YEC 2025-27 GRA

Undertaking #10

Transcript pages 135: The Board asked:

- To provide the YEC's turnover rate annually by department for the last five years.

YEC Response:

Please see tables below for the requested information.

2020

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	48.00	45.00	46.50	4.00	8.60%
Corporate	5.00	4.00	4.50		0.00%
Finance/Procurement	15.00	14.00	14.50	1.00	6.90%
Partnerships & Busniess Services	9.00	9.00	9.00		0.00%
Planning/Environment/H&S	8.00	6.00	7.00		0.00%
Engineering & Capital Projects	16.00	16.00	16.00	1.00	6.25%
Total-Company Wide	**101.00**	**94.00**	**97.50**	**6.00**	**6.15%**

2021

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	45.00	47.00	46.00	4.00	8.70%
Corporate	4.00	5.00	4.50	1.00	22.22%
Finance/Procurement	14.00	15.00	14.50	3.00	20.69%
Partnerships & Busniess Services	9.00	9.00	9.00		0.00%
Planning/Environment/H&S	6.00	8.00	7.00		0.00%
Engineering & Capital Projects	16.00	15.00	15.50	1.00	6.45%
Total-Company Wide	**94.00**	**99.00**	**96.50**	**9.00**	**9.33%**

2022

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	47.00	52.00	49.50	4.00	8.08%
Corporate	5.00	3.00	4.00		0.00%
Finance/Procurement	15.00	16.00	15.50		0.00%
Partnerships & Busniess Services	9.00	10.00	9.50	3.00	31.58%
Planning/Environment/H&S	8.00	10.00	9.00	3.00	33.33%
Engineering & Capital Projects	15.00	17.00	16.00	3.00	18.75%
Total-Company Wide	**99.00**	**108.00**	**103.50**	**13.00**	**12.56%**

2023

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	52.00	49.00	50.50	4.00	7.92%
Corporate	3.00	3.00	3.00	3.00	100.00%
Finance/Procurement	16.00	15.00	15.50		0.00%
Partnerships & Busniess Services	10.00	14.00	12.00	3.00	25.00%
Planning/Environment/H&S	10.00	13.00	11.50		0.00%
Engineering & Capital Projects	17.00	24.00	20.50		0.00%
Total-Company Wide	**108.00**	**118.00**	**113.00**	**10.00**	**8.85%**

2024

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	52.00	52.00	52.00	10.00	19.23%
Corporate	3.00	3.00	3.00		0.00%
Finance/Procurement	16.00	14.00	15.00	1.00	6.67%
Partnerships & Busniess Services	10.00	15.00	12.50	3.00	24.00%
Planning/Environment/H&S	10.00	12.00	11.00	1.00	9.09%
Engineering & Capital Projects	17.00	24.00	20.50	1.00	4.88%
Total-Company Wide	**108.00**	**120.00**	**114.00**	**16.00**	**14.04%**

2025 to September 30

Department	NEBY_FTE	NEEY_FTE	Avg_FTE	Exits	Turnover_%
Operations	52.00	56.00	54.00	3.00	5.56%
Corporate	3.00	3.00	3.00		0.00%
Finance/Procurement	14.00	14.00	14.00		0.00%
Partnerships & Busniess Services	15.00	15.00	15.00		0.00%
Planning/Environment/H&S	12.00	13.00	12.50	1.00	8.00%
Engineering & Capital Projects	24.00	24.00	24.00	1.00	4.17%
Total-Company Wide	**120.00**	**125.00**	**122.50**	**5.00**	**4.08%**

Notes:

1. NEBY = # of ee's at the beginning of the year
2. NEEY = # of ee's at the end of the year
3. Turnover rate includes permanent and term employees, up to and including Vice Presidents
4. Turnover rate does not include casual or temporary employees
5. Turnover rate for 2025 is only up to and including September 30, 2025.

YEC 2025-27 GRA

Undertaking #11

Transcript pages 149: The Board asked:

- To remove the out-of-scope labour costs from the total labour costs to provide the overtime costs per in-scope employee

YEC Response:

- The following is a revised table of the average cost per employee, as shown in the response to YUB-YEC-1-37(c), with out-of-scope labour costs and FTEs removed:

In-Scope Labour Cost-Includes Capital							
	2023	2023	2024	2024	2025	2026	2027
	Approved	Actual	Approved	Actual	Forecast	Forecast	Forecast
Labour Cost ($000s)	$ 10,428	$ 12,249	$ 11,063	$ 14,001	$ 12,897	$ 14,132	$ 14,866
# of FTE	70.35	71.79	73.75	75.20	78.30	86.45	87.30
Average cost per Employee ($000s)	$ 148	$ 171	$ 150	$ 186	$ 165	$ 163	$ 170

- The following is a revised table of the average overtime per employee, as shown in the response to YUB-YEC-1-37(c), with out-of-scope labour costs and FTEs removed:

In-Scope Overtime Cost-Includes Capital							
	2023	2023	2024	2024	2025	2026	2027
	Approved	Actual	Approved	Actual	Forecast	Forecast	Forecast
Overtime ($000s)	$ 769	$ 1,158	$ 686	$ 1,528	$ 1,066	$ 1,056	$ 1,043
Average overtime per Employee ($000s)	$ 10.925	$ 16.126	$ 9.302	$ 20.315	$ 13.618	$ 12.211	$ 11.946

YEC 2025-27 GRA

Undertaking #12

Transcript page 157: The Board asked:

- To provide an updated version of the tables at PDF pages 201 and 202 in Exhibit 4.

YEC Response:

- The following is a revised table of the average cost per employee, as shown in the response to YUB-YEC-1-37(c), with capital costs removed, for in-scope employees only:

In-Scope Labour Cost- O&M Labour Only

	2023 Approved	2023 Actual	2024 Approved	2024 Actual	2025 Forecast	2026 Forecast	2027 Forecast
Labour Cost ($000s)	$ 9,212	$ 10,313	$ 9,738	$ 10,296	$ 11,153	$ 12,089	$ 12,673
# of FTE	70.35	71.79	73.75	75.20	78.30	86.45	87.30
Average cost per Employee ($000s)	$ 131	$ 144	$ 132	$ 137	$ 142	$ 140	$ 145

- The following is a revised table of the average cost per employee, as shown in the response to YUB-YEC-1-37(c), with the capital costs removed, for out-of-scope employees only:

Out-of-Scope Labour Cost- O&M Labour Only

	2023 Approved	2023 Actual	2024 Approved	2024 Actual	2025 Forecast	2026 Forecast	2027 Forecast
Labour Cost ($000s)	$ 5,857	$ 4,873	$ 6,394	$ 6,762	$ 6,852	$ 7,441	$ 7,924
# of FTE	42.70	41.87	46.06	48.26	50.64	53.39	57.14
Average cost per Employee ($000s)	$ 137	$ 116	$ 139	$ 140	$ 135	$ 139	$ 139

- The following is a revised table of the average overtime per employee, as shown in the response to YUB-YEC-1-37(c), with capital labour removed, for in-scope employees only:

In-Scope Overtime Cost- O&M Overtime Only

	2023 Approved	2023 Actual	2024 Approved	2024 Actual	2025 Forecast	2026 Forecast	2027 Forecast
Overtime ($000s)	$ 481	$ 728	$ 390	$ 1,100	$ 808	$ 787	$ 793
Average overtime per Employee ($000s)	$ 6.841	$ 10.145	$ 5.283	$ 14.632	$ 10.319	$ 9.106	$ 9.084
Change in Overtime per Employee (%)				177%	-29%	-12%	0%

- The following is a revised table of the average overtime per employee, as shown in the response to YUB-YEC-1-37(c), with capital labour removed, for out-of-scope employees only:

Out-of-Scope Overtime Cost- O&M Overtime Only

	2023 Approved	2023 Actual	2024 Approved	2024 Actual	2025 Forecast	2026 Forecast	2027 Forecast
Overtime ($000s)	$ 30	$ 42	$ 21	$ 83	$ 78	$ 66	$ 65
Average overtime per Employee ($000s)	$ 0.693	$ 1.006	$ 0.4663	$ 1.7118	$ 1.535	$ 1.232	$ 1.132
Change in Overtime per Employee (%)				267%	-10%	-20%	-8%

YEC 2025-27 GRA

Undertaking #13

Transcript, page 177 line 22 to page 178 line 2: The Board asked:

- To prepare a revenue requirement number in excel and the calculations behind it that would show the original application and the adjustments that have been referenced today.

YEC Response:

Please see the attached for the requested information, including MS excel file.

- Table 1 provides the changes to the revenue requirements, including a comparison with the original application. With all the updates and corrections reflected, the revenue requirements and revenue shortfall would increase by $1.534 million for 2025, by $3.327 million for 2026 and by $1.112 million for 2027.
- Table 2 provides the calculation of the revenue shortfall at existing rates.
- Table 3 provides the calculation of the required rate increase as well as adjustments needed to Rider J. With all the updates and corrections referenced in the IR responses, the required rate increase changes from 33.73% in the Application to 34.58%.
- It should be noted that the changes in the revenue requirements will also impact the true-up required based on the final approval by the Board.

Additional notes:

- Labour and non-labour costs:
    - Exhibit 5, the cover letter provided details of the impact of the updated labour and non-labour costs, including specific references to the IR responses where the updated information is discussed. The updates in Table 1 are consistent with the information provided in Exhibit 5 and referenced IR responses.
- Depreciation and Amortization expense:
    - Exhibit 5, the cover letter provided details of the impact of the corrections [see pdf pages 1 and 2], including an increase in the amortization expenses for 2025 [$0.637 million], 2026 [$1.273 million] and 2027 [$1.273 million] test years. The updated information in Table 1 under the Depreciation and Amortization for 2027 reflects the removal of the depreciation related to Wareham Dam Spillway Project – Tunnel [-$0.513 million] and the addition of the Whitehorse Power Centres Project - South Centre [$0.711 million] as detailed in the table.
- Rate Base:
    - Exhibit 5, the cover letter also provided details of the impact of the corrections [see pdf pages 1 and 2] to the net mid-year rate base, specifically reductions in the net mid-year rate base for 2025 by $0.3 million, for 2026 by $1.3 million and for 2027 by $2.6 million. The updated information in Table 1 under the change in net mid-year rate base reflects the removal of the mid-year rate base related to Wareham Dam Spillway Project – Tunnel [-$36.9 million] and the addition of the Whitehorse Power Centres Project - South Centre [$28.4 million] as detailed in the table.
    - The changes to the mid-year net rate base also reflect change to the working capital provisions that reflect updated costs information.

Undertaking #13

Table 1: YEC 2025-27 GRA
Summary of Changes to the Revenue Requirements ($000)

		Original Filing			Compliance Filing			Change			References
		2025	2026	2027	2025	2026	2027	2025	2026	2027	
	Revenue Requirement										
	Fuel and Purchased Power	20,237	22,130	24,131	20,237	22,130	24,131	0	0	0	
	Non Fuel O&M -Labour	18,005	19,530	20,597	18,904	20,176	20,597	899	646	0	
	Labour cost change							*899*	*646*	*0*	*YUB-YEC-1-37 (c)*
	Non Fuel O&M -Other	25,138	26,148	26,153	25,225	27,620	26,380	87	1,472	227	
	Thermal consumables							*656*	*656*	*0*	*YUB-YEC-1-37 (d)*
	Diesel rental costs							*174*	*674*	*767*	*YUB-YEC-1-37 (d)*
	Diesel rental costs									*-214*	*Exhibit 8, page 3 with footnote 3 [reflects reduced diesel rental cost for Whitehorse Power Centres Project - South Centre]*
	Insurance							*-282*	*-319*	*-326*	*YUB-YEC-1-47 (d)*
	Brushing cost							*-461*	*461*	*0*	*YUB-YEC-1-64 (a)*
	Depreciation and Amortization	20,261	24,190	26,398	20,898	25,463	27,869	637	1,273	1,471	*Please see Table 1.1-2*
	WRGS and MGS Relicensing cost amortization correction							*637*	*1,273*	*1,273*	*YUB-YEC-1-50 (b)*
	Remove Wareham Dam Spillway Project - Tunnel									*-513*	*$73.9 million with 72 year life at mid-year impact*
	Whitehorse Power Centres Project - South Centre									*711*	*$56.9 million with 40 year life at mid-year impact*
	Return on Rate Base	23,751	30,408	37,571	23,662	30,344	36,985	-89	-64	-586	
	Change in net mid-year rate base	*408,566*	*516,329*	*618,935*	*408,313*	*515,199*	*607,795*	*-253*	*-1,130*	*-11,140*	
	Impact of Depreciation and Amortization							*-318*	*-1,273*	*-2,645*	*Mid-year impact of changed*
	Impact of Wareham Dam Spillway Project - Tunnel									*-36,962*	*Impact of removal of $73.9 million at mid-year*
	Impact of Whitehorse Power Centres Project - South Centre									*28,437*	*Impact of addition of $56.9 million at mid-year*
	Impact of changes to the working capital	*9,572*	*9,880*	*10,052*	*9,638*	*10,024*	*10,083*	*66*	*144*	*31*	*Reflect increased expenses*
A	**Total Revenue Requirement**	**107,392**	**122,406**	**134,850**	**108,926**	**125,733**	**135,962**	**1,534**	**3,327**	**1,112**	
B	**Total revenues at existing rates plus secondary sales revenues and other revenues**	**87,789**	**89,205**	**90,805**	**87,789**	**89,205**	**90,805**	**0**	**0**	**0**	
C=A-B	**Required GRA rate increase**	**19,603**	**33,201**	**44,045**	**21,137**	**36,528**	**45,157**	**1,534**	**3,327**	**1,112**	

Note:

1. Please also see Exhibit 5, September 19, 2025 cover letter, Exhibit 3, updated information on Wareham Dam Spillway Project - Tunnel and Exhibit 8, Opening Statement for details.

Undertaking #13

Table 2: YEC 2025-27 GRA
Yukon Energy Revenue Required from Rates ($000s)

	2025	2026	2027
Revenue Requirement	$108,926	$125,733	$135,962
Less: Other Revenues	$413	$413	$413
Less: Secondary Sales	$287	$287	$287
Revenue Required from Firm Rates	$108,226	$125,033	$135,262
Less: Revenues from Firm Sales at Existing Rates [includes Rider J at 2023/24 GRA]	$87,089	$88,505	$90,105
Additional Firm Rate Revenues Required	$21,137	$36,528	$45,157

Undertaking #13

Table 3: Calculation of Required 2025, 2026 and 2027 Rate Increases and Rider J

Line #			Forecast 2025	Forecast 2026	Forecast 2027
1a	Consolidated Firm Retail Sales Revenues - Base Rates[1]	$000	68,577	69,979	71,411
1a (i)	*YEC Firm Retail Base Rates Revenues*	*$000*	*9,404*	*9,504*	*9,606*
1a (ii)	*AEY Firm Retail Base Rates Revenues*	*$000*	*59,173*	*60,475*	*61,805*
1b	Consolidated Firm Industrial Sales Revenues - Base Rates	$000	5,724	5,628	5,628
2a	Consolidated Rider J Revenues	$000	40,954	41,681	42,474
2b	AEY Rider R Revenues	$000	10,685	10,872	11,078
3=1+2	**Total Consolidated Firm Sales Revenues at existing rates**	$000	125,940	128,160	130,591
4=Table 4.1	Retail Revenue increase required in 2025	$000	21,137		
5a=4/3	Required Rate Increase on total Consolidated Revenues	%	16.78%		
5b=4/(1a+1b)	Rider J Increase Required	%	28.45%		
6=3 + (1a+1b)* 5b	**Total Consolidated Firm Sales Revenues with 2025 Increase**	$000	147,077	149,668	152,507
7=Table 4.1	Retail Revenue increase required in 2026	$000		36,528	
8=6-3	To Be Recovered from 2025 Increase	$000		21,508	
9=7-8	Net Retail Revenue increase required in 2026	$000		15,020	
10a=9/6	Required Rate Increase on total Consolidated Revenues	%		10.04%	
10b=9/(1a+1b)	Rider J Increase Required	%		19.87%	
11=6 * 10a	**Total Consolidated Firm Sales Revenues with 2026 Increase**	$000		164,688	167,811
12=Table 4.1	Retail Revenue increase required in 2027	$000			45,157
13=11-3	To Be Recovered from 2025 and 2026 Increases	$000			37,220
14=12-13	Net Retail Revenue increase required in 2027	$000			7,937
15a=14/11	Required Rate Increase on total Consolidated Revenues	%			4.73%
15b=14/(1a+1b)	Rider J Increase Required	%			10.30%
16=11 * 15a	**Total Consolidated Firm Sales Revenues with 2027 Increase**	$000			175,748
17=12/3	Total Cumulative 2025 - 2027 Rate Increases				34.58%
	Rider J Required				
18=5b, 10b, 15b	Rider J Increase Required	%	28.45%	19.87%	10.30%
19	Existing Rider J - non-industrial	%	55.40%	83.85%	103.72%
20	Existing Rider J - industrial	%	51.75%	80.20%	100.07%
21=18+19	Total Rider J with increases - non-industrial	%	83.85%	103.72%	114.02%
22=18+20	Total Rider J with increases - industrial	%	80.20%	100.07%	110.37%

Notes:

1. Total Consolidated Retail Revenues at existing Base Rates include revenues from YEC and AEY's residential, general service and streetlight sales.

YEC 2025-27 GRA

Undertaking #14

Transcript pages 178-179: The Board asked:

- To provide totals for the contractor costs columns in the table at Exhibit 4, UCG-YEC-1-12, PDF pages 101, 102.

YEC Response:

- The total of the 2024 Expenditures column on the referenced pages is $14.106 million.
- The total of the 2025 Expenditures column on the referenced pages is $4.222 million.

YEC 2025-27 GRA

Undertaking #15

Transcript pages 179: The Board asked:

- To provide the September 30th contractor expenses.

