

June 28, 2024

Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Attention: Mr. Richard Buchan
Chair

**Re: ATCO Electric Yukon (AEY)
2023-2024 General Rate Application (GRA)
Compliance Filing**

In accordance with Yukon Utilities Board's (Board) Board Order 2024-01,¹ the Board directed AEY to file its Compliance Filing 30 days of issuing the Board Order, including the directions set out in Appendix A.

Attached, please find AEY's 2023-2024 General Rate Application (GRA) Compliance Filing.

Should you have any questions, please do not hesitate to contact the undersigned at Tony.Martino@atco.com.

Yours truly,

Tony Martino, CPA CMA
Senior Manager, Regulatory

¹ Yukon Utilities Board, Board Order 2021-01, dated May 31, 2024.

ATCO Electric Yukon (AEY)**2023-2024 General Rate Application (GRA)
Compliance Filing****YUB Board Order 2024-01****Overview**

1. In addition to the responses to the Yukon Utilities Board's (Board) directions per Board Order 2024-01 (Appendix A), ATCO Electric Yukon (AEY) has updated its Revenue Requirement amounts for the 2023 and 2024 Test Years, as a result of Board Order 2024-01. Please refer to Attachment 1 for the revenue requirement and complete set of schedules, as well as Attachment 6 for the reconciliation and changes in the revenue requirement included in this Compliance filing and the revenue requirement as included in AEY's Updated filing, dated October 30, 2023.
2. The total impact of the changes to 2023 and 2024 revenue requirement amounts are outlined in Table 1 below.

**Table 1: Revenue Requirement
(\$000)**

	2023	2024
Applied for Tariffs per Updated Filing	65,805	73,200
Total Adjustments per Board Order 2024-01	(1,499)	(2,238)
Refiling Update	64,306	70,962

Approvals Requested

3. In accordance with Board Order 2024-01, regarding AEY's 2023-2024 General Rate Application (GRA), AEY is requesting approval from the Board to implement the following Riders effective September 1, 2024:
 - Rider R (Rate Adjustment Rider): increase of 3.58 percent to set final Rider R Rate adjustment Rider to 14.38 percent.
 - Rider R1 (AEY Temporary Rate Adjustment Rider): decrease of -1.15 percent to refund AEY's over-collection (fuel variances, as well as changes between interim

and final rates) over the twelve-month period of September 1, 2024 to August 31, 2025.

4. Included herein, for approval, are Attachments 2 and 3, regarding Price Schedule Rider R and R1, respectively. AEY respectfully requests Board approval by August 23, 2024, in order to allow sufficient time to test and implement the proposed Riders effective September 1, 2024.

Rider R – Rate Adjustment Rider and Rider R1 – Temporary Adjustment Rider

5. On July 7, 2023, AEY submitted its 2023-2024 GRA. Included in the GRA was a request for an interim decrease to Rider R effective August 1, 2023, followed by an increase effective January 1, 2024. In Board Order 2023-22, dated September 15, 2023, the Board approved an interim rate increase of 2.5 percent effective January 1, 2024, which increased Rider R from 8.3 percent to 10.8 percent.

6. After complying with the Board directions in Board Order 2024-01, there is a revenue surplus of \$284 for 2023 and a shortfall of \$4,623,000 for 2024. As set out in Schedule 12.1, AEY proposes to set the ongoing 2024 Rider R rate to 14.38 percent effective September 1, 2024.

7. Given the timing of this Compliance Filing, and after adjusting for the Rider F fuel balances transfer set out in Schedule 12.3 and the interim Rider R collections from January 1, 2024, until August 31, 2024, there is a net surplus of \$899,000. As set out in Schedule 12.2, AEY proposes to use Rider R1 Temporary Adjustment Rider to refund this surplus over a twelve-month period by setting Rider R1 to -1.15 percent.

Rider F – Fuel Adjustment Rider

8. Rider F was set to \$0 per kWh effective January 1, 2024. As set out in Schedules 12.2 and 12.3, a Fuel Balance credit transfer of \$2,684,000, relating to the balance using fuel prices from the previous GRA, was included in the determination of the Temporary Rate Adjustment Rider R1. This transfer effectively resets the base fuel prices and heat rates to be used in determining the Rider F shortfall/surplus balance beginning January 1, 2023. All future fuel variances and balance refunds or charge

calculations relating to Rider F will be based on the approved fuel prices and heat rates from this GRA.

Bill Impact

9. Customers' bill impact from the proposed Rider R and R1 changes are shown in Table 2 and Table 3 below.

**Table 2: Hydro Non-Gov't – Monthly Bill Impact effective September 1, 2024
Combined Rider R and Rider R1 Impact**

Customer Group	Cost Increase/(Decrease)	Percent Increase/(Decrease)
Residential 800 kWh	+\$2.71	+1.7%
Commercial 1000 kWh, 5 kW	+\$3.33	+1.5%

**Table 3: Hydro Non-Gov't – Monthly Bill Impact effective September 1, 2025
Rider R1 Removed**

Customer Group	Cost Increase/(Decrease)	Percent Increase/(Decrease)
Residential 800 kWh	+\$1.29	+0.8%
Commercial 1000 kWh, 5 kW	+\$1.57	+0.7%

Corrections and Other Changes

10. In addition to AEY's responses to the Board's directions and corresponding changes to revenue requirement, AEY identified additional corrections to calculations that are required. Per Attachment 1, Schedule 8.8, Line 8, respecting ERA/IPP Legal Costs, the amounts of \$94,000 for each of the 2023 and 2024 Test Years should be negative numbers, versus positive numbers. In addition, the ERA/IPP Legal costs for the 2024 Test Year were inadvertently excluded in the Total Write-off amount (Line 9) in the October 30, 2024, filing and have now been corrected to be included in Line 9 for this Compliance Filing.

Responses to Board Directions

Direction #1

However, the Board accepts the change in sales forecasting methodology for this test period. That is, the effect of the COVID-19 pandemic on forecast sales for the years 2020-2022 can be considered an outlier. Thus, the exclusion of the years 2020-2022 for determining the five-year average UPC growth rates is a reasonable measure taken by AEY in developing its sales forecast for the 2023-2024 test period. However, the Board directs AEY, in its next GRA, to revert to the methodology approved by the Board in AEY's 2016-2017 GRA. Paragraph 28

AEY Response:

11. AEY accepts the Board's direction and, in its next GRA, will revert to the methodology approved by the Board in AEY's 2016-2017 GRA.

Direction #2

The Board accepts the 2023 full-year forecast of power purchases (351.2 GWh) as provided by YEC because the Board considers the YEC's current (2023) full-year forecast as the most accurate for the 2023 test year. AEY is directed to use this amount for its forecast purchase power and is directed to reflect such in its compliance filing to this Board Order. Further, AEY is directed to adjust its forecast of other supply options to reflect the level of power purchases as reflected in this decision. That is, AEY is to adjust its other supply options but not the level of its sales forecast. Paragraph 38

AEY Response:

12. Please refer to Attachment 1, Schedule 3.1, for the details of adjustments made to reflect forecast of power purchases to that provided by YEC and adjusted with changes in its other supply options.

Direction #3

For the year 2023, AEY is directed to remove the forecast labour costs associated with those FTEs in its compliance filing. AEY may include prorated costs for these two FTEs in its 2024 O&M forecast if AEY confirms that these positions have been filled at the time of its compliance application to this Board Order. If these positions have not been filled at that time, the Board directs AEY to remove the forecast labour costs associated with them in its 2024 O&M forecast. Paragraph 62

AEY Response:

13. AEY has been unable to find suitable candidates for these positions and; therefore, has not filled them at the time of the Compliance Filing. Accordingly, AEY has removed the positions from the 2023 and 2024 O&M forecasts. Please refer to Attachment 1, Schedule 5.1 for details on these adjustments.

