 143,180 |
| 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 | 35,529 | 37,119 |
| 18 | Previous Year End Balance | | 34,828 | 34,828 | 35,436 | 37,302 | 35,521 | 40,440 | 35,230 | 35,529 |
| 19 | Total | | 70,264 | 72,130 | 70,957 | 77,742 | 70,751 | 83,557 | 70,759 | 72,648 |
| 20 | Mid-Year Balance | | 35,132 | 36,065 | 35,479 | 38,871 | 35,375 | 41,778 | 35,380 | 36,325 |
| 21 | Net Rate Base | S.8.1 L.5,10,15,20, 25, 30, 35, 40 | 70,602 | 72,237 | 83,030 | 85,048 | 92,995 | 94,660 | 99,395 | 106,856 |

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

Schedule 8.6
Page 1 of 1

| 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 | 218,001 |
| 4 | | | | | | | | | | |
| 5 | Additions | S.9.1 L.33 | 14,321 | 19,792 | 18,849 | 20,292 | 10,252 | 14,484 | 13,872 | 14,907 |
| 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 | 13,252 | 14,166 |
| 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 | 218,001 | 232,167 |
| 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 | 220,376 | 234,953 |
| 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 | 82,504 |
| 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 | 5,792 | 6,283 |
| 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 | 82,504 | 88,087 |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | Net Property, Plant and Equipment | | 110,902 | 114,654 | 123,257 | 129,062 | 128,482 | 137,731 | 137,872 | 146,867 |

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

Schedule 8.7
Page 1 of 1

| 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)

Schedule 8.8
Page 2 of 2

| Line No. | Description | Cross Ref. | Actual 2013 | Approved 2013 | Actual 2014 | Approved 2014 | Actual 2015 | Approved 2015 | Test Period | |
|----------|---|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|-------|
| | | | | | | | | | 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 | | - | - | - | - | - | - | - | 150 |
| 69 | Add: Costs | | - | - | - | - | - | - | 300 | 200 |
| 70 | Less: Write-off | | - | - | - | - | - | - | (150) | (350) |
| 71 | Balance at End of Year | | - | - | - | - | - | - | 150 | - |
| 72 | | | | | | | | | | |
| 73 | Mid-Year Balance | (L.68+L.71)/2 | - | - | - | - | - | - | 75 | 75 |
| 74 | | | | | | | | | | |
| 75 | <u>Joint Smart Grid Study</u> | | | | | | | | | |
| 76 | Balance at Beginning of Year | | - | - | - | - | - | - | - | - |
| 77 | Add: Costs | | - | - | - | - | - | - | - | 100 |
| 78 | Less: Write-off | | - | - | - | - | - | - | - | - |
| 79 | Balance at End of Year | | - | - | - | - | - | - | - | 100 |
| 80 | | | | | | | | | | |
| 81 | Mid-Year Balance | (L.76+L.79)/2 | - | - | - | - | - | - | - | 50 |
| 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
Rate Case Costs
(\$000s)**

**Schedule 8.9
Page 1 of 1**

| 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
Computation of Allowance for Working Capital
(\$000s)

Schedule 8.10
Page 1 of 1

| 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 | 11,948 | 12,134 |
| 2 | Purchase Power | S.1.1 L.7 | 31,270 | 24,858 | 31,177 | 26,066 | 30,373 | 26,634 | 24,756 | 25,250 |
| 3 | Diesel Fuel | S.1.1 L.8 | 6,708 | 6,611 | 6,760 | 6,701 | 6,621 | 6,704 | 5,225 | 5,268 |
| 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 | 42,190 | 42,919 |
| 7 | O&M Lag Days | | 7 | 7 | 7 | 7 | 7 | 7 | 4 | 4 |
| 8 | Operating Expenses Working Capital | | 958 | 831 | 957 | 861 | 937 | 874 | 481 | 489 |
| 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 | 136 | 141 |
| 17 | Return - Long Term Debt | | 2,477 | 2,557 | 2,834 | 2,955 | 3,095 | 3,245 | 3,235 | 3,369 |
| 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) | (480) |
| 20 | Return - 50% of Common Equity | | 1,537 | 1,262 | 1,474 | 1,491 | 1,372 | 1,650 | 1,855 | 2,016 |
| 21 | Dividend Lag Days | | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) |
| 22 | Common Equity (Dividend) Working Capital | | (17) | (14) | (16) | (16) | (15) | (18) | (20) | (22) |
| 23 | Return - 50% of Common Equity | | 1,537 | 1,262 | 1,474 | 1,491 | 1,372 | 1,650 | 1,855 | 2,016 |
| 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 | 213 | 232 |
| 26 | Net Depreciation | | 2,837 | 3,076 | 3,436 | 3,695 | 3,952 | 4,029 | 4,287 | 4,713 |
| 27 | Depreciation Lag Days | | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 28 | Depreciation Working Capital | | 326 | 354 | 395 | 425 | 455 | 464 | 493 | 542 |
| 29 | Working Capital | S.8.5 L.13 | 3,322 | 3,275 | 3,405 | 3,267 | 3,375 | 3,601 | 2,965 | 3,025 |