YEC Response:

- It is important to note that while the undertaking referred to 'contractor' costs, the UCG-YEC-1-12 data relates to 'consultant' costs. To be consistent with the data in UCG-YEC-1-12, the dollar amounts in the response to this undertaking also represent 'consultant' costs.
- The total of the 2025 Expenditures to September 30 is $9.915 million.

YEC 2025-27 GRA

Undertaking #16

Transcript pages 179: The Board asked:

- To provide actual contractor costs for the full year 2023.

YEC Response:

- It is important to note that while the undertaking referred to 'contractor' costs, the UCG-YEC-1-12 data relates to 'consultant' costs. To be consistent with the data in UCG-YEC-1-12, the dollar amounts in the response to this undertaking also represent 'consultant' costs.
- The total of actual costs for the full year 2023 is $14.310 million.

YEC 2025-27 GRA

Undertaking #17

Transcript pages 182: The Board asked:

- To provide how much expenditure, how much of the amounts that's reflected for the costs for 2024, what percentage or what portion of that would be capitalized and what part of that has been expensed for 2024.

YEC Response:

- Of the total 2024 Expenditures of $14.106 million in UCG-YEC-1-12, Exhibit 4 PDF pages 101-102, approximately 16% has been expensed and 84% capitalized.

YEC 2025-27 GRA

Undertaking #18

Transcript, pages 214 line 22 to page 215 line: The Board asked:

- To advise what the incremental effect on customer bills, if all things being equal, and YEC is to collect the $1.5 million balance in the FPVA during the test period.

YEC Response:

During the Oral Hearing, Mr. Epp noted that if the fuel prices for the test years are approved as filed, then the June 30, 2025, balance of the FPVA would go from $5 million down to $1.9 million [Transcript page 213 lines 16-18, page 214, lines 5-8].

Therefore, in this response, Yukon Energy is providing the bill impacts for the $1.9 million balance.

The following assumptions are used:

- The FPVA account balance is $1.9 million owing from customers.
- The balance recovery in 2026 over a 9-month period starting April 1, 2026 [consistent with the timing of the proposed final 2025 and 2026 rates in the Application].
- 2026 sales forecast as per Application.
- The bill impact is illustrated for a typical residential customer using 1,000 kWh/month of electricity. The bills assume to include interim rates approved effective July 1, 2025, and January 1, 2026.

If the $1.9 million balance is collected over a 9-month period starting from April 1, 2026, then the bill impact is about 1.9% or approximately $5.5/month for a typical residential customer using 1,000 kWh/month of electricity. If the $1.9 million balance was collected over a 12-month period, then the bill impact is about 1.3% or approximately $3.8/month for a typical residential customer using 1,000 kWh/month of electricity.

The following is noted regarding the FPVA balance:

- The amount in question was related to the balance to June 30, 2025. The year-end balance and/or the balance at the time of the final decision by the Board on Yukon Energy's 2025-27 GRA would be different than this amount, depending on the actual thermal generation and actual fuel prices.
- During the Oral Hearing, Mr. Epp also highlighted the methods of collecting the balance from customers, either as part of the GRA true-up rider or as a separate Rider F rider [Transcript page 214 lines 13-18]. Regardless of the method of collection, the bill impact would be the same as the riders, Rider F or the true-up rider, would target the same amount to be collected.

YEC 2025-27 GRA

Undertaking #19

Transcript pages 217: The Board asked:

- To provide where in the previous GRA discussed projects identified or business case in support of where there were forecasts included and any benefits in terms of reduced O&M costs in YEC's forecast revenue requirement.

YEC Response:

- The transcript discussion leading to this undertaking (October 22 transcript PDF pages 215-217) referenced the SCADA in the response to YUB-YEC-1-42(d-e) [Exhibit 4], and focused on when YEC became aware of its intended investment in communications such as fiber (PDF page 216, lines 12-13).
- In the 2023/24 General Rate Application, Yukon Energy discussed investment in fiber in the following projects:
    - Mayo-McQuesten Radio to Fiber Migration (Business Case on PDF page 218 of that Application);
    - Fiber optic cable installation as part of Riverside substation modifications in the Whitehorse Interconnection Project (Business Case on PDF page 168 of that Application); and
    - Installing local fiber in the P&C: S250 Callison Protection, Control and SCADA Upgrade (Business Case on PDF page 173 of that Application).

YEC 2025-27 GRA

Undertaking #20

Transcript, page 264 line 24 to page 265 line 4: The Board asked:

- Provide disaggregated breakdown of the component forecasts for each of the other projects with under $100,000 spending line items in the schedules in Tables 5.4 and 5.5 from the 2023/24 GRA.

YEC Response:

Please see the attached for the requested information.

Please note that the list of projects reflects the 2023/24 GRA approved amounts; therefore, the subtotals are different from the information included in Aid to Questioning #3 (Exhibit 11), which was excerpted from the original filing for the 2023/24 GRA. The attached subtotals reconcile to the information provided in Tables 5.2A and 5.2B of the 2025-27 GRA, which provide the 2023 and 2024 approved amounts.

YEC 2025-27 GRA, Oral Hearing Undertaking #20 **Undertaking #20**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2024
($000S)

	Category of capital project	2023 Approved Opening WIP	2023 Approved Capital Expen	2023 Approved Completed Projects	2023 Approved Closing WIP	2024 Approved Opening WIP	2024 Approved Capital Expen	2024 Approved Completed Projects	2024 Approved Closing WIP
	Generation								
	Other Projects with <$100k Spending								
	AH3 Contract Dispute	*7.4*	*0.0*	*0.0*	7.4	7.4	*0.0*	*0.0*	7.4
	WH1 Headgate Replacement	0.0	60.0	0.0	60.0	60.0	0.0	0.0	60.0
	WG0 Tank Concrete Foundation Replacement	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
	2020 DSR Dam Safety Projects	*0.2*	*0.0*	*-0.2*	0.0	0.0	*0.0*	*0.0*	0.0
	LNG Generator Fire Detectors	*20.2*	*0.0*	*-20.2*	0.0	0.0	*0.0*	*0.0*	0.0
	East and West Gate VFD Upgrade	*6.7*	*20.0*	*-26.7*	0.0	0.0	*0.0*	*0.0*	0.0
	MD1 and 2 Controller and Breaker Upgrade	*31.9*	*20.0*	*-51.9*	0.0	0.0	*0.0*	*0.0*	0.0
	FD7 Replacement Exhause Stack	*0.1*	*0.0*	*-0.1*	0.0	0.0	*0.0*	*0.0*	0.0
	WH1 Draft Tube Platform	*11.7*	*0.0*	*-11.7*	0.0	0.0	*0.0*	*0.0*	0.0
	WH4 Sump Pump Reconditioning	*0.0*	*50.0*	*-50.0*	0.0	0.0	*0.0*	*0.0*	0.0
	WH3 Sarco Filter Isolation Valve	*0.0*	*0.0*	*0.0*	0.0	0.0	50.0	-50.0	0.0
	WH3 Automatic Grease System	*0.0*	*0.0*	*0.0*	0.0	0.0	75.0	-75.0	0.0
	Dawson to Callison Fiber Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	25.0	0.0	25.0
*	*WH4 Tailrace Gate Certification*	*0.0*	*95.0*	*-95.0*	0.0				
*	*MBH0 Cooling Circuit*					0.0	60.0	0.0	60.0
	Miscellaneous Maintenance	*0.0*	*0.0*	*0.0*	0.0	0.0	-100.0	100.0	0.0
	Whitehorse Diesel Rental Substation Improvements	*0.0*	*0.0*	*0.0*	0.0	0.0	50.0	-50.0	0.0
	Subtotal	**78.1**	**245.0**	**-255.7**	**67.4**	**67.4**	**210.0**	**-75.0**	**202.4**
	Transmission								
	Other Projects with <$100k Spending								
	Substation Protection and Control Minor Upgrades	*14.4*	*40.0*	*-54.4*	0.0	0.0	*95.0*	*-95.0*	0.0
*	*South Fox Lake PT Upgrades*	*0.0*	*50.0*	*-50.0*	0.0				
	S150 Insulator Replacement	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
	Subtotal	**14.4**	**90.0**	**-104.4**	**0.0**	**0.0**	**145.0**	**-145.0**	**0.0**
	Distribution								
	Other Projects with <$100k Spending								
	Land Management & Easement Project	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
*	*Distribution Upgrades - Blanket*	*0.0*	*125.0*	*-125.0*	0.0	0.0	*75.0*	*-75.0*	0.0
	Dawson Distribution Gang Switches	*0.0*	*0.0*	*0.0*	0.0	0.0	*55.0*	*-55.0*	0.0
	Subtotal	**0.0**	**150.0**	**-150.0**	**0.0**	**0.0**	**155.0**	**-155.0**	**0.0**
	General Plant								
	Other Projects with <$100k Spending								
	Property Fencing Program	*23.7*	*40.0*	*-63.7*	0.0	0.0	*25.0*	*-25.0*	0.0
	Stewart Crossing Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
	Minto Landing Fiber Installation	0.0	0.0	0.0	0.0	0.0	60.0	-60.0	0.0
	Lewes Control Structure Fiber Installation	0.0	0.0	0.0	0.0	0.0	40.0	-40.0	0.0
	WH4 Wing Wall Concrete Replacement	0.0	0.0	0.0	0.0	0.0	30.0	-30.0	0.0
	Faro Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
	Public Safety School Visit Displays	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
	AH Piezometer Upgrades	*2.9*	*1.5*	*-4.4*	0.0	0.0	*0.0*	*0.0*	0.0
	Confined Space Entry Mitigation	*37.7*	*0.0*	*-37.7*	0.0	0.0	*0.0*	*0.0*	0.0
	Safety Improvements - Blanket	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
	Office Furniture and Fixtures - Blanket	*0.0*	*40.0*	*-40.0*	0.0	0.0	*25.0*	*-25.0*	0.0
	Printers/Scanners/Copiers/Fax Machine	*0.0*	*23.0*	*-23.0*	0.0	0.0	*15.0*	*-15.0*	0.0
	IT Equipment & Software - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
	Network Improvements	*0.0*	*50.0*	*-50.0*	0.0	0.0	*50.0*	*-50.0*	0.0
	Operations Tools & Equipment - Blanket	*0.0*	*40.0*	*-40.0*	0.0	0.0	*40.0*	*-40.0*	0.0
	Eng Services Tools & Equipment - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
	Hatchery Upgrades - Blanket	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
	Facilities Signage - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
	Specialized Vehicle Purchases	*0.0*	*35.0*	*-35.0*	0.0	0.0	*35.0*	*-35.0*	0.0
	Battery Bank Replacements for Substations and Plants	*0.0*	*95.0*	*-95.0*	0.0	0.0	*50.0*	*-50.0*	0.0
*	*Fish Ladder TWG Recommendations*	*0.0*	*95.0*	*-95.0*	0.0				
	Fish Ladder Visual Aids	*0.0*	*25.0*	*-25.0*	0.0	0.0	*0.0*	*0.0*	0.0
*	*Computer Replacements*	*0.0*	*75.0*	*-75.0*	0.0	0.0	*75.0*	*-75.0*	0.0
*	*SCADA Upgrade Program*	*0.0*	*10.0*	*-10.0*	0.0	0.0	*10.0*	*-10.0*	0.0
	S170 Substation Building Roof Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
	Server Replacements	*0.0*	*20.0*	*-20.0*	0.0	0.0	*20.0*	*-20.0*	0.0
	EV Charging Stations	*0.0*	*18.8*	*-18.8*	0.0	0.0	*0.0*	*0.0*	0.0
	Subtotal	**64.3**	**663.3**	**-727.5**	**0.0**	**0.0**	**800.0**	**-800.0**	**0.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #20 **Undertaking #20**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2024
($000S)

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Intangible Assets								
Other Projects with <$100k Spending								
Customer Outage Notification System	*1.3*	*60.0*	*-61.3*	0.0	0.0	*0.0*	*0.0*	0.0
Customer Connects Software	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
SCADA Network Engineer Access	*0.0*	*0.0*	*0.0*	0.0	0.0	80.0	-80.0	0.0
Project Portfolio Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*50.0*	*0.0*	50.0
H&S Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
IT Ticketing System	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
IT Equipment & Software - Blanket	*0.0*	*10.0*	*-10.0*	0.0	0.0	*10.0*	*-10.0*	0.0
CIS Replacement ATIPP Impact	*1.5*	*0.0*	*-1.5*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**2.8**	**70.0**	**-72.8**	**0.0**	**0.0**	**230.0**	**-130.0**	**100.0**
Deferred Costs								
Other Projects with <$100k Spending								
GRA 2020-2021 (Hearing Reserve Acct)	*23.1*	*0.0*	*-23.1*	0.0	0.0	*0.0*	*0.0*	0.0
IPP System Study	0.0	50.0	-50.0	0.0	0.0	50.0	-50.0	0.0
Substation Ground Grid Plan/Study	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
Vibration Monitoring and Analysis Program	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
Miscellaneous Deferred Cost	0.0	0.0	0.0	0.0	0.0	-230.0	230.0	0.0
Pressure Vessel Certification Program	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
SCADA/Server Room Fire Assessment	*0.0*	*40.0*	*-40.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake/Wareham Dam Breach Study	*0.0*	*59.0*	*-59.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Dam Toe Seepage Analysis	*0.0*	*35.0*	*-35.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake CS./Wareham Dam Seismic Assessment	*0.0*	*75.0*	*-75.0*	0.0	0.0	*0.0*	*0.0*	0.0
SDIC Program Development	*0.0*	*60.0*	*-60.0*	0.0	0.0	*0.0*	*0.0*	0.0
Transmission Line Corridor Heritage Assessment	*0.0*	*0.0*	*0.0*	0.0	0.0	*30.0*	*-30.0*	0.0
* *EV Infrastructure Transition*	*0.0*	*25.0*	*0.0*	25.0	25.0	*35.0*	*0.0*	60.0
Climate Change Adaptation	*0.0*	*0.0*	*0.0*	0.0	0.0	*40.0*	*-40.0*	0.0
Subtotal	**23.1**	**344.0**	**-342.2**	**25.0**	**25.0**	**75.0**	**10.0**	**110.0**
Total	**182.7**	**1,562.3**	**-1,652.6**	**92.4**	**92.4**	**1,615.0**	**-1,295.0**	**412.4**

Note: In Table 5.8, Exhibit 2A, the WH4 Tailrace Gate Certification program is included in Gate Certification Program project under Intangible Assets – Projects $400,000 to $2 million; MBH0 Cooling Circuit under Capital Projects – Projects $400,000 to $2 million Generation function; South Fox Lake PT Upgrades, Distribution Upgrades - Blanket and EV Infrastructure Transition under Capital Projects – Projects $400,000 to $2 million Distribution function; Fish Ladder TWG Recommendations, SCADA Upgrade Program and Conputer Replacements under Capital Projects – Projects $400,000 to $2 million General Plant function.

YEC 2025-27 GRA

Undertaking #21

Transcript page 265: the Board asked:

- To provide disaggregated breakdown of the spending including forecast spending for each of the projects under 400,000 spending in exhibit 2-a, pdf pages 32 to 41, Table 5.8.

YEC Response:

Please see the attached table for the requested information.

