YEC 2023/24 GRA

UNDERTAKING #23
ATTACHMENT 1

TAB 2 TABLES

Table 2.1
Summary of Customers, Energy Sales and Revenues

Line No.	Description	2021 Approved [2]	2021 Actual	2022 Actual	GRA Forecast 2023 Forecast	GRA Forecast 2024 Forecast
1	**Residential**					
2	Customers	1,780	1,813	1,822	1,858	1,898
3	Sales in MWh	16,210	17,421	17,334	17,693	18,090
4	MWh sales per customer	9.1	9.6	9.5	9.5	9.5
5	Revenue ($000s)	2,384	2,513	2,472	2,532	2,611
6	Cents per KWh	14.7	14.4	14.3	14.3	14.4
7	**General Service**					
8	Customers	514	528	519	529	536
9	Sales in MWh	32,323	29,584	30,662	38,569	44,698
10	MWh sales per customer	62.9	56.0	59.1	72.9	83.4
11	Revenue ($000s)	5,388	4,911	5,005	6,272	7,175
12	Cents per KWh	16.7	16.6	16.3	16.3	16.1
13	**Industrial**					
14	Sales in MWh	102,904	91,143	95,169	75,045	69,368
15	Revenue ($000s)	11,481	11,129	12,206	9,718	8,771
16	Cents per KWh	11.2	12.2	12.8	12.9	12.6
17	**Street lights**					
18	Sales in MWh	168	168	168	168	168
19	Revenue ($000s)	82	82	82	82	82
20	Cents per KWh	48.8	48.8	48.9	48.9	48.9
21	**Space lights**					
22	Sales in MWh	10	9	9	9	9
23	Revenue ($000s)	3	2	2	2	2
24	Cents per KWh	26.6	27.2	27.3	27.3	27.3
25	**Total Company - Firm Retail & Ind.**					
26	Customers	2,293	2,341	2,341	2,387	2,434
27	Sales in MWh	151,614	138,325	143,341	131,484	132,333
28	Revenue ($000s)	19,337	18,638	19,767	18,606	18,642
29	Cents per KWh	12.8	13.5	13.8	14.2	14.1
30	**Wholesale sales**					
31	Sales in MWh	343,537	348,983	346,339	351,291	355,857
32	Revenue ($000s)	28,507	28,959	29,170	29,150	29,529
33	Cents per KWh	8.3	8.3	8.4	8.3	8.3
34	**Total Company - Firm**					
35	Sales in MWh	495,151	487,308	489,680	482,775	488,190
36	Revenue ($000s)	47,844	47,597	48,937	47,756	48,171
37	Cents per KWh	9.7	9.8	10.0	9.9	9.9
38	**Secondary**					
39	Sales in MWh	0	4,739	3,448	2,931	2,931
40	Revenue ($000s)	0	330	365	358	358
41	Cents per KWh	0.0	7.0	10.6	12.2	12.2
42	**Total Company**					
43	Sales in MWh	**495,151**	**492,047**	**493,128**	**485,706**	**491,121**
44	Revenue ($000s)	**47,844**	**47,927**	**49,302**	**48,114**	**48,528**
45	Cents per KWh	**9.7**	**9.7**	**10.0**	**9.9**	**9.9**
46	Rider J ($000s) before 2023/24 GRA	25,036	19,430	26,348	26,265	26,183
47	**Total Sales Revenues[1]**	**72,880**	**67,357**	**75,650**	**74,379**	**74,711**
48	**Total Sales Revenues excluding secondary sales**	**72,880**	**67,027**	**75,285**	**74,021**	**74,353**

Note:
1. Excludes revenues from other revenues.
2. Reflects 2021 GRA Compliance Filing for YUB Order 2022-07 with revised Rider J as per YUB Order 2023-01.

Table 2.2
Summary of Energy Balance, Losses, Peak and Load Factor

Line No.	Description	2021 Approved	2021 Actual	2022 Actual	GRA Forecast 2023 Forecast	GRA Forecast 2024 Forecast
	Sales and Losses					
1	Total Energy Sales	495,151	492,047	493,128	485,706	491,121
2	Losses - MWh	43,575	41,326	44,362	42,938	43,219
3	Losses - %	8.8%	8.4%	9.0%	8.8%	8.8%
4	Total Generation	538,726	533,372	537,489	528,644	534,340
5	Secondary Sales Related Generation	0	5,106	3,745	3,190	3,189
6	Firm Load Generation	538,726	528,266	533,744	525,454	531,151
	Actual Generation - MWh					
	Hydro Generation					
7	Whitehorse	259,116	226,420	219,079	280,502	261,359
8	Aishihik	178,146	192,320	192,146	134,299	128,161
9	Mayo	71,201	74,498	80,914	71,595	73,895
10	Total Hydro	508,463	493,239	492,139	486,395	463,415
11	**Wind Turbine**	0	0	0	0	0
12	**IPPs**	2	2	1,952	1,964	14,289
	Diesel Generation[1]					
13	Whitehorse	1,870	14,505	8,405	5,405	7,923
14	Faro	237	2,208	6,319	1,780	2,029
15	Dawson	823	1,798	2,938	987	1,669
16	Mayo	21	77	184	95	183
17	Total Diesel	2,951	18,588	17,846	8,267	11,804
18	**LNG Generation[1]**	27,309	21,545	25,552	32,017	44,833
19	**Total Thermal[1]**	30,260	40,134	43,398	40,285	56,636
	Source - %					
20	**Hydro Generation**	94.4%	92.5%	91.6%	92.0%	86.7%
21	**LNG Generation**	5.1%	4.0%	4.8%	6.1%	8.4%
22	**Diesel Generation**	0.5%	3.5%	3.3%	1.6%	2.2%
23	**IPP Generation**	0.0%	0.0%	0.4%	0.4%	2.7%
	LTA Generation - MWh					
24	**LTA Hydro Generation**	452,796	449,960	453,157	445,912	446,891
25	**LTA Wind Generation**	0	0	0	0	0
26	**IPP Generation**	2	2	1,952	1,964	14,289
27	**LTA Thermal Generation**	85,930	78,306	78,635	77,578	69,971
28	**Total LTA Generation**	538,729	528,269	533,744	525,454	531,151
	Peak - MW[2]					
29	**Integrated System**	112.7	104.4	114.2	119.5	123.2

Notes:

1 Actual thermal generation reflects actual generation required for maintenance, capital, RFID and all other generation, e.g., peaking. Forecast Actual Generation includes peaking, maintenance and capital requirements reflecting short-term hydro generation forecasts.

2 Peak load is a one-hour maximum load on the grid forecast to occur in December (forecasts assume weather normalized temperature) and includes industrial peak.

TAB 3 TABLES

Table 3.1:
Yukon Energy Revenue Requirement
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Fuel and Purchased Power	$ 15,882	$ 12,667	$ 15,051	$ 16,128	$ 16,969
Non-Fuel Operating and Maintenance	28,575	28,667	30,828	34,999	37,484
Depreciation and Amortization	12,631	13,692	11,094	11,997	14,883
Return on Rate Base	16,161	16,448	18,503	17,852	20,650
Revenue Requirement/Revenue	$ 73,249	$ 71,473	$ 75,475	$ 80,976	$ 89,986

Table 3.2:
Fuel and Purchased Power
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Fuel	$ 15,829	$ 12,618	$ 14,725	$ 15,748	$ 14,210
Purchased Power	53	49	326	380	2,759
Total Fuel and Purchased Power	$ 15,882	$ 12,667	$ 15,051	$ 16,128	$ 16,969

Note:
1. Fuel costs reflect long-term average thermal generation fuel costs at forecast firm loads, maintenance requirements, and forecast fuel prices.

Table 3.2.1:
Fuel Cost Comparison: 2021 Approved, 2023 and 2024 Proposed Forecast
($000)

	2021 Approved	2023 With GRA	2024 With GRA
Load net of Fish Lake and IPPs (MW.h)	538,724	523,492	516,863
LTA Thermal Generation (MW.h)	85,930	77,578	69,971
LNG	77,337	69,820	62,974
Diesel	8,593	7,758	6,997
Fuel Prices, $/kW.h			
LNG Price	$0.1814	$0.1906	$0.1906
Weighted Average Diesel price	$0.2051	$0.3069	$0.3069
LTA Fuel Cost, $000	**$15,788**	**$15,688**	**$14,149**
Maintennace run-ups (MW.h)			
Diesel Run-Ups	198	198	198
LNG Run-Ups	-	-	-
Total Maintenance, $000	**$41**	**$61**	**$61**
Total Fuel Cost, $000	**$15,829**	**$15,748**	**$14,210**
Total fuel cost change from 2021 Approved, $000		-$80	-$1,619
Fuel cost change due to LTA thermal volume		-$1,535	-$2,932
Fuel cost change due to fuel price change		$1,454	$1,314

Table 3.3:
Non-Fuel Operating and Maintenance Expenses
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 13,016	$ 13,167	$ 13,675	$ 15,183	$ 16,079
Production	5,636	5,285	6,269	7,797	9,491
Transmission	1,394	1,387	1,221	1,159	1,439
Distribution	491	399	516	705	426
General O&M	1,391	1,353	1,408	1,437	1,347
Administration	3,858	4,170	4,505	5,155	4,892
Insurance and Reserve for Injuries/Damages	2,039	2,166	2,491	2,805	3,033
Property Taxes	750	739	743	758	777
Total OM&A (Tab 7, Schedule 10)	$ 28,575	$ 28,667	$ 30,828	$ 34,999	$ 37,484

Table 3.4:

Employee Complement History

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
President & Corporate Services	4.16	4.07	3.20	3.10	3.10
Government Relations	1.00	1.00	1.00	1.17	2.00
Business Development			1.00	1.00	1.00
Communications & Customer Service	3.60	3.60	3.60	4.43	3.60
People & Culture	1.00	1.00	1.00	2.00	2.00
Resource Planning, Environment, Health & Safety	8.05	8.04	9.80	10.60	11.13
Finance, Procurement & IT	19.04	19.10	20.13	19.29	20.29
Operations	48.25	49.89	50.74	51.96	53.20
Engineering Services	15.50	15.16	16.56	20.50	23.50
Total	100.60	101.86	107.03	114.05	119.81

Note:
1. The employee complement numbers are net of allocation to YDC.

Table 3.4.1:
Employee Complement Changes from 2021 GRA

President & Corporate Services	
2021 GRA	4.16
VP Business Development transferred to its own department	(1.00)
Reduced Casual	(0.06)
2024 GRA	3.10
Government Relations	
2021 GRA	1.00
New full-time position, Manager Community Relations	1.00
2024 GRA	2.00
Business Development	
2021 GRA	-
VP Business Development transferred to its own department	1.00
2024 GRA	1.00
Communincations	
2021 GRA	1.00
2024 GRA	1.00
Customer Service	
2021 GRA	2.60
2024 GRA	2.60
People & Culture	
2021 GRA	1.00
New full-time position, People & Culture Generalist	1.00
2024 GRA	2.00
Finance, Procurement & Information Technology	
2021 GRA	19.04
New full-time position, Regulatory Planner	1.00
Increased Casual (IT)	0.25
2024 GRA	20.29
Planning, Environment, Health & Safety	
2021 GRA	8.05
New part-time position, EIT DSM	0.45
New full-time position, Regulatory Projects Financial Analyst	1.00
New full-time position, Manager, Planning	1.00
New full-time position, Environmental Complaince PM/Coordinator	1.00
Full-time to part-time, Environment & Resource Analyst	(0.20)
Full-time to part-time, Project Manager	(0.12)
Reduced Casual	(0.05)
2024 GRA	11.13
Operations	
2021 GRA	48.25
Job Planner from Engineering to Operations	1.00
New full-time position, Apprentice Electrician	1.00
New full-time position, Director, Electrical Operations	1.00
New full-time position, Plant Operator	1.00
New full-time position, SCC Operator	1.00
Reduced Casual	(0.05)
2024 GRA	53.20
Engineering	
2021 GRA	15.50
Job Planner from Engineering to Operations	(1.00)
Leave completion, Electrical Engineer	0.50
New term summer students (0.25 x 2)	0.50
New full-time position, Director, Capital Projects	1.00
New full-time position, Sr. Project Manager, Capital Projects	1.00
New full-time position, Junior Project Manager	1.00
New full-time position, Director, Engineering	1.00
New full-time position, EIT - Civil	1.00
New full-time position, EIT - Electrical	1.00
New full-time position, Capital Projects Financial Analyst	1.00
New co-op positions (0.33 / 0.67)	1.00
2024 GRA	23.50
Total 2021 GRA	100.6
Total 2024 GRA	119.8

Table 3.5:
Production Costs
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 4,802	$ 5,076	$ 5,051	$ 5,693	$ 6,034
Diesel	4,028	4,113	4,614	5,639	7,343
LNG	410	85	197	382	407
Hydro	1,082	941	1,064	1,345	1,311
Wind	0	0	0	0	0
Operation Supervision	116	146	394	430	430
Total Production	$ 10,438	$ 10,360	$ 11,320	$ 13,490	$ 15,525

Table 3.6:
Transmission and Distribution Costs
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 1,303	$ 1,346	$ 1,235	$ 1,409	$ 1,430
Brushing Cost	1,388	1,313	1,092	1,368	1,368
Other Non-Labour	498	474	645	497	498
Total T&D	$ 3,188	$ 3,133	$ 2,972	$ 3,273	$ 3,295

Table 3.6.1:
Brushing Costs
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Transmission Brushing	$ 1,175	$ 1,197	$ 976	$ 871	$ 1,160
Distribution Brushing	212	116	204	497	207
% Transmission	85%	91%	83%	64%	85%
% Distribution	15%	9%	17%	36%	15%
Total Brushing Expense	$ 1,388	$ 1,313	$ 1,180	$ 1,368	$ 1,368

Table 3.7.1:
Transmission Costs
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 674	$ 645	$ 548	$ 657	$ 666
Brushing Cost	1,175	1,197	976	871	1,160
Other Non-Labour	219	190	244	288	279
Total Transmission	$ 2,068	$ 2,032	$ 1,769	$ 1,816	$ 2,105

Table 3.7.2:
Distribution Costs
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 629	$ 701	$ 687	$ 752	$ 764
Brushing Cost	212	116	116	497	207
Other Non-Labour	279	283	400	208	219
Total Distribution	$ 1,120	$ 1,101	$ 1,203	$ 1,457	$ 1,190

Table 3.8:
General Operating and Maintenance
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 372	$ 275	$ 291	$ 343	$ 350
Transportation	555	521	630	632	632
Maintenance of Company Owned Properties	598	665	696	569	466
SCADA Communication	238	167	82	236	249
Total General O&M	$ 1,763	$ 1,628	$ 1,699	$ 1,780	$ 1,697

Table 3.9:
Administration
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Labour	$ 6,539	$ 6,471	$ 7,098	$ 7,739	$ 8,265
Resource Planning	84	93	191	108	108
Communications	155	134	145	175	175
Customer Accounting	240	202	244	423	356
Environmental Mgmt	535	392	329	819	798
General	790	967	853	852	834
Information Systems	741	1,048	1,135	1,116	1,116
Fish Hatchery	210	240	223	222	222
Safety	226	185	222	207	207
Training	200	121	108	150	150
Recruitment	255	149	554	439	457
Board of Directors	252	305	312	419	311
Union	90	316	99	121	91
Regulatory Affairs	20	11	19	8	11
Material Management	32	-7	49	23	23
Contracting	12	2	8	58	18
Professional Development	15	12	17	15	15
Total Administration	$ 10,397	$ 10,641	$ 11,603	$ 12,893	$ 13,157

Table 3.10:
Insurance and Reserve for Injuries and Damages
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Insurance	$ 1,423	$ 1,550	$ 1,875	$ 2,190	$ 2,417
Reserve Appropriation (RFID)	616	616	616	616	616
Total	$ 2,039	$ 2,166	$ 2,491	$ 2,805	$ 3,033