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

Schedule 8.11
Page 1 of 1

| 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 | 52,328 | 55,047 |
| 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 | 2,616 | 2,752 |
| 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) | (106) | (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 | 53,628 | 56,375 |
| 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) | (5,792) | (6,283) |
| 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 | (427) | 511 |
| 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 | 300 | 300 |
| 24 | Other Deferrals and Studies Write-off | S.8.8 L.37,45,53,70,78 | (18) | (18) | (18) | (18) | (17) | (17) | (397) | (597) |
| 25 | Capital Expenditures | S.9.1 L.28 | 15,358 | 19,259 | 16,837 | 19,692 | 10,694 | 14,484 | 15,048 | 15,318 |
| 26 | Net Costs Subject to GST | | 62,801 | 60,352 | 66,500 | 65,116 | 59,535 | 61,060 | 57,555 | 60,167 |
| 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 | 2,878 | 3,008 |
| 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 | 241 | 252 |
| 35 | | | | | | | | | | |
| 36 | Net Impact of GST on Working Capital | S.8.10 L.16 | 149 | 152 | 162 | 165 | 134 | 144 | 136 | 141 |

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

Schedule 8.12
Page 1 of 1

| Line No. | Description | Cross Ref. | Actual 2013 | | Approved 2013 | | Actual 2014 | | Approved 2014 | | Actual 2015 | | Approved 2015 | | Test Period | | |
|----------|---|------------|-------------|---------------|---------------|---------------|-------------|---------------|---------------|---------------|-------------|--------|---------------|--------|-------------|--------|--------|
| | | | Actual 2013 | Approved 2013 | Actual 2014 | Approved 2014 | Actual 2015 | Approved 2015 | Actual 2015 | Approved 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 | 62,404 | 58,177 | 62,404 | 58,177 | 62,404 | 58,177 | 59,727 | 59,727 |
| 3 | Additions to Property | | 2,153 | 3,918 | 1,544 | 4,695 | 1,169 | 4,426 | 1,804 | 4,426 | 1,804 | 4,426 | 1,804 | 4,426 | 1,804 | 3,160 | 3,160 |
| 4 | Retirements | | (134) | (142) | (547) | (142) | (83) | (142) | (255) | (142) | (255) | (142) | (255) | (142) | (255) | (255) | (255) |
| 5 | Current Year Gross Contributions | | 56,094 | 57,851 | 57,091 | 62,404 | 58,177 | 66,688 | 59,727 | 66,688 | 59,727 | 66,688 | 59,727 | 66,688 | 59,727 | 62,632 | 62,632 |
| 6 | Accumulated Amortization | | | | | | | | | | | | | | | | |
| 7 | Prior Year Accumulated Amortization | | 19,247 | 19,247 | 20,658 | 20,549 | 21,570 | 21,964 | 22,948 | 21,964 | 22,948 | 21,964 | 22,948 | 21,964 | 22,948 | 24,197 | 24,197 |
| 8 | Gross Amortization | S.1.1 L.12 | 1,545 | 1,444 | 1,459 | 1,557 | 1,460 | 1,749 | 1,504 | 1,749 | 1,504 | 1,749 | 1,504 | 1,749 | 1,504 | 1,570 | 1,570 |
| 9 | Retirements | | (134) | (142) | (547) | (142) | (83) | (142) | (255) | (142) | (255) | (142) | (255) | (142) | (255) | (255) | (255) |
| 10 | Current Year Accumulated Amortization | | 20,658 | 20,549 | 21,570 | 21,964 | 22,948 | 23,571 | 24,197 | 23,571 | 24,197 | 23,571 | 24,197 | 23,571 | 24,197 | 25,513 | 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 | 35,529 | 43,117 | 35,529 | 43,117 | 35,529 | 43,117 | 35,529 | 37,119 | 37,119 |