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
($000S)

	2023 Approved				2024 Approved			
Category of capital project	**Opening WIP**	**Capital Expen**	**Completed Projects**	**Closing WIP**	**Opening WIP**	**Capital Expen**	**Completed Projects**	**Closing WIP**
Generation								
Other Projects with <$400k Spending								
AH3 Contract Dispute	*7.4*	*0.0*	*0.0*	7.4	7.4	*0.0*	*0.0*	7.4
WH4 Air Admission Valve Automation	*0.0*	*0.0*	*0.0*	0.0	0.0	*200.0*	*-200.0*	0.0
WG1 Radiator Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*300.0*	*-300.0*	0.0
Pumped Storage	72.5	2.0	0.0	74.5	74.5	250.0	0.0	324.5
MBH1/2 Seal Water Filtration	10.7	275.0	-285.7	0.0	0.0	0.0	0.0	0.0
WH1 Headgate Replacement	0.0	60.0	0.0	60.0	60.0	0.0	0.0	60.0
Lewes Gate/Seal Refurbishment	149.2	0.0	0.0	149.2	149.2	200.0	0.0	349.2
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Power Canal Seepage Upgrade	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1,2,3 Exhaust Blanket Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG0 Tank Concrete Foundation Replacement	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
MD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD1, DD2, DD3, DD5 Internal Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH0 Rock Removal Below WH0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1/2 Bearing Cooling Water Upgrade	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canyon Berm Drain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH1/MBH2 LP/HP Oil Supply System replacement	0.0	0.0	0.0	0.0	0.0	150.0	0.0	150.0
Aishihik Roof Replacement	0.0	0.0	0.0	0.0	0.0	200.0	0.0	200.0
AH1 and AH2 Governor Upgrades	0.0	0.0	0.0	0.0	0.0	200.0	0.0	200.0
AH1 and AH2 Re-Runnering	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fuel Tank and Day Tank Certification Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0 Trash Rake	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Main Office Building Elevator Retrofit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WD4, WD5, WD5, WD7 Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FD7 Intenal Condition Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020 DSR Dam Safety Projects	*0.2*	*0.0*	*-0.2*	0.0	0.0	*0.0*	*0.0*	0.0
LNG Generator Fire Detectors	*20.2*	*0.0*	*-20.2*	0.0	0.0	*0.0*	*0.0*	0.0
East and West Gate VFD Upgrade	*6.7*	*20.0*	*-26.7*	0.0	0.0	*0.0*	*0.0*	0.0
MD1 and 2 Controller and Breaker Upgrade	*31.9*	*20.0*	*-51.9*	0.0	0.0	*0.0*	*0.0*	0.0
FD7 Replacement Exhause Stack	*0.1*	*0.0*	*-0.1*	0.0	0.0	*0.0*	*0.0*	0.0
WH1 Draft Tube Platform	*11.7*	*0.0*	*-11.7*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake Water Level Gauge	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH4 Sump Pump Reconditioning	*0.0*	*50.0*	*-50.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH3 Sarco Filter Isolation Valve	*0.0*	*0.0*	*0.0*	0.0	0.0	50.0	-50.0	0.0
WH3 Automatic Grease System	*0.0*	*0.0*	*0.0*	0.0	0.0	75.0	-75.0	0.0
Dawson to Callison Fiber Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	25.0	0.0	25.0
Miscellaneous Maintenance	*0.0*	*0.0*	*0.0*	0.0	0.0	-100.0	100.0	0.0
Aishihik Fish Ladder Grating	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AGS WSC Water Cable Ties	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
DD4 Generator Replacements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
MH0 Intake Gate Enhancements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Whitehorse Diesel Rental Substation Improvements	*0.0*	*0.0*	*0.0*	0.0	0.0	50.0	-50.0	0.0
870S-502T Recondition Oil	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Ice Monitoring Cameras	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**310.6**	**427.0**	**-446.4**	**291.2**	**291.2**	**1,650.0**	**-575.0**	**1,366.2**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
($000S)

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission								
Other Projects with <$400k Spending								
Substation Protection and Control Minor Upgrades	*14.4*	*40.0*	*-54.4*	0.0	0.0	*95.0*	*-95.0*	0.0
Transmission Line Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S164-R1 Reactor Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission line hazard tree reduction and ROW wide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo and Faro NWTEL Distribution Upgrades	0.0	175.0	-175.0	0.0	0.0	0.0	0.0	0.0
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S150 Insulator Replacement	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
L177 Gang Switches	0.0	0.0	0.0	0.0	0.0	250.0	-250.0	0.0
P&C: DD0 Exciter, Governor and Load Sharing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S150-T3 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S150-T2 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S251 STATCOM Retuning for Weak Grid Condition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S146-52-R1 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spare 25KV Voltage Regulator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S167-R1 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System P&C Central Event Data Collection (SEL Blue	0.0	0.0	0.0	0.0	0.0	150.0	-150.0	0.0
Ventusky Data Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S164-52-R1 Breaker Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Switchgear Upgrades (Placeholder)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L250 Pole Replacements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
S146-R1 Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
S164-R1 Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Faro 870S and S140 Substation Interconnection	*0.0*	*0.0*	*0.0*	0.0	0.0	*400.0*	*0.0*	400.0
L177 Interphase Spacers Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**14.4**	**215.0**	**-229.4**	**0.0**	**0.0**	**945.0**	**-545.0**	**400.0**
Distribution								
Other Projects with <$400k Spending								
Land Management & Easement Project	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Dawson Distribution Gang Switches	*0.0*	*0.0*	*0.0*	0.0	0.0	*55.0*	*-55.0*	0.0
Subtotal	**0.0**	**25.0**	**-25.0**	**0.0**	**0.0**	**80.0**	**-80.0**	**0.0**
General Plant								
Other Projects with <$400k Spending								
Property Fencing Program	*23.7*	*40.0*	*-63.7*	0.0	0.0	*25.0*	*-25.0*	0.0
Compact Digger Truck	0.4	200.0	-200.4	0.0	0.0	0.0	0.0	0.0
Skid Steer	0.0	189.0	-189.0	0.0	0.0	0.0	0.0	0.0
Mayo-McQuesten Radio to Fiber Migration	89.6	45.0	-134.6	0.0	0.0	0.0	0.0	0.0
Waste Management Equipment	0.0	110.0	-110.0	0.0	0.0	0.0	0.0	0.0
SCADA Operation Network Segregation	0.0	120.0	0.0	120.0	120.0	125.0	-245.0	0.0
Mayo Bucket Truck				0.0	0.0	0.0	0.0	0.0
Air Quality Monitoring Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchase of Steam Generator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Power factor test set purchase	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Backup Communications Systems Starlink	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Control Structure Fish Passage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stewart Crossing Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
Fleet Additions for New Staff (Placeholder)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minto Landing Fiber Installation	0.0	0.0	0.0	0.0	0.0	60.0	-60.0	0.0
Lewes Control Structure Fiber Installation	0.0	0.0	0.0	0.0	0.0	40.0	-40.0	0.0
WH4 Wing Wall Concrete Replacement	0.0	0.0	0.0	0.0	0.0	30.0	-30.0	0.0
Faro Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
Public Safety School Visit Displays	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
Mayo Hydro Site Electric Gate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH0 Fish Passage Removal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transformer Fall Protection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH Piezometer Upgrades	*2.9*	*1.5*	*-4.4*	0.0	0.0	*0.0*	*0.0*	0.0
Confined Space Entry Mitigation	*37.7*	*0.0*	*-37.7*	0.0	0.0	*0.0*	*0.0*	0.0
Safety Improvements - Blanket	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Office Furniture and Fixtures - Blanket	*0.0*	*40.0*	*-40.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Printers/Scanners/Copiers/Fax Machine	*0.0*	*23.0*	*-23.0*	0.0	0.0	*15.0*	*-15.0*	0.0
IT Equipment & Software - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
Network Improvements	*0.0*	*50.0*	*-50.0*	0.0	0.0	*50.0*	*-50.0*	0.0
Operations Tools & Equipment - Blanket	*0.0*	*40.0*	*-40.0*	0.0	0.0	*40.0*	*-40.0*	0.0
Eng Services Tools & Equipment - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
Hatchery Upgrades - Blanket	*0.0*	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Facilities Signage - Blanket	*0.0*	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
Specialized Vehicle Purchases	*0.0*	*35.0*	*-35.0*	0.0	0.0	*35.0*	*-35.0*	0.0
Battery Bank Replacements for Substations and Plants	*0.0*	*95.0*	*-95.0*	0.0	0.0	*50.0*	*-50.0*	0.0
Biennial ERP System Upgrades	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Visual Aids	*0.0*	*25.0*	*-25.0*	0.0	0.0	*0.0*	*0.0*	0.0
Hydrotel Calibration/Update	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AH0 Tailrace Crane	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH1/2 Tailrace Crane	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Relay Test Set	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Viewing Chamber	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Diesel - Gang Operated Disconnected Switch	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
P125 Intake Stop Log Fall Protection Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Thulsoo comms building replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
S170 Substation Building Roof Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
Fishladder Work Platform Upgrade	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Server Replacements	*0.0*	*20.0*	*-20.0*	0.0	0.0	*20.0*	*-20.0*	0.0
EV Charging Stations	*0.0*	*18.8*	*-18.8*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Hatchery Water Tanks & Structural Frame Replac	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
($000S)

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Aishihik Control Structure Fish Passage	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WD0 P126 Whitehorse Diesel Plant Property Renewal	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**154.3**	**1,147.3**	**-1,181.6**	**120.0**	**120.0**	**840.0**	**-960.0**	**0.0**
Overhaul								
Other Projects with <$400k Spending								
WG1 Overhaul	0.0	400.0	-400.0	0.0	0.0	0.0	0.0	0.0
WG2 Overhaul	0.0	400.0	-400.0	0.0	0.0	0.0	0.0	0.0
Subtotal	**0.0**	**800.0**	**-800.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Intangible Assets								
Other Projects with <$400k Spending								
Customer Outage Notification System	*1.3*	*60.0*	*-61.3*	0.0	0.0	*0.0*	*0.0*	0.0
Network Software Traffic Shaping	0.0	250.0	-250.0	0.0	0.0	0.0	0.0	0.0
SharePoint Upgrades	*0.0*	*0.0*	*0.0*	0.0	0.0	*100.0*	*-100.0*	0.0
CIS Replacement	3.3	115.0	-118.3	0.0	0.0	0.0	0.0	0.0
Capital Planning and Tracking Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IT Security Audit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Engagement Database	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drawing Management System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Performance Review and Goal Setting Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Resource Booking System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Connects Software	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
Outage Website Map	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Network Engineer Access	*0.0*	*0.0*	*0.0*	0.0	0.0	80.0	-80.0	0.0
Project Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*150.0*	*0.0*	150.0
Project Portfolio Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*50.0*	*0.0*	50.0
RTAC Firmware Upgrade	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
MBH1 MBH2 Exciter HMI's	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
H&S Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
EAM System Enhancements Blanket	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
P125 CO2 System - Hydrostatic testing	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Prophix Cloud Migration	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
LMS Learning Management System Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
IT Ticketing System	*0.0*	*0.0*	*0.0*	0.0	0.0	*20.0*	*-20.0*	0.0
CCS System Improvement - Automation Payments	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
IT Equipment & Software - Blanket	*0.0*	*10.0*	*-10.0*	0.0	0.0	*10.0*	*-10.0*	0.0
EAM/Hexagon Bienial Software Update	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM Linked to Capital	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM to SCADA Database Connection	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Human Resource Information System	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Content Development - Blanket	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
CIS Replacement ATIPP Impact	*1.5*	*0.0*	*-1.5*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**6.1**	**435.0**	**-441.1**	**0.0**	**0.0**	**480.0**	**-230.0**	**250.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
($000S)