Direction #4

The Board directs AEY, in its compliance filing to this Board Order, to remove all costs from its 2023-2024 revenue requirement that are linked to any sponsorship of community events which, at the time of the oral hearing, AEY estimated to be in the amount of \$0.005 million in Account 70100. As the Board considers these costs to be non-regulated, it directs AEY, in this and each future GRA, to provide assurance that these costs have not been included within any account or cost category of AEY's revenue requirement. Paragraph 70

AEY Response:

14. Please refer to Attachment 1, Schedule 5.1 for the details and adjustments made to reflect the removal of costs linked to any sponsorship of community events.

Direction #5

The Board finds that AEY has not supported its 2024 non-labour forecast costs in Account 70200 General Public Information. Given that the costs incurred in 2023 appear to be one-time in nature, and applicable only to the year 2023, the Board finds AEY's 2024 forecast of \$0.072 million to be unreasonable. The Board directs AEY, in its compliance filing to this Board Order, to remove \$0.050 million from its 2024 forecast non-labour costs in Account 70200 - General Public Information. The resulting \$0.022 million is in line with AEY's actual 2022 Account 70200 General Public Information expenditures. Paragraph 74

AEY Response:

15. Please refer to Attachment 1, Schedule 5.1 for the details and adjustments made to reflect the removal of \$0.050 million from the 2024 forecast of non-labor costs in Account 70200 General Public Information.

Direction #6

For these reasons, the Board does not accept AEY's 2023-2024 forecast Financial Reporting and Regulatory Support costs. The Board finds it reasonable to hold AEY's 2023-2024 forecast Financial Reporting and Regulatory Support costs to an

amount equal to an average of its previous seven years' actual costs incurred for this cost category. Accordingly, the Board directs AEY to use a forecast for its Financial Reporting and Regulatory Support costs for the years 2023 and 2024 in the amount of \$0.406 million in its compliance filing to this Board Order.... Paragraph 83

AEY Response:

16. Please refer to Attachment 1, Schedule 5.1 for the details and adjustments made to reflect forecast costs for Financial Reporting and Regulatory Support in the amount of \$0.406 million for the years 2023 and 2024.

Direction #7

AEY is directed to implement the life-curve parameters in its compliance filing. The proposed and approved life-curve parameters have been summarized by the Board in Appendix 1. Paragraph 101

AEY Response:

17. The total impact of the changes directed in Board Order 2024-01 have been included in the AEY's current life-curve parameters.

Directions #8 through #30

Table 4: Net Salvage Parameters

Account Number	Description of Account	Proposed NS Percent	Approved NS Percent	Change
	Generation - Hydro			
331 00	Structures And Improvements	-5%	0%	5%
332 00	Reservoirs, Dams and Waterways	-5%	-2%	3%
333 00	Water Wheels, Turbines and Generators	-5%	-2%	3%
334 00	Accessory Electric Equipment	0%	0%	0%
335 00	Miscellaneous Power Plant Equipment	-5%	0%	5%
	Generation - Diesel			
341 20	Int Combust Structures	-10%	-1%	9%
342 20	Int Combust Fuel Holders, Producers and Accessories	-15%	-1%	14%
343 20	Int Combust Generators	-10%	-5%	5%
345 20	Int Combust Accessory	-10%	0%	10%
346 20	Int Combust Miscellaneous	5%	-2%	-7%
347 20	Renewables Energy Storage	0%	0%	0%
	Transmission			
353 00	Station Equipment	0%	0%	0%

Account Number	Description of Account	Proposed NS Percent	Approved NS Percent	Change
	Distribution Plant			
360 10	Land Rights	0%	0%	0%
362 00	Station Equipment	-10%	0%	10%
362 10	System Communication and Control	-10%	-1%	9%
364 00	Poles, Towers and Fixtures	-50%	-20%	30%
365 00	Overhead Conductors and Devices	-25%	-5%	20%
365 10	Overhead Services	-10%	-8%	2%
367 00	Underground Conductor and Devices	-25%	-10%	15%
367 10	Underground Services	-5%	-5%	0%
368 00	Line Transformers	-10%	-10%	0%
370 00	Conventional Meters	-5%	-2%	3%
371 00	Automated Meters	0%	0%	0%
373 00	Street Lights	-10%	-10%	0%
373 10	Sentinel Lights	10%	10%	0%
	General Plant			
390 00	Structures And Improvements	-10%	-5%	5%
390 01	Structures And Improvements Houses	-10%	0%	10%
391 00	Office Furniture and Equipment	0%	0%	0%
391 10	Computer Hardware & Voice and Data Network	0%	0%	0%
391 22	Computer Software and Applications Major (10 Yr)	0%	0%	0%
392 20	Transportation Equipment, Fleet Vehicles Category 2	10%	10%	0%
392 30	Transportation Equipment, Fleet Vehicles Category 3	0%	0%	0%
394 00	Tools, Shop, Garage, Stores and Laboratory	0%	0%	0%
392 40	Transportation Equipment, Fleet Vehicles Category 4	0%	0%	0%

18. Please refer to Attachment 1, Schedule 7.2 for the details and adjustments made to reflect the net salvage parameter changes as outlined in Table 4 above.

Direction #31

Accordingly, in its compliance filing, the Board directs AEY to recalculate its amortization of reserve differences calculation to include all relevant adjustments including those cited in the paragraphs above. Given that the amortization of reserve differences calculation is contained primarily in the output of a depreciation study, the Board expects AEY to provide information in its compliance filing, that is consistent with the information found in Attachment 1, Tables 1, 1A, 1B, 2, 2A, 2B and Section 8 (Detailed Depreciation Calculations) of the current Concentric Depreciation Study. All information identified here is to be provided and should support the updated amortization of reserve differences calculation and all other revisions required to AEY's depreciation expense calculation. Paragraph 261

AEY Response:

19. Please refer to Attachment 1, Schedule 7.4 and Attachments 4 and 5, for the details and adjustments made to reflect the changes to the amortization of reserve differences amounts.

Direction #32

The Board agrees. The absence of an update to the amortization of reserve differences calculation simultaneous with the submission of a technical update creates intergenerational equity issues akin to those that AEY seeks to resolve through reinstating the pre-collection of net salvage costs. This is evident from the significant under and over recoveries for certain accounts, which were held to amortization of reserve differences calculation amounts without update since 1996. For this reason, the Board directs AEY to update its amortization of reserve differences amounts at the time of any technical update to its 2022 and any future depreciation study. Paragraph 264

AEY Response:

20. AEY accepts the Board's direction and will update its amortization of reserve differences at the time of any technical update to its 2022 and any future Depreciation Study.

Direction #33

The Board directs AEY to implement its revised accounting practice for contributions in its compliance filing to this Board Order. Paragraph 272

AEY Response:

21. AEY's filing position was consistent with the proposed methodology, and no changes are required to the revenue requirement. AEY will exclude contribution work in progress from rate base determinations going forward.

Direction #34

In the current BCUC GCOC stage 1, the BCUC determined that FBC's risk profile has not materially changed since the last GCOC proceeding. In this proceeding, Concentric has stated that AEY's risk profile has not materially changed since the ROE determinations in Board Order 2017-01. Given the Board was not persuaded by the Concentric evidence in this proceeding and the risk profiles for FBC and AEY have not materially changed, the Board considers that AEY should earn a net lower ROE than FBC. As noted above, in 2017, the Board found that,

comparatively, the risk premium for AEY under FBC was 15 basis points. Since the relative risk profiles of FBC and AEY have not materially changed since the last determination on this issue, the Board finds that AEY continues to be less risky than FBC by 15 basis points. FBC was awarded an ROE of 9.65 per cent. Therefore, the Board directs AEY to use an ROE of 9.50 (calculated as 9.65-0.15) per cent and reflect this change in its compliance filing to this Board Order.
..... Paragraph 319

AEY Response:

22. In its Application, AEY has utilized the 9.50 percent as a placeholder and proposed to true up to the benchmark approved by the BCUC in the Compliance Filing. Therefore, AEY is aligned with the 9.50 percent in Direction #34. Please refer to Attachment 1, Schedule 8.1 for the details and adjustments made to reflect the changes to the true up to the equity financing placeholder.