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

Schedule 9.1
Page 1 of 1

| 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 | 6,630 | 5,316 |
| 5 | | | 5,574 | 5,964 | 8,599 | 7,387 | 3,060 | 2,900 | 6,630 | 5,316 |
| 6 | Distribution: | | | | | | | | | |
| 7 | New Extensions | | 2,350 | 5,033 | 1,693 | 5,147 | 2,098 | 5,300 | 2,160 | 3,388 |
| 8 | Distribution Improvements | | 4,002 | 4,021 | 3,980 | 4,457 | 3,326 | 3,875 | 4,346 | 4,178 |
| 9 | Street and Sentinel Lights | | 536 | 420 | 322 | 945 | 466 | 813 | 585 | 1,132 |
| 10 | Meters | | 308 | 600 | 166 | 204 | 234 | 207 | 200 | 204 |
| 11 | Meters - AMR | | - | - | - | - | - | - | - | - |
| 12 | Transformers and Regulators | | 72 | 10 | 75 | 10 | 108 | 10 | 368 | 92 |
| 13 | | | 7,268 | 10,084 | 6,236 | 10,762 | 6,232 | 10,205 | 7,659 | 8,994 |
| 14 | General Property and Equipment: | | | | | | | | | |
| 15 | Tools, Instruments & Equipment | | 159 | 117 | 142 | 167 | 110 | 115 | 149 | 166 |
| 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 | 161 |
| 22 | Transportation Equipment | | 471 | 424 | 858 | 995 | 1,076 | 850 | 370 | 317 |
| 23 | Land and Buildings | | 693 | 1,131 | 676 | 321 | 41 | 312 | 94 | 301 |
| 24 | | | 2,516 | 3,210 | 2,002 | 1,544 | 1,402 | 1,380 | 759 | 1,008 |
| 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 | 15,048 | 15,318 |
| 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) | (13,872) | (14,907) |
| 32 | Transfers to Deferred Charges | S.8.8 L.36 | - | - | - | - | - | - | (362) | - |
| 33 | | | (14,321) | (19,792) | (18,849) | (20,292) | (10,252) | (14,484) | (14,234) | (14,907) |
| 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
Continuity of Capital Expenditures
(\$000s)

Schedule 9.2
Page 2 of 6

| Line No | Project Name | Cross Ref. | Actual 2013 | Approved 2013 | Actual 2014 | Approved 2014 | Actual 2015 | Approved 2015 | Test Period | |
|---------|---|----------------------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|
| | | | | | | | | | 2016 | 2017 |
| 45 | Generation Continued | | | | | | | | | |
| 46 | Pelly Crossing Fuel System Upgrade | Attachment 9.2, pg 1 | | | | | | | - | 153 |
| 47 | Pelly Crossing Ventilation System Upgrade | | | | | | | | - | 26 |
| 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 | | | | | | | | - | 31 |
| 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 | | 33 | 43 |
| 67 | Generation Total | | 5,574 | 5,964 | 8,599 | 7,387 | 3,060 | 2,900 | 6,630 | 5,316 |
| 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 | 987 | 1,009 |
| 70 | New Underground Line Extensions | Attach. 9.1 pg 2, 9.2 pg 3 | 834 | 600 | 712 | 1,000 | 852 | 1,000 | 1,013 | 1,035 |
| 71 | Annual Land Rights | Attach. 9.1 pg 2, 9.2 pg 3 | 45 | 190 | 64 | 190 | 121 | 190 | 120 | 123 |
| 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 | | | - | 1,180 |
| 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 | - | - |
| 82 | New Extensions Total | | 2,350 | 5,033 | 1,693 | 5,147 | 2,098 | 5,300 | 2,160 | 3,388 |