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Deferred Costs								
Other Projects with <$400k Spending								
GRA 2020-2021 (Hearing Reserve Acct)	*23.1*	*0.0*	*-23.1*	0.0	0.0	*0.0*	*0.0*	0.0
Skagway Shoreside Power	*0.0*	*100.0*	*0.0*	100.0	100.0	*50.0*	*0.0*	150.0
Transmission Line Detailed Inspection Program	*0.0*	*0.0*	*0.0*	0.0	0.0	*250.0*	*-250.0*	0.0
Gates/TIV's Certification Assessment System Wide	*0.0*	*0.0*	*0.0*	0.0	0.0	*200.0*	*-200.0*	0.0
Breaker Condition Assessment	*0.0*	*0.0*	*0.0*	0.0	0.0	*100.0*	*-100.0*	0.0
Dam Safety Program High Risk	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Civil Infrastructure Refurbishment Planning	168.4	0.0	-168.4	0.0	0.0	0.0	0.0	0.0
System Wide Arc Flash Study	147.7	50.0	-197.7	0.0	0.0	0.0	0.0	0.0
IPP Standing Offer Program Implementation	70.3	0.0	-70.3	0.0	0.0	0.0	0.0	0.0
System Wide Stability Study	0.0	200.0	-200.0	0.0	0.0	0.0	0.0	0.0
IPP System Study	0.0	50.0	-50.0	0.0	0.0	50.0	-50.0	0.0
Substation Ground Grid Plan/Study	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
Vibration Monitoring and Analysis Program	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
Miscellaneous Deferred Cost	0.0	0.0	0.0	0.0	0.0	-230.0	230.0	0.0
Renewable Diesel Pilot Project	0.0	25.0	0.0	25.0	25.0	200.0	0.0	225.0
WRGS Thermal Assessment & Permitting	0.0	413.0	0.0	413.0	413.0	0.0	-413.0	0.0
Atlin EPA Section 18 Proceeding (Hearing Reserve Ac	253.9	131.7	-385.6	0.0	0.0	0.0	0.0	0.0
Condition Assessment for Critical Power Transformers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Intake Inspection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System Fire Protection Assessment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S250 Callison System Preliminary Engineering	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Distribution Test and Treat System Wide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marwell Flood Prevention Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Phone System Replacement Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MCC Inspection, Condition Assessment Renewal Optic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Communications Data/OT/SCADA/IT link strategy and	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PLT Energized Services Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turbine Welding Standards	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pressure Vessel Certification Program	0.0	0.0	0.0	0.0	0.0	50.0	-50.0	0.0
Aishihik Fiber Link Install and Connect Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Digital Strategy and Policy Development	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Cyber Security Framework	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
SCADA/Server Room Fire Assessment	*0.0*	*40.0*	*-40.0*	0.0	0.0	*0.0*	*0.0*	0.0
Vegetation Management Plan Update	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Public Safety Plans	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake/Wareham Dam Breach Study	*0.0*	*59.0*	*-59.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Dam Toe Seepage Analysis	*0.0*	*35.0*	*-35.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake CS./Wareham Dam Seismic Assessment	*0.0*	*75.0*	*-75.0*	0.0	0.0	*0.0*	*0.0*	0.0
SDIC Program Development	*0.0*	*60.0*	*-60.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Winter Spill Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AGS Fish Passage Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Transmission Line Corridor Heritage Assessment	*0.0*	*0.0*	*0.0*	0.0	0.0	*30.0*	*-30.0*	0.0
Transformer Containment / Spill Risk Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Climate Change Adaptation	*0.0*	*0.0*	*0.0*	0.0	0.0	*40.0*	*-40.0*	0.0
Emission/Thermal Allocation Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Building Condition Reports	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
T&D Load Planning Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*300.0*	*0.0*	300.0
Grid Modernization Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
SF6 Dead Tank Breaker Monitoring - develop solution	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Aishihik Dam Breach Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WG0 Summer High Temp Investigation	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Customer Bill Structure	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Southern Lakes Groundwater Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Dawson City Air Emissions Permit	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Air Emissions Permit	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
2025 Dam Safety Review	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Business Continuity Plan	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
YEC Process Refinement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
T&D Emergency Spare Parts and Stocking Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH Updated Slope Stability Assessment	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Aishihik and Takhini Substation Thermal Assessment a	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Project Management Software Research	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Lease Options Analysis	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**663.5**	**1,238.8**	**-1,364.2**	**538.0**	**538.0**	**1,140.0**	**-953.0**	**725.0**
Total	**1,148.9**	**4,288.0**	**-4,487.7**	**949.2**	**949.2**	**5,135.0**	**-3,343.0**	**2,741.2**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Generation								
Other Projects with <$400k Spending								
AH3 Contract Dispute	*7.4*	*-760.0*	*752.6*	0.0	0.0	*0.0*	*0.0*	0.0
WH4 Air Admission Valve Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1 Radiator Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pumped Storage	72.5	2.0	0.0	74.5	74.5	0.0	-74.5	0.0
MBH1/2 Seal Water Filtration	10.7	337.4	-348.1	0.0	0.0	0.0	0.0	0.0
WH1 Headgate Replacement	0.0	18.9	-18.9	0.0	0.0	0.0	0.0	0.0
Lewes Gate/Seal Refurbishment	149.2	5.2	0.0	154.5	154.5	4.3	-158.8	0.0
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0	0.0	374.3	-374.3	0.0
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0	0.0	374.9	-374.9	0.0
Aishihik Power Canal Seepage Upgrade	0.0	0.0	0.0	0.0	0.0	194.6	0.0	194.6
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0	0.0	108.6	-108.6	0.0
WG1,2,3 Exhaust Blanket Replacement	0.0	0.0	0.0	0.0	0.0	53.3	0.0	53.3
WG0 Tank Concrete Foundation Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD1, DD2, DD3, DD5 Internal Inspection and Servi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH0 Rock Removal Below WH0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1/2 Bearing Cooling Water Upgrade	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canyon Berm Drain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH1/MBH2 LP/HP Oil Supply System replacemer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Roof Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1 and AH2 Governor Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1 and AH2 Re-Runnering	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fuel Tank and Day Tank Certification Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0 Trash Rake	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Main Office Building Elevator Retrofit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WD4, WD5, WD5, WD7 Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FD7 Intenal Condition Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020 DSR Dam Safety Projects	*0.2*	*0.0*	*-0.2*	0.0	0.0	*0.0*	*0.0*	0.0
LNG Generator Fire Detectors	*20.2*	*0.5*	*-20.7*	0.0	0.0	*0.0*	*0.0*	0.0
East and West Gate VFD Upgrade	*6.7*	*15.4*	*0.0*	22.1	22.1	*8.7*	*-30.8*	0.0
MD1 and 2 Controller and Breaker Upgrade	*31.9*	*82.9*	*-114.7*	0.0	0.0	*0.0*	*0.0*	0.0
FD7 Replacement Exhause Stack	*0.1*	*0.0*	*-0.1*	0.0	0.0	*0.0*	*0.0*	0.0
WH1 Draft Tube Platform	*11.7*	*7.3*	*0.0*	19.0	19.0	*0.0*	*-19.0*	0.0
Mayo Lake Water Level Gauge	*0.0*	*34.8*	*-34.8*	0.0	0.0	*0.0*	*0.0*	0.0
WH4 Sump Pump Reconditioning	*0.0*	*0.0*	*0.0*	0.0	0.0	*53.5*	*-53.5*	0.0
WH3 Sarco Filter Isolation Valve	*0.0*	*0.0*	*0.0*	0.0	0.0	*12.8*	*0.0*	12.8
WH3 Automatic Grease System	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Dawson to Callison Fiber Installation	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Miscellaneous Maintenance	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Aishihik Fish Ladder Grating	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AGS WSC Water Cable Ties	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
DD4 Generator Replacements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
MH0 Intake Gate Enhancements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Whitehorse Diesel Rental Substation Improvement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
870S-502T Recondition Oil	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Ice Monitoring Cameras	*0.0*	*7.5*	*-7.5*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**310.6**	**-248.1**	**207.5**	**270.1**	**270.1**	**1,185.1**	**-1,194.4**	**260.7**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2023 Actual Opening WIP	2023 Actual Capital Expen	2023 Actual Complete d Projects	2023 Actual Closing WIP	2024 Actual Opening WIP	2024 Actual Capital Expen	2024 Actual Complete d Projects	2024 Actual Closing WIP
Transmission								
Other Projects with <$400k Spending								
Substation Protection and Control Minor Upgrades	*14.4*	*14.7*	*0.0*	29.1	29.1	*51.3*	*-48.4*	32.1
Transmission Line Access	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S164-R1 Reactor Refurbishment	0.0	0.0	0.0	0.0	0.0	234.6	0.0	234.6
Transmission line hazard tree reduction and ROW	0.0	0.0	0.0	0.0	0.0	155.6	0.0	155.6
Mayo and Faro NWTEL Distribution Upgrades	0.0	211.7	-211.7	0.0	0.0	0.0	0.0	0.0
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0	0.0	258.7	-258.7	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upg	0.0	0.0	0.0	0.0	0.0	46.4	0.0	46.4
S150 Insulator Replacement	0.0	0.0	0.0	0.0	0.0	66.1	-66.1	0.0
L177 Gang Switches	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
P&C: DD0 Exciter, Governor and Load Sharing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S150-T3 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S150-T2 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S251 STATCOM Retuning for Weak Grid Condition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S146-52-R1 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spare 25KV Voltage Regulator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S167-R1 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System P&C Central Event Data Collection (SEL E	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ventusky Data Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S164-52-R1 Breaker Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Switchgear Upgrades (Placeholder)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L250 Pole Replacements	*0.0*	*0.0*	*0.0*	0.0	0.0	*56.1*	*-56.1*	0.0
S146-R1 Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
S164-R1 Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Faro 870S and S140 Substation Interconnection	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
L177 Interphase Spacers Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**14.4**	**226.3**	**-211.7**	**29.1**	**29.1**	**868.9**	**-429.3**	**468.7**
Distribution								
Other Projects with <$400k Spending								
Land Management & Easement Project	*0.0*	*0.0*	*0.0*	0.0	0.0	*27.2*	*-27.2*	0.0
Dawson Distribution Gang Switches	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**27.2**	**-27.2**	**0.0**
General Plant								
Other Projects with <$400k Spending								
Property Fencing Program	*23.7*	*0.5*	*-24.3*	0.0	0.0	*37.3*	*-37.3*	0.0
Compact Digger Truck	0.4	200.7	-201.1	0.0	0.0	0.0	0.0	0.0
Skid Steer	0.0	189.9	-189.9	0.0	0.0	0.0	0.0	0.0
Mayo-McQuesten Radio to Fiber Migration	89.6	43.5	-133.1	0.0	0.0	0.0	0.0	0.0
Waste Management Equipment	0.0	28.7	-28.7	0.0	0.0	0.0	0.0	0.0
SCADA Operation Network Segregation	0.0	85.8	-85.8	0.0	0.0	0.0	0.0	0.0
Mayo Bucket Truck	0.0	0.0	0.0	0.0	0.0	362.4	-362.4	0.0
Air Quality Monitoring Equipment	0.0	0.0	0.0	0.0	0.0	73.7	0.0	73.7
Purchase of Steam Generator	0.0	0.0	0.0	0.0	0.0	89.3	-89.3	0.0
Power factor test set purchase	0.0	0.0	0.0	0.0	0.0	81.0	-81.0	0.0
Backup Communications Systems Starlink	0.0	0.0	0.0	0.0	0.0	34.0	-34.0	0.0
Aishihik Control Structure Fish Passage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stewart Crossing Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fleet Additions for New Staff (Placeholder)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minto Landing Fiber Installation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lewes Control Structure Fiber Installation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH4 Wing Wall Concrete Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Faro Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Safety School Visit Displays	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo Hydro Site Electric Gate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH0 Fish Passage Removal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transformer Fall Protection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH Piezometer Upgrades	*2.9*	*1.6*	*0.0*	4.4	4.4	*0.1*	*0.0*	4.6
Confined Space Entry Mitigation	*37.7*	*0.9*	*-38.6*	0.0	0.0	*0.0*	*0.0*	0.0
Safety Improvements - Blanket	*0.0*	*15.4*	*-15.4*	0.0	0.0	*24.4*	*-24.4*	0.0
Office Furniture and Fixtures - Blanket	*0.0*	*50.2*	*-50.2*	0.0	0.0	*49.8*	*-49.8*	0.0
Printers/Scanners/Copiers/Fax Machine	*0.0*	*28.0*	*-28.0*	0.0	0.0	*23.0*	*-23.0*	0.0
IT Equipment & Software - Blanket	*0.0*	*12.5*	*-12.5*	0.0	0.0	*3.7*	*-3.7*	0.0
Network Improvements	*0.0*	*49.8*	*-49.8*	0.0	0.0	*56.0*	*-56.0*	0.0
Operations Tools & Equipment - Blanket	*0.0*	*39.2*	*-39.2*	0.0	0.0	*42.8*	*-42.8*	0.0
Eng Services Tools & Equipment - Blanket	*0.0*	*16.2*	*-16.2*	0.0	0.0	*4.6*	*-4.6*	0.0
Hatchery Upgrades - Blanket	*0.0*	*6.1*	*-6.1*	0.0	0.0	*0.0*	*0.0*	0.0
Facilities Signage - Blanket	*0.0*	*9.3*	*-9.3*	0.0	0.0	*11.3*	*-11.3*	0.0
Specialized Vehicle Purchases	*0.0*	*48.8*	*-48.8*	0.0	0.0	*45.8*	*-45.8*	0.0
Battery Bank Replacements for Substations and Pl	*0.0*	*82.5*	*-82.5*	0.0	0.0	*118.5*	*-118.5*	0.0
Biennial ERP System Upgrades	*0.0*	*97.8*	*-97.8*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Visual Aids	*0.0*	*7.8*	*0.0*	7.8	7.8	*5.6*	*-13.4*	0.0
Hydrotel Calibration/Update	*0.0*	*73.6*	*-73.6*	0.0	0.0	*0.0*	*0.0*	0.0
AH0 Tailrace Crane	*0.0*	*36.8*	*-36.8*	0.0	0.0	*0.0*	*0.0*	0.0
WH1/2 Tailrace Crane	*0.0*	*18.6*	*-18.6*	0.0	0.0	*0.0*	*0.0*	0.0
Relay Test Set	*0.0*	*89.4*	*-89.4*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Viewing Chamber	*0.0*	*35.3*	*-35.3*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Diesel - Gang Operated Disconnected Switch	*0.0*	*0.0*	*0.0*	0.0	0.0	*40.1*	*-40.1*	0.0
P125 Intake Stop Log Fall Protection Installation	*0.0*	*0.0*	*0.0*	0.0	0.0	*31.3*	*-31.3*	0.0
Thulsoo comms building replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*14.9*	*0.0*	14.9
S170 Substation Building Roof Replacement	*0.0*	*0.0*	*0.0*	0.0	0.0	*18.4*	*-18.4*	0.0
Fishladder Work Platform Upgrade	*0.0*	*0.0*	*0.0*	0.0	0.0	*4.6*	*-4.6*	0.0
Server Replacements	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EV Charging Stations	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Hatchery Water Tanks & Structural Frame Rep	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Aishihik Control Structure Fish Passage	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WD0 P126 Whitehorse Diesel Plant Property Rene	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**154.3**	**1,268.8**	**-1,410.9**	**12.3**	**12.3**	**1,172.7**	**-1,091.8**	**93.2**
Overhaul								
Other Projects with <$400k Spending								
WG1 Overhaul	0.0	371.2	-371.2	0.0	0.0	0.0	0.0	0.0
WG2 Overhaul	0.0	319.3	-319.3	0.0	0.0	0.0	0.0	0.0
Subtotal	**0.0**	**690.5**	**-690.5**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Intangible Assets								
Other Projects with <$400k Spending								
Customer Outage Notification System	*1.3*	*18.9*	*0.0*	20.2	20.2	*2.9*	*0.0*	23.1
Network Software Traffic Shaping	0.0	0.0	0.0	0.0	0.0	185.6	0.0	185.6
SharePoint Upgrades	*0.0*	*42.0*	*0.0*	42.0	42.0	*65.1*	*-42.0*	65.1
CIS Replacement	3.3	82.1	-85.4	0.0	0.0	0.0	0.0	0.0
Capital Planning and Tracking Software	0.0	0.0	0.0	0.0	0.0	201.2	-201.2	0.0
IT Security Audit	0.0	0.0	0.0	0.0	0.0	50.6	0.0	50.6
Engagement Database	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drawing Management System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Performance Review and Goal Setting Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Resource Booking System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Connects Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Outage Website Map	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Network Engineer Access	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Project Management Software	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Project Portfolio Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
RTAC Firmware Upgrade	*0.0*	*0.0*	*0.0*	0.0	0.0	*90.0*	*0.0*	90.0
MBH1 MBH2 Exciter HMI's	*0.0*	*0.0*	*0.0*	0.0	0.0	*47.3*	*-47.3*	0.0
H&S Management Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM System Enhancements Blanket	*0.0*	*0.0*	*0.0*	0.0	0.0	*24.1*	*0.0*	24.1
P125 CO2 System - Hydrostatic testing	*0.0*	*0.0*	*0.0*	0.0	0.0	*32.7*	*-32.7*	0.0
Prophix Cloud Migration	*0.0*	*0.0*	*0.0*	0.0	0.0	*30.8*	*0.0*	30.8
LMS Learning Management System Software	*0.0*	*0.0*	*0.0*	0.0	0.0	*15.8*	*0.0*	15.8
IT Ticketing System	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
CCS System Improvement - Automation Payments	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
IT Equipment & Software - Blanket	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM/Hexagon Bienial Software Update	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM Linked to Capital	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM to SCADA Database Connection	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Human Resource Information System	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Content Development - Blanket	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
CIS Replacement ATIPP Impact	*1.5*	*0.0*	*-1.5*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**6.1**	**143.0**	**-86.9**	**62.2**	**62.2**	**746.1**	**-323.2**	**485.1**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Deferred Costs								
Other Projects with <$400k Spending								
GRA 2020-2021 (Hearing Reserve Acct)	*23.1*	*0.0*	*0.0*	23.2	23.2	*109.7*	*-132.9*	0.0
Skagway Shoreside Power	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Transmission Line Detailed Inspection Program	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Gates/TIV's Certification Assessment System Wide	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Breaker Condition Assessment	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Dam Safety Program High Risk	*0.0*	*0.0*	*0.0*	0.0	0.0	*250.8*	*0.0*	250.8
Mayo Civil Infrastructure Refurbishment Planning	168.4	4.6	-173.0	0.0	0.0	0.0	0.0	0.0
System Wide Arc Flash Study	147.7	48.8	0.0	196.4	196.4	48.1	0.0	244.5
IPP Standing Offer Program Implementation	70.3	7.7	0.0	78.1	78.1	1.4	-79.5	0.0
System Wide Stability Study	0.0	83.7	0.0	83.7	83.7	68.0	-42.2	109.5
IPP System Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Substation Ground Grid Plan/Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vibration Monitoring and Analysis Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Deferred Cost	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Renewable Diesel Pilot Project	0.0	5.3	0.0	5.3	5.3	0.0	-5.3	0.0
WRGS Thermal Assessment & Permitting	0.0	138.2	0.0	138.2	138.2	78.1	-216.4	0.0
Atlin EPA Section 18 Proceeding (Hearing Reserve	253.9	131.7	-385.6	0.0	0.0	0.0	0.0	0.0
Condition Assessment for Critical Power Transform	0.0	0.0	0.0	0.0	0.0	307.2	0.0	307.2
Aishihik Intake Inspection	0.0	0.0	0.0	0.0	0.0	157.5	-157.5	0.0
System Fire Protection Assessment	0.0	0.0	0.0	0.0	0.0	66.4	-66.4	0.0
S250 Callison System Preliminary Engineering	0.0	0.0	0.0	0.0	0.0	28.8	0.0	28.8
Distribution Test and Treat System Wide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marwell Flood Prevention Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Phone System Replacement Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MCC Inspection, Condition Assessment Renewal C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Communications Data/OT/SCADA/IT link strategy a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PLT Energized Services Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turbine Welding Standards	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pressure Vessel Certification Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Fiber Link Install and Connect Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Digital Strategy and Policy Development	*0.0*	*147.3*	*-147.3*	0.0	0.0	*0.0*	*0.0*	0.0
Cyber Security Framework	*0.0*	*12.1*	*-12.1*	0.0	0.0	*0.0*	*0.0*	0.0
SCADA/Server Room Fire Assessment	*0.0*	*11.2*	*-11.2*	0.0	0.0	*0.0*	*0.0*	0.0
Vegetation Management Plan Update	*0.0*	*153.5*	*0.0*	153.5	153.5	*-153.5*	*0.0*	0.0
Public Safety Plans	*0.0*	*147.1*	*0.0*	147.1	147.1	*-147.1*	*0.0*	0.0
Mayo Lake/Wareham Dam Breach Study	*0.0*	*68.0*	*-68.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Dam Toe Seepage Analysis	*0.0*	*0.6*	*0.0*	0.6	0.6	*28.0*	*-28.5*	0.0
Mayo Lake CS./Wareham Dam Seismic Assessmei	*0.0*	*84.9*	*0.0*	84.9	84.9	*15.3*	*-100.2*	0.0
SDIC Program Development	*0.0*	*1.8*	*0.0*	1.8	1.8	*0.0*	*-1.8*	0.0
Wareham Winter Spill Study	*0.0*	*118.6*	*0.0*	118.6	118.6	*3.4*	*-122.0*	0.0
AGS Fish Passage Study	*0.0*	*2.8*	*0.0*	2.8	2.8	*0.3*	*0.0*	3.1
Transmission Line Corridor Heritage Assessment	*0.0*	*18.9*	*0.0*	18.9	18.9	*1.1*	*-20.0*	0.0
Transformer Containment / Spill Risk Study	*0.0*	*24.6*	*-24.6*	0.0	0.0	*0.0*	*0.0*	0.0
Climate Change Adaptation	*0.0*	*27.1*	*0.0*	27.1	27.1	*16.9*	*-43.9*	0.0
Emission/Thermal Allocation Study	*0.0*	*36.1*	*-36.1*	0.0	0.0	*0.0*	*0.0*	0.0
Building Condition Reports	*0.0*	*136.6*	*-136.6*	0.0	0.0	*0.0*	*0.0*	0.0
T&D Load Planning Study	*0.0*	*20.0*	*0.0*	20.0	20.0	*94.3*	*0.0*	114.3
Grid Modernization Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*79.8*	*0.0*	79.8
SF6 Dead Tank Breaker Monitoring - develop soluti	*0.0*	*0.0*	*0.0*	0.0	0.0	*18.5*	*0.0*	18.5
Aishihik Dam Breach Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*12.6*	*0.0*	12.6
WG0 Summer High Temp Investigation	*0.0*	*0.0*	*0.0*	0.0	0.0	*48.4*	*0.0*	48.4
Customer Bill Structure	*0.0*	*0.0*	*0.0*	0.0	0.0	*7.4*	*0.0*	7.4
Southern Lakes Groundwater Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Dawson City Air Emissions Permit	*0.0*	*0.0*	*0.0*	0.0	0.0	*13.9*	*0.0*	13.9
Mayo Air Emissions Permit	*0.0*	*0.0*	*0.0*	0.0	0.0	*9.7*	*0.0*	9.7
2025 Dam Safety Review	*0.0*	*0.0*	*0.0*	0.0	0.0	*19.8*	*0.0*	19.8
Business Continuity Plan	*0.0*	*0.0*	*0.0*	0.0	0.0	*21.0*	*0.0*	21.0
YEC Process Refinement	*0.0*	*0.0*	*0.0*	0.0	0.0	*8.9*	*0.0*	8.9
T&D Emergency Spare Parts and Stocking Study	*0.0*	*0.0*	*0.0*	0.0	0.0	*13.8*	*-13.8*	0.0
WH Updated Slope Stability Assessment	*0.0*	*0.0*	*0.0*	0.0	0.0	*3.9*	*0.0*	3.9
Aishihik and Takhini Substation Thermal Assessme	*0.0*	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Project Management Software Research	*0.0*	*3.3*	*0.0*	3.3	3.3	*120.2*	*0.0*	123.5
Lease Options Analysis	*0.0*	*0.2*	*0.0*	0.2	0.2	*8.3*	*-8.6*	0.0
Subtotal	**663.5**	**1,434.7**	**-994.5**	**1,103.7**	**1,103.7**	**1,361.0**	**-1,038.9**	**1,425.7**
Total	**1,148.9**	**3,515.3**	**-3,187.0**	**1,477.3**	**1,477.3**	**5,361.0**	**-4,104.7**	**2,733.5**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Generation								
Other Projects with <$400k Spending								
AH3 Contract Dispute	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH4 Air Admission Valve Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1 Radiator Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pumped Storage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH1/2 Seal Water Filtration	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH1 Headgate Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lewes Gate/Seal Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Power Canal Seepage Upgrade	194.6	0.0	-194.6	0.0	0.0	0.0	0.0	0.0
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1,2,3 Exhaust Blanket Replacement	53.3	0.0	-53.3	0.0	0.0	0.0	0.0	0.0
WG0 Tank Concrete Foundation Replacement	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
MD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	100.0	-100.0	0.0
DD1, DD2, DD3, DD5 Internal Inspection and Servi	0.0	0.0	0.0	0.0	0.0	190.0	-190.0	0.0
WH0 Rock Removal Below WH0	0.0	0.0	0.0	0.0	0.0	65.0	-65.0	0.0
AH1/2 Bearing Cooling Water Upgrade	0.0	0.0	0.0	0.0	0.0	199.0	-199.0	0.0
Canyon Berm Drain	0.0	0.0	0.0	0.0	0.0	65.0	-65.0	0.0
MBH1/MBH2 LP/HP Oil Supply System replacemer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Roof Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1 and AH2 Governor Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH1 and AH2 Re-Runnering	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fuel Tank and Day Tank Certification Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0 Trash Rake	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Main Office Building Elevator Retrofit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WD4, WD5, WD5, WD7 Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FD7 Intenal Condition Inspection and Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020 DSR Dam Safety Projects	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
LNG Generator Fire Detectors	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
East and West Gate VFD Upgrade	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
MD1 and 2 Controller and Breaker Upgrade	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
FD7 Replacement Exhause Stack	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH1 Draft Tube Platform	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake Water Level Gauge	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH4 Sump Pump Reconditioning	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH3 Sarco Filter Isolation Valve	12.8	*0.0*	*-12.8*	0.0	0.0	*0.0*	*0.0*	0.0
WH3 Automatic Grease System	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Dawson to Callison Fiber Installation	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Miscellaneous Maintenance	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Aishihik Fish Ladder Grating	0.0	*75.0*	*-75.0*	0.0	0.0	*0.0*	*0.0*	0.0
AGS WSC Water Cable Ties	0.0	*250.0*	*-250.0*	0.0	0.0	*0.0*	*0.0*	0.0
DD4 Generator Replacements	0.0	*250.0*	*-250.0*	0.0	0.0	*0.0*	*0.0*	0.0
MH0 Intake Gate Enhancements	0.0	*200.0*	*-200.0*	0.0	0.0	*0.0*	*0.0*	0.0
Whitehorse Diesel Rental Substation Improvement	0.0	*75.0*	*-75.0*	0.0	0.0	*0.0*	*0.0*	0.0
870S-502T Recondition Oil	0.0	*100.0*	*-100.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Ice Monitoring Cameras	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**260.7**	**950.0**	**-1,210.7**	**0.0**	**0.0**	**669.0**	**-619.0**	**50.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Transmission								
Other Projects with <$400k Spending								
Substation Protection and Control Minor Upgrades	32.1	*100.0*	*-132.1*	0.0	0.0	*100.0*	*-100.0*	0.0
Transmission Line Access	0.0	0.0	0.0	0.0	0.0	100.0	-100.0	0.0
S164-R1 Reactor Refurbishment	234.6	0.0	-234.6	0.0	0.0	0.0	0.0	0.0
Transmission line hazard tree reduction and ROW	155.6	0.0	0.0	155.6	155.6	0.0	-155.6	0.0
Mayo and Faro NWTEL Distribution Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upg	46.4	0.0	0.0	46.4	46.4	0.0	0.0	46.4
S150 Insulator Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L177 Gang Switches	0.0	0.0	0.0	0.0	0.0	250.0	-250.0	0.0
P&C: DD0 Exciter, Governor and Load Sharing	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
S150-T3 Replacement	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
S150-T2 Replacement	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
S251 STATCOM Retuning for Weak Grid Condition	0.0	0.0	0.0	0.0	0.0	100.0	-100.0	0.0
S146-52-R1 Replacement	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
Spare 25KV Voltage Regulator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S167-R1 Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System P&C Central Event Data Collection (SEL E	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ventusky Data Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S164-52-R1 Breaker Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD0 Switchgear Upgrades (Placeholder)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L250 Pole Replacements	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
S146-R1 Replacement	0.0	*100.0*	*0.0*	100.0	100.0	*0.4*	*0.0*	100.4
S164-R1 Replacement	0.0	*100.0*	*0.0*	100.0	100.0	*0.4*	*0.0*	100.4
Faro 870S and S140 Substation Interconnection	0.0	*250.0*	*-250.0*	0.0	0.0	*0.0*	*0.0*	0.0
L177 Interphase Spacers Installation	0.0	*120.0*	*-120.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**468.7**	**670.0**	**-736.7**	**402.0**	**402.0**	**900.7**	**-705.6**	**597.1**
Distribution								
Other Projects with <$400k Spending								
Land Management & Easement Project	0.0	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Dawson Distribution Gang Switches	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Subtotal	**0.0**	**25.0**	**-25.0**	**0.0**	**0.0**	**25.0**	**-25.0**	**0.0**
General Plant								
Other Projects with <$400k Spending								
Property Fencing Program	0.0	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Compact Digger Truck	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Skid Steer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo-McQuesten Radio to Fiber Migration	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Waste Management Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Operation Network Segregation	0.0	100.0	0.0	100.0	100.0	25.0	-125.0	0.0
Mayo Bucket Truck	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Air Quality Monitoring Equipment	73.7	0.0	-73.7	0.0	0.0	0.0	0.0	0.0
Purchase of Steam Generator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Power factor test set purchase	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Backup Communications Systems Starlink	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Control Structure Fish Passage	0.0	0.0	0.0	0.0	0.0	250.0	-250.0	0.0
Stewart Crossing Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
Fleet Additions for New Staff (Placeholder)	0.0	0.0	0.0	0.0	0.0	260.0	-260.0	0.0
Minto Landing Fiber Installation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lewes Control Structure Fiber Installation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH4 Wing Wall Concrete Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Faro Satellite Backup Comms Link	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Safety School Visit Displays	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo Hydro Site Electric Gate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH0 Fish Passage Removal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transformer Fall Protection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH Piezometer Upgrades	4.6	*0.0*	*0.0*	4.6	4.6	*0.0*	*0.0*	4.6
Confined Space Entry Mitigation	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Safety Improvements - Blanket	0.0	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Office Furniture and Fixtures - Blanket	0.0	*40.0*	*-40.0*	0.0	0.0	*40.0*	*-40.0*	0.0
Printers/Scanners/Copiers/Fax Machine	0.0	*20.0*	*-20.0*	0.0	0.0	*20.0*	*-20.0*	0.0
IT Equipment & Software - Blanket	0.0	*50.0*	*-50.0*	0.0	0.0	*50.0*	*-50.0*	0.0
Network Improvements	0.0	*100.0*	*-100.0*	0.0	0.0	*100.0*	*-100.0*	0.0
Operations Tools & Equipment - Blanket	0.0	*40.0*	*-40.0*	0.0	0.0	*40.0*	*-40.0*	0.0
Eng Services Tools & Equipment - Blanket	0.0	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
Hatchery Upgrades - Blanket	0.0	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Facilities Signage - Blanket	0.0	*15.0*	*-15.0*	0.0	0.0	*15.0*	*-15.0*	0.0
Specialized Vehicle Purchases	0.0	*50.0*	*-50.0*	0.0	0.0	*50.0*	*-50.0*	0.0
Battery Bank Replacements for Substations and Pl	0.0	*100.0*	*-100.0*	0.0	0.0	*100.0*	*-100.0*	0.0
Biennial ERP System Upgrades	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Visual Aids	0.0	*25.0*	*-25.0*	0.0	0.0	*25.0*	*-25.0*	0.0
Hydrotel Calibration/Update	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AH0 Tailrace Crane	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH1/2 Tailrace Crane	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Relay Test Set	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Ladder Viewing Chamber	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Diesel - Gang Operated Disconnected Switch	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
P125 Intake Stop Log Fall Protection Installation	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Thulsoo comms building replacement	14.9	*0.0*	*-14.9*	0.0	0.0	*0.0*	*0.0*	0.0
S170 Substation Building Roof Replacement	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fishladder Work Platform Upgrade	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Server Replacements	0.0	*20.0*	*-20.0*	0.0	0.0	*20.0*	*-20.0*	0.0
EV Charging Stations	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Fish Hatchery Water Tanks & Structural Frame Rep	0.0	*190.0*	*-190.0*	0.0	0.0	*0.0*	*0.0*	0.0