Table 3.11:
RFID Annual Charges Ten Year History
($000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	10 Year Average
Annual Charges	$404	$196	$193	$1,018	$666	$651	$62	$1,233	$917	$1,478	$682

Table 3.11.1:
RFID Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	-$2,048	-$1,756	-$1,953	-$3,343	-$3,281
Annual Appropriation	616	616	616	616	616
Annual Costs	-411	-813	-2,006	-554	-682
Closing Balance	-$1,843	-$1,953	-$3,343	-$3,281	-$3,347

Table 3.12:
Property Taxes
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Property Taxes	$ 750	$ 739	$ 743	$ 758	$ 777

Table 3.13:
Mid-Year Net Rate Base[1]
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Mid-Year:					
Net plant in service					
Before contributions	$ 484,926	$ 470,798	$ 479,471	$ 502,612	$ 545,860
Less contributions	182,552	176,771	183,565	182,947	181,668
Net plant in service	302,374	294,027	295,906	319,665	364,192
Working capital	7,092	6,925	7,581	8,254	8,588
Net Rate Base	$ 309,466	$ 300,951	$ 303,487	$ 327,920	$ 372,780

Table 3.14:
Depreciation and Amortization
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Fixed Asset Depreciation	$ 13,436	$ 14,927	$ 13,310	$ 14,301	$ 15,545
Less: Contributions	-5,912	-6,085	-5,122	-5,656	-5,834
Less: Amortization of fire insurance recoveries	-262	-262	-262	-262	-262
Less: Disallowed Depreciation	-238	-416	-718	-44	-44
Plus: Amortization of deferred charges	5,608	5,529	3,886	3,657	5,479
Total Depreciation & Amortization	$ 12,631	$ 13,692	$ 11,094	$ 11,997	$ 14,883

[1] Net plant in service includes gross property, plant and equipment plus deferred costs [feasibility, relicensing, regulatory, dam safety] and intangibles, less work in progress, accumulated depreciation and amortization, net customer contributions, and disallowed assets. It also includes other reserves and deferral accounts that increase or reduce the rate base depending on the reserve/deferral account balance [reserve for future removal and site restoration, deferred fire gain, Vegetation Management, Defined Benefit Pension and IPP Cost deferral accounts]. Please see Schedule 1 in Tab 7 for details of the rate base calculation. LWRF is included in rate base calculations for 2021 GRA, and actuals for 2021 and 2022. YEC is proposing to exclude LWRF from the rate base in 2023 and 2024 test years as discussed in this section.

Table 3.14.1:
Hearing Cost Reserve Account Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	$63	$182	$227	$881	$1,016
Annual Appropriation	-55	-55	-250	-250	-250
Annual Costs	0	101	903	386	0
Closing Balance	$8	$227	$881	$1,016	$766

Table 3.14.2:
Deferred Vegetation Management Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	$1,329	$1,329	$1,108	$886	$665
Annual Deferred Costs	0	0	0	0	0
Annual Amortization	-222	-222	-222	-222	-222
Closing Balance	$ 1,108	$ 1,108	$ 886	$ 665	$ 443

Table 3.14.3:
Reserve for Site Restoration Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	$2,790	$2,738	$2,738	$2,689	$1,966
Annual Appropriation	0	0	0	0	0
Annual Costs	0	0	-49	-723	0
Closing Balance	$ 2,790	$ 2,738	$ 2,689	$ 1,966	$ 1,966

Table 3.14.4:
Defined Pension Deferral Account Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	$0	$0	$47	-$62	-$62
Additions	0	47	-109	0	0
Annual Amortization	0	0	0	0	0
Closing Balance	0	47	-62	-62	-62

Table 3.14.4:
Proposed IPP Purchase Cost Deferral Account Continuity Schedule
($000)

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Opening Balance	$0	$0	$0	$26	$26
Additions	0	0	26	0	0
Annual Amortization	0	0	0	0	0
Closing Balance	$ -	$ -	$ 26	$ 26	$ 26

Table 3.15:
Cost of Capital

	Approved 2021	Actual 2021	Actual 2022	Proposed 2023	Proposed 2024
Average Cost of Debt	2.94%	2.93%	2.90%	3.27%	3.43%
Return on Equity	8.65%	8.93%	10.15%	8.70%	8.70%
Average Cost of Capital	5.22%	5.42%	6.10%	5.44%	5.54%

TAB 5 TABLES

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.1**
EXPENDITURES ON PROPERTY, PLANT AND EQUIPMENT - SUMMARY
($000S)

Description	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
SUMMARY - RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT				
Work in Progress (WIP), Beginning of Year	25,295	3,808	33,638	89,096
Transfers		3,247		
Work in Progress (WIP), Beginning of Year	25,295	7,055	33,638	89,096
Total Major Projects	23,088	32,741	67,662	58,991
Ongoing Maintenance Capital				
Total Generation	1,735	565	520	1,560
Total Transmission	253	452	1,104	1,179
Total Distribution	996	3,390	2,800	1,005
Total General Plant & Equipment	716	1,488	2,596	2,872
Right of Use Assets	0	1,181	750	0
Total Overhaul	0	2,372	3,230	2,600
Total RFID	916	2,086	554	682
Total RFSR	0	40	723	0
Subtotal Ongoing Capital	4,617	11,573	12,277	9,898
Total Expenditures	27,705	44,315	79,939	68,889
Transfer to RFID/RFSR	-916	-2,126	-1,277	-682
Other Adjustments				
Total WIP Adjustments and Transfers	-916	-2,126	-1,277	-682
Transfer to Ratebase	-48,275	-15,606	-23,204	-55,525
WIP end of year	**3,808**	**33,638**	**89,096**	**101,778**
Opening PPE in-service	642,667	687,789	701,616	723,150
Net transfer from WIP	48,275	12,359	23,204	55,525
Retirements and other adjustments	-3,153	1,468	-1,671	-2
Closing PPE in-service	**687,789**	**701,616**	**723,150**	**778,673**
Opening Total PPE (in-service plus WIP)	667,962	691,598	735,254	812,246
Change to total PPE	23,636	43,656	76,991	68,205
Closing total PPE	**691,598**	**735,254**	**812,246**	**880,451**
RECONCILIATION OF CUSTOMER CONTRIBUTIONS				
Opening Customer Contributions WIP	**13,361**	**1,386**	**12,788**	**20,907**
Customer Contributions Received	10,128	10,788	16,215	513
Adjustments				
less: transfer to Rate Base	-22,104	614	-8,095	-400
Customer Contributions WIP end of year	**1,386**	**12,788**	**20,907**	**21,020**
Opening Gross Customer Contributions in Service	**211,830**	**233,917**	**234,687**	**242,782**
Transfers from WIP	22,104	-614	8,095	400
Retirements, Disposals and Adjustments	-16	1,384	0	0
Closing Gross Customer Contributions in Service	**233,917**	**234,687**	**242,782**	**243,182**
Opening Total Contribution (in-service plus WIP)	225,191	235,303	247,475	263,690
Change to total Contribution	10,112	12,172	16,215	513
Closing total Contribution	235,303	247,475	263,690	264,203

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.2**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2021
($000S)

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Major projects > $1 million – Rate Base Additions				
Whitehorse Interconnection	0.0	508.0	0.0	508.0
Transmission Line Replacement L178	0.0	311.1	-311.1	0.0
Dawson Voltage Conversion	67.6	2.4	0.0	70.0
Whitehorse Stoplog Crane Replacement	0.0	88.0	0.0	88.0
MH0 Road & Road Slope Stability	0.0	13.3	0.0	13.3
WH4 Servomotor Replacement	384.7	933.5	-1,318.2	0.0
WH2 Uprate Construction	3,910.3	8,182.0	-12,092.3	0.0
WH2 Uprate Engineering	259.1	6.4	-265.4	0.0
Mayo - McQuesten Transmission Line Upgrade	17,487.1	11,451.5	-28,938.6	0.0
Mayo - McQuesten Contributions	-12,379.4	-8,684.8	21,064.3	0.0
* Replace P125 WH2 Head Gate	128.7	20.5	-149.2	0.0
Wareham Spillway Concrete Repair	192.4	705.6	-898.1	0.0
WH1 Headgate Replacement	0.0	11.3	0.0	11.3
Subtotal	**10,050.5**	**13,548.6**	**-22,908.6**	**690.5**
Capital Projects – Projects $100,000 to $1 million - Rate Base Additions				
Generation				
Faro Fuel System	0.0	840.6	0.0	840.6
Wareham Spillway Stoplogs - New Set	0.0	385.2	-385.2	0.0
WH3 Tailrace Gate Certification	0.0	207.5	0.0	207.5
WH1&2 Penstock Repair	0.0	226.7	-226.7	0.0
Wareham Spillway - Gate Refurbishment	146.3	336.5	-482.8	0.0
Other Projects with <$100k Spending	257.5	218.0	-311.8	163.7
Subtotal	**403.8**	**2,214.5**	**-1,406.4**	**1,211.8**
Transmission				
Transmission Line Access	541.9	9.6	-551.5	0.0
Alexco Mobile Substation Connection	72.5	120.9	-193.4	0.0
Alexco Mobile Substation Connection Contributions	-72.5	-120.7	193.2	0.0
L177 Re Route	0.0	11.4	0.0	11.4
Other Projects with <$100k Spending	-85.6	111.5	-25.9	0.0
Subtotal	**456.3**	**132.7**	**-577.6**	**11.4**
Distribution				
Customer Extensions	704.1	947.1	-942.9	708.3
Customer Extensions Customer Contributions	-592.7	-741.6	846.1	-488.2
Synchronous Condenser Overhaul	24.7	0.6	0.0	25.3
Other Projects with <$100k Spending	0.0	48.4	-48.4	0.0
Subtotal	**136.2**	**254.5**	**-145.3**	**245.4**
General Plant				
Major Crane Assessment/Refurbishment	0.0	292.8	-292.8	0.0
Server Replacements	100.1	18.8	-118.9	0.0
Other Projects with <$100k Spending	99.0	404.5	-502.8	0.7
Subtotal	**199.1**	**716.1**	**-914.5**	**0.7**
RFID				
RFID	4,441.0	3,841.8	-1,393.3	6,075.6
RFID Contributions	-2,974.1	-2,925.3	0.0	-5,899.4
Subtotal	**1,467.0**	**916.5**	**-1,393.3**	**176.2**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.2**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2021
($000S)

	Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
	Deferred Costs – Major projects > $1 million – Rate Base Additions				
	DSM Program Development	1,014.1	245.8	-10.4	1,249.5
	DSM Program Development Contributions	-854.2	-249.8	0.0	-1,104.1
**	Thermal Replacement (16.5 MW)	1,071.0	752.2	0.0	1,823.2
**	IPP Connections	51.0	1,372.7	0.0	1,423.7
**	IPP Connections Customer Contributions	-50.5	-1,337.4	0.0	-1,387.8
	Southern Lakes Storage	7,938.9	561.1	0.0	8,500.0
	Aishihik 5-Year License Renewal	7,627.3	1,273.1	0.0	8,900.3
	Subtotal	**16,797.6**	**2,617.8**	**-10.4**	**19,404.9**
	Deferred Costs – Projects $100,000 to $1 million - Rate Base Additions				
	GRA 2020-2021 (Hearing Reserve Acct)	370.2	454.8	0.0	825.0
	IPP Standing Offer Program Implementation	280.1	45.9	-326.0	0.0
	Dam Safety Review	173.6	80.9	-254.5	0.0
	Other Projects with <$100k Spending	129.5	153.2	-262.8	19.9
	Subtotal	**953.3**	**734.8**	**-843.3**	**844.9**
	Intangible Assets – Major projects > $1 million - Rate Base Additions				
	PAMMS Asset Management Framework	3,317.7	302.8	0.0	3,620.5
	EAM Purchase and Implementation	3,781.6	768.3	-4,549.9	0.0
	Subtotal	**7,099.3**	**1,071.1**	**-4,549.9**	**3,620.5**
	Intangible Assets – Projects $100,000 to $1 million - Rate Base Additions				
	Other Projects with <$100k Spending	41.1	57.6	-98.8	0.0
	Subtotal	**41.1**	**57.6**	**-98.8**	**0.0**
	Total	**37,604.2**	**22,264.2**	**-32,848.0**	**26,206.4**
	Total Major Projects [before contributions]	22,429.9	22,233.5	-43,972.9	690.5
	Maintenance Capital [before contributions]				
	Total Generation	403.8	2,214.5	-1,406.4	1,211.8
	Total Transmission	528.8	253.4	-770.8	11.4
	Total Distribution	728.9	996.2	-991.3	733.7
	Total General Plant & Equipment	199.1	716.1	-914.5	0.7
	Capital Contributions	-13,044.6	-9,547.1	22,103.5	-488.2
	Right of Use Assets	0.0	0.0	0.0	0.0
	Total Overhaul	0.0	0.0	0.0	0.0
	Total Net RFID	1,467.0	916.5	-1,393.3	176.2
	Deferred Costs [before contributions]	18,655.6	4,939.7	-853.6	22,741.7
	Deferred Cost Contributions	-904.7	-1,587.2	0.0	-2,491.9
	Intangible Assets	7,140.4	1,128.7	-4,648.6	3,620.5
	Total	**37,604.2**	**22,264.2**	**-32,848.0**	**26,206.4**

Notes:
* Total project cost at $2.072 million including $1.923 million closed in 2020 and $0.149 million closed in 2021.
** In 2021 Thermal Replacement Project and IPP Connections Projects were under Deferred costs.