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

Schedule 9.2
Page 3 of 6

| 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 | 440 | 450 |
| 85 | General Pole Replacements | Attach. 9.1 pg 3, 9.2 pg 4 | 147 | 260 | 96 | 260 | 111 | 260 | 298 | 286 |
| 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 | | 565 | 930 |
| 90 | Downtown Whitehorse 25kV Conversion | Appendix 9 | | | 361 | 450 | 519 | 450 | - | - |
| 91 | Downtown Whitehorse Capacity Upgrade | Appendix 9 | | | | | | | 1,455 | 368 |
| 92 | Hillcrest Subdivision Conversion | Attachment 9.2, pg 4 | 337 | 275 | 29 | 250 | 314 | | - | 153 |
| 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
Continuity of Capital Expenditures
(\$000s)

Schedule 9.2
Page 4 of 6

| <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 | - | 143 |
| 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 | | | | | | | 415 | - |
| 143 | McCrae Substation Transformer Upgrade to 10 MVA | Attachment 9.1, pg 3 | | | | | | | 298 | - |
| 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 | | | | | | | - | 562 |
| 149 | Replace Watson Lake Substation Transformer T2 | Attachment 9.2, pg 4 | | | | | | | - | 358 |
| 150 | 400 Amp Regulators in Logan Substation | Attachment 9.2, pg 5 | | | | | | | - | 123 |
| 151 | 400 Amp Regulators in Arkell Substation | Attachment 9.2, pg 5 | | | | | | | - | 123 |
| 152 | Shipyards Spare 25kV Breaker | Attachment 9.2, pg 5 | | | | | | | - | 102 |
| 153 | Replace Underground Cables at Whitehorse Airport | | | | | | | | - | 85 |
| 154 | Rebuild Line Behind City Municipal Services Building | | | | | | | | - | 82 |
| 155 | Haines Junction OSS Replacement | | | | | | | | - | 51 |
| 156 | Single Regulator 5L631 | | | | | | | | - | 31 |
| 157 | Steward Crossing Ferry Hill Line Rebuild - Design | | | | | | | | - | 31 |
| 158 | McRae Substation Regulator Upgrade | | | | | | | | - | 20 |
| 159 | Other Projects Less Than \$20,000 | | 81 | 60 | 92 | 53 | 77 | 47 | 83 | 76 |
| 160 | Distribution Improvements Total | | 4,002 | 4,021 | 4,008 | 4,457 | 3,399 | 3,875 | 4,346 | 4,178 |

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

**Schedule 9.2
Page 5 of 6**

| 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 | 200 | 256 |
| 163 | New Customer Streetlight Installations | Attach. 9.1 pg 5, 9.2 pg 6 | 138 | - | 34 | | 172 | 483 | 200 | 204 |
| 164 | Whistle Bend Streetlights | Appendix 7 | 142 | 75 | | 450 | | | - | 350 |
| 165 | McIntyre Subdivision Streetlight Rebuild | Appendix 8 | | | | | | | 175 | 256 |
| 166 | Watson Lake Street Light Replacement | | | | | | | | - | 41 |
| 167 | Other Projects Less Than \$20,000 | | 12 | 15 | 47 | 45 | 43 | | 10 | 25 |
| 168 | Street and Sentinel Lighting Total | | 536 | 420 | 294 | 945 | 393 | 813 | 585 | 1,132 |
| 169 | Meters | | | | | | | | | |
| 170 | Replacement of Meters and New Installations | Attach. 9.1 pg 6, 9.2 pg 7 | 308 | 600 | 166 | 204 | 234 | 207 | 200 | 204 |
| 171 | Meters Total | | 308 | 600 | 166 | 204 | 234 | 207 | 200 | 204 |
| 172 | Transformers & Regulators | | | | | | | | | |
| 173 | General Capitalizable Transformers | Attach 9.1 pg 7, 9.2 pg 8 | 72 | 10 | 75 | 10 | 108 | 10 | 90 | 92 |
| 174 | Spare 10 MVA Transformer | Attachment 9.1, pg 7 | - | - | - | - | - | - | 220 | - |
| 175 | Spare Padmount Regulator for Shipyards Substation | | - | - | - | - | - | - | 58 | - |
| 176 | Transformers & Regulators Total | | 72 | 10 | 75 | 10 | 108 | 10 | 368 | 92 |
| 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 | 26 |
| 192 | Watson Lake Septic Upgrade | | | | | | | | - | 51 |
| 193 | Service Complex Boiler Replacement | | | | | | | | - | 72 |
| 194 | Watson Lake Storage Solutions | | | | | | | | - | 93 |
| 195 | Communication Equipment | | 34 | | 22 | 11 | 86 | 12 | 18 | 13 |
| 196 | AEY SCADA Upgrades | | | | | | 57 | | 49 | 67 |
| 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 | 166 |
| 203 | Fish Lake Water License Renewal | | 841 | 650 | | | | | - | - |