Direction #35

Accordingly, to the extent that these expenditures have been capitalized into AEY's 2023 opening rate base, the Board directs that these costs be removed and remain in CWIP until the entirety of the capital project is in utility service. This direction is based on the AEY testimony provided during the oral hearing (as quoted above), that the Fish Lake Unit 1 Roof Replacement in Business Case 32 is behind schedule and of Business Case 25, as noted above, Mayo Road Substation project is also currently behind schedule with construction delayed until at least 2024.
Paragraph 341

AEY Response:

23. AEY accepts the Board's direction and will delay the capitalization of these expenditures to 2024.

Direction #36

Consistent with the Board's findings with respect to any portion of capital expenditure related to Business Case 32 that were capitalized into AEY's 2023 opening rate base, the Board finds that expenditures forecast to be capitalized during 2023 (in the amounts noted in the previous paragraph) should be removed and shown as a capital addition in the year 2024. This direction is based on the testimony provided during the oral hearing (and quoted above), that the projects are behind schedule and that the costs are now forecast to be capitalized into rate base in 2024. Paragraph 353

AEY Response:

24. Please refer to Attachment 1, Schedule 9.2 for the adjustments related to moving the capital additions (refer to Business Case #32) from 2023 to 2024. AEY will continue to capitalize assets once in-service in accordance with its capitalization policy. For the purposes of establishing the revenue requirement and corresponding rates, AEY has shifted the capitalizations to 2024 as directed.

Direction #37

Accordingly, for the Mayo Road Substation, while the quantum of forecast capital expenditures appear reasonable, the Board directs that AEY reflect the \$2.554 million capital expenditure in 2024 rather than in 2023. Further, the Board denies AEY the capitalization of any portion of the Mayo Road Substation within the test years and AEY is directed to remove the associated forecast capital addition for this project from the 2023-2024 test period. At the time of its next GRA, AEY will be able to reflect the Mayo Road Substation capital addition in its 2025 opening rate base, assuming it has been completed by then.Paragraph 364

AEY Response:

25. Please refer to Attachment 1, Schedule 9.2 for the removal of the Mayo Road Substation additions. AEY will continue to capitalize assets once in-service in accordance with its capitalization policy. For the purposes of establishing the revenue requirement and corresponding rates, AEY has shifted the capitalizations outside the test period as directed.

Direction #38

For the Whistle Bend – Leota Substation, the Board similarly finds that the quantum of forecast capital expenditures appear reasonable. However, given that construction for this project is not underway, the Board directs that AEY reflect the \$0.154 million capital expenditure in 2024 rather than in 2023. The Board also denies AEY the capitalization of any Whistle Bend – Leota Substation within the test years and AEY is directed to remove the associated forecast capital addition for this project from the 2023-2024 test period. At the time of its next GRA, AEY will be able to reflect the Whistle Bend – Leota Substation capital addition in its 2025 opening rate base, assuming it has been completed by then. Paragraph 365

AEY Response:

26. Please refer to Attachment 1, Schedule 9.2 for the removal of the Whistle Bend – Leota Substation additions. AEY will continue to capitalize assets once in-service in

accordance with its capitalization policy. For the purposes of establishing the revenue requirement and corresponding rates, AEY has shifted the capitalizations outside the test period as directed.

Direction #39

In any event, the Board finds that AEY has not provided sufficient specifics with respect to the nature and timing of its forecast 2024 capital expenditures, particularly in light of the Mayo Road and Whistle Bend Substations being delayed. Given the delays it is experiencing on the Mayo Road and Whistle Bend – Leota substations and the fact that AEY has indicated that these will take priority over the DWCI substation, the Board has doubts about AEY’s ability to commence the construction of the DWCI substation during the 2024 test period. The Board therefore directs AEY to remove its 2024 forecast capital expenditures of \$0.792 million in its compliance filing to this Board Order. Paragraph 379

AEY Response:

27. Please refer to Attachment 1, Schedule 9.2 for the requested changes to remove AEY’s forecast capital expenditures of \$0.792 million.

Direction #40

During the oral hearing AEY explained there had been no success with the AMI project’s single installed meter and its ability to interface with AEY’s new billing system. This results in uncertainty as to how this critical function will be achieved and at what cost. Given the importance of this aspect of the AMI project, the Board Appendix A to Board Order 2024-01: Reasons for Decision Page 100 of 7 directs AEY to provide an update on the project at its’s next GRA, specifically addressing these issues, how they have been resolved, and the cost of resolving them. Paragraph 388

AEY Response:

28. AEY accepts the Board's direction and will provide an update on this project in the next GRA.

Direction #41

The Board approves, for 2023, an amount equal to AEY’s actual 2023 capital expenditures of \$0.006 million with the balance of forecast costs (being \$0.430 million of the total \$0.436 million 2023-2024 forecast capital expenditures) to be recorded in the year 2024. However, the Board declines to approve the capitalization of any amount of these costs into AEY’s 2023 or 2024 rate base at this time. Accordingly, to the extent that AEY has forecast any capital additions for 2023-2024 for the AMI project, the Board directs that these costs be removed.

When AEY is better able to articulate the costs and benefits of this project over the longer-term phased-in period including the AMI meter's ability to interface with AEY's new billing system, the Board will re-examine the information provided by AEY to determine the prudence of the 2023-2024 capital expenditures and whether further capital expenditures have been justified and are thus warranted.
Paragraph 389

AEY Response:

29. Please refer to Attachment 1, Schedule 9.2 for the removal of the AMI meter additions. AEY will continue to capitalize assets once in-service in accordance with its capitalization policy. For the purposes of establishing the revenue requirement and corresponding rates, AEY has shifted the capitalizations outside the test period as directed.

Direction #42

Based on AEY's historical spend on street and sentinel lighting and AEY's spend-to-date (August 2023), the Board is concerned with AEY's ability to complete all street and sentinel lights as forecast before the fiscal year-end. For the compliance filing to this Board Order, AEY is directed to use the actual 2023 capitalized into rate base amounts for street and sentinel lights, for the compliance filing to this Board Order. The Board accepts the 2024 forecast amounts for street and sentinel lighting as reasonable. Paragraph 394

AEY Response:

30. Please refer to Attachment 1, Schedule 9.2 for the requested changes to remove AEY's 2023 forecast capital expenditures of \$2.6 million and include AEY's actual 2023 capitalized amount of \$1.8 million for Street and Sentinel Lights.

Direction #43

As noted above, AEY has identified costs for the first two years of the five-year roadmap, and stated there would be operating costs involved but currently cannot quantify those costs. Further, AEY has not submitted the full capital costs for the entire project or provided estimates of annual operating costs. All benefits have been identified as qualitative and mid to long term in nature. AEY has been unable to identify any specific revenue requirement savings from this project. AEY is asking for approval to commence a project with unknown final costs and uncertain benefits. In other words, AEY is asking rate payers to pay for a project with unspecified total costs, unspecified financial benefits, and only possible long-term intangible benefits. This represents a risk that ratepayers should not be asked to take. For these reasons, the Board cannot approve this project until such time as

the costs and benefits of this project are more quantifiable and specific to AEY. The Board directs that all costs for the AS project be removed from the revenue requirement for AEY in its compliance filing to this Board Order. Paragraph 406

AEY Response:

31. Please refer to Attachment 1, Schedule 9.2 for the removal of costs for the AS Project.

Direction #44

Based on AEY’s historical spend on these GPE categories and noting lagging supply issues as a remnant of the COVID-19 pandemic, the Board is concerned with the increases in the capital spend for these two items and AEY’s ability to acquire all those assets before the fiscal year-end. In its compliance filing to this Board Order, AEY is directed to use actual 2023 capitalized amounts for tools and transportation categories as reasonable. Paragraph 413

AEY Response:

32. Please refer to Attachment 1, Schedule 9.2 for the requested changes to remove AEY’s 2023 forecast capital expenditures of \$0.3 million from Tools and \$0.7 million for Transportation and include AEY’s actual 2023 capitalized amount of \$0.2 million for Tools and \$0.5 million for Transportation.