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.3**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2022
($000S)

	Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
	Capital Projects – Major projects > $1 million – Rate Base Additions				
*	Thermal Replacement (16.5 MW)	1,823.2	4,624.2	-150.1	6,297.3
	Whitehorse Interconnection	508.0	7,895.9	0.0	8,403.9
	Transmission Line Replacement L178	0.0	4,772.4	-4,772.4	0.0
	Dawson Voltage Conversion	70.0	1.8	0.0	71.8
	Whitehorse Stoplog Crane Replacement	88.0	234.8	0.0	322.8
	MH0 Road & Road Slope Stability	13.3	921.1	0.0	934.4
	WH4 Servomotor Replacement	0.0	18.9	-18.9	0.0
	WH2 Uprate Construction	0.0	456.6	-456.6	0.0
	Mayo - McQuesten Transmission Line Upgrade	0.0	897.8	-897.8	0.0
	Mayo - McQuesten Contributions	0.0	-650.7	650.7	0.0
	P&C: S250 Callison Protection, Control and SCADA Upgrad	0.0	388.1	0.0	388.1
	Schwatka Lake Safety/Debris Boom	0.0	581.2	0.0	581.2
	Wareham Spillway Concrete Repair	0.0	446.9	-446.9	0.0
	WH1 Headgate Replacement	11.3	2,192.5	-2,203.8	0.0
	Subtotal	**2,513.7**	**22,781.6**	**-8,295.9**	**16,999.4**
	Capital Projects – Projects $100,000 to $1 million - Rate Base Additions				
	Generation				
	Faro Fuel System	840.6	150.2	-990.8	0.0
	WH3 Tailrace Gate Certification	207.5	41.4	-248.9	0.0
	Other Projects with <$100k Spending	163.7	224.6	-306.9	81.4
	Subtotal	**1,211.8**	**416.2**	**-1,546.6**	**81.4**
	Transmission				
	L177 Re Route	11.4	304.9	-11.7	304.7
	Other Projects with <$100k Spending	0.0	146.9	-132.4	14.4
	Subtotal	**11.4**	**451.8**	**-144.1**	**319.1**
	Distribution				
	Customer Extensions	708.3	619.6	-200.9	1,127.1
	Customer Extensions Customer Contributions	-488.2	-495.4	123.0	-860.7
*	IPP Connections	1,423.7	2,281.6	0.0	3,705.3
*	IPP Connections Customer Contributions	-1,387.8	-3,513.1	0.0	-4,900.9
	Synchronous Condenser Overhaul	25.3	390.9	0.0	416.3
	Other Projects with <$100k Spending	0.0	97.9	-97.9	0.0
	Subtotal	**281.3**	**-618.5**	**-175.8**	**-513.0**
	General Plant				
	Vehicle Purchases	0.2	463.8	-464.0	0.0
	New Mobile Office Unit - IT	0.0	185.2	0.0	185.2
	Aishihik Bridge Redecking	0.0	109.3	-109.3	0.0
	Other Projects with <$100k Spending	0.4	729.2	-575.3	154.3
	Subtotal	**0.7**	**1,487.5**	**-1,148.6**	**339.6**
	Overhaul				
	AH1 10 Year Overhaul	0.0	31.0	0.0	31.0
	AH2 Overhaul	0.0	2,340.9	-2,340.9	0.0
	Subtotal	**0.0**	**2,371.8**	**-2,340.9**	**31.0**
	Right of Use Assets				
	Right of Use Asset Battery Land Lease	0.0	1,003.8	-1,003.8	0.0
	Right of Use Asset Kulan Land	0.0	177.1	-177.1	0.0
	Subtotal	**0.0**	**1,180.9**	**-1,180.9**	**0.0**
	RFID				
	RFID	6,075.6	2,085.8	-7,815.5	345.9
	RFID Contributions	-5,899.4	0.0	5,899.4	0.0
	Subtotal	**176.2**	**2,085.8**	**-1,916.1**	**345.9**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.3**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2022
($000S)

	Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
	Reserve for Site Restoration				
	Reserve for Site Restoration Bucket	0.0	40.1	0.0	40.1
	Subtotal	**0.0**	**40.1**	**0.0**	**40.1**
	Deferred Costs – Major projects > $1 million – Rate Base Additions				
	DSM Program 2022-2030	0.0	64.2	-64.2	0.0
	DSM Program Development	1,249.5	181.3	-1,430.8	0.0
	DSM Program Development Contributions	-1,104.1	-37.6	1,141.6	0.0
	Southern Lakes Storage	8,500.0	284.1	0.0	8,784.2
***	Aishihik 5-Year License Renewal	8,900.3	-4,421.5	-3,903.4	575.4
	Subtotal	**17,545.8**	**-3,929.5**	**-4,256.8**	**9,359.5**
	Deferred Costs – Projects $100,000 to $1 million - Rate Base Additions				
	Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)	0.0	253.9	0.0	253.9
	Mayo Civil Infrastructure Refurbishment Planning	0.0	168.4	0.0	168.4
	System Wide Arc Flash Study	0.0	147.7	0.0	147.7
	Whitehorse Post-Flood Assessment	0.0	115.2	-115.2	0.0
	GRA 2020-2021 (Hearing Reserve Acct)	825.0	-801.8	0.0	23.1
	IPP Standing Offer Program Implementation	0.0	70.3	0.0	70.3
	Other Projects with <$100k Spending	19.9	152.7	-172.6	0.0
	Subtotal	**844.9**	**106.4**	**-287.9**	**663.5**
	Intangible Assets – Major projects > $1 million - Rate Base Additions				
	PAMMS Asset Management Framework	3,620.5	834.6	0.0	4,455.2
	Subtotal	**3,620.5**	**834.6**	**0.0**	**4,455.2**
	Intangible Assets – Projects $100,000 to $1 million - Rate Base Additions				
	EAM Enhancements Review	0.0	147.3	-147.3	0.0
	CIS Replacement	0.0	3.3	0.0	3.3
	Other Projects with <$100k Spending	0.0	133.8	-131.0	2.8
	Subtotal	**0.0**	**284.4**	**-278.3**	**6.1**
	Total	**26,206.4**	**27,493.2**	**-21,571.8**	**32,127.8**
	Total Major Projects [before contributions]	2,513.7	23,432.2	-8,946.6	16,999.4
	Maintenance Capital [before contributions]				
	Total Generation	1,211.8	416.2	-1,546.6	81.4
	Total Transmission	11.4	451.8	-144.1	319.1
	Total Distribution	2,157.4	3,390.0	-298.8	5,248.6
	Total General Plant & Equipment	0.7	1,487.5	-1,148.6	339.6
	Capital Contributions	-1,876.1	-4,659.2	773.7	-5,761.6
	Right of Use Assets	0.0	1,180.9	-1,180.9	0.0
	Total Overhaul	0.0	2,371.8	-2,340.9	31.0
	Total Net RFID	176.2	2,085.8	-1,916.1	345.9
	Total Net RFSR	0.0	40.1	0.0	40.1
	Deferred Costs [before contributions]	19,494.8	-3,785.5	-5,686.3	10,023.0
	Deferred Cost Contributions	-1,104.1	-37.6	1,141.6	0.0
	Intangible Assets	3,620.5	1,119.1	-278.3	4,461.3
	Total	**26,206.4**	**27,493.2**	**-21,571.8**	**32,127.8**

Notes:

* In 2021 Thermal Replacement Project and IPP Connections Projects were under Deferred costs. The $0.150 million Thermal Replacement Project adjustment reflects the closed cost to feasibility deferred costs.

** Reflects $1.3 million spending in 2022 and $5.7 million transfer to long-term relicensing project [25-year license].

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.4**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023
($000S)

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Major projects > $1 million – Rate Base Additions				
Thermal Replacement (16.5 MW)	6,297.3	28,650.0	0.0	34,947.3
Whitehorse Interconnection	8,403.9	2,295.0	0.0	10,698.9
Whitehorse Stoplog Crane Replacement	322.8	2,145.2	0.0	2,467.9
MH0 Road & Road Slope Stability	934.4	828.1	0.0	1,762.5
Transmission Line Replacement L178	0.0	1,000.0	-1,000.0	0.0
2023 Mayo-Faro Diesel Infrastructure	0.0	5,289.7	-5,289.7	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrad	388.1	1,736.8	0.0	2,124.9
Dawson Voltage Conversion	71.8	600.0	0.0	671.8
Wareham Spillway Concrete Repair	0.0	500.0	-500.0	0.0
Schwatka Lake Safety/Debris Boom	581.2	515.5	0.0	1,096.8
Subtotal	**16,999.4**	**43,560.3**	**-6,789.7**	**53,770.0**
Capital Projects – Projects $100,000 to $1 million - Rate Base Additions				
Generation				
MBH1/2 Seal Water Filtration	10.7	275.0	-285.7	0.0
Other Projects with <$100k Spending	70.7	185.0	-255.7	0.0
Subtotal	**81.4**	**460.0**	**-541.4**	**0.0**
Transmission				
P&C: S170 Protection, Control and SCADA Upgrade	0.0	405.0	0.0	405.0
L177 Re Route	304.7	433.6	-738.3	0.0
L177 Re Route Contributions	0.0	-433.6	433.6	0.0
NWTEL Make Ready Work	0.0	175.0	-175.0	0.0
Other Projects with <$100k Spending	14.4	90.0	-104.4	0.0
Subtotal	**319.1**	**670.0**	**-584.1**	**405.0**
Distribution				
Customer Extensions	1,127.1	600.0	-1,727.1	0.0
Customer Extensions Customer Contributions	-860.7	-400.0	1,260.7	0.0
IPP Connections	3,705.3	1,500.0	-5,205.3	0.0
IPP Connections Customer Contributions	-4,900.9	-1,500.0	6,400.9	0.0
Synchronous Condenser Overhaul	416.3	200.0	-616.3	0.0
Dawson Distribution 3 Phase Loop	0.0	350.0	-350.0	0.0
Other Projects with <$100k Spending	0.0	150.0	-150.0	0.0
Subtotal	**-513.0**	**900.0**	**-387.0**	**0.0**
General Plant				
New Mobile Office Unit - IT	185.2	625.0	-810.2	0.0
Vehicle Purchases	0.0	623.8	-623.8	0.0
Compact Digger Truck	0.4	200.0	-200.4	0.0
Skid Steer	0.0	189.0	-189.0	0.0
Mayo-McQuesten Radio to Fiber Migration	89.6	45.0	-134.6	0.0
Waste Management Equipment	0.0	110.0	-110.0	0.0
HQ Datacenter Server Replacement	0.0	20.0	0.0	20.0
SCADA Operation Network Segregation	0.0	120.0	0.0	120.0
Other Projects with <$100k Spending	64.3	663.3	-727.5	0.0
Subtotal	**339.6**	**2,596.1**	**-2,795.6**	**140.0**
Overhaul				
AH1 10 Year Overhaul	31.0	2,430.0	-2,461.0	0.0
WG1 Overhaul	0.0	400.0	-400.0	0.0
WG2 Overhaul	0.0	400.0	-400.0	0.0
Subtotal	**31.0**	**3,230.0**	**-3,261.0**	**0.0**
Right of Use Assets				
Right of Use Asset 1 Lindeman Road	0.0	750.1	-750.1	0.0
Subtotal	**0.0**	**750.1**	**-750.1**	**0.0**
RFID				
RFID	345.9	554.0	-899.9	0.0
Subtotal	**345.9**	**554.0**	**-899.9**	**0.0**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.4**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023
($000S)

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	40.1	723.0	-763.1	0.0
Subtotal	**40.1**	**723.0**	**-763.1**	**0.0**
Deferred Costs – Major projects > $1 million – Rate Base Additions				
DSM Program 2022-2030	0.0	1,271.6	-1,271.6	0.0
DSM Program Development Contributions	0.0	-21.6	21.6	0.0
Southern Lakes Storage	8,784.2	0.0	-8,784.2	0.0
Aishihik 5-Year License Renewal	575.4	40.0	0.0	615.4
Subtotal	**9,359.5**	**1,290.0**	**-10,034.2**	**615.4**
Deferred Costs – Projects $100,000 to $1 million - Rate Base Additions				
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)	253.9	131.7	-385.6	0.0
WRGS Thermal Assessment & Permitting	0.0	413.0	0.0	413.0
Public Safety Plans	0.0	225.0	-225.0	0.0
System Wide Stability Study	0.0	200.0	-200.0	0.0
System Wide Arc Flash Study	147.7	50.0	-197.7	0.0
Mayo Civil Infrastructure Refurbishment Planning	168.4	0.0	-168.4	0.0
Digital Strategy and Policy Development	0.0	120.0	-120.0	0.0
Privacy Management Program	0.0	100.0	-100.0	0.0
Vegetation Management Plan Update	0.0	225.0	-225.0	0.0
IPP Standing Offer Program Implementation	70.3	0.0	-70.3	0.0
Other Projects with <$100k Spending	23.1	359.0	-342.2	40.0
Subtotal	**663.5**	**1,823.8**	**-2,034.2**	**453.0**
Intangible Assets – Major projects > $1 million - Rate Base Additions				
PAMMS Asset Management Framework	4,455.2	1,011.0	-5,466.2	0.0
Subtotal	**4,455.2**	**1,011.0**	**-5,466.2**	**0.0**
Intangible Assets – Projects $100,000 to $1 million - Rate Base Additions				
Network Software Traffic Shaping	0.0	250.0	-250.0	0.0
CIS Replacement	3.3	115.0	-118.3	0.0
Other Projects with <$100k Spending	2.8	70.0	-72.8	0.0
Subtotal	**6.1**	**435.0**	**-441.1**	**0.0**
Total	**32,127.8**	**58,003.3**	**-34,747.7**	**55,383.4**
Total Major Projects [before contributions]	16,999.4	43,560.3	-6,789.7	53,770.0
Maintenance Capital [before contributions]				
Total Generation	81.4	460.0	-541.4	0.0
Total Transmission	319.1	1,103.6	-1,017.7	405.0
Total Distribution	5,248.6	2,800.0	-8,048.6	0.0
Total General Plant & Equipment	339.6	2,596.1	-2,795.6	140.0
Capital Contributions	-5,761.6	-2,333.6	8,095.2	0.0
Right of Use Assets	0.0	750.1	-750.1	0.0
Total Overhaul	31.0	3,230.0	-3,261.0	0.0
Total Net RFID	345.9	554.0	-899.9	0.0
Total Net RFSR	40.1	723.0	-763.1	0.0
Deferred Costs [before contributions]	10,023.0	3,135.4	-12,090.0	1,068.4
Deferred Cost Contributions	0.0	-21.6	21.6	0.0
Intangible Assets	4,461.3	1,446.0	-5,907.3	0.0
Total	**32,127.8**	**58,003.3**	**-34,747.7**	**55,383.4**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.5**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2024
($000S)

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Major projects > $1 million – Rate Base Additions				
Thermal Replacement (16.5 MW)	34,947.3	13,000.0	-18,175.5	29,771.9
Whitehorse Interconnection	10,698.9	500.0	-11,198.9	0.0
Transmission Line Replacement L178	0.0	5,000.0	-5,000.0	0.0
2023 Mayo-Faro Diesel Infrastructure	0.0	410.3	-410.3	0.0
Dawson Voltage Conversion	671.8	1,200.0	-1,871.8	0.0
Whitehorse Stoplog Crane Replacement	2,467.9	1,778.8	-4,246.7	0.0
MH0 Road & Road Slope Stability	1,762.5	111.9	-1,874.4	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	2,124.9	0.0	-2,124.9	0.0
Schwatka Lake Safety/Debris Boom	1,096.8	0.0	-1,096.8	0.0
Whitehorse Spillway Stoplog Refurbishment	0.0	1,000.0	-1,000.0	0.0
Subtotal	**53,770.0**	**23,000.9**	**-46,999.1**	**29,771.9**
Capital Projects – Projects $100,000 to $1 million - Rate Base Additions				
Generation				
WH4 Air Admission Valve Automation	0.0	200.0	-200.0	0.0
WG2 Cylinder Heads Swap	0.0	500.0	-500.0	0.0
WG1 Radiator Replacement	0.0	300.0	-300.0	0.0
Other Projects with <$100k Spending	0.0	75.0	-75.0	0.0
Subtotal	**0.0**	**1,075.0**	**-1,075.0**	**0.0**
Transmission				
P&C: S170 Protection, Control and SCADA Upgrade	405.0	434.0	-839.0	0.0
L177 Gang Switches	0.0	250.0	-250.0	0.0
Transmission Line Test and Treat Program 2020-22	0.0	250.0	-250.0	0.0
Other Projects with <$100k Spending	0.0	145.0	-145.0	0.0
Subtotal	**405.0**	**1,079.0**	**-1,484.0**	**0.0**
Distribution				
Customer Extensions	0.0	600.0	-600.0	0.0
Customer Extensions Customer Contributions	0.0	-400.0	400.0	0.0
Other Projects with <$100k Spending	0.0	155.0	-155.0	0.0
Subtotal	**0.0**	**355.0**	**-355.0**	**0.0**
General Plant				
Major Crane Assessment/Refurbishment	0.0	700.0	-700.0	0.0
Vehicle Purchases	0.0	567.0	-567.0	0.0
HQ Datacenter Server Replacement	20.0	280.0	-300.0	0.0
SCADA Operation Network Segregation	120.0	125.0	-245.0	0.0
Other Projects with <$100k Spending	0.0	800.0	-800.0	0.0
Subtotal	**140.0**	**2,472.0**	**-2,612.0**	**0.0**
Overhaul				
AH3 Overhaul	0.0	2,200.0	-2,200.0	0.0
WG3 Overhaul	0.0	400.0	-400.0	0.0
Subtotal	**0.0**	**2,600.0**	**-2,600.0**	**0.0**
RFID				
RFID	0.0	681.7	-681.7	0.0
Subtotal	**0.0**	**681.7**	**-681.7**	**0.0**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.5**
WORK IN PROGRESS CONTINUITY SCHEDULE - 2024
($000S)