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

Schedule 9.2
Page 6 of 6

| <u>Line</u> <u>No</u> | <u>Project Name</u> | <u>Cross</u> <u>Ref.</u> | <u>Actual</u> | <u>Approved</u> | <u>Actual</u> | <u>Approved</u> | <u>Actual</u> | <u>Approved</u> | <u>Test Period</u> | |
|--------------------------|---|-----------------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|--------------------|---------------|
| | | | <u>2013</u> | <u>2013</u> | <u>2014</u> | <u>2014</u> | <u>2015</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| 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 | 370 | 317 |
| 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 | 38 | 101 |
| 218 | GP&E Total | | 2,516 | 3,211 | 2,002 | 1,542 | 1,402 | 1,379 | 759 | 1,008 |
| 219 | Grand Total | S.9.1 L.28 | 15,358 | 19,259 | 16,837 | 19,692 | 10,694 | 14,484 | 15,048 | 15,318 |

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

Schedule 10.1
Page 1 of 1

| 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 | 3,284 | 4,542 |
| 2 | Add: | | | | | | | | | |
| 3 | Depreciation | S.1.1 L.11 | 4,382 | 4,520 | 4,895 | 5,252 | 5,412 | 5,778 | 5,792 | 6,283 |
| 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 | 632 | 832 |
| 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>5,461</u> | <u>6,088</u> |
| 10 | | | | | | | | | | |
| 11 | Deduct: | | | | | | | | | |
| 12 | CCA | | 4,260 | 4,449 | 4,909 | 5,375 | 5,500 | 5,870 | 6,823 | 6,658 |
| 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 | - | 662 | 300 |
| 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>10,167</u> | <u>8,926</u> |
| 25 | | | | | | | | | | |
| 26 | Taxable Income | | (1,757) | (1,387) | 38 | 532 | 248 | 1,043 | (1,423) | 1,703 |
| 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 | (427) | 511 |
| 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>(427)</u> | <u>511</u> |

Yukon Utilities Board
In the Matter of ATCO Electric Yukon
2016-2017 General Rate Application

Subject to Check

November 2, 2016
Transcript Volume 2

Undertaking: By Mr. D. Tenney to Mr. J. Maissan
Page 282-283, Line 25 & Lines 1-3.

Confirm that the table included in JM-AEY-5(c-d) is showing a net benefit of \$6,590 in 2015 as a result of the micro-generation program.

ATCO Electric Yukon Response:

ATCO Electric Yukon believes that the "Resale Power" column was incorrectly included in the original response. Resale Power should not be included in "Net (Cost) / Benefit" because the utility has benefit from 100% of the generation of solar. There are no additional sales as a result of the customer's solar generation and 100% of the customer's solar generation is reflected in "Reduced Purchase Power / Fuel Cost".

AEY can confirm that the table shows a net benefit of \$4,268 in 2015 as reflected in the attached revised JM-AEY-5(c-d) Attachment 1.

ATCO Electric Yukon - 2016-2017 General Rate Application
 JM-AEY-5(c&d) - Update - Subject to Check