Direction #45

The Board notes that AEY continues to use the flow-through method in calculating income tax expense. The Board accepts this method of calculating income taxes. However, the Board notes AEY will have to recalculate its income tax expense in the compliance filing to this Board Order to reflect the changes AEY must undertake to comply with the directions in other parts of this decision. AEY is directed to undertake that recalculation of income taxes in its compliance filing to this Board Order. Paragraph 416

AEY Response:

33. Please refer to Attachment 1, Schedule 10.1 for the required recalculation of Income Taxes respecting this Compliance Filing.

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

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ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Utility Revenue Requirement
(\$'000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024	2023	2024
			Actuals								Approved		Approved		Applied		O&U		Variance
1	Revenues																		
2	Retail Revenues	S.2.1 L.54	57,788	63,942	66,111	66,474	77,107	80,860	84,470	62,203	68,776	52,071	54,859	64,690	71,736	63,702	71,014	(1,499)	(2,238)
3	Other Revenue	S.2.2 L.8	1,238	1,304	1,404	1,462	1,540	2,232	2,529	2,103	2,186	1,299	1,328	2,103	2,186	-	-	-	-
4	Total Revenues		<u>59,026</u>	<u>65,246</u>	<u>67,516</u>	<u>67,936</u>	<u>78,647</u>	<u>83,092</u>	<u>86,999</u>	<u>64,306</u>	<u>70,962</u>	<u>53,370</u>	<u>56,187</u>	<u>66,793</u>	<u>73,922</u>	<u>65,805</u>	<u>73,200</u>	<u>(1,499)</u>	<u>(2,238)</u>
5																			
6	Costs																		
7	Purchase Power	S.3.1 L.14	30,409	34,011	36,354	36,339	45,853	48,961	51,419	29,913	30,944	25,229	26,404	29,777	30,960	29,762	30,944	151	-
8	Fuel	S.4.1 L.6	5,363	5,571	5,403	5,432	5,709	5,353	5,766	9,181	9,023	5,257	5,334	9,181	9,023	9,181	9,023	-	-
9	Operations and Maintenance	S.5.1 L.49	11,141	11,884	11,114	11,104	11,966	13,814	14,794	14,083	14,073	11,630	11,754	14,609	14,863	14,500	14,755	(417)	(682)
10	Property Taxes	Section 6-1	253	253	264	277	277	267	275	285	292	262	267	285	292	285	292	-	-
11	Depreciation	S.7.1 L.6	5,835	6,115	6,293	6,382	6,707	6,950	7,343	7,519	9,338	5,846	6,231	9,390	11,219	8,664	10,596	(1,145)	(1,258)
12	Amortization of Contributions	S.8.12 L.8	(1,499)	(1,525)	(1,538)	(1,635)	(1,754)	(1,877)	(2,033)	(2,077)	(2,389)	(1,504)	(1,570)	(2,159)	(2,528)	(2,077)	(2,389)	-	-
13	Amortization of Deferred Charges & Credit	S.8.8 L.11	334	334	335	335	335	334	335	(17)	(19)	334	335	(234)	(143)	(204)	(113)	187	94
		S.8.1 L.11, 21, 31, 41, 51, 61, 71, 81,																	
14	Return on Rate Base	92	7,280	8,409	8,490	8,646	8,584	8,228	8,440	8,235	8,990	6,787	7,091	8,301	9,102	8,282	9,122	(47)	(132)
15	Income Taxes	S.10.1 L.37	(90)	201	808	1,062	978	1,064	801	(2,817)	710	(470)	341	(2,357)	1,134	(2,588)	970	(229)	(260)
16	Total Costs		<u>59,026</u>	<u>65,253</u>	<u>67,522</u>	<u>67,941</u>	<u>78,653</u>	<u>83,094</u>	<u>87,140</u>	<u>64,306</u>	<u>70,962</u>	<u>53,370</u>	<u>56,187</u>	<u>66,793</u>	<u>73,922</u>	<u>65,805</u>	<u>73,200</u>	<u>(1,499)</u>	<u>(2,238)</u>

**ATCO Electric Yukon (AEY)
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**Miscellaneous Revenue
(\$000)**

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	Reconnect Revenue		184	178	228	218	169	207	204	201	204	200	205
2	Joint Use		804	858	989	952	1,041	1,126	1,127	1,228	1,275	781	798
3	Services to Outside Parties		80	53	49	85	120	171	20	20	20	70	71
4	Affiliate Services	Note 1	-	-	-	-	-	459	53	-	-	-	-
5	Carbon Tax Rebate		-	-	-	-	-	-	832	334	297	-	-
6	Other	Note 2	170	216	139	207	210	269	293	320	390	249	254
7													
8	Total		<u>1,238</u>	<u>1,304</u>	<u>1,404</u>	<u>1,462</u>	<u>1,540</u>	<u>2,232</u>	<u>2,529</u>	<u>2,103</u>	<u>2,186</u>	<u>1,299</u>	<u>1,328</u>

Note 1: In 2021 and a portion of 2022 AEY employees supported affiliate initiatives. All of their costs including any overheads were recovered from affiliates on a cost recovery basis with no element of profit, offsetting expenses were included in Services to Outside Parties in schedule 5.1

Note 2: Other revenues are mainly made up of penalty charges as per the Terms and Conditions as well as service fees charged to YEC for billing services.

ATCO Electric Yukon (AEY)
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Schedule of Purchase Power

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	Purchases (MWh)												
2	Primary Energy		302,583	326,206	333,311	331,491	347,277	348,983	347,018	351,291	362,365	300,363	314,234
3	Secondary Sales	S.2.1 L.34	4,835	8,385	258	1	479	4,430	3,439	2,931	2,931	9,429	9,429
4			307,418	334,591	333,568	331,491	347,756	353,413	350,457	354,222	365,296	309,792	323,663
5													
6	Purchase Power Rates												
7	Primary Energy Charge (\$ per kWh)		0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.0830	0.0830
8	Secondary Sales (\$ per kWh)		0.05031	0.05488	0.06229	0.07400	0.01680	0.07454	0.08039	0.12200	0.12200	0.044	0.044
9													
10	Purchase Power Expense (\$000)												
11	Primary Energy Expense	L.2 x L.7	25,108	27,069	27,658	27,507	28,817	28,959	28,796	29,150	30,069	24,924	26,075
12	Secondary Energy Expense	L.3 x L.8	243	460	16	0	8	330	276	358	358	415	415
13	Shortfall Rider J		5,273	6,487	8,680	8,920	17,028	19,529	21,921	-	-	-	-
14	Less: Capitalized		(216)	(5)	-	(88)	-	-	-	(49)	-	(110)	(86)
15	Total Purchase Power Expense		30,409	34,011	36,354	36,339	45,853	48,818	50,993	29,458	30,427	25,229	26,404
16													
17	Purchases (MWh)												
18	Independent Electricity Purchases	S.3.2 L. 11						212	475	587	649		
19													
20	Average Electricity Purchase Rates (\$ per MWh)							0.68	0.74	0.77	0.80		
21													
22	Renewable Purchase Expense (\$000)	L.18 x L.20						143	352	451	517		
23	Constraints							-	75	4	-		
24	Total Renewable Purchase Expenses							143	426	455	517		
25	Total Purchase Power		30,409	34,011	36,354	36,339	45,853	48,961	51,419	29,913	30,944		