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Deferred Costs – Major projects > $1 million – Rate Base Additions				
DSM Program 2022-2030	0.0	1,160.0	-1,160.0	0.0
Aishihik 5-Year License Renewal	615.4	189.0	-804.4	0.0
Subtotal	**615.4**	**1,349.0**	**-1,964.4**	**0.0**
Deferred Costs – Projects $100,000 to $1 million - Rate Base Additions				
WRGS Thermal Assessment & Permitting	413.0	0.0	-413.0	0.0
Cyber Security Framework	40.0	100.0	-140.0	0.0
Transmission Line Detailed Inspection Program	0.0	250.0	-250.0	0.0
Gates/TIV's Certification Assessment System Wide	0.0	200.0	-200.0	0.0
Digital Reporting Review	0.0	125.0	-125.0	0.0
Records Policy Planning and Program Development	0.0	100.0	-100.0	0.0
Breaker Condition Assessment	0.0	100.0	-100.0	0.0
Other Projects with <$100k Spending	0.0	-10.0	10.0	0.0
Subtotal	**453.0**	**865.0**	**-1,318.0**	**0.0**
Intangible Assets – Major projects > $1 million - Rate Base Additions				
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**
Intangible Assets – Projects $100,000 to $1 million - Rate Base Additions				
P&C Central Event Data Collection System	0.0	150.0	-150.0	0.0
SharePoint Upgrades	0.0	100.0	-100.0	0.0
Other Projects with <$100k Spending	0.0	130.0	-130.0	0.0
Subtotal	**0.0**	**380.0**	**-380.0**	**0.0**
Total	**55,383.4**	**33,857.7**	**-59,469.2**	**29,771.9**
Total Major Projects [before contributions]	53,770.0	23,000.9	-46,999.1	29,771.9
Maintenance Capital [before contributions]				
Total Generation	0.0	1,075.0	-1,075.0	0.0
Total Transmission	405.0	1,079.0	-1,484.0	0.0
Total Distribution	0.0	755.0	-755.0	0.0
Total General Plant & Equipment	140.0	2,472.0	-2,612.0	0.0
Capital Contributions	0.0	-400.0	400.0	0.0
Right of Use Assets	0.0	0.0	0.0	0.0
Total Overhaul	0.0	2,600.0	-2,600.0	0.0
Total Net RFID	0.0	681.7	-681.7	0.0
Deferred Costs [before contributions]	1,068.4	2,214.0	-3,282.4	0.0
Deferred Cost Contributions	0.0	0.0	0.0	0.0
Intangible Assets	0.0	380.0	-380.0	0.0
Total	**55,383.4**	**33,857.7**	**-59,469.2**	**29,771.9**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.6**
SUMMARY OF COMPLETED PROJECTS FOR 2021-2024 YEARS
($000S)

	Completed Projects ($000)				
	2021	**2022**	**2023**	**2024**	**Total**
Capital Projects – Major projects > $1 million – Rate Base Additions					
Thermal Replacement (16.5 MW)	-	150.1	-	18,175.5	18,325.6
Whitehorse Interconnection	-	-	-	11,198.9	11,198.9
Transmission Line Replacement L178	311.1	4,772.4	1,000.0	5,000.0	11,083.5
Dawson Voltage Conversion	-	-	-	1,871.8	1,871.8
Whitehorse Stoplog Crane Replacement	-	-	-	4,246.7	4,246.7
MH0 Road & Road Slope Stability	-	-	-	1,874.4	1,874.4
WH4 Servomotor Replacement	1,318.2	18.9	-	-	1,337.1
WH2 Uprate Construction	12,092.3	456.6	-	-	12,548.9
WH2 Uprate Engineering	265.4	-	-	-	265.4
Mayo - McQuesten Transmission Line Upgrade	28,938.6	897.8	-	-	29,836.4
Mayo - McQuesten Contributions	(21,064.3)	(650.7)	-	-	(21,715.0)
Replace P125 WH2 Head Gate	149.2	-	-	-	149.2
WH1 Headgate Replacement	-	2,203.8	-	-	2,203.8
2023 Mayo-Faro Diesel Infrastructure	-	-	5,289.7	410.3	5,700.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	-	-	-	2,124.9	2,124.9
Schwatka Lake Safety/Debris Boom	-	-	-	1,096.8	1,096.8
Wareham Spillway Concrete Repair	898.1	446.9	500.0	-	1,845.0
Whitehorse Spillway Stoplog Refurbishment	-	-	-	1,000.0	1,000.0
Subtotal	**22,908.6**	**8,295.9**	**6,789.7**	**46,999.1**	**84,993.3**
Capital Projects – Projects $100,000 to $1 million - Rate Base Additions					
Generation					
Faro Fuel System	-	990.8	-	-	990.8
Wareham Spillway Stoplogs - New Set	385.2	-	-	-	385.2
WH3 Tailrace Gate Certification	-	248.9	-	-	248.9
MBH1/2 Seal Water Filtration	-	-	285.7	-	285.7
WH4 Air Admission Valve Automation	-	-	-	200.0	200.0
WG2 Cylinder Heads Swap	-	-	-	500.0	500.0
WG1 Radiator Replacement	-	-	-	300.0	300.0
WH1&2 Penstock Repair	226.7	-	-	-	226.7
Wareham Spillway - Gate Refurbishment	482.8	-	-	-	482.8
Other Projects with <$100k Spending	311.8	306.9	255.7	75.0	949.4
Subtotal	**1,406.4**	**1,546.6**	**541.4**	**1,075.0**	**4,569.4**
Transmission					
Transmission Line Access	551.5	-	-	-	551.5
Alexco Mobile Substation Connection	193.4	-	-	-	193.4
Alexco Mobile Substation Connection Contributions	(193.2)	-	-	-	(193.2)
L177 Re Route	-	11.7	738.3	-	749.9
L177 Re Route Contributions	-	-	(433.6)	-	(433.6)
NWTEL Make Ready Work	-	-	175.0	-	175.0
P&C: S170 Protection, Control and SCADA Upgrade	-	-	-	839.0	839.0
L177 Gang Switches	-	-	-	250.0	250.0
Transmission Line Test and Treat Program 2020-22	-	-	-	250.0	250.0
Other Projects with <$100k Spending	25.9	132.4	104.4	145.0	407.7
Subtotal	**577.6**	**144.1**	**584.1**	**1,484.0**	**2,789.8**
Distribution					
Customer Extensions	942.9	200.9	1,727.1	600.0	3,470.8
Customer Extensions Customer Contributions	(846.1)	(123.0)	(1,260.7)	(400.0)	(2,629.7)
IPP Connections	-	-	5,205.3	-	5,205.3
IPP Connections Customer Contributions	-	-	(6,400.9)	-	(6,400.9)
Synchronous Condenser Overhaul	-	-	616.3	-	616.3
Dawson Distribution 3 Phase Loop	-	-	350.0	-	350.0
Other Projects with <$100k Spending	48.4	97.9	150.0	155.0	451.4
Subtotal	**145.3**	**175.8**	**387.0**	**355.0**	**1,063.1**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.6**
SUMMARY OF COMPLETED PROJECTS FOR 2021-2024 YEARS
($000S)

	Completed Projects ($000)				
	2021	**2022**	**2023**	**2024**	**Total**
General Plant					
Major Crane Assessment/Refurbishment	292.8	-	-	700.0	992.8
Server Replacements	118.9	-	-	-	118.9
Vehicle Purchases	-	464.0	623.8	567.0	1,654.8
New Mobile Office Unit - IT	-	-	810.2	-	810.2
Aishihik Bridge Redecking	-	109.3	-	-	109.3
Compact Digger Truck	-	-	200.4	-	200.4
Skid Steer	-	-	189.0	-	189.0
Mayo-McQuesten Radio to Fiber Migration	-	-	134.6	-	134.6
Waste Management Equipment	-	-	110.0	-	110.0
HQ Datacenter Server Replacement	-	-	-	300.0	300.0
SCADA Operation Network Segregation	-	-	-	245.0	245.0
Other Projects with <$100k Spending	502.8	575.3	727.5	800.0	2,605.7
Subtotal	**914.5**	**1,148.6**	**2,795.6**	**2,612.0**	**7,470.8**
Overhaul					
AH1 10 Year Overhaul	-	-	2,461.0	-	2,461.0
AH2 Overhaul	-	2,340.9	-	-	2,340.9
AH3 Overhaul	-	-	-	2,200.0	2,200.0
WG1 Overhaul	-	-	400.0	-	400.0
WG2 Overhaul	-	-	400.0	-	400.0
WG3 Overhaul	-	-	-	400.0	400.0
Subtotal	**-**	**2,340.9**	**3,261.0**	**2,600.0**	**8,201.8**
Right of Use Assets					
Right of Use Asset Battery Land Lease	-	1,003.8	-	-	1,003.8
Right of Use Asset Kulan Land	-	177.1	-	-	177.1
Right of Use Asset 1 Lindeman Road	0	0	750.1	0	750.1
Subtotal	**-**	**1,180.9**	**750.1**	**-**	**1,931.0**
RFID					
RFID	1,393.3	7,815.5	899.9	681.7	10,790.4
RFID Contributions	-	(5,899.4)	-	-	(5,899.4)
Subtotal	**1,393.3**	**1,916.1**	**899.9**	**681.7**	**4,891.0**
RFSR					
Reserve for Site Restoration Bucket	-	-	763.1	-	763.1
Subtotal	**-**	**-**	**763.1**	**-**	**763.1**
Deferred Costs – Major projects > $1 million – Rate Base Additions					
DSM Program Development	10.4	1,430.8	-	-	1,441.2
DSM Program Development Contributions	-	(1,141.6)	(21.6)	-	(1,163.3)
DSM Program 2022-2030	-	64.2	1,271.6	1,160.0	2,495.9
Southern Lakes Storage	-	-	8,784.2	-	8,784.2
Aishihik 5-Year License Renewal	-	3,903.4	-	804.4	4,707.8
Subtotal	**10.4**	**4,256.8**	**10,034.2**	**1,964.4**	**16,265.8**
Deferred Costs – Projects $100,000 to $1 million - Rate Base Additions					
IPP Standing Offer Program Implementation	326.0	-	70.3	-	396.3
Dam Safety Review	254.5	-	-	-	254.5
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)	-	-	385.6	-	385.6
Mayo Civil Infrastructure Refurbishment Planning	-	-	168.4	-	168.4
System Wide Arc Flash Study	-	-	197.7	-	197.7
Whitehorse Post-Flood Assessment	-	115.2	-	-	115.2
WRGS Thermal Assessment & Permitting	-	-	-	413.0	413.0
Public Safety Plans	-	-	225.0	-	225.0
System Wide Stability Study	-	-	200.0	-	200.0
Digital Strategy and Policy Development	-	-	120.0	-	120.0
Privacy Management Program	-	-	100.0	-	100.0

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.6**
SUMMARY OF COMPLETED PROJECTS FOR 2021-2024 YEARS
($000S)

	Completed Projects ($000)				
	2021	**2022**	**2023**	**2024**	**Total**
Vegetation Management Plan Update	-	-	225.0	-	225.0
Cyber Security Framework	-	-	-	140.0	140.0
Transmission Line Detailed Inspection Program	-	-	-	250.0	250.0
Gates/TIV's Certification Assessment System Wide	-	-	-	200.0	200.0
Digital Reporting Review	-	-	-	125.0	125.0
Records Policy Planning and Program Development	-	-	-	100.0	100.0
Breaker Condition Assessment	-	-	-	100.0	100.0
Other Projects with <$100k Spending	262.8	172.6	342.2	(10.0)	767.6
Subtotal	**843.3**	**287.9**	**2,034.2**	**1,318.0**	**4,483.3**
Intangible Assets – Major projects > $1 million - Rate Base Additions					
PAMMS Asset Management Framework	-	-	5,466.2	-	5,466.2
EAM Purchase and Implementation	4,549.9	-	-	-	4,549.9
Subtotal	**4,549.9**	**-**	**5,466.2**	**-**	**10,016.0**
Intangible Assets – Projects $100,000 to $1 million - Rate Base Additions					
EAM Enhancements Review	-	147.3	-	-	147.3
Network Software Traffic Shaping	-	-	250.0	-	250.0
CIS Replacement	-	-	118.3	-	118.3
P&C Central Event Data Collection System	-	-	-	150.0	150.0
SharePoint Upgrades	-	-	-	100.0	100.0
Other Projects with <$100k Spending	98.8	131.0	72.8	130.0	432.6
Subtotal	**98.8**	**278.3**	**441.1**	**380.0**	**1,198.2**
Total added to rate base	**32,848.0**	**21,571.8**	**33,984.6**	**59,469.2**	**147,873.6**
Major Projects (Capital, Deferred, Intangible net contrib)	27,468.9	12,552.7	22,290.0	48,963.5	111,275.1
Projects $100,000 to $1 million	2,735.44	2,165.08	5,130.92	5,929.01	15,960.44
Right of Use Assets	-	1,180.86	750.13	-	1,930.99
Overhauls	-	2,340.9	3,261.0	2,600.0	8,201.8
RFID	1,393.3	1,916.1	899.9	681.7	4,891.0
RFSR	-	-	763.1	-	763.1
Other Projects with <$100k Spending	1,250.4	1,416.3	1,652.6	1,295.0	5,614.2
Total added to rate base	**32,848.0**	**21,571.8**	**34,747.7**	**59,469.2**	**148,636.7**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.7**
WORK IN PROGRESS CONTINUITY SCHEDULE - Projects Not impacting Rate Base
($000S)