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Aishihik Control Structure Fish Passage	0.0	*75.0*	*0.0*	75.0	75.0	*250.0*	*-325.0*	0.0
WD0 P126 Whitehorse Diesel Plant Property Rene	0.0	*100.0*	*0.0*	100.0	100.0	*0.0*	*0.0*	100.0
Subtotal	**93.2**	**1,015.0**	**-828.7**	**279.6**	**279.6**	**1,415.0**	**-1,590.0**	**104.6**
Overhaul								
Other Projects with <$400k Spending								
WG1 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG2 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Intangible Assets								
Other Projects with <$400k Spending								
Customer Outage Notification System	23.1	*0.0*	*-23.1*	0.0	0.0	*0.0*	*0.0*	0.0
Network Software Traffic Shaping	185.6	0.0	-185.6	0.0	0.0	0.0	0.0	0.0
SharePoint Upgrades	65.1	*50.0*	*-115.1*	0.0	0.0	*75.0*	*-75.0*	0.0
CIS Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Planning and Tracking Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IT Security Audit	50.6	0.0	-50.6	0.0	0.0	0.0	0.0	0.0
Engagement Database	0.0	0.0	0.0	0.0	0.0	160.0	-160.0	0.0
Drawing Management System	0.0	0.0	0.0	0.0	0.0	80.0	-80.0	0.0
Performance Review and Goal Setting Software	0.0	0.0	0.0	0.0	0.0	80.0	0.0	80.0
Resource Booking System	0.0	0.0	0.0	0.0	0.0	60.0	-60.0	0.0
Customer Connects Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Outage Website Map	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Network Engineer Access	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Project Management Software	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Project Portfolio Management Software	0.0	*150.0*	*-150.0*	0.0	0.0	*0.0*	*0.0*	0.0
RTAC Firmware Upgrade	90.0	*0.0*	*-90.0*	0.0	0.0	*0.0*	*0.0*	0.0
MBH1 MBH2 Exciter HMI's	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
H&S Management Software	0.0	*15.0*	*-15.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM System Enhancements Blanket	24.1	*75.0*	*-99.1*	0.0	0.0	*75.0*	*-75.0*	0.0
P125 CO2 System - Hydrostatic testing	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Prophix Cloud Migration	30.8	*0.0*	*-30.8*	0.0	0.0	*0.0*	*0.0*	0.0
LMS Learning Management System Software	15.8	*50.0*	*-65.8*	0.0	0.0	*0.0*	*0.0*	0.0
IT Ticketing System	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
CCS System Improvement - Automation Payments	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
IT Equipment & Software - Blanket	0.0	*10.0*	*-10.0*	0.0	0.0	*10.0*	*-10.0*	0.0
EAM/Hexagon Bienial Software Update	0.0	*100.0*	*-100.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM Linked to Capital	0.0	*100.0*	*-100.0*	0.0	0.0	*0.0*	*0.0*	0.0
EAM to SCADA Database Connection	0.0	*75.0*	*-75.0*	0.0	0.0	*0.0*	*0.0*	0.0
Human Resource Information System	0.0	*100.0*	*0.0*	100.0	100.0	*40.0*	*-140.0*	0.0
Content Development - Blanket	0.0	*10.0*	*-10.0*	0.0	0.0	*10.0*	*-10.0*	0.0
CIS Replacement ATIPP Impact	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**485.1**	**735.0**	**-1,120.1**	**100.0**	**100.0**	**590.0**	**-610.0**	**80.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Deferred Costs								
Other Projects with <$400k Spending								
GRA 2020-2021 (Hearing Reserve Acct)	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Skagway Shoreside Power	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Transmission Line Detailed Inspection Program	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Gates/TIV's Certification Assessment System Wide	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Breaker Condition Assessment	*0.0*	*0.0*	*0.0*	0.0	*0.0*	*0.0*	*0.0*	0.0
Dam Safety Program High Risk	250.8	*100.0*	*-350.8*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Civil Infrastructure Refurbishment Planning	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System Wide Arc Flash Study	244.5	0.0	-244.5	0.0	0.0	0.0	0.0	0.0
IPP Standing Offer Program Implementation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System Wide Stability Study	109.5	0.0	-109.5	0.0	0.0	0.0	0.0	0.0
IPP System Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Substation Ground Grid Plan/Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vibration Monitoring and Analysis Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Deferred Cost	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Renewable Diesel Pilot Project	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WRGS Thermal Assessment & Permitting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Atlin EPA Section 18 Proceeding (Hearing Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Condition Assessment for Critical Power Transform	307.2	0.0	-307.2	0.0	0.0	0.0	0.0	0.0
Aishihik Intake Inspection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
System Fire Protection Assessment	0.0	80.0	-80.0	0.0	0.0	0.0	0.0	0.0
S250 Callison System Preliminary Engineering	28.8	0.0	-28.8	0.0	0.0	0.0	0.0	0.0
Distribution Test and Treat System Wide	0.0	0.0	0.0	0.0	0.0	350.0	0.0	350.0
Marwell Flood Prevention Design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Phone System Replacement Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MCC Inspection, Condition Assessment Renewal C	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Communications Data/OT/SCADA/IT link strategy a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PLT Energized Services Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turbine Welding Standards	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pressure Vessel Certification Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Fiber Link Install and Connect Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Digital Strategy and Policy Development	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Cyber Security Framework	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
SCADA/Server Room Fire Assessment	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Vegetation Management Plan Update	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Public Safety Plans	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake/Wareham Dam Breach Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Dam Toe Seepage Analysis	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Lake CS./Wareham Dam Seismic Assessmei	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
SDIC Program Development	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Wareham Winter Spill Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
AGS Fish Passage Study	3.1	*0.0*	*-3.1*	0.0	0.0	*0.0*	*0.0*	0.0
Transmission Line Corridor Heritage Assessment	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Transformer Containment / Spill Risk Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Climate Change Adaptation	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Emission/Thermal Allocation Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Building Condition Reports	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
T&D Load Planning Study	114.3	*50.0*	*-164.3*	0.0	0.0	*0.0*	*0.0*	0.0
Grid Modernization Study	79.8	*25.0*	*-104.8*	0.0	0.0	*0.0*	*0.0*	0.0
SF6 Dead Tank Breaker Monitoring - develop soluti	18.5	*0.0*	*-18.5*	0.0	0.0	*0.0*	*0.0*	0.0
Aishihik Dam Breach Study	12.6	*0.0*	*-12.6*	0.0	0.0	*0.0*	*0.0*	0.0
WG0 Summer High Temp Investigation	48.4	*0.0*	*-48.4*	0.0	0.0	*0.0*	*0.0*	0.0
Customer Bill Structure	7.4	*200.0*	*-207.4*	0.0	0.0	*0.0*	*0.0*	0.0
Southern Lakes Groundwater Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Dawson City Air Emissions Permit	13.9	*0.0*	*-13.9*	0.0	0.0	*0.0*	*0.0*	0.0
Mayo Air Emissions Permit	9.7	*0.0*	*-9.7*	0.0	0.0	*0.0*	*0.0*	0.0
2025 Dam Safety Review	19.8	*175.0*	*-194.8*	0.0	0.0	*0.0*	*0.0*	0.0
Business Continuity Plan	21.0	*80.0*	*-101.0*	0.0	0.0	*0.0*	*0.0*	0.0
YEC Process Refinement	8.9	*60.0*	*-68.9*	0.0	0.0	*0.0*	*0.0*	0.0
T&D Emergency Spare Parts and Stocking Study	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
WH Updated Slope Stability Assessment	3.9	*0.0*	*-3.9*	0.0	0.0	*0.0*	*0.0*	0.0
Aishihik and Takhini Substation Thermal Assessme	0.0	*50.0*	*-50.0*	0.0	0.0	*0.0*	*0.0*	0.0
Project Management Software Research	123.5	*0.0*	*-123.5*	0.0	0.0	*0.0*	*0.0*	0.0
Lease Options Analysis	0.0	*0.0*	*0.0*	0.0	0.0	*0.0*	*0.0*	0.0
Subtotal	**1,425.7**	**820.0**	**-2,245.7**	**0.0**	**0.0**	**350.0**	**0.0**	**350.0**
Total	**2,733.5**	**4,215.0**	**-6,167.0**	**781.5**	**781.5**	**3,949.7**	**-3,549.6**	**1,181.7**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Generation				
Other Projects with <$400k Spending				
AH3 Contract Dispute	0.0	*0.0*	*0.0*	0.0
WH4 Air Admission Valve Automation	0.0	0.0	0.0	0.0
WG1 Radiator Replacement	0.0	0.0	0.0	0.0
Pumped Storage	0.0	0.0	0.0	0.0
MBH1/2 Seal Water Filtration	0.0	0.0	0.0	0.0
WH1 Headgate Replacement	0.0	0.0	0.0	0.0
Lewes Gate/Seal Refurbishment	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0
Aishihik Power Canal Seepage Upgrade	0.0	0.0	0.0	0.0
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0
WG1,2,3 Exhaust Blanket Replacement	0.0	0.0	0.0	0.0
WG0 Tank Concrete Foundation Replacement	50.0	225.0	-275.0	0.0
MD0 Fuel Line and Shutoff Valve Upgrades	0.0	0.0	0.0	0.0
DD1, DD2, DD3, DD5 Internal Inspection and Servi	0.0	0.0	0.0	0.0
WH0 Rock Removal Below WH0	0.0	0.0	0.0	0.0
AH1/2 Bearing Cooling Water Upgrade	0.0	0.0	0.0	0.0
Canyon Berm Drain	0.0	0.0	0.0	0.0
MBH1/MBH2 LP/HP Oil Supply System replacemer	0.0	150.0	-150.0	0.0
Aishihik Roof Replacement	0.0	200.0	-200.0	0.0
AH1 and AH2 Governor Upgrades	0.0	200.0	-200.0	0.0
AH1 and AH2 Re-Runnering	0.0	75.0	0.0	75.0
DD0 Fuel Line and Shutoff Valve Upgrades	0.0	80.0	-80.0	0.0
Fuel Tank and Day Tank Certification Program	0.0	50.0	-50.0	0.0
AH0 Trash Rake	0.0	200.0	0.0	200.0
Whitehorse Main Office Building Elevator Retrofit	0.0	20.0	0.0	20.0
WD4, WD5, WD5, WD7 Inspection and Service	0.0	200.0	0.0	200.0
FD7 Intenal Condition Inspection and Service	0.0	95.0	-95.0	0.0
2020 DSR Dam Safety Projects	0.0	*0.0*	*0.0*	0.0
LNG Generator Fire Detectors	0.0	*0.0*	*0.0*	0.0
East and West Gate VFD Upgrade	0.0	*0.0*	*0.0*	0.0
MD1 and 2 Controller and Breaker Upgrade	0.0	*0.0*	*0.0*	0.0
FD7 Replacement Exhause Stack	0.0	*0.0*	*0.0*	0.0
WH1 Draft Tube Platform	0.0	*0.0*	*0.0*	0.0
Mayo Lake Water Level Gauge	0.0	*0.0*	*0.0*	0.0
WH4 Sump Pump Reconditioning	0.0	*0.0*	*0.0*	0.0
WH3 Sarco Filter Isolation Valve	0.0	*0.0*	*0.0*	0.0
WH3 Automatic Grease System	*0.0*	*0.0*	*0.0*	0.0
Dawson to Callison Fiber Installation	*0.0*	*0.0*	*0.0*	0.0
Miscellaneous Maintenance	*0.0*	*0.0*	*0.0*	0.0
Aishihik Fish Ladder Grating	0.0	*0.0*	*0.0*	0.0
AGS WSC Water Cable Ties	0.0	*0.0*	*0.0*	0.0
DD4 Generator Replacements	0.0	*0.0*	*0.0*	0.0
MH0 Intake Gate Enhancements	0.0	*0.0*	*0.0*	0.0
Whitehorse Diesel Rental Substation Improvement:	0.0	*0.0*	*0.0*	0.0
870S-502T Recondition Oil	0.0	*0.0*	*0.0*	0.0
Mayo Ice Monitoring Cameras	0.0	*0.0*	*0.0*	0.0
Subtotal	**50.0**	**1,495.0**	**-1,050.0**	**495.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2027 Forecast Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Transmission				
Other Projects with <$400k Spending				
Substation Protection and Control Minor Upgrades	0.0	*100.0*	*-100.0*	0.0
Transmission Line Access	0.0	100.0	-100.0	0.0
S164-R1 Reactor Refurbishment	0.0	0.0	0.0	0.0
Transmission line hazard tree reduction and ROW	0.0	0.0	0.0	0.0
Mayo and Faro NWTEL Distribution Upgrades	0.0	0.0	0.0	0.0
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upg	46.4	0.0	0.0	46.4
S150 Insulator Replacement	0.0	0.0	0.0	0.0
L177 Gang Switches	0.0	0.0	0.0	0.0
P&C: DD0 Exciter, Governor and Load Sharing	100.0	150.0	-250.0	0.0
S150-T3 Replacement	100.0	0.4	0.0	100.4
S150-T2 Replacement	100.0	0.4	0.0	100.4
S251 STATCOM Retuning for Weak Grid Condition	0.0	0.0	0.0	0.0
S146-52-R1 Replacement	50.0	250.0	-300.0	0.0
Spare 25KV Voltage Regulator	0.0	40.0	-40.0	0.0
S167-R1 Replacement	0.0	100.0	0.0	100.0
System P&C Central Event Data Collection (SEL E	0.0	150.0	-150.0	0.0
Ventusky Data Automation	0.0	50.0	-50.0	0.0
S164-52-R1 Breaker Replacement	0.0	50.0	0.0	50.0
DD0 Switchgear Upgrades (Placeholder)	0.0	100.0	0.0	100.0
L250 Pole Replacements	0.0	*0.0*	*0.0*	0.0
S146-R1 Replacement	100.4	*0.4*	*0.0*	100.7
S164-R1 Replacement	100.4	*0.4*	*0.0*	100.7
Faro 870S and S140 Substation Interconnection	0.0	*0.0*	*0.0*	0.0
L177 Interphase Spacers Installation	0.0	*0.0*	*0.0*	0.0
Subtotal	**597.1**	**1,091.4**	**-990.0**	**698.5**
Distribution				
Other Projects with <$400k Spending				
Land Management & Easement Project	0.0	*25.0*	*-25.0*	0.0
Dawson Distribution Gang Switches	*0.0*	*0.0*	*0.0*	0.0
Subtotal	**0.0**	**25.0**	**-25.0**	**0.0**
General Plant				
Other Projects with <$400k Spending				
Property Fencing Program	0.0	*25.0*	*-25.0*	0.0
Compact Digger Truck	0.0	0.0	0.0	0.0
Skid Steer	0.0	0.0	0.0	0.0
Mayo-McQuesten Radio to Fiber Migration	0.0	0.0	0.0	0.0
Waste Management Equipment	0.0	0.0	0.0	0.0
SCADA Operation Network Segregation	0.0	0.0	0.0	0.0
Mayo Bucket Truck	0.0	0.0	0.0	0.0
Air Quality Monitoring Equipment	0.0	0.0	0.0	0.0
Purchase of Steam Generator	0.0	0.0	0.0	0.0
Power factor test set purchase	0.0	0.0	0.0	0.0
Backup Communications Systems Starlink	0.0	0.0	0.0	0.0
Aishihik Control Structure Fish Passage	0.0	0.0	0.0	0.0
Stewart Crossing Satellite Backup Comms Link	0.0	0.0	0.0	0.0
Fleet Additions for New Staff (Placeholder)	0.0	0.0	0.0	0.0
Minto Landing Fiber Installation	0.0	40.0	0.0	40.0
Lewes Control Structure Fiber Installation	0.0	40.0	-40.0	0.0
WH4 Wing Wall Concrete Replacement	0.0	0.0	0.0	0.0
Faro Satellite Backup Comms Link	0.0	0.0	0.0	0.0
Public Safety School Visit Displays	0.0	120.0	-120.0	0.0
Mayo Hydro Site Electric Gate	0.0	70.0	-70.0	0.0
WH0 Fish Passage Removal	0.0	50.0	-50.0	0.0
Transformer Fall Protection	0.0	40.0	-40.0	0.0
AH Piezometer Upgrades	4.6	*150.0*	*-154.6*	0.0
Confined Space Entry Mitigation	0.0	*0.0*	*0.0*	0.0
Safety Improvements - Blanket	0.0	*25.0*	*-25.0*	0.0
Office Furniture and Fixtures - Blanket	0.0	*40.0*	*-40.0*	0.0
Printers/Scanners/Copiers/Fax Machine	0.0	*20.0*	*-20.0*	0.0
IT Equipment & Software - Blanket	0.0	*50.0*	*-50.0*	0.0
Network Improvements	0.0	*100.0*	*-100.0*	0.0
Operations Tools & Equipment - Blanket	0.0	*40.0*	*-40.0*	0.0
Eng Services Tools & Equipment - Blanket	0.0	*15.0*	*-15.0*	0.0
Hatchery Upgrades - Blanket	0.0	*25.0*	*-25.0*	0.0
Facilities Signage - Blanket	0.0	*15.0*	*-15.0*	0.0
Specialized Vehicle Purchases	0.0	*50.0*	*-50.0*	0.0
Battery Bank Replacements for Substations and Pl	0.0	*100.0*	*-100.0*	0.0
Biennial ERP System Upgrades	0.0	*0.0*	*0.0*	0.0
Fish Ladder Visual Aids	0.0	*25.0*	*-25.0*	0.0
Hydrotel Calibration/Update	0.0	*0.0*	*0.0*	0.0
AH0 Tailrace Crane	0.0	*0.0*	*0.0*	0.0
WH1/2 Tailrace Crane	0.0	*0.0*	*0.0*	0.0
Relay Test Set	0.0	*0.0*	*0.0*	0.0
Fish Ladder Viewing Chamber	0.0	*0.0*	*0.0*	0.0
Mayo Diesel - Gang Operated Disconnected Switch	0.0	*0.0*	*0.0*	0.0
P125 Intake Stop Log Fall Protection Installation	0.0	*0.0*	*0.0*	0.0
Thulsoo comms building replacement	0.0	*0.0*	*0.0*	0.0
S170 Substation Building Roof Replacement	0.0	*0.0*	*0.0*	0.0
Fishladder Work Platform Upgrade	0.0	*0.0*	*0.0*	0.0
Server Replacements	0.0	*20.0*	*-20.0*	0.0
EV Charging Stations	0.0	*0.0*	*0.0*	0.0
Fish Hatchery Water Tanks & Structural Frame Rep	0.0	*0.0*	*0.0*	0.0