**ATCO Electric Yukon (AEY)
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Compliance Filing**

**Schedule of Energy Losses
(MWh)**

Line No.	Description	Cross Ref.	Actuals						Approved		Approved		O&U		Variance		
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024
1	Sales and Losses																
2	Total Energy Sales - MWh	S.2.1 L.46	318,815	344,985	341,212	340,184	354,691	363,853	365,128	365,552	378,905	319,020	332,513	365,552	378,905	-	-
3	Losses and Company Used - MWh		17,535	18,870	20,599	19,575	21,784	23,587	19,964	21,933	22,734	19,779	20,616	21,933	22,734	-	-
4	Losses - %		5.5%	5.5%	6.0%	5.8%	6.1%	6.5%	5.5%	6.0%	6.0%	6.2%	6.2%	6.0%	6.0%	0.0%	0.0%
5	Total Generation and Purchases (MWh)	L. 13	336,350	363,855	361,811	359,760	376,475	387,440	385,092	387,485	401,639	338,800	353,129	387,485	401,639	-	-
6	Sources - MWh																
7	Hydro Generation		8,051	7,103	5,458	4,973	5,034	9,843	9,597	7,822	10,143	8,245	8,536	9,522	10,143	1,700	-
8	Hydro Grid Standby Diesel Generation	S.4.2 L.15	44	99	110	185	346	103	284	115	208	39	40	115	208	-	-
9	Diesel Generation	(S.4.1 L.1) - L.8	20,837	22,061	22,024	21,811	21,714	21,698	21,516	21,586	21,550	20,723	20,889	21,586	21,550	-	-
10	Wholesales Purchases	S.3.1 L.4	307,418	334,591	333,568	331,491	347,756	353,413	350,457	354,222	365,296	309,792	323,663	352,397	365,296	(1,825)	-
11	Independent Purchases		-	-	-	-	-	212	475	587	649	-	-	587	649	-	-
12	Micro-Generation ¹		-	-	650	1,300	1,624	2,171	2,763	3,153	3,793	-	-	3,278	3,793	125	-
13			336,350	363,855	361,811	359,760	376,475	387,440	385,092	387,485	401,639	338,800	353,129	387,485	401,639	-	-
14	Sources - %																
15	Hydro Generation		2.4%	2.0%	1.5%	1.4%	1.3%	2.5%	2.5%	2.0%	2.5%	2.4%	2.4%	2.5%	2.5%	0.4%	0.0%
16	Diesel Generation		6.2%	6.1%	6.1%	6.1%	5.9%	5.6%	5.7%	5.6%	5.4%	6.1%	5.9%	5.6%	5.4%	0.0%	0.0%
17	Wholesales Purchases		91.4%	92.0%	92.2%	92.1%	92.4%	91.2%	91.0%	91.4%	91.0%	91.4%	91.7%	90.9%	91.0%	-0.5%	0.0%
18	Independent Purchases		0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.2%	0.0%	0.0%	0.2%	0.2%	0.0%	0.0%
19	Micro-Generation ¹		-	-	0.2%	0.4%	0.4%	0.6%	0.7%	0.8%	0.9%	-	-	0.8%	0.9%	0.0%	0.0%
20			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%

22 Note 1 - Micro-Generation MWh is the power that microgeneration sites put back onto the Electricity System

ATCO Electric Yukon (AEY)
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Compliance Filing

Diesel Generation and Fuel Summary
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	Total Diesel Generation (in MWh)	S. 4.2 L.16	20,881	22,160	22,135	21,995	22,061	21,801	21,799	21,700	21,758	20,763	20,930
2	Fuel Heat Rate (kWh per litre)		3.69	3.77	3.83	3.78	3.75	3.81	3.71	3.78	3.78	3.71	3.71
3	Litres of Fuel	S. 4.2 L.33	5,655	5,877	5,783	5,812	5,890	5,725	5,872	5,738	5,759	5,592	5,643
4	Fuel Costs		4,895	5,642	6,627	6,586	5,750	6,660	9,443	9,181	9,023	5,257	5,334
5	Fuel Variance		469	(71)	(1,224)	(1,154)	(41)	(1,307)	(3,677)	-	-	-	-
6	Fuel Expense		5,363	5,571	5,403	5,432	5,709	5,353	5,766	9,181	9,023	5,257	5,334
7	Average Cost (cents per litre)	(L.4 / L.3)x100	86.56	96.01	114.60	113.31	97.61	116.34	160.81	159.99	156.69	94.00	94.52

ATCO Electric Yukon (AEY)
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Fuel Information
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	<u>Average Cost (in cents per litre)</u>												
2	Watson Lake		73.41	83.65	100.05	99.11	74.97	95.71	147.46	135.21	135.21	76.18	76.18
3	Beaver Creek		73.61	82.88	100.13	96.12	78.97	94.16	139.16	151.39	151.39	92.40	92.40
4	Destruction Bay		71.35	79.98	97.55	93.11	76.93	92.37	137.66	132.65	132.65	91.90	91.90
5	Old Crow		179.46	187.36	225.99	229.36	232.31	247.21	308.55	319.21	319.21	201.71	201.71
6	Swift River		76.26	89.44	106.69	102.21	84.85	96.77	142.77	147.47	147.47	88.72	88.72
7	Standby Units		100.74	98.38	61.85	96.10	94.18	98.95	122.94	122.94	122.94	97.81	97.81
8													
9	<u>Generation (MWh)</u>												
10	Watson Lake		14,992	15,296	15,386	15,171	14,756	15,140	15,116	14,916	15,195	14,690	14,688
11	Beaver Creek		1,792	2,006	1,911	1,837	1,841	1,803	1,745	1,684	1,627	1,820	1,908
12	Destruction Bay		1,556	1,880	1,936	1,966	2,017	1,958	1,923	2,067	2,142	1,782	1,756
13	Old Crow		2,278	2,575	2,522	2,569	2,853	2,567	2,517	2,714	2,365	2,216	2,309
14	Swift River		220	303	269	268	247	231	215	206	221	215	228
15	Standby Units		44	99	110	185	346	103	284	115	208	39	40
16			20,881	22,160	22,135	21,995	22,061	21,801	21,799	21,700	21,758	20,763	20,930
17													
18	<u>Net Heat Rate (kWh/litre)</u>												
19	Watson Lake		3.90	3.90	3.93	3.89	3.87	3.92	3.79	3.88	3.88	3.85	3.85
20	Beaver Creek		3.65	3.59	3.59	3.56	3.44	4.02	3.41	3.59	3.59	3.43	3.43
21	Destruction Bay		3.37	3.42	3.67	3.54	3.71	4.07	3.11	3.60	3.60	3.61	3.61
22	Old Crow		3.40	3.61	3.68	3.84	3.53	3.24	4.44	3.70	3.70	3.40	3.40
23	Swift River		2.76	3.02	2.97	2.33	2.88	2.72	2.43	2.65	2.65	2.68	2.68
24	Standby Units		3.14	3.20	3.03	3.20	3.28	1.85	3.00	2.94	2.94	2.20	2.20
25													
26	<u>Litres Consumed</u>												
27	Watson Lake		3,846	3,922	3,911	3,898	3,810	3,863	3,992	3,844	3,916	3,817	3,816
28	Beaver Creek		491	559	533	517	536	448	512	469	453	531	557
29	Destruction Bay		515	551	528	555	544	481	617	575	596	493	486
30	Old Crow		702	714	685	670	809	793	567	734	640	652	680
31	Swift River		80	100	91	115	86	85	88	78	84	80	85
32	Standby Units		21	31	36	58	106	55	95	39	71	18	18
33			5,655	5,877	5,783	5,812	5,890	5,725	5,872	5,738	5,759	5,592	5,643

ATCO Electric Yukon (AEY)
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Compliance Filing