	2021				2022			
	WIP Opening Balance	Expenditures	Adjustments	WIP Closing Balance	WIP Opening Balance	Expenditures	Adjustments	WIP Closing Balance
Capital Projects – Major projects > $1 million – Not impacting Rate Base								
Energy Storage System	517.4	854.5	-219.5	1,152.4	1,152.4	8,848.3	0.0	10,000.7
Energy Storage System Contributions	-316.2	-581.3	0.0	-897.5	-897.5	-6,128.6	0.0	-7,026.1
MH0 rockslide Stabilization and Remediation								
MH0 Surge Chamber Replacement					0.0	324.5	0.0	324.5
Lewes River Boat Lock					0.0	64.3	0.0	64.3
Lewes River Boat Lock Insurance Proceeds								
Mayo Civil/Structural Infrastructure Program								
Aishihik Roof Replacement								
Whitehorse WH0 P125 Trash Rake								
Whitehorse WH4 Trash Rake								
P126 Building Renovation								
P&C: WH4 Protection, Control, SCADA and Installation								
P&C: S150 Protection, Control and SCADA Upgrade								
Pumped Storage	0.4	0.0	0.0	0.4	0.4	72.1	0.0	72.5
AH1 and AH2 Governor Upgrades								
Lewes Gate Automation								
Faro 870S and S140 Substation Interconnection								
Mayo Lake Control Structure Valve Clean Out System								
WH3 Headgate Replacement								
Lewes River Boat Lock Road Access Rebuild								
Subtotal	**201.6**	**273.2**	**-219.5**	**255.3**	**255.3**	**3,180.6**	**0.0**	**3,435.9**
Capital Projects – Projects $100,000 to $1 million – Not impacting Rate Base								
Lewes Gate/Seal Refurbishment					0.0	149.2	0.0	149.2
MBH1/MBH2 LP/HP Oil Supply System replacement								
Carmacks Substation Relocate								
Central Storeroom for Generation Parts								
P&C: DD0 Exciter, Governor and Load Sharing								
Other Projects with <$100k Spending by 2024	486.7	-479.3	0.0	7.4	7.4	0.0	0.0	7.4
Subtotal	**486.7**	**-479.3**	**0.0**	**7.4**	**7.4**	**149.2**	**0.0**	**156.7**
Deferred Costs – Major projects >$1 million – Not impacting Rate Base								
Whitehorse Water Use License Renewal	0.0	122.0	0.0	122.0	122.0	1,998.0	0.0	2,120.0
MGS Water Use License Renewal					0.0	94.2	0.0	94.2
Aishihik 25-Year License Renewal					0.0	5,734.9	0.0	5,734.9
Mayo Lake Storage (see also P11-073)	4,060.5	342.5	0.0	4,403.0	4,403.0	138.4	0.0	4,541.4
Atlin Hydro SIS and EPA	201.7	784.9	0.0	986.6	986.6	487.6	0.0	1,474.2
Atlin Hydro SIS and EPA Contributions	0.0	-63.5	0.0	-63.5	-63.5	-225.0	0.0	-288.5
2024 Resource Plan								
Subtotal	**4,262.3**	**1,185.8**	**0.0**	**5,448.1**	**5,448.1**	**8,228.1**	**0.0**	**13,676.2**
Deferred Costs – Projects $100,000 to $1 million – Not impacting Rate Base								
Renewable Diesel Pilot Project								
Substation and Distribution Load Planning Study								
Skagway Shoreside Power								
GRA 2023-2024 (Hearing Reserve Acct)								
Other Projects with <$100k Spending by 2024	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 – Major projects > $1 million – Not impacting Rate Base								
ERP Replacement	0.0	25.0	0.0	25.0	25.0	74.8	0.0	99.8
Subtotal	**0.0**	**25.0**	**0.0**	**25.0**	**25.0**	**74.8**	**0.0**	**99.8**
Intangible Assets – Projects $100,000 to $1 million – Not impacting Rate Base								
Project Management Software	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <$100k Spending by 2024	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**
Total	**4,950.6**	**1,004.8**	**-219.5**	**5,735.8**	**5,735.8**	**11,632.8**	**0.0**	**17,368.6**
Total Major Projects [before contributions]	517.8	854.6	-219.5	1,152.9	1,152.9	9,309.2	0.0	10,462.1
Maintenance Capital [before contributions]								
Total Generation	486.7	-479.3	0.0	7.4	7.4	149.2	0.0	156.7
Total Transmission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Distribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total General Plant & Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Contributions	-316.2	-581.3	0.0	-897.5	-897.5	-6,128.6	0.0	-7,026.1
Deferred Costs [before contributions]	4,262.3	1,249.3	0.0	5,511.6	5,511.6	8,453.1	0.0	13,964.7
Deferred Cost Contributions	0.0	-63.5	0.0	-63.5	-63.5	-225.0	0.0	-288.5
Intangible Assets	0.0	25.0	0.0	25.0	25.0	74.8	0.0	99.8
Total	**4,950.6**	**1,004.8**	**-219.5**	**5,735.8**	**5,735.8**	**11,632.8**	**0.0**	**17,368.6**

YUKON ENERGY CORPORATION 2023/24 GRA **Table 5.7**
WORK IN PROGRESS CONTINUITY SCHEDULE - Projects Not impacting Rate Base
($000S)

	2023				2024			
	WIP Opening Balance	Expenditures	Adjustments	WIP Closing Balance	WIP Opening Balance	Expenditures	Adjustments	WIP Closing Balance
Capital Projects – Major projects > $1 million – Not impacting Rate Base								
Energy Storage System	10,000.7	19,950.0	0.0	29,950.7	29,950.7	1,000.0	0.0	30,950.7
Energy Storage System Contributions	-7,026.1	-9,473.9	0.0	-16,500.0	-16,500.0	0.0	0.0	-16,500.0
MH0 rockslide Stabilization and Remediation	0.0	2,500.0	0.0	2,500.0	2,500.0	9,500.0	0.0	12,000.0
MH0 Surge Chamber Replacement	324.5	1,000.0	0.0	1,324.5	1,324.5	3,000.0	0.0	4,324.5
Lewes River Boat Lock	64.3	450.0	0.0	514.3	514.3	15,000.0	0.0	15,514.3
Lewes River Boat Lock Insurance Proceeds	0.0	-4,407.5	0.0	-4,407.5	-4,407.5	-113.0	0.0	-4,520.5
Mayo Civil/Structural Infrastructure Program	0.0	200.0	0.0	200.0	200.0	2,000.0	0.0	2,200.0
Aishihik Roof Replacement					0.0	200.0	0.0	200.0
Whitehorse WH0 P125 Trash Rake					0.0	200.0	0.0	200.0
Whitehorse WH4 Trash Rake					0.0	200.0	0.0	200.0
P126 Building Renovation					0.0	500.0	0.0	500.0
P&C: WH4 Protection, Control, SCADA and Installation					0.0	690.0	0.0	690.0
P&C: S150 Protection, Control and SCADA Upgrade					0.0	600.0	0.0	600.0
Pumped Storage	72.5	2.0	0.0	74.5	74.5	250.0	0.0	324.5
AH1 and AH2 Governor Upgrades					0.0	200.0	0.0	200.0
Lewes Gate Automation					0.0	250.0	0.0	250.0
Faro 870S and S140 Substation Interconnection					0.0	400.0	0.0	400.0
Mayo Lake Control Structure Valve Clean Out System					0.0	50.0	0.0	50.0
WH3 Headgate Replacement					0.0	750.0	0.0	750.0
Lewes River Boat Lock Road Access Rebuild					0.0	1,200.0	0.0	1,200.0
Subtotal	**3,435.9**	**10,220.7**	**0.0**	**13,656.6**	**13,656.6**	**35,877.0**	**0.0**	**49,533.6**
Capital Projects – Projects $100,000 to $1 million – Not impacting Rate Base								
Lewes Gate/Seal Refurbishment	149.2	0.0	0.0	149.2	149.2	200.0	0.0	349.2
MBH1/MBH2 LP/HP Oil Supply System replacement					0.0	150.0	0.0	150.0
Carmacks Substation Relocate					0.0	250.0	0.0	250.0
Central Storeroom for Generation Parts					0.0	400.0	0.0	400.0
P&C: DD0 Exciter, Governor and Load Sharing					0.0	100.0	0.0	100.0
Other Projects with <$100k Spending by 2024	7.4	60.0	0.0	67.4	67.4	135.0	0.0	202.4
Subtotal	**156.7**	**60.0**	**0.0**	**216.7**	**216.7**	**1,235.0**	**0.0**	**1,451.7**
Deferred Costs – Major projects >$1 million – Not impacting Rate Base								
Whitehorse Water Use License Renewal	2,120.0	5,817.9	0.0	7,937.8	7,937.8	2,500.0	0.0	10,437.8
MGS Water Use License Renewal	94.2	3,500.0	0.0	3,594.2	3,594.2	3,100.0	0.0	6,694.2
Aishihik 25-Year License Renewal	5,734.9	811.2	0.0	6,546.1	6,546.1	1,427.8	0.0	7,973.9
Mayo Lake Storage (see also P11-073)	4,541.4	110.0	0.0	4,651.4	4,651.4	110.0	0.0	4,761.4
Atlin Hydro SIS and EPA	1,474.2	150.0	0.0	1,624.2	1,624.2	0.0	0.0	1,624.2
Atlin Hydro SIS and EPA Contributions	-288.5	0.0	0.0	-288.5	-288.5	0.0	0.0	-288.5
2024 Resource Plan	0.0	400.0	0.0	400.0	400.0	1,600.0	0.0	2,000.0
Subtotal	**13,676.2**	**10,789.1**	**0.0**	**24,465.2**	**24,465.2**	**8,737.8**	**0.0**	**33,203.0**
Deferred Costs – Projects $100,000 to $1 million – Not impacting Rate Base								
Renewable Diesel Pilot Project	0.0	25.0	0.0	25.0	25.0	200.0	0.0	225.0
Substation and Distribution Load Planning Study	0.0	0.0	0.0	0.0	0.0	300.0	0.0	300.0
Skagway Shoreside Power	0.0	100.0	0.0	100.0	100.0	50.0	0.0	150.0
GRA 2023-2024 (Hearing Reserve Acct)	0.0	250.0	0.0	250.0	250.0	0.0	0.0	250.0
Other Projects with <$100k Spending by 2024	0.0	25.0	0.0	25.0	25.0	85.0	0.0	110.0
Subtotal	**0.0**	**400.0**	**0.0**	**400.0**	**400.0**	**635.0**	**0.0**	**1,035.0**
Intangible Assets – Major projects > $1 million – Not impacting Rate Base								
ERP Replacement	99.8	75.0	0.0	174.8	174.8	4,200.0	0.0	4,374.8
Subtotal	**99.8**	**75.0**	**0.0**	**174.8**	**174.8**	**4,200.0**	**0.0**	**4,374.8**
Intangible Assets – Projects $100,000 to $1 million – Not impacting Rate Base								
Project Management Software	0.0	0.0	0.0	0.0	0.0	150.0	0.0	150.0
Other Projects with <$100k Spending by 2024	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**250.0**	**0.0**	**250.0**
Total	**17,368.6**	**21,544.7**	**0.0**	**38,913.3**	**38,913.3**	**50,934.8**	**0.0**	**89,848.1**
Total Major Projects [before contributions]	10,462.1	24,102.0	0.0	34,564.1	34,564.1	35,990.0	0.0	70,554.1
Maintenance Capital [before contributions]								
Total Generation	156.7	60.0	0.0	216.7	216.7	485.0	0.0	701.7
Total Transmission	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
Total Distribution	0.0	0.0	0.0	0.0	0.0	250.0	0.0	250.0
Total General Plant & Equipment	0.0	0.0	0.0	0.0	0.0	400.0	0.0	400.0
Capital Contributions	-7,026.1	-13,881.3	0.0	-20,907.5	-20,907.5	-113.0	0.0	-21,020.5
Deferred Costs [before contributions]	13,964.7	11,189.1	0.0	25,153.8	25,153.8	9,372.8	0.0	34,526.6
Deferred Cost Contributions	-288.5	0.0	0.0	-288.5	-288.5	0.0	0.0	-288.5
Intangible Assets	99.8	75.0	0.0	174.8	174.8	4,450.0	0.0	4,624.8
Total	**17,368.6**	**21,544.7**	**0.0**	**38,913.3**	**38,913.3**	**50,934.8**	**0.0**	**89,848.1**

TAB 7 SCHEDULES

Yukon Energy Corporation 2023/24 GRA

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Yukon Energy Corporation
Computation of Rate Base
($000s)

Schedule 1

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	**Property, Plant and Equipment**						
2	Year end balance	S.3 L.4	728,282	691,598	735,254	812,246	880,451
	Deduct:						
3	Accumulated depreciation (note 1)	S.3 L.8	198,403	198,509	211,205	223,380	238,924
4	Construction-in-progress	S.3 L.12	40,572	3,808	33,638	89,096	101,778
5	Disallowed assets	S.3 L.11	12,152	14,406	13,688	676	632
6	Miscellaneous reserves	S.3 L.17	7,609	7,623	13,283	2,079	1,751
7	Total deductions		258,737	224,346	271,814	315,231	343,084
	Add:						
8	Deferred Costs and Intangible Assets (note 2)	S.3 L.83	44,229	42,173	43,681	55,456	66,854
9	Less: Deferred Costs and Intangibles in Progress	S.3 L.84	30,489	29,343	28,260	26,108	38,863
10	Total additions		13,739	12,829	15,421	29,347	27,991
	Net plant in Service						
11	Current year-end balance	S.3 L.86	483,285	480,081	478,861	526,362	565,358
12	Previous year-end balance		486,567	461,515	480,081	478,861	526,362
13	Mid-year balance		484,926	470,798	479,471	502,612	545,860
14	Working capital	S.2 L.8	7,092	6,925	7,581	8,255	8,588
15	**Gross Rate Base**		492,018	477,723	487,052	510,866	554,448
	Deduct:						
	Contributions for extensions (PP&E)						
16	Current year-end balance		254,348	235,303	247,475	263,690	264,203
17	Contributions in WIP		20,776	1,386	12,788	20,907	21,020
18	Current year-end balance in-service		233,571	233,918	234,687	242,783	243,183
19	Accumulated amortization of contributions		48,722	48,401	53,074	58,503	64,127
20	Net current year-end balance in-service		184,849	185,517	181,613	184,280	179,056
21	Previous year-end balance		180,255	168,025	185,517	181,613	184,280
22	Mid-year balance		182,552	176,771	183,565	182,947	181,668
23	**Net Rate Base**	S.5 L.1	309,466	300,951	303,487	327,920	372,780

Note 1: Including Reserve for Future Removal and Site Restoration

Note 2: Please see details in Schedule 3. In the 2021 GRA Regulatory Deferral Account balance was provided as a separate line item, now included with other deferral accounts with a detailed breakdown in Schedule 3. Balances are net of contributions.

Yukon Energy Corporation
Computation of Allowance for Working Capital
($000s)

Schedule 2

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Operating and maintenance	S.5 L.5	43,211	40,096	44,641	49,874	53,181
2	Taxes other than income	S.5 L.6	750	739	743	758	777
3	Non-allowable expenses	S.5 L.12	(120)	(117)	(121)	(120)	(120)
4	Cash operating expenses		43,841	40,718	45,263	50,512	53,837
5	27/365		3,243	3,012	3,348	3,736	3,982
6	Inventory (three year average)		4,014	4,156	4,464	4,683	4,817
7	GST Impact on working capital	S.2A L.11	(165)	(243)	(231)	(165)	(211)
8	Working capital	S.1 L.14	7,092	6,925	7,581	8,255	8,588

Yukon Energy Corporation
Effect of GST on Working Capital
($000s)

Schedule 2A

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Expenses subject to GST		96,059	50,415	69,788	116,285	114,948
2	GST Rate		5.00%	5.00%	5.00%	5.00%	5.00%
3	GST Recoverable		4,803	2,521	3,489	5,814	5,747
4	Day Factor		14	14	14	14	14
5	Recoverable portion of GST impact		184	97	134	223	220
6	Revenue subject to GST		72,825	70,916	76,032	80,976	89,986
7	GST blended rate		5.00%	5.00%	5.00%	5.00%	5.00%
8	GST payable		3,641	3,546	3,802	4,049	4,499
9	Day factor		35	35	35	35	35
10	Payable portion of GST impact		349	340	365	388	431
11	Net impact of GST on working capital	S.2 L.7	(165)	(243)	(231)	(165)	(211)

Yukon Energy Corporation Schedule 3
Continuity Schedule of Property, Plant and Equipment, Deferred Costs and Intangible Assets
($000s)