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Aishihik Control Structure Fish Passage	0.0	*0.0*	*0.0*	0.0
WD0 P126 Whitehorse Diesel Plant Property Rene	100.0	*0.0*	*0.0*	100.0
Subtotal	**104.6**	**1,060.0**	**-1,024.6**	**140.0**
Overhaul				
Other Projects with <$400k Spending				
WG1 Overhaul	0.0	0.0	0.0	0.0
WG2 Overhaul	0.0	0.0	0.0	0.0
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**
Intangible Assets				
Other Projects with <$400k Spending				
Customer Outage Notification System	0.0	*0.0*	*0.0*	0.0
Network Software Traffic Shaping	0.0	0.0	0.0	0.0
SharePoint Upgrades	0.0	*75.0*	*-75.0*	0.0
CIS Replacement	0.0	0.0	0.0	0.0
Capital Planning and Tracking Software	0.0	0.0	0.0	0.0
IT Security Audit	0.0	0.0	0.0	0.0
Engagement Database	0.0	0.0	0.0	0.0
Drawing Management System	0.0	0.0	0.0	0.0
Performance Review and Goal Setting Software	80.0	20.0	-100.0	0.0
Resource Booking System	0.0	0.0	0.0	0.0
Customer Connects Software	0.0	150.0	0.0	150.0
Outage Website Map	0.0	100.0	0.0	100.0
SCADA Network Engineer Access	*0.0*	*0.0*	*0.0*	0.0
Project Management Software	*0.0*	*0.0*	*0.0*	0.0
Project Portfolio Management Software	0.0	*0.0*	*0.0*	0.0
RTAC Firmware Upgrade	0.0	*0.0*	*0.0*	0.0
MBH1 MBH2 Exciter HMI's	0.0	*0.0*	*0.0*	0.0
H&S Management Software	0.0	*0.0*	*0.0*	0.0
EAM System Enhancements Blanket	0.0	*75.0*	*-75.0*	0.0
P125 CO2 System - Hydrostatic testing	0.0	*0.0*	*0.0*	0.0
Prophix Cloud Migration	0.0	*0.0*	*0.0*	0.0
LMS Learning Management System Software	0.0	*0.0*	*0.0*	0.0
IT Ticketing System	0.0	*0.0*	*0.0*	0.0
CCS System Improvement - Automation Payments	0.0	*0.0*	*0.0*	0.0
IT Equipment & Software - Blanket	0.0	*10.0*	*-10.0*	0.0
EAM/Hexagon Bienial Software Update	0.0	*100.0*	*-100.0*	0.0
EAM Linked to Capital	0.0	*0.0*	*0.0*	0.0
EAM to SCADA Database Connection	0.0	*0.0*	*0.0*	0.0
Human Resource Information System	0.0	*0.0*	*0.0*	0.0
Content Development - Blanket	0.0	*10.0*	*-10.0*	0.0
CIS Replacement ATIPP Impact	0.0	*0.0*	*0.0*	0.0
Subtotal	**80.0**	**540.0**	**-370.0**	**250.0**

YEC 2025-27 GRA, Oral Hearing Undertaking #21 **Undertaking #21**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2
($000S)

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Complete d Projects	Closing WIP
Deferred Costs				
Other Projects with <$400k Spending				
GRA 2020-2021 (Hearing Reserve Acct)	0.0	*0.0*	*0.0*	0.0
Skagway Shoreside Power	*0.0*	*0.0*	*0.0*	0.0
Transmission Line Detailed Inspection Program	*0.0*	*0.0*	*0.0*	0.0
Gates/TIV's Certification Assessment System Wide	*0.0*	*0.0*	*0.0*	0.0
Breaker Condition Assessment	*0.0*	*0.0*	*0.0*	0.0
Dam Safety Program High Risk	0.0	*0.0*	*0.0*	0.0
Mayo Civil Infrastructure Refurbishment Planning	0.0	0.0	0.0	0.0
System Wide Arc Flash Study	0.0	0.0	0.0	0.0
IPP Standing Offer Program Implementation	0.0	0.0	0.0	0.0
System Wide Stability Study	0.0	0.0	0.0	0.0
IPP System Study	0.0	0.0	0.0	0.0
Substation Ground Grid Plan/Study	0.0	0.0	0.0	0.0
Vibration Monitoring and Analysis Program	0.0	0.0	0.0	0.0
Miscellaneous Deferred Cost	0.0	0.0	0.0	0.0
Renewable Diesel Pilot Project	0.0	0.0	0.0	0.0
WRGS Thermal Assessment & Permitting	0.0	0.0	0.0	0.0
Atlin EPA Section 18 Proceeding (Hearing Reserve	0.0	0.0	0.0	0.0
Condition Assessment for Critical Power Transform	0.0	0.0	0.0	0.0
Aishihik Intake Inspection	0.0	0.0	0.0	0.0
System Fire Protection Assessment	0.0	0.0	0.0	0.0
S250 Callison System Preliminary Engineering	0.0	0.0	0.0	0.0
Distribution Test and Treat System Wide	350.0	0.0	0.0	350.0
Marwell Flood Prevention Design	0.0	0.0	0.0	0.0
Phone System Replacement Study	0.0	0.0	0.0	0.0
MCC Inspection, Condition Assessment Renewal C	0.0	0.0	0.0	0.0
Communications Data/OT/SCADA/IT link strategy a	0.0	0.0	0.0	0.0
PLT Energized Services Development	0.0	0.0	0.0	0.0
Turbine Welding Standards	0.0	0.0	0.0	0.0
Pressure Vessel Certification Program	0.0	0.0	0.0	0.0
Aishihik Fiber Link Install and Connect Study	0.0	0.0	0.0	0.0
Digital Strategy and Policy Development	0.0	*0.0*	*0.0*	0.0
Cyber Security Framework	0.0	*0.0*	*0.0*	0.0
SCADA/Server Room Fire Assessment	0.0	*0.0*	*0.0*	0.0
Vegetation Management Plan Update	0.0	*0.0*	*0.0*	0.0
Public Safety Plans	0.0	*0.0*	*0.0*	0.0
Mayo Lake/Wareham Dam Breach Study	0.0	*0.0*	*0.0*	0.0
Wareham Dam Toe Seepage Analysis	0.0	*0.0*	*0.0*	0.0
Mayo Lake CS./Wareham Dam Seismic Assessmer	0.0	*0.0*	*0.0*	0.0
SDIC Program Development	0.0	*0.0*	*0.0*	0.0
Wareham Winter Spill Study	0.0	*0.0*	*0.0*	0.0
AGS Fish Passage Study	0.0	*0.0*	*0.0*	0.0
Transmission Line Corridor Heritage Assessment	0.0	*0.0*	*0.0*	0.0
Transformer Containment / Spill Risk Study	0.0	*0.0*	*0.0*	0.0
Climate Change Adaptation	0.0	*0.0*	*0.0*	0.0
Emission/Thermal Allocation Study	0.0	*0.0*	*0.0*	0.0
Building Condition Reports	0.0	*0.0*	*0.0*	0.0
T&D Load Planning Study	0.0	*0.0*	*0.0*	0.0
Grid Modernization Study	0.0	*0.0*	*0.0*	0.0
SF6 Dead Tank Breaker Monitoring - develop soluti	0.0	*0.0*	*0.0*	0.0
Aishihik Dam Breach Study	0.0	*0.0*	*0.0*	0.0
WG0 Summer High Temp Investigation	0.0	*0.0*	*0.0*	0.0
Customer Bill Structure	0.0	*0.0*	*0.0*	0.0
Southern Lakes Groundwater Study	0.0	*0.0*	*0.0*	0.0
Dawson City Air Emissions Permit	0.0	*0.0*	*0.0*	0.0
Mayo Air Emissions Permit	0.0	*0.0*	*0.0*	0.0
2025 Dam Safety Review	0.0	*0.0*	*0.0*	0.0
Business Continuity Plan	0.0	*0.0*	*0.0*	0.0
YEC Process Refinement	0.0	*0.0*	*0.0*	0.0
T&D Emergency Spare Parts and Stocking Study	0.0	*0.0*	*0.0*	0.0
WH Updated Slope Stability Assessment	0.0	*0.0*	*0.0*	0.0
Aishihik and Takhini Substation Thermal Assessme	0.0	*0.0*	*0.0*	0.0
Project Management Software Research	0.0	*0.0*	*0.0*	0.0
Lease Options Analysis	0.0	*0.0*	*0.0*	0.0
Subtotal	**350.0**	**0.0**	**0.0**	**350.0**
Total	**1,181.7**	**4,211.4**	**-3,459.6**	**1,933.5**

YEC 2025-27 GRA

Undertaking #22

Transcript pages 272: The Board asked:

- To provide a list of studies that are shown as capital costs in '23 or '24 that relate to projects that are going to be in service in '25 or later.

YEC Response:

- There are no studies specifically identifiable in Table 5.8 that show capital costs in 2023 or 2024 that relate to projects that are going to be in service in 2025 or later. However, included in the category Deferred Costs on PDF page 52 of the Exhibit 2A, there is a line item labelled 'Other Projects with <$400k Spending'. Projects within this category that have capital costs in 2023 or 2024 that relate to projects that are going to be in service in 2025 or later include:
    - Dam Safety Program High Risk
    - System Wide Arc Flash Study
    - System Wide Stability Study
    - Critical Power Transformer Condition Assessment
    - S250 Callison System Preliminary Engineering
    - AGS Fish Passage Study
    - T&D Load Planning Study
    - Grid Modernization Study
    - Aishihik Dam Breach Study
    - T&D Emergency Spare Parts and Stocking Study
    - Project Management Software Research

YEC 2025-27 GRA

Undertaking #23

Transcript, page 275 lines 22-25: The Board asked:

- Provide the reference to the business case or write-up in the 2023/24 GRA related to the Lewes Gate Automated project.

YEC Response:

Yukon Energy notes that the Lewes Gate Automated project was included in Table 5.7 of the 2023/24 GRA, which provided the list of projects not impacting the rate base for the 2023 and 2024 test years. In the 2023/24 GRA, the project was forecast to remain in WIP by end of 2024 with $0.250 million spending in 2024.