| Community | Type | Installation Date | Capacity (kW) | Export Credits (kWh) | | Estimated Generation (kWh) | | Reduced Sales (kWh) | | Reduced Sales | | Losses 6.20% Reduced Purchase Power / Fuel Costs | | Resale Power ¹ | | Net (Cost) / Benefit | | |
|-----------------|-----------------|-------------------|---------------|----------------------|-----------------|----------------------------|--------------|---------------------|--------------|---------------|----------------|---|----------------|---------------------------|--------------|----------------------|----------------|----------------|
| | | | | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | |
| | | | | Burwash Landing | General Service | 2013-03-02 | 4.70 | 3,739 | 3,475 | 4,689 | 4,689 | 950 | 1,214 | (\$101) | (\$130) | \$1,728 | \$1,293 | \$374 |
| Whitehorse | Residential | 2014-07-17 | 3.50 | 534 | 1,886 | 1,138 | 3,157 | 604 | 1,271 | (\$78) | (\$165) | \$100 | \$278 | \$65 | \$234 | \$22 | \$113 | |
| Whitehorse | Residential | 2014-07-17 | 2.58 | 408 | 1,563 | 839 | 2,327 | 431 | 764 | (\$56) | (\$99) | \$74 | \$205 | \$49 | \$192 | \$18 | \$106 | |
| Whitehorse | Residential | 2014-07-22 | 2.58 | 787 | 2,674 | 797 | 2,327 | 10 | - | (\$1) | \$0 | \$70 | \$205 | \$95 | \$329 | \$69 | \$205 | |
| Whitehorse | Residential | 2014-08-22 | 5.00 | 540 | 3,754 | 1,038 | 4,510 | 498 | 756 | (\$64) | (\$98) | \$92 | \$397 | \$65 | \$460 | \$27 | \$299 | |
| Whitehorse | Residential | 2014-08-29 | 2.00 | 120 | 834 | 370 | 1,804 | 250 | 970 | (\$32) | (\$126) | \$33 | \$159 | \$45 | \$102 | \$0 | \$33 | |
| Whitehorse | Residential | 2014-09-05 | 2.58 | 93 | 1,407 | 425 | 2,327 | 332 | 920 | (\$43) | (\$120) | \$37 | \$205 | \$14 | \$172 | (\$5) | \$85 | |
| Whitehorse | Residential | 2014-09-14 | 2.00 | 1 | 1,306 | 282 | 1,804 | 281 | 498 | (\$36) | (\$65) | \$25 | \$159 | \$0 | \$160 | (\$11) | \$94 | |
| Whitehorse | Residential | 2014-09-16 | 1.00 | 1 | 4 | 136 | 902 | 135 | 898 | (\$17) | (\$117) | \$12 | \$79 | \$0 | \$0 | (\$5) | (\$37) | |
| Whitehorse | General Service | 2014-12-18 | 2.11 | - | - | 15 | 1,903 | 15 | 1,903 | (\$2) | (\$204) | \$1 | \$168 | \$0 | \$0 | (\$0) | (\$36) | |
| Whitehorse | Residential | 2015-04-28 | 2.50 | - | 109 | - | 1,509 | - | 1,400 | \$0 | (\$182) | \$0 | \$133 | \$0 | \$13 | \$0 | (\$49) | |
| Old Crow | General Service | 2015-07-07 | 11.80 | - | 2,740 | - | 3,672 | - | 932 | \$0 | (\$100) | \$0 | \$2,387 | \$0 | \$277 | \$0 | \$2,287 | |
| Whitehorse | Residential | 2015-10-27 | 5.30 | - | 67 | - | 285 | - | 218 | \$0 | (\$28) | \$0 | \$25 | \$0 | \$8 | \$0 | (\$3) | |
| Whitehorse | Residential | 2015-11-03 | 5.30 | - | 48 | - | 231 | - | 183 | \$0 | (\$24) | \$0 | \$20 | \$0 | \$6 | \$0 | (\$3) | |
| Whitehorse | Residential | 2015-11-15 | 5.00 | - | - | - | 159 | - | 159 | \$0 | (\$21) | \$0 | \$14 | \$0 | \$0 | \$0 | (\$7) | |
| Old Crow | General Service | 2015-11-05 | 3.33 | - | - | - | 76 | - | 76 | \$0 | (\$8) | \$0 | \$49 | \$0 | \$0 | \$0 | \$41 | |
| Haines Junction | Residential | 2015-12-24 | 5.20 | - | - | - | 31 | - | 31 | \$0 | (\$4) | \$0 | \$3 | \$0 | \$0 | \$0 | (\$1) | |
| Whitehorse | Residential | 2015-02-02 | 1.14 | - | 176 | - | 992 | - | 816 | \$0 | (\$106) | \$0 | \$87 | \$0 | \$22 | \$0 | (\$19) | |
| Whitehorse | Residential | 2015-12-17 | 5.00 | - | - | - | 39 | - | 39 | \$0 | (\$5) | \$0 | \$3 | \$0 | \$0 | \$0 | (\$2) | |
| | | | | 72.62 | 6,223 | 20,043 | 9,730 | 32,744 | 2,557 | 11,833 | (\$430) | (\$1,603) | \$2,172 | \$5,871 | \$675 | \$2,322 | \$1,743 | \$4,268 |