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
	Property, Plant and Equipment						
1	Balance at beginning of year		672,467	667,962	691,598	735,254	812,246
2	Net Increases to PPE (Table 5.1)		57,152	26,668	44,506	79,529	68,205
3	Retirements, disposals and adjustments		(1,337)	(3,032)	(850)	(2,538)	-
4	Balance at end of year	S.1 L.2	728,282	691,598	735,254	812,246	880,451
	Accumulated depreciation						
5	Balance at beginning of year		185,384	184,570	198,509	211,205	223,380
6	Depreciation expense	S.6 L.7	13,436	14,926	13,308	14,300	15,543
7	Retirements, disposals and adjustments		(417)	(987)	(613)	(2,125)	-
8	Balance at end of year	S.1 L.3	198,403	198,509	211,205	223,380	238,924
	Deductions from PP&E:						
9	Disallowed assets		13,192	15,166	15,166	1,152	1,152
10	Accum. Disallowed depreciation		(1,039)	(760)	(1,478)	(476)	(521)
11	Net Disallowed	S.1 L.5	12,152	14,406	13,688	676	632
12	Construction-in-progress	S.1 L.4	40,572	3,808	33,638	89,096	101,778
	Miscellaneous Reserves						
13	Fire Insurance Reserve		3,918	3,918	3,656	3,394	3,132
14	LWRF		2,744	2,744	9,895		
15	Reserve for Injuries and Damages		(1,843)	(1,777)	(2,997)	(3,281)	(3,347)
16	Reserve for Future Removal and Site Restoration		2,790	2,738	2,729	1,966	1,966
17	Total Miscellaneous Reserves	S.1 L.6	7,609	7,623	13,283	2,079	1,751
18	Total Deductions		60,333	25,837	60,609	91,851	104,160
19	Net Property, Plant and Equipment for Rate Base		469,545	467,251	463,440	497,015	537,367
	Add:						
20	Deferred study costs and Intangible assets (net of contributions)						
21	Feasibility Studies						
22	Opening balance		16,798	15,974	15,149	13,765	13,276
23	Additions		6,686	1,343	107	560	1,500
24	Amortization		(2,274)	(2,168)	(1,491)	(1,049)	(2,268)
25	Year-end balance		21,210	15,149	13,765	13,276	12,508
26	Feasibility Studies WIP			10,343	10,040	190	785
27	Relicensing						
28	Opening balance		11,882	12,485	13,884	17,089	26,961
29	Additions		1,745	1,738	3,544	10,692	7,327
30	Amortization		(339)	(339)	(339)	(820)	(812)
31	Year-end balance		13,288	13,884	17,089	26,961	33,476
32	Relicensing WIP			13,425	13,066	23,758	29,867
33	Dam Safety						
34	Opening balance		203	203	229	178	127
35	Additions		80	81	-	-	-
36	Amortization		(64)	(55)	(51)	(51)	(51)
37	Year-end balance		219	229	178	127	76
38	Dam Safety WIP			-	-	-	-
39	Vegetation Management Deferral						
40	Opening balance		1,329	1,329	1,108	886	665
41	Additions		-	-	-	-	-
42	Amortization		(222)	(222)	(222)	(222)	(222)
43	Year-end balance		1,108	1,108	886	665	443
44	Vegetation Management Deferral WIP			-	-	-	-
45	Intangibles						
46	Opening balance		5,076	4,952	5,012	4,582	9,840
47	Additions		1,095	926	359	5,976	4,830
48	Amortization		(729)	(866)	(789)	(718)	(1,281)
49	Year-end balance		5,442	5,012	4,582	9,840	13,389
50	Intangibles WIP			25	106	175	4,625
51	DSM						
52	Opening balance		876	720	623	736	1,857
53	Additions		120	(4)	208	1,250	1,160
54	Amortization		(161)	(93)	(94)	(130)	(255)
55	Year-end balance		835	623	736	1,857	2,762
56	DSM WIP			145	-	-	-
57	Hearing Reserve						
58	Opening balance		63	182	227	881	1,016
59	Additions		-	101	903	386	-
60	Amortization		(55)	(55)	(250)	(250)	(250)
61	Year-end balance		8	227	881	1,016	766
62	Other Regulatory						
63	Opening balance		1,517	4,793	5,942	5,601	1,751
64	Additions		821	815	(390)	(3,909)	1,600
65	Amortization		(274)	278	(201)	(191)	(131)
66	Hearing Reserve Amortization tranfer		55	55	250	250	250
67	Year-end balance		2,119	5,942	5,601	1,751	3,470
68	Regulatory WIP			7,960	6,206	2,274	3,874
69	IPP Cost Deferral						
70	Opening balance			-	-	26	26
71	Additions			-	26	-	-
72	Amortization			-	-	-	-
73	Year-end balance		-	-	26	26	26
74	Defined Benefit Pension Deferral Account						
75	Opening balance			-	-	(62)	(62)
76	Additions			-	(62)	-	-
77	Amortization			-	-	-	-
78	Year-end balance		-	-	(62)	(62)	(62)
79	Total Deferred Costs and Intangible Assets						
80	Opening balance		37,744	40,638	42,173	43,681	55,456
81	Additions		10,547	5,000	4,695	14,955	16,417
82	Amortization		(4,063)	(3,465)	(3,187)	(3,180)	(5,019)
83	Year-end balance	S.1 L.8	44,229	42,173	43,681	55,456	66,854
84	Less: Deferred Costs and Intangible Assets in Progress	S.1 L.9	30,489	29,343	28,260	26,108	38,863
85	Total Net Deferred Costs and Intangible Assets for Rate Base		13,739	12,829	15,421	29,347	27,991
86	Total Net PP&E, Deferred Costs and Intangible Assets for Rate Base	S.1 L.11	483,285	480,081	478,861	526,362	565,358

Notes:
1. In 2021 and 2022 the PAMMS project was under regulatory and transferred to Intangibles in 2023.

Yukon Energy Corporation Schedule 3A - 2023

Calculation of Depreciation Expense for 2023

$000

Description	Cost at 2022 Year End	2023 Additions	2023 Disposals/ Adjustments	Cost at 2023 Year End	Proposed Depreciation Rate (Years)	Forecast 2023
Land						
Hydraulic Production	444.9	0.0		444.9	0	0.0
Diesel Production	27.7	0.0		27.7	0	0.0
Main Transmission Facilities	576.9	0.0		576.9	0	0.0
Distribution System	17.8	0.0		17.8	0	0.0
General Plant	548.0	0.0		548.0	0	0.0
Rights	128.8	0.0	1.6	127.2	50	1.6
Depreciation Study Differences						0.0
Total Land	**1,744.0**	**0.0**	**1.6**	**1,742.4**		**1.6**
Hydro Plant						
Structures and Improvements	52,844.5	95.0		52,939.5	72	731.3
Buildings and Improvements	10,278.7	0.0		10,278.7	40	257.0
Reservoirs, Dams, and Waterways	167,412.1	500.2		167,912.3	103	1,844.9
Hydro, Dams wtwys Twin Assets	6,711.4			6,711.4		0.0
Overhaul	9,053.0	2,461.0		11,514.0	10	905.3
Waterwheels,Turbines & Generation	28,222.8	0.0		28,222.8	85	325.4
Accessory Electric Equipment	27,366.3	0.0		27,366.3	40	725.1
Accessory Digital Equipment	851.2	0.0		851.2	20	42.6
Misc Power Plant Equipment	11,691.4	374.0		12,065.5	30	389.7
Fencing	107.1	0.0		107.1	30	2.7
Depreciation Study Differences						-140.3
Total Hydro Plant	**314,538.5**	**3,430.2**	**0.0**	**317,968.7**		**5,083.5**
Diesel Production						
Structures and Improvements	1,562.4	0.0		1,562.4	72	21.7
Buildings and Improvements	474.7	0.0		474.7	55	8.6
Fuel Holders, Products, and ACC	2,735.5	0.1		2,735.6	40	45.0
Generating Equipment and Prime	14,202.3	5,289.7	1,996.1	17,495.9	40	283.9
Overhaul	2,962.8	0.0		2,962.8	5	0.0
Minto Generating Equipment	243.5	0.0		243.5	12	0.0
Accessory Electric Equipment	9,428.1	51.9	541.9	8,938.0	45	208.4
Misc Power Plant Equipment	1,874.4	0.0		1,874.4	30	60.4
Depreciation Study Differences						-74.4
Total Diesel Production	**33,483.6**	**5,341.6**	**2,538.0**	**36,287.2**		**553.7**
Wind Turbine						
Wind Turbine	0.0	0.0		0.0	0	0.0
Total Wind Turbine	**0.0**	**0.0**	**0.0**	**0.0**		**0.0**
Main Transmission Facilities						
Poles and Fixtures	82,825.5	1,963.3		84,788.8	65	1,274.2
Brushing	16,756.3	0.0		16,756.3	60	263.2
Survey Costs	4,297.2	0.0		4,297.2	60	67.9
Overhead Conductors / Poles	20,202.9	0.0		20,202.9	60	313.2
Overhead Conductors / Towers	278.0	0.0		278.0	60	4.1
Substation Equipment	62,928.1	54.4		62,982.6	54	1,278.4
Substation VGC Group - Gold Mine	10,688.6	0.0		10,688.6	10	890.7
STATCOM - VGC Group - Gold Mine	13,991.5	0.0		13,991.5	10	1,399.1
Other - VGC Group - Gold Mine	848.0	0.0		848.0	10	84.8
Substation Buildings	8,907.6	0.0		8,907.6	55	28.1
Substation Fences	274.5	0.0		274.5	30	7.1
Depreciation Study Differences						-79.6
Total Main Transmission Facilities	**221,998.2**	**2,017.7**	**0.0**	**224,015.9**		**5,531.2**
Sub Transmission Lines						
Poles and Fixtures	4,584.0	0.0		4,584.0	65	68.5
25Kv Minto Spur- Structure	2,646.1	0.0		2,646.1	12	13.3
Brushing	41.6	0.0		41.6	60	0.7
Brushing Minto	432.5	0.0		432.5	12	2.2
Survey costs	0.0	0.0		0.0	60	0.0
Survey costs Minto	95.1	0.0		95.1	12	0.5
Overhead Conductors	1,837.9	0.0		1,837.9	60	24.3
Underground Conductors / Conduit	78.8	0.0		78.8	45	1.8
Overhead Conductors Minto	920.7	0.0		920.7	12	4.6
Substation Equipment	8,092.8	0.0		8,092.8	54	149.9
Substation Equipment Minto	7,111.2	0.0		7,111.2	12	38.8
Depreciation Study Differences						-46.0
Total Sub Transmission Lines	**25,840.9**	**0.0**	**0.0**	**25,840.9**		**258.5**
Distribution System						
Poles and Fixtures	10,354.7	7,432.4		17,787.1	40	246.6
Brushing	44.8	0.0		44.8	50	0.9
Survey costs	662.9	0.0		662.9	50	18.9
Overhead conductors - Poles	285.8	0.0		285.8	50	5.4
Overhead Costs	2,119.5	0.0		2,119.5	40	53.0

Yukon Energy Corporation Schedule 3A - 2023

Calculation of Depreciation Expense for 2023

$000

Description	Cost at 2022 Year End	2023 Additions	2023 Disposals/ Adjustments	Cost at 2023 Year End	Proposed Depreciation Rate (Years)	Forecast 2023
Underground Services	385.2	0.0		385.2	40	9.6
Underground Conduit	43.4	0.0		43.4	40	1.1
Wind Monitoring Equipment	0.0	0.0		0.0	0	0.0
Meters	312.6	0.0		312.6	16	12.4
Meter Equipment	288.4	0.0		288.4	16	11.6
Substation Equipment	1,287.2	616.3		1,903.4	40	30.3
Substation Buildings	64.8	0.0		64.8	55	1.2
Substation Fences	100.3	0.0		100.3	30	3.0
Street Lights	603.4	0.0		603.4	40	14.1
Line Transformers	4,042.5	0.0		4,042.5	35	111.2
Sentinel Lights	36.4	0.0		36.4	30	0.3
Depreciation Study Differences						50.0
Total Distribution System	**20,631.8**	**8,048.6**	**0.0**	**28,680.4**		**569.5**
Building and Other Equipment						
Survey Costs Land	4.3	0.0		4.3	50	0.1
Structures and Improvements (Hydro)	2,615.2	0.0		2,615.2	50	49.9
Building and Improvements	10,587.8	135.0		10,722.8	55	192.5
Office Furniture and Equipment	1,919.3	40.0		1,959.3	20	43.1
Communication Site Towers	19.3	0.0		19.3	40	0.3
Communication Site Fences	88.4	63.7		152.2	30	1.9
Computer Hardware	1,437.6	193.0		1,630.6	7	142.4
Computer Software	0.0	0.0		0.0	5	0.0
Tool and Instruments	2,848.0	366.5		3,214.5	20	111.9
Wind Monitoring Equipment	0.0	0.0		0.0	15	0.0
Communication Equipment	5,623.4	139.0		5,762.4	20	222.0
Company Owned Houses / Land	59.0	0.0		59.0	40	1.1
Company Owned Houses	2,152.4	810.2		2,962.6	40	19.2
Depreciation Study Differences						-67.3
Total Building and Other Equipment	**27,354.8**	**1,747.4**	**0.0**	**29,102.1**		**717.1**
Transportation						
Utility Vehicles	357.6	35.0		392.6	8	14.0
Sedans and Stationwagons	211.7	0.0		211.7	11	14.8
Trucks & Pole Trailer	71.8	0.0		71.8	25	2.9
Pole Trailers > 10,000 Lbs	53.7	0.0		53.7	25	2.5
Trucks 3/4 to 2 Ton	3,289.7	623.8		3,913.5	9	302.9
Trucks > 3 Ton	1,459.8	389.5		1,849.3	20	58.4
Foremost	1,003.9	0.0		1,003.9	20	60.7
Depreciation Study Differences						19.3
Total Transportation	**6,448.2**	**1,048.3**	**0.0**	**7,496.4**		**475.6**
Critical Spares						
Critical Spares	1,165.7	0.0		1,165.7	0	0.0
Total Critical Spares	**1,165.7**	**0.0**	**0.0**	**1,165.7**		**0.0**
LNG Production						
Structures and Improvements	6,184.7	0.0		6,184.7	72	85.9
Fuel Holders	13,200.7	0.0		13,200.7	60	200.4
Generator	20,891.0	0.0		20,891.0	40	522.3
Overhaul	548.4	800.0		1,348.4	2	0.0
Accessory Electric Equipment	3,655.9	0.0		3,655.9	45	81.2
Misc Power Plant Equipment	2,870.0	20.2		2,890.2	30	95.7
Fence	779.7	0.0		779.7	30	26.0
Depreciation Study Differences						-14.0
Total LNG Prodution	**48,130.4**	**820.2**	**0.0**	**48,950.6**		**997.5**
Right of Use Assets						
Right of Use Assets	1,180.9	750.1		1,931.0		113.1
Total Right of Use Assets	**1,180.9**	**750.1**	**0.0**	**1,931.0**		**113.1**
Total	**702,516.9**	**23,204.1**	**2,539.6**	**723,181.4**		**14,301.4**