In response to YUB-YEC-1-64 (c) and (d) during the 2023/24 GRA, Yukon Energy provided an explanation as to why the projects that do not impact the rate base and revenue requirements for the test year in question were separated, and no business cases were provided. Specifically, Yukon Energy noted the following:

> YEC has separated the capital projects that do not impact the rate base or revenue requirements for the 2023 and 2024 test years [Table 5.7] from those that impact the revenue requirements [Tables 5.2 through 5.5]. A similar approach was taken in the 2021 GRA, and YUB in its Order 2022-03, paragraph 337 stated with regard to project costs remaining in WIP that "[g]iven that the costs for the projects in this category do not affect the test year rate base or revenue requirement, the Board makes no findings regarding these projects at this time."

This was prior to the directive in Board Order 2024-05, Appendix A, paragraph 398, where the Board stated that it "finds that there is no need to separate the CWIP continuity schedule between projects that are, or are forecast to be, completed during the test period from those that are not completed during the test period on these or any other Tab 5 schedules."

YEC 2025-27 GRA

Undertaking #24

Transcript, page 276 line 24 to page 277 line 7: The Board asked:

- Provide the reference to the business case or write-up in the 2023/24 GRA related to the Mayo Lake Control Structures Valve Clean-out System and that the reference to a $50,000 approved forecast in 2024 was only set out in the '23/'24 GRA table at 5.7 found at pdf page 152 of the '23/'24 GRA.

YEC Response:

Yukon Energy notes that the Mayo Lake Control Structures Valve Clean-out System project was included in Table 5.7 of the 2023/24 GRA, which provided the list of projects not impacting the rate base for the 2023 and 2024 test years. In the 2023/24 GRA, the project was forecast to remain in WIP by end of 2024 with $0.050 million spending in 2024.

In response to YUB-YEC-1-64 (c) and (d) during the 2023/24 GRA, Yukon Energy provided an explanation as to why the projects that do not impact the rate base and revenue requirements for the test year in question were separated, and no business cases were provided. Specifically, Yukon Energy noted the following:

> YEC has separated the capital projects that do not impact the rate base or revenue requirements for the 2023 and 2024 test years [Table 5.7] from those that impact the revenue requirements [Tables 5.2 through 5.5]. A similar approach was taken in the 2021 GRA, and YUB in its Order 2022-03, paragraph 337 stated with regard to project costs remaining in WIP that "[g]iven that the costs for the projects in this category do not affect the test year rate base or revenue requirement, the Board makes no findings regarding these projects at this time."

This was prior to the directive in Board Order 2024-05, Appendix A, paragraph 398, where the Board stated that it "finds that there is no need to separate the CWIP continuity schedule between projects that are, or are forecast to be, completed during the test period from those that are not completed during the test period on these or any other Tab 5 schedules."

YEC 2025-27 GRA

Undertaking #25

Transcript pages 280: The Board asked:

- To advise whether the Right of Use Asset, 1 Lindeman Road Project was completed, money spent as forecast, and there's nothing going forward in '25 to '27 other than the amortization of the costs.

YEC Response:

Confirmed.

YEC 2025-27 GRA

Undertaking #27

Transcript pages 315: The Board asked:

- To determine what the $42,000 difference in Appendix 5.2A is related to the Mayo Lake Enhanced Storage Line.

YEC Response:

- The difference of $42,000 represents AFUDC that was determined to be occurring past the closing date, so it was reversed in 2024. Therefore, it was neither closed out with the MLESP project nor transferred to the MGS 5-Year Licence project.

YEC 2025-27 GRA

Undertaking #28

Transcript page 337 lines 13-16: The Board asked:

- To explain what the costs are for the Atlin Hydro Project and whether YEC continues to maintain the forecast of $100,000.

YEC Response:

As indicated by Ms. Cunha during the Oral Hearing [Transcript pages 336-337]:

> As the Tlingit Homeland Energy Development Corporation seeks funding from the federal government, one of the options that they are assessing for additional funding is perhaps adjustment of the electricity purchase agreement in the terms there, so this money was originally forecast, should Yukon Energy have to re-enter discussions with the development corporation about terms of the electricity purchase agreement to close the funding gap. So that was the purpose of the '25 costs.

Actual costs incurred for this project to date are at $0.032 million – all related to AFUDC.

Yukon Energy expects the AFUDC costs to be approximately $0.045 million by the time the conditions precedent expire in January 2026. Future costs beyond that point are dependent on whether the project proceeds or not. Additional spending may be required in 2026 for the work described by Ms. Cunha if the project proceeds.

YEC 2025-27 GRA

Undertaking #29

Transcript, page 340 lines 1 to 5: The Board asked:

- Provide the update the YEC received from the proponent of the project owned by the Taku River Tlingit Development Corporation as of September 30th of this year.

YEC Response:

The following information was received from Tlingit Homeland Energy Limited Partnership (THELP) on the Atlin Expansion Project update to September 30, 2025:

- Regulatory:
  - BC Conditional Water Licence and Land Tenures received in July 2025, permitting construction for the purposes of power production. Also received permitting from Yukon Highways, DFO and BC MOT.
- Financial:
  - Development remains well funded into 2026/2027 with an additional $6M in development funds in September 2025 now that conditional water licence and primary permitting has been received.
  - This funding will enable early works to occur this fall, including bridge and access upgrades, survey and material processing.
  - Construction Funding Gap: The request to grant funders remains at $95M and is targeted to be filled by a combination of funding from Canada (CMIF and ITC), BC (TRTFN negotiations) and Yukon (only as needed via tariff renegotiation).
  - CMIF application: On track to submit to the shovel-ready stream by November 1, 2025. BC Premier David Eby issued a letter of support in September directly to CMIF to assist the project towards finalizing funding with the federal government.
- Environmental:
  - Baseline studies and regulatory submissions are complete and ongoing data collection continues ahead of construction to bolster modelling.
- Technical & Design:
  - Transmission Line: Detailed Design is complete.
  - Civil and Structural: 90% Detailed Design, including ground-truth geotechnical, is nearing completion and will be finalized and reviewed by the Owner's Engineer team by December 2025.
  - Turbine and Generator: 75% Detailed Design is complete.

YEC 2025-27 GRA

Undertaking #30

Transcript, page 341 lines 17-20: The Board asked:

- Explain what the 2023 spending of $134,500 and 2024 spending of $73,400, respectively, relate to in Table 5.8.

YEC Response:

Please see the table below. Contractors, YEC Internal Labour and Travel costs in 2023 and 2024 were related to:

1. Negotiation of operating agreements (e.g., Interconnection and Implementation Agreements, Joint Operating Procedure) between Yukon Energy, ATCO Electric Yukon and THELP.
2. Completion of studies, assessment and permitting, and updating project cost estimates.
3. Seeking federal government grants for the project.

	2023	2024
Contractors	$131,203	$3,795
YEC Internal Labor	$3,214	$1,023
Travel	$80	
AFUDC	$0	$68,593
Total	$134,496	$73,411

The following table shows the breakdown of the contractor costs for 2023 and 2024:

	2023	2024
ATCO Electric Yukon - PO	$42,500	$0
Sussex Strategy Group	$36,000	$0
DLA Piper (Canada) LLP	$37,555	$3,795
KPMG LLP (Vancouver)	$12,091	$0
InterGroup Consultants Ltd.	$3,057	$0
Total	$131,203	$3,795

YEC 2025-27 GRA

Undertaking #31

Transcript, page 342 lines 10-14: The Board asked:

- Confirm what the costs are related to the current 2025 opening balance of $355,800 for contributions toward the Atlin Hydro SIS and EPA project, page 39 of the updated table.

YEC Response:

The contributions are from THELP to offset costs for Yukon Energy and ATCO Electric Yukon to complete studies, interconnection standards, assessment and permitting activities, and cost estimates related to the Atlin Hydro Expansion Project, including $63,540 received in 2021, $225,000 received in 2022 and $67,246 received in 2023.

YEC 2025-27 GRA

Undertaking #32

Transcript page 355 lines 1-13: The Board asked:

- To provide an updated work-in-progress continuity schedule entry for the Whitehorse Power Centres showing any actual expenditures, additions and opening and closing balances for the years 2023 and 2024, as well as forecasts of opening and closing balances, capital expenditures and capital additions for the years 2025, 2026 and 2027 that incorporates the goal to complete the 15-megawatt south centre portion of the project at a cost of 56.9 million.

YEC Response:

The following table provides an excerpt from the response to Undertaking 33 showing the costs for 2024 through 2027. There was no spending in 2023 related to this project.

The updated table in response to Undertaking 33 shows total spending of $65.9 million by the end of 2027, not including contingency amounts and reflects the following:

a) About $4.0 million related to the planning stage, including Yukon Energy internal labour, engagement and partnerships, siting, assessment and permitting and design work as shown in the table below. These costs are attributable to all three phases of the Whitehorse Power Centres Project.

b) $56.9 million relates to the construction of the 15 MW South Power Centre.

c) Estimated $3.5 million for starting construction of the North Power Centre in 2027.

d) About $1.3 million relates to AFUDC.

Yukon Energy notes that the information provided in response to YUB-YEC-1-8 (a) and (b), showing an estimated cost of $56.9 million for the 15 MW South Power Centre, did not include a portion of the planning costs nor AFUDC amounts attributable to the South Power Centre. Yukon Energy will include those costs as part of the South Power Centre in the next GRA without changing the requested amount to be included in rates for the current GRA at $56.9 million.

The following table shows the breakdown of $65.9 million noted above [not including contingency amounts]. The closed amount reflects the South Power Centre cost as provided in response to YUB-YEC-1-8 (a) and (b).

	2024	2025 F	2026 F	2027 F
Opening WIP Balance	$0	$200.16	$1,661.16	$14,643.16
Planning				
Internal Labour	$199.5	$150.0	$200.0	$300.0
Engagement and Partnerships	$0.0	$194.0	$225.0	$100.0
Siting	$0.0	$381.0	$0.0	$0.0
Assessment & Regulatory	$0.0	$324.0	$975.0	$100.0
Design	$0.0	$94.0	$750.0	$0.0
Construction				
South Power Centre	$0.0	$300.0	$10,573.0	$46,000.0
North Power Centre	$0.0	$0.0	$0.0	$3,500.0
AFUDC	$0.7	$18.0	$259.0	$1,313.0
Capital Additions	$0.0	$0.0	$0.0	-$56,873.2
Closing WIP Balance	$200.16	$1,661.16	$14,643.16	$9,082.96

YEC 2025-27 GRA

Undertaking #33

Transcript, page 357 lines 12-17: the Board asked:

- To provide an update to the table on page 453 to expand the scope of it to include Phase 3 [Whitehorse Power Centres Project] and include AFUDC and include updated costs, essentially taking it to the end of the project.

YEC Response:

The table below provides an updated budget for this project as of October 28, 2025. Project costs are high-level estimates based on the information available at this time. Detailed engineering has not been completed. As indicated in response to Undertaking #35, cost estimates for transmission and substation infrastructure are considered Class 3 whereas all other cost estimates are considered Class 5.

The cost estimate accounts for the following buildout:

Completion Phase	Description	Expected In-Service Date
Phase 1: South Power Centre Build	- Construct south power centre with 15 MW of capacity.	Winter 2027
Phase 2: North Power Centre Build	- Construct one north power centre with 30 MW of thermal generation. - Construct substation and transmission infrastructure. - Add incremental capacity to the south power centre as needed (up to an additional 15 MW) to meet load growth in the Whitehorse area while the north power centre is being built. - Review load forecasts and availability of generation supply. If required, determine feasibility of adding generation capacity to existing north power centre.	Winter 2030
Phase 3: Expand Power Centres	- Add incremental capacity to the north power centre as needed and/or construct second north power centre if expansion of existing north power centre built in Phase 2 is not feasible or demand for power is expected to exceed capacity limits at the north site.	Winter 2035

Forecast Project Costs for Three-Phase Build-out (Costs in $000's)

Please note that the project costs are high level estimates based on the information available at this time and reflect construction buildout stated in the table above. Total project costs, Phase 2 and Phase 3 project details, and build-out schedules will change as the project progresses, and detailed engineering is undertaken.

	2024	2025 F	2026 F	2027 F	2028 F	2029 F	2030 F	2031-35 F [1]	Total
Internal Labour	$199.5	$150.0	$200.0	$300.0	$300.0	$300.0	$100.0	$400.0	$1,949.5
Engagement and Partnerships	$0.0	$194.0	$225.0	$100.0	$0.0	$0.0	$0.0	$0.0	$519.0
Siting	$0.0	$381.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$381.0
Assessment & Regulatory	$0.0	$324.0	$975.0	$100.0	$0.0	$0.0	$0.0	$0.0	$1,399.0
Design	$0.0	$94.0	$750.0	$0.0	$0.0	$0.0	$0.0	$0.0	$844.0
Construction									
South Power Centre	$0.0	$300.0	$10,573.0	$46,000.0	$0.0	$25,000.0	$0.0	$0.0	$81,873.0
North Power Centre	$0.0	$0.0	$0.0	$3,500.0	$5,500.0	$50,000.0	$54,500.0	$50,000.0	$163,500.0
Substation	$0.0	$0.0	$0.0	$0.0	$5,000.0	$20,000.0	$1,000.0	$0.0	$26,000.0
Contingency North Power Centre	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$178,000.0	$178,000.0
AFUDC	$0.7	$18.0	$259.0	$1,313.0	$424.0	$2,206.0	$4,741.0	$9,512.0	$18,473.7
Total by Year	$200.2	$1,461.0	$12,982.0	$51,313.0	$11,224.0	$97,506.0	$60,341.0	$237,912.0	$472,939.2
Contingency [2]	$0.0	$39.0	$1,298.2	$5,131.3	$1,122.4	$9,750.6	$6,034.1	$23,791.2	$47,166.8
Budget Total	$200.2	$1,500.0	$14,280.2	$56,444.3	$12,346.4	$107,256.6	$66,375.1	$261,703.2	$520,106.0

Notes:

[1] Costs between 2031 and 2035 includes expanding the North Power Centre by 30 MW and building the contingency North Power Centre at 60MW.

[2] Assumed contingency of 10% of forecasted annual total cost for years 2026-2035.

YEC 2025-27 GRA

Undertaking #34

Transcript page 376: The Board asked:

- To provide a summary document on how YEC cost estimates for especially large projects work and how YEC works with them and advances them through the different cost stages, classes 1 to 5.

YEC Response:

This table summarizes the different stages and the corresponding cost estimate class and accuracy range for large capital construction projects executed by YEC.

YEC generally aligns with the AACE International (Association for the Advancement of Cost Engineering) framework, which defines cost estimate classes and their associated accuracy ranges. When YEC engages consultants to advance designs and prepare cost estimates, the Corporation does not prescribe a specific classification system; as a result, the accuracy ranges provided by consultants may vary slightly from those typically used by YEC. In practice, YEC does not reconcile estimate ranges between organizations because the use of the classification systems may be slightly different. In many cases, consultants focus on technical design confidence, while YEC's framework emphasizes corporate budgeting, risk management, and governance decisions.

At Yukon Energy, the responsibility for developing large projects is primarily led by the Planning team and Engineering & Capital Projects team with each playing a distinct role depending on the project nature and stage of development.

For new generation projects that introduce additional assets to the system such as the Battery Energy Storage System (BESS), Thermal Replacement, or the Whitehorse Power Centre the early phases (generally Class 5 through Class 4) are led by the Planning group. This team focuses on early stage activities such as planning studies, feasibility analyses, and permitting. Once a preferred concept is established and the project reaches an appropriate maturity level in terms of best selected option, it transitions to the Engineering & Capital Projects department for detailed design, procurement, and execution.

Projects involving existing assets that require refurbishment or replacement such as Mayo existing assets projects are typically led from the start by the Engineering & Capital Projects. This group evaluates technical alternatives, project lifecycle, and determines the most effective and sustainable solution to maintain asset reliability.

Class Type	Large Capital Construction Project Stages	Considerations	Accuracy Range
Class 5	Prefeasibility	**Purpose**: Supports early decision-making and initial feasibility assessment. **Approach**: Yukon Energy conducts a high-level early planning study and/or multiple-account analysis to evaluate and compare various project options. Selection criteria are pre-defined based on the project type, allowing input from key internal stakeholders (Engineering, Operations, Planning) and external partners (First Nation Governments, the public, and First Nation Development Corporations). **Design Maturity**: Conceptual design stage, typically around 10% design completion.	-50% to +100%
Class 4	Feasibility	**Purpose**: Establishes a sound technical and financial basis for project approval, early budgeting, and capital investment decisions.	-30% to+50%

Class Type	Large Capital Construction Project Stages	Considerations	Accuracy Range
		Approach: Yukon Energy advances preliminary designs for the highest-ranked project options, typically the top two alternatives identified during the prefeasibility stage. This phase includes integrating stakeholder feedback and undertaking targeted studies or site investigations to refine key assumptions and confirm overall feasibility. Cost estimates are developed based on preliminary engineering data, supported by benchmarks from comparable projects. Following this stage, the highest-ranked option is advanced to the next phase of project development for detailed design and execution planning. **Design Maturity**: Early stage of preliminary design, typically representing 10–30% design completion.	
Class 3	Preliminary – Budget Authorization	**Purpose**: Establishes a reliable baseline cost estimate to support budget approval, project control, and investment decisions with greater confidence. **Approach**: Yukon Energy prepares Class 3 estimates using detailed preliminary designs, vendor quotations, and material availability data. For large non-complex projects this level of definition often supports project authorization and contract award. For larger, more complex capital projects such as the Wareham Dam Spillway, Rock Slope Stabilization, or the Whitehorse Power Centres, design development may either continue beyond 30% or, depending on the selected procurement and delivery strategy, proceed to contract award under an Engineering, Procurement, and Construction (EPC) model. **Design Maturity:** Preliminary design stage, typically representing 30% design completion for contract award, or advancing approximately 90% to prepare for a Request for Proposal (RFP).	-10% to+30%
Class 2	Detailed Engineering – Control	**Purpose**: Provides a detailed and reliable cost estimate to support tendering, price negotiations, and contract execution. This level of accuracy enables effective budget control and performance tracking throughout project delivery. **Approach**: Yukon Energy develops Class 2 estimates based on near-complete design specifications, detailed quantity take-offs, and vendor quotations. At this stage, the project is typically ready to proceed with the Request for Proposal (RFP) process, contractor bid reviews, procurement evaluations, and contract negotiations. The resulting cost estimate provides a strong foundation for construction planning and financial oversight. **Design Maturity**: Detailed engineering stage 90% design prepare for project tender.	-5% to+20%
Class 1	Project Construction – Definitive	**Purpose**: Establishes the final, authoritative project budget that underpins procurement, contract awards, and full project execution. This estimate provides the highest degree of accuracy for cost control, performance monitoring, and financial reporting. **Approach**: Yukon Energy prepares Class 1 estimates based on fully developed designs, confirmed supplier quotations, and finalized contract terms. At this stage, contracts are awarded, and project execution is underway. Cost and schedule control are maintained through detailed tracking, contractor feedback, and performance reviews throughout construction. **Design Maturity**: Fully developed design stage 100% completion reflecting final contractor input, negotiated scope, and execution readiness.	-3% to+15%

YEC 2025-27 GRA

Undertaking #35

Transcript page 382: The Board asked:

- To provide the list of big eight projects including what class they are each at as it relates to aid to cross 14.

