

YUKON UTILITIES BOARD

EXHIBIT
 A-21

DAY ENTERED BY
 DATE

Line No.	Description	Ref.	2013		2014		2015		2016		2017		Variance 2017-2016 Test
			Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	
1	Production		199	310	233	343	261	422	273	273	265	265	-2.9%
2	62600 - Hydro Generation		(4)		65	62	66	64	72	72	74	74	2.8%
3	64000 - Supervision and Engineering Diesel	S.5.2 L.3	46		413	420	445	431	494	494	506	506	2.4%
4	64600 - Diesel Generation	S.5.2 L.11	(12)		60	49	62	50	68	68	85	85	25.0%
5	82600 - Hydro Maintenance	S.5.2 L.20	169	1,189	907	1,212	1,148	1,235	1,188	1,188	1,111	1,111	-6.5%
6	84600 - Diesel Maintenance		311	2,017	1,677	2,085	1,982	2,201	2,096	2,096	2,041	2,041	
7	Distribution												
8	87000 - Supervision		(2)	279	305	288	325	297	333	333	342	342	2.7%
9	87100 - Brushing	S.5.2 L.28	(21)	399	268	408	437	416	414	414	423	423	2.2%
10	87200 - Vehicle Depreciation		36	-184	-206	-187	-208	-191	17	-211	-216	-216	2.4%
11	87300 - Maintenance		(17)	1,873	1,989	1,935	1,927	1,984	57	2,084	2,138	2,138	2.6%
12	87310 - Service to Outside Parties		(12)	103	108	105	137	107	(30)	120	123	123	2.5%
13	87400 - Underground Line Maintenance	S.5.2 L.34	6	162	111	167	143	170	27	150	155	155	3.3%
14	87500 - Meter and Meter Testing		(103)	86	94	89	91	92	1	94	97	97	3.2%
15	87700 - Transformer Repair and Replacement		(1)	74	47	77	42	79	37	53	54	54	1.9%
16	87800 - Street Light Maintenance	S.5.2 L.40	(54)	184	252	190	203	194	(9)	249	256	256	2.8%
17			(168)	2,977	2,966	3,071	3,098	3,148	50	3,285	3,372	3,372	
18	General												
19	88400 - Communication		(6)	13	25	13	24	13	(11)	25	25	25	0.0%
20	88800 - Maintenance Company-Owned Houses		(1)	17	27	17	46	18	(28)	61	59	59	-3.3%
21	88900 - Maintenance Warehouse and Office	S.5.2 L.46	(13)	129	162	132	145	134	(11)	162	165	165	1.9%
22			(20)	159	214	162	215	165	(50)	248	249	249	
23	Public Information												
24	70100 - Public Information Administration		5	26	13	27	9	27	18	15	15	15	0.0%
25	70200 - General Public Information	S.5.2 L.54	(5)	117	169	120	108	124	16	123	142	142	15.4%
26			1	143	182	147	117	151	34	138	157	157	
27	Customer Accounting												
28	71000 - Supervision		1	49	44	51	44	52	8	46	47	47	2.2%
29	71100 - Customer Applications and Service Orders		10	437	432	456	468	467	(1)	491	506	506	3.1%
30	71200 - Meter Reading		(33)	526	558	544	599	565	(34)	626	645	645	3.0%
31	71300 - Customer Billing and Accounting		3	724	774	750	600	775	175	616	630	630	2.3%
32	71400 - Revenue Collections		7	191	197	216	166	222	56	174	179	179	2.9%
33	71500 - Collection of Delinquent Accounts		(14)	122	130	133	125	137	12	130	134	134	3.1%
34	71800 - Provision for Uncollectible Account	S.5.2 L.63	(39)	36	120	36	65	36	(29)	87	89	89	2.3%
35			(66)	2,085	2,254	2,186	2,067	2,255	188	2,170	2,229	2,229	
36	Administration and General												
37	72100 - Administrative	S.5.2 L.73	(53)	2,210	2,282	2,230	1,963	2,078	115	2,309	2,357	2,357	2.1%
38	72200 - Administrative Corporate		28	135	153	137	131	140	9	143	146	146	2.1%
39	72300 - Insurance		27	262	153	202	90	138	48	100	102	102	2.0%
40	72400 - Injuries & Damages			618	618	618	618	618		112	112	112	0.0%
41	72500 - Employee Expenses	S.5.2 L.80	(3)	270	364	276	299	282	(17)	337	343	343	1.8%
42	72600 - Training and Safety		(12)	438	469	451	464	464		504	519	519	3.0%
43	72700 - Relocation	S.5.2 L.89	(82)	159	169	162	434	165	(269)	366	367	367	0.3%
44	72800 - Miscellaneous General		(5)	0	0	0	0	0		2	2	2	0.0%
45	72900 - Audit/Legal Fees & Special Studies		(71)	132	197	155	139	138	(1)	184	187	187	1.6%
46			(172)	4,223	4,404	4,231	4,137	4,024	(113)	4,056	4,133	4,133	1.9%
47													
48	Total Operations and Maintenance Expense	S.1.1 L.9	(114)	11,604	11,698	11,882	11,616	11,944	328	11,993	12,181	12,181	
49													