Operations and Maintenance Expenses
(\$'000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals				Approved		Approved				
1	Production												
2	62600 - Hydro Generation	S.5.2 L.5	277	224	279	209	217	343	297	498	336	273	263
3	62600 - Remove FTEs (Direction #3)									(47)	(94)		
4	64000 - Supervision and Engineering Diesel	S.5.2 L.19	57	72	155	161	183	193	235	216	223	70	71
5	64600 - Diesel Generation	S.5.2 L.29	444	365	422	399	473	535	490	566	605	493	502
6	82600 - Hydro Maintenance	S.5.2 L.46	52	196	210	96	119	127	184	231	237	65	81
7	84600 - Diesel Maintenance	S.5.2 L.59	1,299	1,463	1,208	1,249	890	1,371	1,901	1,865	1,695	1,147	1,063
8	84600 - Remove FTEs (Direction #3)									(47)	(94)		
9			<u>2,129</u>	<u>2,320</u>	<u>2,274</u>	<u>2,114</u>	<u>1,882</u>	<u>2,569</u>	<u>3,107</u>	<u>3,282</u>	<u>2,908</u>	<u>2,048</u>	<u>1,980</u>
10	Distribution												
11	87000 - Supervision	S.5.2 L.76	260	376	304	333	236	375	384	394	406	325	332
12	87000 - Remove FTEs (Direction #3)									(26)	(53)		
13	87100 - Brushing	S.5.2 L.88	460	681	278	458	466	795	907	606	621	413	421
14	87200 - Vehicle Depreciation	S.5.2 L.104	(272)	(311)	(327)	(319)	(344)	(336)	(360)	(352)	(361)	(211)	(215)
15	87300 - Maintenance	S.5.2 L.109	1,999	1,904	2,098	2,268	2,311	2,300	2,970	2,851	2,931	2,061	2,101
16	87310 - Service to Outside Parties	S.5.2 L.128	80	53	49	85	120	629	149	20	20	120	122
17	87400 - Underground Line Maintenance	S.5.2 L.136	172	205	223	137	108	88	154	163	166	150	153
18	87500 - Meter and Meter Testing	S.5.2 L.153	62	153	91	95	179	99	91	155	103	90	92
19	87700 - Transformer Repair and Replacement	S.5.2 L.165	34	23	6	14	12	9	13	12	12	53	54
20	87800 - Street Light Maintenance	S.5.2 L.170	177	133	214	118	166	291	174	285	292	248	254
21			<u>2,972</u>	<u>3,217</u>	<u>2,936</u>	<u>3,189</u>	<u>3,254</u>	<u>4,250</u>	<u>4,481</u>	<u>4,108</u>	<u>4,137</u>	<u>3,248</u>	<u>3,314</u>
22	General												
23	88400 - Communication	S.5.2 L.185	12	27	41	36	39	48	59	120	123	25	25
24	88800 - Maintenance Company-Owned Houses	S.5.2 L.192	69	108	(29)	27	35	34	21	48	49	54	52
25	88900 - Maintenance Warehouse and Office	S.5.2 L.201	136	168	195	192	207	347	440	202	206	154	158
26			<u>217</u>	<u>303</u>	<u>207</u>	<u>255</u>	<u>281</u>	<u>429</u>	<u>520</u>	<u>370</u>	<u>378</u>	<u>233</u>	<u>234</u>
27	Public Information												
28	70100 - Public Information Administration	S.5.2 L.219	21	32	21	24	31	76	151	30	32	14	15
29	70100 - Remove Sponsorships (Direction #4)									(5)	(5)		
30	70200 - General Public Information	S.5.2 L.226	73	159	37	50	53	80	98	149	154	120	138
31	70200 - Reduce Non-labour Costs (Direction #5)										(50)		
32			<u>94</u>	<u>191</u>	<u>58</u>	<u>74</u>	<u>84</u>	<u>156</u>	<u>249</u>	<u>174</u>	<u>131</u>	<u>135</u>	<u>153</u>
33	Customer Accounting												
34	71000 - Supervision	S.5.2 L.245	43	40	38	35	22	36	48	49	50	45	46
35	71100 - Customer Applications and Service Orders	S.5.2 L.250	512	414	422	440	421	356	427	450	463	489	500
36	71200 - Meter Reading	S.5.2 L.261	656	705	752	737	687	686	736	785	799	624	638
37	71300 - Customer Billing and Accounting	S.5.2 L.272	443	446	410	522	541	565	580	785	1,105	616	628
38	71400 - Revenue Collections	S.5.2 L.285	176	171	184	201	212	213	229	232	241	173	176
39	71500 - Collection of Delinquent Accounts	S.5.2 L.292	134	109	142	88	115	113	98	106	106	129	132
40	71800 - Provision for Uncollectible Accounts	S.5.2 L.298	53	67	112	(32)	178	(5)	50	78	78	86	88
41			<u>2,017</u>	<u>1,952</u>	<u>2,060</u>	<u>1,991</u>	<u>2,176</u>	<u>1,964</u>	<u>2,168</u>	<u>2,485</u>	<u>2,842</u>	<u>2,163</u>	<u>2,208</u>
42	Administration and General												
43	72100 - Administrative	S.5.2 L.312	2,049	2,388	2,195	2,194	2,647	2,811	2,580	2,728	2,860	2,069	2,107
44	72100 - Reduce Finance & Regulatory (Direction #6)									(291)	(386)		
45	72200 - Administrative Corporate	S.5.2 L.340	358	266	188	226	248	104	108	112	121	143	145
46	72300 - Insurance	S.5.2 L.349	93	88	89	98	117	132	154	158	165	100	102
47	72400 - Injuries & Damages	S.5.2 L.357	112	112	112	112	112	112	112	(279)	(279)	112	112
48	72500 - Employee Expenses	S.5.2 L.362	385	369	289	121	150	159	180	177	181	335	340
49	72600 - Training and Safety	S.5.2 L.374	409	492	409	453	518	433	725	659	608	495	505
50	72700 - Relocation	S.5.2 L.390	153	16	66	128	165	164	110	130	130	366	367
51	72800 - Miscellaneous General											2	2
52	72900 - Audit/Legal Fees & Special Studies	S.5.2 L.401	153	169	230	149	332	530	300	271	277	184	186
53			<u>3,712</u>	<u>3,900</u>	<u>3,578</u>	<u>3,481</u>	<u>4,289</u>	<u>4,445</u>	<u>4,268</u>	<u>3,665</u>	<u>3,677</u>	<u>3,804</u>	<u>3,866</u>
54													
55	Total Operations and Maintenance Expenses		<u>11,141</u>	<u>11,883</u>	<u>11,113</u>	<u>11,104</u>	<u>11,966</u>	<u>13,814</u>	<u>14,794</u>	<u>14,083</u>	<u>14,073</u>	<u>11,630</u>	<u>11,754</u>

ATCO Electric Yukon (AEY)
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Compliance Filing

Breakdown of Operations & Maintenance Expenses - Labour, Other
(\$000)

Line No.		2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
		Actuals							Approved		Approved	
42	82600 - Hydro Maintenance											
43	Labour	8	74	111	75	90	91	80	132	136		
44	Other	44	122	99	21	29	36	104	99	101		
45		52	196	210	96	119	127	184	231	237	65	81
46												
47	Costs increase in 2017 mainly due to contract service for assessment and maintenance at the Fish Lake plant (\$80) as well as incremental labour due to filling vacant positions (\$65).											
48												
49												
50	Costs decrease in 2019 mainly due to less contract service for maintenance required over previous years.											
51												
52	Costs increase in 2022 and 2023 due to additional cost for ongoing maintenance on Fish Lake 2; this unit was out of service due to failure from July 2016 to January 2021 and requires regular ongoing maintenance. In addition labour costs increase in 2023 and 2024 due to additional plant maintenance resource.											
53												
54												
55												
56	84600 - Diesel Maintenance											
57	Labour	512	486	562	500	394	564	518	625	640		
58	Other	787	977	646	749	496	807	1,383	1,240	1,055		
59		1,299	1,463	1,208	1,249	890	1,371	1,901	1,865	1,695	1,147	1,063
60												
61	In general contractor costs in Diesel Maintenance fluctuate year over year due to diesel generator top end maintenance and overhaul costs. Scheduled overhauls are performed as per the manufacturer specifications which vary by the unit type and hours operated. The frequency of unscheduled overhauls vary depending on the age and condition of the units.											
62												
63												
64												
65	Labour costs fluctuate year over year due to fluctuations in vacancies, otherwise changes in the 2016-2020 period are inflationary.											
66												
67	Costs increase in 2023 increase mainly due to incremental labour costs for an additional plant maintenance resource (\$86).											
68												
69												
70	Total Production	2,129	2,320	2,274	2,114	1,882	2,569	3,107	3,376	3,096	2,047	1,980
71												
72	Distribution											
73	87000 - Supervision											
74	Labour	221	272	248	244	182	248	276	284	293		
75	Other	39	104	56	89	54	127	108	110	113		
76		260	376	304	333	236	375	384	394	406	325	332
77												
78	Costs increase in 2017 mainly due to higher after-hours call management services costs (\$70), costs for after-hours call management vary based on the volume of incidents after-hours.											
79												
80												
81	Costs decrease in 2020 mainly due to vacancies (\$60).											
82												
83	Costs increase in 2021 mainly due to higher after-hours call management services costs (\$40) and higher labour rates (\$28).											
84												