Yukon Energy Corporation Schedule 3A - 2024

Calculation of Depreciation Expense for 2024

$000

Description	Cost at 2023 Year End	2024 Additions	2024 Disposals/ Adjustments	Cost at 2024 Year End	Proposed Depreciation Rate (Years)	Forecast 2024
Land						
Hydraulic Production	444.9	0.0		444.9	0	0.0
Diesel Production	27.7	0.0		27.7	0	0.0
Main Transmission Facilities	576.9	0.0		576.9	0	0.0
Distribution System	17.8	0.0		17.8	0	0.0
General Plant	548.0	0.0		548.0	0	0.0
Rights	127.2	0.0	1.6	125.6	50	1.6
Depreciation Study Differences						0.0
Total Land	**1,742.4**	**0.0**	**1.6**	**1,740.9**		**1.6**
Hydro Plant						
Structures and Improvements	52,939.5	2,874.4		55,813.8	72	732.6
Buildings and Improvements	10,278.7	0.0		10,278.7	40	257.0
Reservoirs, Dams, and Waterways	167,912.3	0.0		167,912.3	103	1,849.7
Hydro, Dams wtwys Twin Assets	6,711.4	0.0		6,711.4		0.0
Overhaul	11,514.0	2,200.0		13,714.0	10	1,151.4
Waterwheels,Turbines & Generation	28,222.8	0.0		28,222.8	85	325.4
Accessory Electric Equipment	27,366.3	0.0		27,366.3	40	727.1
Accessory Digital Equipment	851.2	0.0		851.2	20	42.6
Misc Power Plant Equipment	12,065.5	1,321.7		13,387.2	30	402.2
Fencing	107.1	0.0		107.1	30	2.7
Depreciation Study Differences						-140.3
Total Hydro Plant	**317,968.7**	**6,396.1**	**0.0**	**324,364.8**		**5,350.3**
Diesel Production						
Structures and Improvements	1,562.4	0.0		1,562.4	72	21.7
Buildings and Improvements	474.7	0.0		474.7	55	8.6
Fuel Holders, Products, and ACC	2,735.6	0.0		2,735.6	40	45.1
Generating Equipment and Prime	17,495.9	18,585.8		36,081.6	40	415.3
Overhaul	2,962.8	0.0		2,962.8	5	0.0
Minto Generating Equipment	243.5	0.0		243.5	12	0.0
Accessory Electric Equipment	8,938.0	0.0		8,938.0	45	208.8
Misc Power Plant Equipment	1,874.4	50.0		1,924.4	30	60.4
Depreciation Study Differences						-74.4
Total Diesel Production	**36,287.2**	**18,635.8**	**0.0**	**54,923.0**		**685.5**
Wind Turbine						
Wind Turbine	0.0	0.0		0.0	0	0.0
Total Wind Turbine	**0.0**	**0.0**	**0.0**	**0.0**		**0.0**
Main Transmission Facilities						
Poles and Fixtures	84,788.8	16,448.9		101,237.6	65	1,304.3
Brushing	16,756.3	0.0		16,756.3	60	263.8
Survey Costs	4,297.2	0.0		4,297.2	60	68.0
Overhead Conductors / Poles	20,202.9	0.0		20,202.9	60	314.0
Overhead Conductors / Towers	278.0	0.0		278.0	60	4.2
Substation Equipment	62,982.6	3,308.9		66,291.5	54	1,276.6
Substation VGC Group - Gold Mine	10,688.6	0.0		10,688.6	10	890.7
STATCOM - VGC Group - Gold Mine	13,991.5	0.0		13,991.5	10	1,399.1
Other - VGC Group - Gold Mine	848.0	0.0		848.0	10	84.8
Substation Buildings	8,907.6	0.0		8,907.6	55	28.1
Substation Fences	274.5	0.0		274.5	30	7.1
Depreciation Study Differences						-79.6
Total Main Transmission Facilities	**224,015.9**	**19,757.8**	**0.0**	**243,773.6**		**5,561.1**
Sub Transmission Lines						
Poles and Fixtures	4,584.0	0.0		4,584.0	65	68.5
25Kv Minto Spur- Structure	2,646.1	0.0		2,646.1	12	13.3
Brushing	41.6	0.0		41.6	60	0.7
Brushing Minto	432.5	0.0		432.5	12	2.2
Survey costs	0.0	0.0		0.0	60	0.0
Survey costs Minto	95.1	0.0		95.1	12	0.5
Overhead Conductors	1,837.9	0.0		1,837.9	60	24.4
Underground Conductors / Conduit	78.8	0.0		78.8	45	1.8
Overhead Conductors Minto	920.7	0.0		920.7	12	4.6
Substation Equipment	8,092.8	50.0		8,142.8	54	149.9
Substation Equipment Minto	7,111.2	0.0		7,111.2	12	38.8
Depreciation Study Differences						-46.0
Total Sub Transmission Lines	**25,840.9**	**50.0**	**0.0**	**25,890.9**		**258.6**
Distribution System						
Poles and Fixtures	17,787.1	700.0		18,487.1	40	433.1
Brushing	44.8	0.0		44.8	50	0.9
Survey costs	662.9	0.0		662.9	50	18.9
Overhead conductors - Poles	285.8	1,926.8		2,212.6	50	5.4
Overhead Costs	2,119.5	0.0		2,119.5	40	53.0

Yukon Energy Corporation Schedule 3A - 2024

Calculation of Depreciation Expense for 2024

$000

Description	Cost at 2023 Year End	2024 Additions	2024 Disposals/ Adjustments	Cost at 2024 Year End	Proposed Depreciation Rate (Years)	Forecast 2024
Underground Services	385.2	0.0		385.2	40	9.6
Underground Conduit	43.4	0.0		43.4	40	1.1
Wind Monitoring Equipment	0.0	0.0		0.0	0	0.0
Meters	312.6	0.0		312.6	16	5.6
Meter Equipment	288.4	0.0		288.4	16	7.0
Substation Equipment	1,903.4	0.0		1,903.4	40	45.7
Substation Buildings	64.8	0.0		64.8	55	1.2
Substation Fences	100.3	0.0		100.3	30	3.0
Street Lights	603.4	0.0		603.4	40	14.1
Line Transformers	4,042.5	0.0		4,042.5	35	111.5
Sentinel Lights	36.4	0.0		36.4	30	0.3
Depreciation Study Differences						50.0
Total Distribution System	**28,680.4**	**2,626.8**	**0.0**	**31,307.2**		**760.3**
Building and Other Equipment						
Survey Costs Land	4.3	0.0		4.3	50	0.1
Structures and Improvements (Hydro)	2,615.2	4,246.7		6,861.8	50	50.0
Building and Improvements	10,722.8	90.0		10,812.8	55	195.0
Office Furniture and Equipment	1,959.3	25.0		1,984.3	20	43.3
Communication Site Towers	19.3	0.0		19.3	40	0.3
Communication Site Fences	152.2	25.0		177.2	30	4.0
Computer Hardware	1,630.6	730.0		2,360.6	7	153.4
Computer Software	0.0	0.0		0.0	5	0.0
Tool and Instruments	3,214.5	880.0		4,094.5	20	128.6
Wind Monitoring Equipment	0.0	0.0		0.0	15	0.0
Communication Equipment	5,762.4	260.0		6,022.4	20	223.2
Company Owned Houses / Land	59.0	0.0		59.0	40	1.1
Company Owned Houses	2,962.6	0.0		2,962.6	40	39.5
Depreciation Study Differences						-67.3
Total Building and Other Equipment	**29,102.1**	**6,256.7**	**0.0**	**35,358.8**		**771.2**
Transportation						
Utility Vehicles	392.6	35.0		427.6	8	16.9
Sedans and Stationwagons	211.7	0.0		211.7	11	14.8
Trucks & Pole Trailer	71.8	0.0		71.8	25	2.9
Pole Trailers > 10,000 Lbs	53.7	0.0		53.7	25	2.6
Trucks 3/4 to 2 Ton	3,913.5	567.0		4,480.5	9	336.8
Trucks > 3 Ton	1,849.3	0.0		1,849.3	20	77.9
Foremost	1,003.9	0.0		1,003.9	20	60.9
Depreciation Study Differences						19.3
Total Transportation	**7,496.4**	**602.0**	**0.0**	**8,098.4**		**532.0**
Critical Spares						
Critical Spares	1,165.7	0.0		1,165.7	0	0.0
Total Critical Spares	**1,165.7**	**0.0**	**0.0**	**1,165.7**		**0.0**
LNG Production						
Structures and Improvements	6,184.7	0.0		6,184.7	72	85.9
Fuel Holders	13,200.7	0.0		13,200.7	60	201.0
Generator	20,891.0	0.0		20,891.0	40	522.3
Overhaul	1,348.4	400.0		1,748.4	2	400.0
Accessory Electric Equipment	3,655.9	0.0		3,655.9	45	81.2
Misc Power Plant Equipment	2,890.2	800.0		3,690.2	30	96.3
Fence	779.7	0.0		779.7	30	26.0
Depreciation Study Differences						-14.0
Total LNG Prodution	**48,950.6**	**1,200.0**	**0.0**	**50,150.6**		**1,398.7**
Right of Use Assets						
Right of Use Assets	1,931.0			1,931.0		225.6
Total Right of Use Assets	**1,931.0**	**0.0**	**0.0**	**1,931.0**		**225.6**
Total	**723,181.4**	**55,525.1**	**1.6**	**778,705.0**		**15,544.9**

YUKON ENERGY CORPORATION Schedule 3B - 2023

Calculation of Amortization Expense for Deferred Costs and Intangibles (2023)

$000

	Total Expenditures					
	Dec 31	2023 Forecast		Dec 31	Amortization Rate and Method	2023 Forecast
	2022	Additions	Transfers /Retired	2023		Expenses
Feasibility Study						
Completed Projects:						
Gladstone	4,521			4,521	SL-10 years	452
Disaster Recovery Plan	4			4	SL-5 years	0
N-1 Event Risk Assessment	129			129	SL-5 years	26
Dyke Heating Pipe Assessment	68			68	SL-5 years	14
Dawson DT Distribution Upgrade	79			79	SL-5 years	16
Water Study Main Building	13			13	SL-5 years	3
BCP GAP Analysis	75			75	SL-5 years	15
Study Road Infrastructure May A&B	15			15	SL-5 years	3
Mayo & Aishihik Climate Change	667			667	SL-5 years	133
Elevator Study Aishik	6			6	SL-5 years	1
Radio Repeater Assessment	25			25	SL-5 years	5
Transmission Line Access Plan	88			88	SL-5 years	18
Mt Sumanik Wind Feasibility St	744			744	SL-5 years	149
Small Hydro Project	16			16	SL-5 years	3
Mayo Earthworks	90			90	SL-5 years	18
FD7 Condition Assessment	73			73	SL-5 years	15
Wareham Spillgate Leakage Reduction	53			53	SL-5 years	11
P125 Intake Trash Rack Cleaning System	59			59	SL-5 years	12
PMF Flood Study	78			78	SL-5 years	16
IPP SOP Implentation	326	70		396	SL-5 years	65
WH Post-Flood Assessment	115			115	SL-5 years	23
Emergency Preparedness Improvement	60			60	SL-5 years	12
P126 Building Renovation	196			196	SL-5 years	39
WH4 Low Water Cavitation Study & Recommendation	47			47	SL-5 years	9
WTE Contributions	(283)			(283)	SL-5 years	(7)
Southern Lakes Enhanced Storage		8,784		8,784	SL-10 years	-
Public Safety Plans		225		225	SL-5 years	-
System Wide Stability Study		200		200	SL-5 years	-
System Wide Arc Flash Study		198		198	SL-5 years	-
Mayo Civil Infrastructure Refurbishment Planning		168		168	SL-5 years	-
Digital Strategy and Policy Development		120		120	SL-5 years	-
Privacy Management Program		100		100	SL-5 years	-
Vegetation Management Plan Update		225		225	SL-5 years	-
Other Projects with <$100k Spending		319		319	SL-5 years	-
Total Feasibility Study Closed	7,263	10,410	-	17,673		1,049
Regulatory						
Completed Projects:						
DSM	3,378	1,272		4,649	SL-10 years	338
YUB 2007-8 - Part 3 Hearing	185			185	SL-45 years	4
Asset Appraisal-Replace Cost	47			47	SL-5 years	3
Victoria Gold PPA	142			142	SL-5 years	17
LED Streetlight 2015/2018	261			261	SL-5 years	52
10 Year Renewable Energy Plan	634			634	SL-5 years	127
DSM Contributions	(2,080)	(22)		(2,102)	SL-10 years	(208)
Victoria Gold PPA Contributions	(100)			(100)	SL-5 years	(12)
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)		386		386	Hearing Reserve	
GRA 2020-2021 (Hearing Reserve Acct)		23		23	Hearing Reserve	
Total Regulatory Closed	2,465	1,659	-	4,124		321
Relicensing						
Completed Projects:						
Aishihik 2020 3 Year Relicensing	112			112	License term	6
Aishihik 2022 5 Year Relicensing	3,903	-		3,903	License term	781
Whitehorse Hatchery Water Relicensing	40			40	License term	2
Whitehorse Relicensing	286			286	License term	21
Mayo Relicensing	129			129	License term	11
Total Relicensing Closed	4,470	-	-	4,470		820
Dam Safety Review						
Completed projects	254			254	SL-5 years	51
Total Deferred Costs	**14,453**	**12,068**	**0**	**26,522**		**2,241**
Intangibles						
Completed Projects:						
Software Costs	1,185	441		1,627	SL-5 years	226
Financial Software Costs	7,386			7,386	SL-10 years	492
PAMMS Asset Management Framework		5,466		5,466	SL-10 years	
Total Intangibles Closed	8,572	5,907	-	14,479		718
Total Deferred and Intangibles Closed	**23,025**	**17,976**	**0**	**41,001**		**2,959**

Notes:
1. This table does not include projects with zero net book value in the beginning of the year.

YUKON ENERGY CORPORATION Schedule 3B - 2024

Calculation of Amortization Expense for Deferred Costs and Intangibles (2024)

$000

	Total Expenditures					
	Dec 31	2024 Forecast		Dec 31	Amortization	2024 Forecast
	2023	Additions	Transfers /Retired	2024	Rate and Method	Expenses
Feasibility Study						
Completed Projects:						
Gladstone	4,521			4,521	SL-10 years	452
Dyke Heating Pipe Assessment	68			68	SL-5 years	10
Dawson DT Distribution Upgrade	79			79	SL-5 years	16
Water Study Main Building	13			13	SL-5 years	1
BCP GAP Analysis	75			75	SL-5 years	15
Study Road Infrastructure May A&B	15			15	SL-5 years	1
Mayo & Aishihik Climate Change	667			667	SL-5 years	133
Elevator Study Aishik	6			6	SL-5 years	1
Radio Repeater Assessment	25			25	SL-5 years	5
Transmission Line Access Plan	88			88	SL-5 years	18
Mt Sumanik Wind Feasibility St	744			744	SL-5 years	149
Small Hydro Project	16			16	SL-5 years	3
Mayo Earthworks	90			90	SL-5 years	18
FD7 Condition Assessment	73			73	SL-5 years	15
Wareham Spillgate Leakage Reduction	53			53	SL-5 years	11
P125 Intake Trash Rack Cleaning System	59			59	SL-5 years	12
PMF Flood Study	78			78	SL-5 years	16
IPP SOP Implentation	396			396	SL-5 years	79
WH Post-Flood Assessment	115			115	SL-5 years	23
Emergency Preparedness Improvement	60			60	SL-5 years	12
P126 Building Renovation	196			196	SL-5 years	39
WH4 Low Water Cavitation Study & Recommendation	47			47	SL-5 years	9
Southern Lakes Enhanced Storage	8,784			8,784	SL-10 years	878
Public Safety Plans	225			225	SL-5 years	45
System Wide Stability Study	200			200	SL-5 years	40
System Wide Arc Flash Study	198			198	SL-5 years	40
Mayo Civil Infrastructure Refurbishment Planning	168			168	SL-5 years	34
Digital Strategy and Policy Development	120			120	SL-5 years	24
Privacy Management Program	100			100	SL-5 years	20
Vegetation Management Plan Update	225			225	SL-5 years	45
Cyber Security Framework		140		140	SL-5 years	
Transmission Line Detailed Inspection Program		250		250	SL-5 years	
Gates/TIV's Certification Assessment System Wide		200		200	SL-5 years	40
Digital Reporting Review		125		125	SL-5 years	
Records Policy Planning and Program Development		100		100	SL-5 years	
Breaker Condition Assessment		100		100	SL-5 years	
Other Projects with <$100k Spending	319	(10)		309	SL-5 years	64
Total Feasibility Study Closed	17,823	905	-	18,728		2,268
Regulatory						
Completed Projects:						
DSM	4,649	1,160		5,809	SL-10 years	465
YUB 2007-8 - Part 3 Hearing	185			185	SL-45 years	4
10 Year Renewable Energy Plan	634			634	SL-5 years	127
DSM Contributions	(2,102)			(2,102)	SL-10 years	(210)
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)	386			386	Hearing Reserve	
GRA 2020-2021 (Hearing Reserve Acct)	23			23	Hearing Reserve	
GRA 2023-2024 (Hearing Reserve Acct)		-		-	Hearing Reserve	
Total Regulatory Closed	3,775	1,160	-	4,935		386
Relicensing						
Completed Projects:						
Aishihik 2022 5 Year Relicensing	3,903			3,903	License term	781
Whitehorse Hatchery Water Relicensing	40			40	License term	2
Whitehorse Relicensing	286			286	License term	20
Mayo Relicensing	129			129	License term	11
WRGS Thermal Assessment & Permitting		413		413	License term	
Total Relicensing Closed	4,358	413	-	4,771		813
Dam Safety Review						
Completed projects	254			254	SL-5 years	51
Total Deferred Costs	**26,211**	**2,478**	**0**	**28,689**		**3,517**
Intangibles						
Completed Projects:						
Software Costs	1,627	380		2,007	SL-5 years	279
Financial Software Costs	7,386			7,386	SL-10 years	455
PAMMS Asset Management Framework	5,466			5,466	SL-10 years	547
Total Intangibles Closed	14,479	380	-	14,859		1,281
Total Deferred and Intangibles Closed	**40,690**	**2,858**	**0**	**43,548**		**4,798**

Notes:
1. This table does not include projects with zero net book value in the beginning of the year.