YEC Response:

This table indicates the current project stage and YEC estimate class (as described in response to Undertaking #34) for each of the "Big 8" capital projects and provides a comparison to the corresponding estimate class and accuracy range described in aid to cross 14.

YEC estimate classes generally follow the AACE International (Association for the Advancement of Cost Engineering) framework, which defines cost estimate classes and their corresponding accuracy ranges.

Project	YEC Current Project Estimate Class/ Range	Comparison as it relates to Aid to Cross 14
Thermal replacement	Class 1 (Project Construction-Definitive) -3% to +15%	Class 1 Definitive Estimate -3% to +10%
Battery Energy Storage System (BESS) Projects	Class 1 (Project Construction-Definitive) -3% to +15%	Class 1 Definitive Estimate -3% to +10%
MH0 Surge Chamber Replacement	Class 1 (Project Construction-Definitive) -3% to +15%	Class 1 Definitive Estimate -3% to +10%
MH0 Rockslide Stabilization & Remediation	Class 1 (Project Construction-Definitive) -3% to +15%	Class 1 Definitive Estimate -3% to +10%
Wareham Dam Spillway Tunnel	Class 3 (Preliminary-Budget Authorization) -10% to +30%	Class 3 Budget Authorization -10% to +20%
Wareham Dam Spillway Full Replacement	Class 3 (Preliminary-Budget Authorization) -10% to +30%	Class 3 Budget Authorization -10% to +20%
Whitehorse Power Centres Project	Class 3 (Preliminary-Budget Authorization) -10% to +30% Transmission and substation Class 5 Generation Power Plant (Prefeasibility) -50% to +100%	Class 3 Budget Authorization -10% to +20% Transmission and Substation Class 5 Concept Screening Generation Power plant -30% to +50%
Mayo MH0 Plant Renewal	Class 4 (Feasibility) -30% to +50%	Class 4 Feasibility estimate -20% to +30%

YEC 2025-27 GRA

Undertaking #36

Transcript page 385: The Board asked:

- To provide an example of a risk register document for one of the larger projects that has a contingency allowance attached to it

YEC Response:

The risk register provided below is an example from the Mayo Rock Slope Remediation and Surge Chamber projects, which are currently being executed under a single Prime Contractor, Peter Kiewit Sons ULC.

This comprehensive risk assessment was undertaken to identify, evaluate, and mitigate potential risks throughout the project lifecycle. The register was developed collaboratively by Yukon Energy's Project Manager, the Engineer of Record (EOR), and the Owner's Engineer (OE).

Risk Name	Risk Description	Risk Drivers	Consequences	Mitigation Controls	Contingency	Probability	Contingency Assigned
Short name for the risk	Describe the risk in detail	What are the factors that cause the risk to exist or make it important?	What would happen if the risk actually occurred?	What are we planning to reduce the impact or likelihood of the risk?	$	%	$
Coordination / Communication of all stakeholders involved in the project	- Due to the complex nature of the project and the numerous stakeholders involved within the project, gaps in coordination / communication amongst the various project contributors and stakeholders may cause delays.	- The volume of stakeholders involved creates greater challenges to ensure all parties are align. - Gaps in project management amongst the stakeholders involved.	- May result in scheduling and/or construction delays, as well as additional costs to the project.	- Developing communication tools / protocols that are implemented early in the project to ensure stakeholder coordination / clear communication paths are developed (regularly scheduled meetings).	$500,000.00	5%	$25,000.00
First Nation and Public Engagement	- The risk is that gaps within community engagement may ultimately lead to the requirement of conducting additional public engagement or lead to project delays.	- Limited community engagement during the initial stages of the project.	- Additional costs to complete additional meetings.	- Early engagement with all relevant stakeholders.	$500,000.00	5%	$25,000.00

Risk Name	Risk Description	Risk Drivers	Consequences	Mitigation Controls	Contingency	Probability	Contingency Assigned
Scope understanding and execution	- The risk is that there are potential gaps between YEC and the Contractor as it relates to the interpretation of the scope.	- Inadequately defined scope developed during procurement	- May lead to additional cost or schedule delays.	- Acquired support from expert to develop the SOW . -Select a vendor that demonstrates a clear understanding of the scope.	$40,000,000.00	2.5%	$1,000,000.00
Market Risk	- Risk that the price and/or availability of materials or services changes during the project.	-Risk of a high rate of inflation and shortages of raw materials, skilled labour and specialty components creates a volatile market for constructing the project.	- Escalating costs are the main consequence	- Seek to procure long lead items early and secure contract for site works as early as possible -Transferring this risk to the contractor via contract terms.	$27,000,000.00	30%	$8,100,000.00
Overages in unit quantities	-Due to the unit rate nature of the contract and the nature of the civil works, there is a risk that the quantities were underestimated or will change as construction progresses.	-The geotechnical conditions at the site can not be completely understood until construction begins this has the potential to impact quantities.	- Escalating costs and project delays are the main consequences.	-A geotechnical drilling investigation was completed to inform design to the extent possible before construction. -We worked with a qualified consultant who were familiar with the site to develop the design and quantity estimates.	$25,000,000.00	10%	$2,500,000.00
Concurrent work causing challenges	-The risk that there are challenges concurrently executing the surge chamber and rock slope work.	-There is a tight timeline for the project that will mean that work on the surge chamber and rock slope will have to be carefully scheduled so no work is happening above other work, and the assets are protected.	-May lead to additional cost or schedule delays. -Risk to worker's safety if the work is not safely coordinated.	-The contractor will be the prime contractor responsible for both scopes of work. They will be required to schedule the work in a way that is safe and meets the project deadlines.	$5,000,000.00	10%	$500,000.00
Challenges within areas of Constructability	- The risk that the constructability of the surge chamber or rock stabilization	-The complexity of the projects and working with existing assets and with natural	- May result in scheduling and/or construction delays, as well as additional	- The Contract is prepared in such a way that the Contractor is the prime contractor and bears all responsibility to	$5,000,000.00	15%	$750,000.00

Risk Name	Risk Description	Risk Drivers	Consequences	Mitigation Controls	Contingency	Probability	Contingency Assigned
	measures are significantly more effort than the estimate included in the budget.	geotechnical conditions results in project risk.	costs to the project.	ensure constructability.			
Construction delays lead to construction in 2027	The risk that project delays, including contract award delays or construction delays cause the project construction to be extended for another construction season, causing the contractor to have to mobilize to site for an additional year.	- Contract award is delayed -Concurrent work causes delays -Natural events cause delays.	- if work is pushed into another construction season, there will be additional costs to have the camp on site for another season and costs to re-mobilize workers.	-The contractor will be a prime contractor and in charge of their own schedule. -This risk will have to be discussed with the contractor and included in the contract negotiation process.	$8,000,000.00	10%	$800,000.00
Delays Procurement and Delivery of Critical Components for the Work	- Risk is that construction or material supply delays cause delays to the project.	- Market supply / demand for the material in question.	- May result in scheduling and/or construction delays.	- Project logistics and planning are key in ordering various time-sensitive materials in advance.	$5,000,000.00	5%	$250,000.00
Natural Disasters / Events	- Increased risk of extreme weather could delay construction or lead to further complications including slope failure.	- Long period weather events (extended rain events, extended freeze-thaw periods) - Forest fires.	- May result in scheduling issues and construction delays, as well as additional costs to the project.	-Will explore insurance options and risk sharing with the contractor through the contract.	$10,000,000.00	20%	$2,000,000.00
TOTAL							**$15,950,000.00**

YEC 2025-27 GRA

Undertaking #37

Transcript page 407: The Board asked:

- To provide a project schedule as it exists as of September 30th, since you've advised the board that the tunnel project won't be completed during the 2027 test year.

YEC Response:

The 60% design submission on July 10, 2025, for Stage 1 – Wareham Dam Spillway Tunnel, included a high-level schedule overview. It was agreed that a comprehensive project schedule would be developed collaboratively by the full technical team, including the Owner's Engineer (OE), Engineer of Record (EOR), and the Owner. The preliminary timeline discussed at that time was:

Project/Design Stage	Completion
Wareham Dam Spillway Tunnel- 90% design	September 2025
Issue for the Tunnel Tender package at 90% design	Q3-4 2025
Construction of the Tunnel	2026 - 2027

During the 60% design submission review for the tunnel, both the OE and EOR recommended pursuing an Early Contractor Involvement (ECI) model to help mitigate cost and schedule risks associated with the project's complexity. Following this recommendation, the technical team and the YEC Board of Directors agreed to explore an alternative concept design approach.

As a result, the design phase has been extended, which has shifted the overall project schedule. The revised timeline now targets completion of the tunnel in 2028. As indicated in Exhibit 3, as well as during the oral hearing [Mr. Murchison, transcript page 406] these changes do not impact the project's risk profile, as Yukon Energy still expects to have the spillway available for the 2028 freshet [spring/early summer of 2028].

Key Milestones

Milestone / Deliverable	Original	Revised - 1	Revised - 2	Actual	Status
Board of Directors Phase 1 Approval	Q2 2024			Q2 2024	COMPLETED
Option Development and Selection	Q2 2024			Q2-Q4 2024	COMPLETED
Site Investigation, Preliminary Design (30%) for two options (3 and 7) and class 3 cost estimate	Q4 2024			Q4 2024	COMPLETED
Board of Directors Phase 1 Amendment Approval	Q2 2025			Q2 2025	COMPLETED
Submission of Emergency Amendment Applications for the WUL and FAA	Q2 2025	Q4 2025	Q1 2026		IN PROGRESS
Secure Emergency Amendment to WUL and FAA	Q2-Q3 2025	Q1 2026	Q1-2 2026		IN PROGRESS
60% Design Package – Tunnel Spillway & Plunge Pool	Q2 2025			Q3 2025	COMPLETED
90% Design Package – Tunnel Spillway & Plunge Pool	Q3 2025		Q1 2026		IN PROGRESS
IFT Package – Tunnel Spillway & Plunge Pool	Q3 2025	Q4 2025	Q1 2026		NOT STARTED
IFC Package – Tunnel Spillway & Plunge Pool	Q4 2025		Q2 2026		NOT STARTED
60% Design Package – Concrete Chute Spillway	Q3 2025		Q1 2026		IN PROGRESS
90% Design Package– Concrete Chute Spillway	Q4 2025		Q1 2026		NOT STARTED
IFT Package – Concrete Chute Spillway	Q4 2025		Q2 2026		NOT STARTED
IFC Package – Concrete Chute Spillway	(TBD)		Q2 2026		NOT STARTED
Request for Qualifications – Tunnel spillway & Plunge Pool	Q2, 2025	Q3 2025	Q4 2025		IN PROGRESS
RFP or RFB – Design, fabrication and supply for gates	Q2-Q3 2025		Q4 2026		NOT STARTED
RFP or RFB – Construction – Tunnel spillway & Plunge Pool	Q4 2025		Q12026		IN PROGRESS
End of Design of Cofferdam – Stage 1	Q1 2026		Q1-2 2026		NOT STARTED
Submit Construction Plan for Cofferdam and Tunnel Spillway-Plunge Pool for Regulatory Review and Approval	Q1 2026		Q2 2026		NOT STARTED
Secure Approval for Construction of Cofferdam and Tunnel Spillway-Plunge Pool from YWB and DFO	Q1 2026		Q2-3 2026		NOT STARTED
NEW – Option selection (ECI) – Option 7 or open channel	Q4 2025				IN PROGRESS
Construction – Tunnel Spillway		Q3 2027	Q2 2028		NOT STARTED
Construction – Concrete Chute Spillway		Q1 2028	Q2 2029		NOT STARTED

YEC 2025-27 GRA

Undertaking #38

Transcript page 409: The Board asked:

- To provide an updated budget for the tunnel option.

YEC Response:

Currently, the updated budget for the construction of the tunnel option is $93.6 million, Class 3 estimate, before AFUDC and contingency. Please see the table below for high-level estimates.

$000	2024	2025	2026	2027	2028	Total
Contractor	$0.0	$1,805.0	$30,000.0	$30,000.0	$10,000.0	$71,805.0
Consultant	$2,743.3	$3,500.0	$2,075.0	$1,000.0	$800.0	$10,118.3
Internal	$302.5	$300.0	$150.0	$150.0	$150.0	$1,052.5
Materials (Trailers + Gates)	$639.7	$0.0	$0.0	$5,000.0	$5,000.0	$10,639.7
Subtotal	$3,685.6	$5,605.0	$32,225.0	$36,150.0	$15,950.0	$93,615.6
AFDUC (3% Annually)	$26.4	$168.2	$966.8	$1,084.5	$478.5	$2,245.8
Risk Based Contingency (20%)	$0.0	$1,121.0	$6,445.0	$7,230.0	$3,190.0	$14,796.0
Total	$3,712.0	$6,894.2	$39,636.8	$44,464.5	$19,618.5	$110,657.4

YEC 2025-27 GRA

Undertaking #39

Transcript, page 415 lines 17-20: The Board asked:

- Advise when the Yukon Utilities Board was made aware of the rate that's being paid on the CAFN debenture at 9.15 percent.

YEC Response:

As noted in footnote 4 in section 3.5.1 of the 2025-27 GRA (PDF p. 104), the CAFN $1.0 million long-term debt is associated with the installation of the third hydro turbine at the Aishihik hydro plant. This investment opportunity was negotiated in accordance with CAFN's treaty rights under Chapter 22 of the CAFN Final Agreement – specifically, in section 4.0 (Strategic Investments) of Schedule A. These rights were honoured as part of the AGS Relicensing Project Agreement signed July 21, 2022, as indicated in YUB-YEC-1-54 (a) and reconfirmed by Ms. Cunha during the Oral Hearing [October 23, 2025 Transcript, page 411 lines 9-13].

Amongst other things, the applicable provisions of CAFN's Final Agreement required CAFN to be given an option to acquire an interest in the installation of the third hydro plant on terms and conditions no less favourable than those applying to YEC itself as project proponent. Consistent with those provisions, the interest rate on the CAFN debenture was pegged to YEC's return on equity for its utility regulatory income, as explained previously in YUB-YEC-1-54 (c).

While this opportunity was committed to in 2022, it took both parties a year to negotiate and sign the debt agreement.

Although Yukon Energy entered into the debt agreement with CAFN on July 21, 2023, the information was not available at the time of preparation of the 2023/24 GRA.

YEC informed the YUB for the first time as part of the 2025-27 GRA that the applicable interest rate is tied to YEC's rate of return, which is proposed at 9.15%.

YEC 2025-27 GRA

Undertaking #40

Transcript, page 499, line 24 - page 500, line 3: the Board asked:

- To provide the information on the end-of-life dates related to the engines in downtown Dawson and whether they will be removed when they reach end of life.

YEC Response:

There are six diesel engines in downtown Dawson City. All are Caterpillar engines. A diesel unit's end-of-life is not dictated by age or specific year *per se*, but rather the total number of hours that an engine can typically run (barring any earlier major equipment failure). The actual service life in hours varies depending on the operating conditions, maintenance practices, and duty cycle (i.e., load level, duration, and frequency of operation) of the unit. As a result, an engine may operate for more or fewer hours than expected over its lifetime.

The following table provides the total runtime for each downtown Dawson diesel unit as of September 30, 2025:

Diesel Engine	Expected Service Life (hr)	Total runtime as of September 30, 2025 (hr)
DD1	100,000	66,000
DD2	100,000	105,000
DD3	100,000	73,000
DD4	100,000	24,000
DD5	100,000	62,000
YM1	100,000	29,000

For the foreseeable future, Yukon Energy requires all sources of dependable winter capacity it has (and more) to meet winter demands for power. Decommissioning a diesel unit without replacing its capacity with another source of diesel capacity at its present location or elsewhere on the system is unlikely.

Note also that the dependable capacity of YEC's permanent diesel units at each site (as provided in NY-YEC-1-1 Attachment 1) reflects a weighted average forced outage rate, which is determined based on forced outage data for the past five years. For downtown Dawson City, YEC has determined a forced outage rate of 4% for its permanent diesel units. This accounts for the plant's overall reliability taking into account recent operational experience with all existing engines at the site.

Yukon Energy has also recently assessed, permitted and enhanced the Callison substation south of Dawson City to include diesel power generation and in anticipation that as diesel engines in downtown Dawson City reach end-of-life they would be replaced and relocated at Callison. Given the rapid pace in which demands for power are growing in the Yukon, the total amount of diesel generation installed at both the Callison and downtown Dawson City locations over time will depend on demands for power in Dawson City and across the territory, the availability of adequate replacement generation capacity, and investment required to continue operating the Dawson Downtown Diesel Plant.