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Breakdown of Operations & Maintenance Expenses - Labour, Other
(\$000)

Line No.		2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
		Actuals							Approved		Approved	
167	87800 - Street Light Maintenance											
168	Labour	82	71	74	80	91	90	103	130	133		
169	Other	95	62	140	38	75	201	71	155	159		
170		177	133	214	118	166	291	174	285	292	248	254
171												
172	Costs increase in 2018 mainly due to increased streetlight maintenance and repair activity.											
173												
174	Costs increase in 2021 mainly due to increased streetlight testing (\$80) scheduled to be completed over the next several years as well as											
175	incremental costs to catch up on maintenance activities deferred due to COVID restrictions and supply chain issues.											
176												
177	Costs increase in 2023 and 2024 mainly due to increased streetlight maintenance and repair activity due to system growth and continuation of the testing program.											
178												
179	Total Distribution	2,972	3,217	2,936	3,189	3,254	4,250	4,481	4,134	4,190	3,248	3,314
180												
181	General											
182	88400 - Communication											
183	Labour	3	8	17	2	10	9	9	10	10		
184	Other	9	19	24	34	29	39	50	110	113		
185		12	27	41	36	39	48	59	120	123	25	25
186												
187	Costs increase in 2023 mainly due to annual subscription for a new radio system (\$60) installed in 2022 as the old system had reached end of life											
188												
189	88800 - Maintenance Company-Owned Houses											
190	Labour	-	-	-	-	-	-	-	-	-		
191	Other	69	108	(29)	27	35	34	21	48	49		
192		69	108	(29)	27	35	34	21	48	49	54	52
193												
194	Costs decrease in 2018 is mainly due to the reversal of an over accrual of contractor in 2017 (\$59).											
195												
196	Costs increase in the 2023 and 2024 forecast to assess and address deficiencies due to aging infrastructure.											
197												
198	88900 - Maintenance Warehouse and Office											
199	Labour	9	10	9	7	13	10	9	9	9		
200	Other	127	158	186	185	194	337	431	193	197		
201		136	168	195	192	207	347	440	202	206	154	158
202												
203	Costs increase in 2021 mainly due to additional contractor services for general warehouse and building maintenance and repairs to address deficiencies											
204	as the warehouse and yard had begun to show wear due to age and to address drainage issues (\$94), maintenance on HVAC system in the building (\$49)											
205	and inflation.											
206												
207	Costs increase in 2022 mainly due to maintenance and reinsulating at the Service Complex (\$102) to address deficiencies due to aging of the building as											
208	well as the continuation of additional general warehouse and building repairs and maintenance at the warehouse and yard (\$45) and inflation.											
209												
210	Costs decrease in 2023 and 2024 in line with inflated historical averages mainly due to not foreseeing any major building, warehouse or yard											
211	deficiencies requiring additional maintenance in the Test Period.											
212												
213	Total General	217	303	207	255	281	429	520	370	378	233	234
214												

ATCO Electric Yukon (AEY)
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Breakdown of Operations & Maintenance Expenses - Labour, Other
(\$000)

Line No.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
	Actuals							Approved		Approved	
215	Public Information										
216	<u>70100 - Public Information Administration</u>										
217	Labour	10	10	10	15	16	13	14	15	16	
218	Other	11	22	11	9	15	63	137	15	16	
219		21	32	21	24	31	76	151	30	32	14 15
220											
221	Costs increase in 2021 and 2022 mainly due to sponsorships of community events.										
222											
223	<u>70200 - General Public Information</u>										
224	Labour	59	103	11	-	-	12	78	79	82	
225	Other	14	56	26	50	53	68	20	70	72	
226		73	159	37	50	53	80	98	149	154	120 138
227	Costs increase in 2017 mainly due to reduction in vacancies in 2016.										
228											
229	Costs decrease in 2018 mainly due to vacancy for the Senior Communication Advisor, this role was temporarily resourced through Head Office.										
230	eventually replaced with a Head Office based corporate communications and marketing service.										
231											
232	Costs increase in 2021 mainly due to filling the vacant Whitehorse based position late in the year (\$12) and incremental costs for advertising (\$11).										
233											
234	Costs increase in 2020 mainly due to the full year impact of filling the vacant position in 2021.										
235											
236	Costs increase in 2023 due to communication material and video costs for 'understanding your bill campaign' and notification of billing system changes (\$35)										
237	as well as update of design and images on the AEY website.										
238											
239	Total Public Information	94	191	58	74	84	156	249	179	186	135 153
240											
241	Customer Accounting										
242	<u>71000 - Supervision</u>										
243	Labour	43	40	38	35	22	36	48	49	50	
244	Other	-	-	-	-	-	-	-	-	-	
245		43	40	38	35	22	36	48	49	50	45 46
246											
247	<u>71100 - Customer Applications and Service Orders</u>										
248	Labour	431	332	351	388	385	322	314	378	389	
249	Other	81	82	71	52	36	34	113	72	74	
250		512	414	422	440	421	356	427	450	463	489 500
251											
252	Costs fluctuate 2017 through 2021 mainly due to fluctuations in vacancies and volumes of service requests.										
253											
254	Costs increase in 2022 due to increase in contractor services to integrate weather stations into Old Crow Control system (\$70).										
255											
256	Costs in 2023 and 2024 are based on inflated historical averages.										
257											

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
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Breakdown of Operations & Maintenance Expenses - Labour, Other
(\$000)

Line No.		2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
		Actuals							Approved		Approved	
398	72900 - Audit/Legal Fees & Special Studies											
399	Labour	12	51	71	70	84	77	74	73	74		
400	Other	141	118	159	79	248	453	226	198	203		
401		153	169	230	149	332	530	300	271	277	184	186
402												
403	Costs increase in 2018 (\$40) and 2019 (\$65) mainly due to higher audit fees.											
404												
405	Costs increase in 2020 mainly due to legal fees (\$145) and higher audit fees (\$23).											
406												
407	Costs increase in 2021 mainly due to write down of feasibility study costs previously included in WIP (\$188) in addition to inflationary increases.											
408												
409	Costs decrease in 2022 mainly due to completion of the renewable's study in 2021 (\$188) and lower audit and legal costs, partially offset											
410	by inflationary increases.											
411												
412	Total Admin & General	3,712	3,900	3,578	3,481	4,289	4,445	4,268	3,956	4,063	3,804	3,865
413												
414	Grand Total	11,141	11,883	11,113	11,104	11,966	13,814	14,794	14,500	14,755	11,630	11,754
415												
416	Labour	5,671	5,643	6,042	5,917	6,037	6,266	6,483	7,133	7,295		
417	Other	5,470	6,240	5,071	5,187	5,929	7,548	8,311	7,368	7,460		
418	Total	11,141	11,883	11,113	11,104	11,966	13,814	14,794	14,500	14,755	11,630	11,754

ATCO Electric Yukon (AEY)
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Affiliate Charges included in Operations and Maintenance Expenses
(\$000)