Yukon Energy Corporation
Cost of Capital Calculation
($000s)

Schedule 4

Line No.	Description	Cross Ref.	Mid Year Balance	Ratio		Mid Year Rate Base	Mid Year Cost Rate	Return
	2021 GRA Compliance				**Deemed Ratio**			
1	Long-Term debt	S.11 L.19	185,526	60.0%	60.0%	185,679	2.94%	5,453
2	Common Stock		123,705	40.0%	40.0%	123,786	8.65%	10,708
3	Total	S.5 L.3	309,231	100.0%	100.0%	309,466	5.22%	16,161
	2021 Actual							
7	Long-Term debt	S.11 L.19	175,620	57.8%		173,892	2.93%	5,102
8	Common Stock		128,322	42.2%		127,060	8.93%	11,346
9	Total	S.5 L.3	303,942	100.0%		300,951	5.47%	16,448
	2022 Actual							
10	Long-Term debt	S.11 L.19	181,965	56.0%		169,847	2.90%	4,925
11	Common Stock		143,174	44.0%		133,640	10.15%	13,577
12	Total	S.5 L.3	325,139	100.0%		303,487	3.17%	18,503
	Forecast 2023				**Deemed Ratio**			
13	Long-Term debt	S.11 L.19	198,944	57.9%	60.0%	196,752	3.27%	6,440
14	Common Stock		144,406	42.1%	40.0%	131,168	8.70%	11,412
15	Total	S.5 L.3	343,350	100.0%	100.0%	327,920	5.44%	17,852
	Forecast 2024				**Deemed Ratio**			
19	Long-Term debt	S.11 L.19	223,568	60.0%	60.0%	223,668	3.43%	7,677
20	Common Stock		148,789	40.0%	40.0%	149,112	8.70%	12,972
21	Total	S.5 L.3	372,357	100.0%	100.0%	372,780	5.54%	20,650

Yukon Energy Corporation
Utility Revenue Requirement
($000s)

Schedule 5

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Net rate base	S.1 L.23	309,466	300,951	303,487	327,920	372,780
2	Average Rate of return on rate base		5.22%	5.47%	6.10%	5.44%	5.54%
3	Utility income	S.8 L.1	16,161	16,448	18,503	17,852	20,650
4	Utility expenses						
5	Operating and maintenance (note 1)	S.6 L.3	43,211	40,096	44,641	49,874	53,181
6	Taxes other than income	S.6 L.4	750	739	743	758	777
7	Amortization of deferred costs	S.6 L.5	4,063	5,529	3,886	3,657	5,479
8	Reserve for Injuries and Damages	S.6 L.6	616	616	616	616	616
9	Depreciation	S.6 L.7	13,436	14,927	13,310	14,301	15,545
10	Amortization of contributions and fire insurance recoveries	S.6 L.8	(4,684)	(6,347)	(5,384)	(5,918)	(6,096)
11	Disallowed depreciation		(238)	(416)	(718)	(44)	(44)
12	Donations		(120)	(117)	(121)	(120)	(120)
13	Total utility expenses		57,033	55,026	56,972	63,124	69,336
14	Revenue Requirement	S.6 L.1	73,193	71,473	75,475	80,976	89,986

Note 1: Includes fuel expenses and purchased power.

Yukon Energy Corporation
Statement of Earnings
($000s)

Schedule 6

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Revenues (note 1)	S.5 L.14	73,193	71,473	75,475	80,976	89,986
2	**Operating expenses**						
3	Operating and maintenance	S.10 L.15	43,211	40,096	44,641	49,874	53,181
4	Taxes other than income	S.5 L.6	750	739	743	758	777
5	Amortize deferred costs		4,063	5,529	3,886	3,657	5,479
6	Reserve for Injuries and Damages	S.5 L.8	616	616	616	616	616
7	Depreciation		13,436	14,927	13,310	14,301	15,545
8	Amortization of contributions and fire insurance recoveries	S.5 L.10	(4,684)	(6,347)	(5,384)	(5,918)	(6,096)
9	Total		57,391	55,559	57,811	63,288	69,501
10	**Operating income**		15,802	15,914	17,664	17,687	20,485
11	**Other income**						
12	Allowed for Funds Used	S.8 L.2	1,188	942	1,060	2,178	3,839
13	Miscellaneous (note 2)	S.8 L.3	(131)	(812)	(856)	(1,295)	(3,274)
14	Total		1,057	130	204	883	565
15	**Other expenses**						
16	Interest expense	S.8 L.4	5,655	2,768	(1,790)	8,630	10,137
17	Total		5,655	2,768	(1,790)	8,630	10,137
18	**Net earnings**	S.8 L.8	11,205	13,276	19,658	9,941	10,914

Note 1: Includes revenues from sales and other revenues.
Note 2: Miscellaneous primarily consistent of Regulatory gain/losses and other interest income/expenses.

Yukon Energy Corporation
Statement of Retained Earnings
($000s)

Schedule 7

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Balance at beginning of year		68,883	64,263	82,445	93,966	84,910
	Add:						
2	Net earnings	S.6 L.18	11,205	13,276	19,658	9,941	10,914
3	IFRS Comprehensive Income Adjustment			4,906	3,364	-	-
4	Balance at end of year before dividend		80,088	82,445	105,466	103,907	95,823
	Less:						
5	Common Dividends (note 1)		13,592	-	11,500	18,998	-
6	Balance at end of year		66,495	82,445	93,966	84,910	95,823
	Shareholder's Equity						
7	Common shares		56,294	54,968	54,968	54,968	61,877
8	Retained earnings		66,495	82,445	93,966	84,910	95,823
9	Total		122,789	137,413	148,935	139,878	157,700

Note:
1. YDC equity injection/dividend estimates required in order to maintain 60/40 debt to equity ratio.

Yukon Energy Corporation

Reconciliation of Utility Income to Net Earnings
($000s)

Schedule 8

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	Utility Income (Return on Rate Base)	S.5 L.3	16,161	16,448	18,503	17,852	20,650
	Add:						
2	Allowance for funds used	S.6 L.12	1,188	942	1,060	2,178	3,839
3	Other income (expenses)	S.6 L.13	(131)	(812)	(856)	(1,295)	(3,274)
			17,218	16,578	18,707	18,735	21,215
	Less:						
4	Interest - long-term	S.6 L.17	5,655	2,768	(1,790)	8,630	10,137
5	Donations	S.5 L.12	120	117	121	120	120
6	Disallowed costs		-	-	-	-	-
7	Disallowed depreciation	S.5 L.11	238	416	718	44	44
			6,013	3,302	(951)	8,794	10,302
8	Net earnings	S.6 L.18	11,205	13,276	19,658	9,941	10,914

Yukon Energy Corporation Schedule 9
Summary of Customers, Energy Sales and Revenues
($000s)

Line No.	Description	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	**Residential**					
2	Customers	1,780	1,813	1,822	1,858	1,898
3	Sales in MWh	16,210	17,421	17,334	17,693	18,090
4	MWh sales per customer	9.1	9.6	9.5	9.5	9.5
5	Revenue ($000s)	2,384	2,513	2,472	2,532	2,611
6	Cents per KWh	14.7	14.4	14.3	14.3	14.4
7	**General Service**					
8	Customers	514	528	519	529	536
9	Sales in MWh	32,323	29,584	30,662	38,569	44,698
10	MWh sales per customer	62.9	56.0	59.1	72.9	83.4
11	Revenue ($000s)	5,388	4,911	5,005	6,272	7,175
12	Cents per KWh	16.7	16.6	16.3	16.3	16.1
13	**Industrial**					
14	Sales in MWh	102,904	91,143	95,169	75,045	69,368
15	Revenue ($000s)	11,481	11,129	12,206	9,718	8,771
16	Cents per KWh	11.2	12.2	12.8	12.9	12.6
17	**Street lights**					
18	Sales in MWh	168	168	168	168	168
19	Revenue ($000s)	82	82	82	82	82
20	Cents per KWh	48.8	48.8	48.9	48.9	48.9
21	**Space lights**					
22	Sales in MWh	10	9	9	9	9
23	Revenue ($000s)	3	2	2	2	2
24	Cents per KWh	26.6	27.2	27.3	27.3	27.3
25	**Total Company - Firm Retail and Industrial**					
26	Customers	2,293	2,341	2,341	2,387	2,434
27	Sales in MWh	151,614	138,325	143,341	131,484	132,333
28	Revenue ($000s)	19,337	18,638	19,767	18,606	18,642
29	Cents per KWh	12.8	13.5	13.8	14.2	14.1
30	**Wholesale sales**					
31	Sales in MWh	343,537	348,983	346,339	351,291	355,857
32	Revenue ($000s)	28,507	28,959	29,170	29,150	29,529
33	Cents per KWh	8.3	8.3	8.4	8.3	8.3
34	**Total Company - Firm**					
35	Sales in MWh	495,151	487,308	489,680	482,775	488,190
36	Revenue ($000s)	47,844	47,597	48,937	47,756	48,171
37	Cents per KWh	9.7	9.8	10.0	9.9	9.9
38	**Secondary**					
39	Sales in MWh	0	4,739	3,448	2,931	2,931
40	Revenue ($000s)	0	330	365	358	358
41	Cents per KWh	0.0	7.0	10.6	12.2	12.2
42	**Total Company**					
43	Sales in MWh	495,151	492,047	493,128	485,706	491,121
44	Revenue ($000s)	47,844	47,927	49,302	48,114	48,528
45	Cents per KWh	9.7	9.7	10.0	9.9	9.9
46	Rider J	15,887	19,430	26,348	26,265	26,183
47	GRA Increase Req'd	9,149			6,203	14,881
48	Total Sales of Power	72,880	67,357	75,650	80,582	89,592
49	Other Revenues	369	-1,471	382	394	394
50	Total Revenues	73,249	65,886	76,032	80,976	89,986

Yukon Energy Corporation
Summary of Operating and Maintenance Expenses
($000s)

Schedule 10

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	**Utility operations**						
2	Production		10,438	10,360	11,320	13,490	15,525
3	Transmission and distribution		3,188	3,133	2,972	3,273	3,295
4	General		1,763	1,628	1,699	1,780	1,697
5	Administration and general		10,397	10,641	11,603	12,893	13,157
6	Insurance		1,423	1,550	1,875	2,190	2,417
7	Sub-total		27,209	27,312	29,469	33,625	36,091
8	Donations		120	117	121	120	120
9	Sub-total		120	117	121	120	120
10	O&M not including fuel and						
11	purchased power		27,329	27,429	29,590	33,745	36,211
12	Fuel		15,829	12,618	14,725	15,748	14,210
13	Purchased power		53	49	326	380	2,759
14	Sub-total		15,882	12,667	15,051	16,128	16,969
15	Total operating and maintenance	S.6 L.3	43,211	40,096	44,641	49,874	53,181
	O&M Expense Reported in Tab 3 excludes fuel and purchase power, but also includes the following:						
16	*Reserve for Injuries and Damages*		*616*	*616*	*616*	*616*	*616*
17	*Property Taxes*		*750*	*739*	*743*	*758*	*777*
18	*less: Donations*		*-120*	*-117*	*-121*	*-120*	*-120*
19	*O&M per Table 3.3 (Tab 3)*		*28,575*	*28,667*	*30,828*	*34,999*	*37,484*

Yukon Energy Corporation
Summary of Labour Costs
($000s)

Schedule 10A

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
1	**Total FTEs**	Tab 3, Table 3.4	100.6	101.9	107.0	114.0	119.8
2	**Total Labour Costs**		15,719	15,807	15,753	18,489	19,695
3	O&M Labour Costs	Sum Lines 5-9	13,016	13,167	13,675	15,183	16,079
4	Labour Costs to Capital		2,703	2,640	2,077	3,305	3,616
	Labour Costs						
5	Production		4,802	5,076	5,051	5,693	6,034
6	Transmission		674	645	548	657	666
7	Distribution		629	701	687	752	764
8	General		372	275	291	343	350
9	Administration		6,539	6,471	7,098	7,739	8,265
10	Total Labour		13,016	13,167	13,675	15,183	16,079

Yukon Energy Corporation
Summary of Cost of Long - Term Debt
($000s)

Schedule 11

Line No.	Description	Cross Ref.	2021 GRA Compliance	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
	Long-Term Debt Balance						
1	YDC Mayo B Flexible Term Debt		18,531	18,531	18,194	17,857	17,520
2	TD Bank Swap		7,858	7,831	7,413	6,987	6,552
3	YDC $92.5M Debt		66,672	66,672	62,988	59,304	55,620
4	YDC $5.5M Debt		5,505	5,505	5,505	5,505	5,505
5	YDC $21.0M Debt		15,948	15,948	15,109	14,269	13,430
6	YDC $12.1M Debt		12,136	12,136	12,136	12,136	12,136
7	TD Bank Swap		21,554	21,527	20,843	20,135	19,403
8	TD Bank Swap		6,303	6,295	6,089	5,877	5,659
9	YDC $2.9M Debt		2,871	2,871	2,871	2,871	2,871
10	2020 New Debt		12,715	4,640	4,488	4,333	4,175
11	YDC Debt - 2020		8,760	3,959	3,959	3,959	3,959
12	$7.7M TD Swap - 2021		0	7,518	7,301	7,079	6,850
13	$17.9M TD Swap - 2022		1,648	0	17,914	17,598	17,269
14	2023 New Debt			0	0	29,315	29,315
15	2024 New Debt			0	0	0	33,578
16	Minto Decommissioning Reserve		2,816	2,812	2,875	2,976	3,092
17	Current year-end balance		183,317	176,245	187,685	210,202	236,934
18	Previous year-end balance		187,736	174,995	176,245	187,685	210,202
19	Mid Year		185,526	175,620	181,965	198,944	223,568
	Interest Expenses						
20	YDC Mayo B Flexible Term Debt		1,030	1,030	1,012	993	975
21	TD Bank Swap		217	166	158	149	140
22	YDC $92.5M Debt		1,886	1,886	1,787	1,688	1,589
23	YDC $5.5M Debt		132	132	132	132	132
24	YDC $21.0M Debt		371	371	352	334	315
25	YDC $12.1M Debt		255	255	255	358	359
26	TD Bank Swap		803	744	721	697	673
27	TD Bank Swap		186	169	164	158	153
28	YDC $2.9M Debt		83	83	83	83	83
29	2020 New Debt		278	97	94	91	88
30	YDC Debt - 2020		192	62	62	62	62
31	$7.7M TD Swap - 2021		0	146	214	208	201
32	$17.9M TD Swap - 2022			0	183	724	711
33	2023 New Debt			0	0	727	1,240
34	2024 New Debt			0	0	0	833
35	Minto Decommissioning Reserve		16	13	63	101	116
36	Capital Lease Interest			0	2	6	5
37	**Total Cost of Interest**		5,449	5,153	5,281	6,511	7,674
38	Mid-Year Cost of Debt		2.94%	2.93%	2.90%	3.27%	3.43%