Line No.	O&M Category	Affiliate Company	Services Provided	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	
					Actual							Approved		Approved		
1	<u>Details of Affiliate Costs in Operations and Maintenance</u>															
2	87500 - Meters and Meter Testing	ATCO Electric	Metering Services		36	24	-	15	-	-	-	-	-	48	49	
3	87000 - Supervision	ATCO Electric	After Hours - Call Answering		5		7	26	27	52	32	32	32	59	60	
4	71200 - Meter Reading	ATCO Gas	Meter Services					15	22	22	14	21	21	24	24	
5	72100 - Administrative Expenses	ATCO Gas	Office Services			-	-	-	-	-	-	-	-	6	6	
6	71300 - Customer Billing and Accounting	ATCO Electric	Customer Care & Billing		87	68	60	80	80	46	42	64	64	73	74	
7																
8	<u>Details of Head Office Support</u>															
9	72100 - Administrative Expenses	ATCO Electric	Governance, HR, and Health & Safety		31	112	127	127	127	113	118	121	112	146	149	
10	72100 - Administrative Expenses	ATCO Electric	Rates and Terms & Conditions		-	-	-	-	-	-	-	-	-	40	41	
11	72100 - Administrative Expenses	ATCO Electric	Financial Reporting and Regulatory Support		456	494	413	428	410	397	241	697	792	554	565	
	72100 - Administrative Expenses	ATCO Electric	Financial Reporting and Regulatory Support (Directive 6)									(291)	(386)			
12	72100 - Administrative Expenses	ATCO Electric	Payroll, Use of Systems and IT		155	115	8	7	7	-	-	-	-	114	116	
13	70202 - General Public Information	ATCO Electric	General Marketing		-	-	25	52	52	57	-					
14			Total Head Office Fees		642	721	573	614	597	567	359	527	518	854	870	
15																
16	72100 - Administrative Expenses	ATCO Electric	Material Management		10	10	3	3	5	3	3	3	5	3	3	
17																
18	Total Affiliate Costs included in Operations and Maintenance					780	823	643	753	731	690	450	647	640	1,067	1,087

ATCO Electric Yukon (AEY)
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Schedule of Depreciation Expense
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024
			Actuals							Approved		Approved		O&U		Variance	
1	General Provision- Life	S.7.2 L.55, S7.3 L.51	6,378	6,673	6,839	6,910	7,247	7,530	7,956	7,511	9,300	6,336	6,723	7,553	9,395	42	95
2	Amortization of Differences - Life	S.7.4 L.50	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(684)	(684)	(402)	(402)	(684)	(684)	-	-
3	Vehicle Depreciation Capitalized - Life		(141)	(156)	(144)	(126)	(138)	(178)	(211)	(211)	(215)	(88)	(90)	(211)	(215)	-	-
4	General Provision- Salvage	S.7.2 L.55, S7.3 L.51	-	-	-	-	-	-	-	567	601	-	-	1,336	1,430	769	829
5	Amortization of Differences - Salvage	S.7.4 L.50	-	-	-	-	-	-	-	336	336	-	-	670	670	334	334
6	Total Depreciation Expense		5,835	6,115	6,293	6,382	6,707	6,950	7,343	7,519	9,338	5,846	6,231	8,664	10,596	1,145	1,258

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
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Calculation of Depreciation Expense 2023
(\$000)

Line No.	Acct.	Description	Cross Ref.	2023 Opening PPE	Depreciation Life Rate	Depreciation on Opening Balance	Net Capital Additions	Depreciation on Capital Additions	2023 Life Depreciation	Depreciation Salvage Rate	Depreciation on Opening Balance	Depreciation on Capital Additions	2023 Salvage Depreciation	2023 Total Depreciation
1		Production - Hydro												
2	331 00	Structures And Improvements		1,876	1.74%	33	320	3	36	0.00%	-	-	-	36
3	331 00	Move Fish Lake 1 Roof Replacement adds from 2023 to 2024 (Direction# 36)			1.74%		(477)	(4)	(4)	0.00%	-	-	-	(4)
4	332 00	Reservoirs, Dams And Waterways		8,754	1.14%	100	722	4	104	0.02%	2	-	2	106
5	333 00	Water Wheels, Turbines And Generators		3,262	1.33%	43	393	3	46	0.03%	1	-	1	47
6	334 00	Accessory Electric Equipment		151	2.32%	4	48	1	5	0.00%	-	-	-	5
7	335 00	Miscellaneous Power Plant Equipment		111	2.08%	2	50	1	3	0.00%	-	-	-	3
8		Total Production - Hydro		14,154		182	1,056	8	190		3	-	3	193
9														
10		Production - Diesel												
11	341 20	Int Combust Structures		6,123	2.73%	167	164	2	169	0.03%	2	-	2	171
12	342 20	Int Combust Fuel Holders, Producers And Accessories		3,438	2.57%	88	398	5	93	0.03%	1	-	1	94
13	343 20	Int Combust Generators		20,592	4.08%	839	586	12	851	0.20%	42	1	43	894
14	345 20	Int Combust Accessory		5,155	2.99%	154	555	8	162	0.00%	-	-	-	162
15	346 20	Int Combust Miscellaneous		1,118	2.65%	30	89	1	31	0.05%	1	-	1	32
16	347 20	Renewables Energy Storage		3,532	4.58%	162	-	-	162	0.00%	-	-	-	162
17		Total Production - Diesel		39,958		1,440	1,792	28	1,468		46	1	47	1,515
18														
19		Transmission												
20	353 00	Station Equipment		1,144	1.95%	22	-	-	22	0.00%	-	-	-	22
21		Total Transmission		1,144		22	-	-	22		-	-	-	22
22														
23		Distribution Plant												
24	360 10	Land Rights		2,161	1.48%	32	20	-	32	0.00%	-	-	-	32
25	362 00	Station Equipment		7,546	2.64%	199	850	11	210	0.00%	-	-	-	210
26	362 10	System Communication and Control		1,459	6.67%	97	(412)	(14)	83	0.07%	1	-	1	84
27	364 00	Poles, Towers And Fittings		54,593	2.24%	1,224	5,045	57	1,281	0.45%	245	11	256	1,537
28	364 00	Remove Mayo Road adds (Direction #37)			2.24%		(733)	(8)	(8)	0.45%	(2)	(2)	(2)	(10)
29	365 00	Overhead Conductors And Devices		28,893	2.11%	610	2,479	26	636	0.11%	31	1	32	668
30	365 00	Remove Mayo Road adds (Direction #37)			2.11%		(388)	(4)	(4)	0.11%	-	-	-	(4)
31	365 10	Overhead Services		5,252	2.21%	116	606	7	123	0.18%	9	1	10	133
32	365 10	Remove Mayo Road adds (Direction #37)			2.21%		(70)	(1)	(1)	0.18%	-	-	-	(1)
33	367 00	Underground Conductor And Devices		35,098	2.14%	751	3,036	32	783	0.21%	75	3	78	861
34	367 00	Remove Mayo Road adds (Direction #37)			2.14%		(471)	(5)	(5)	0.21%	(1)	(1)	(1)	(6)
35	367 10	Underground Services		6,291	2.09%	132	492	5	137	0.10%	7	-	7	144
36	367 10	Remove Mayo Road adds (Direction #37)			2.09%		(85)	(1)	(1)	0.10%	-	-	-	(1)
37	368 00	Line Transformers		41,812	2.40%	1,005	3,741	45	1,050	0.24%	101	4	105	1,155
38	368 00	Remove Mayo Road adds (Direction #37)			2.40%		(563)	(7)	(7)	0.24%	(1)	(1)	(1)	(8)
39	370 00	Conventional Meters		2,975	5.64%	168	(65)	(2)	166	0.11%	3	-	3	169
40	371 00	Automated Meters		174	7.03%	12	221	8	20	0.00%	-	-	-	20
41	371 00	Remove AMI adds (Direction #41)			7.03%	-	(119)	(4)	(4)	0.00%	-	-	-	(4)
42	373 00	Street Lights		13,675	3.29%	450	3,346	55	505	0.33%	45	6	51	556
43	373 10	Sentinel Lights		285	1.82%	5	(1)	-	5	-0.18%	(1)	-	(1)	4
44		Total Distribution Plant		200,215		4,801	16,928	200	5,001		516	22	538	5,539
45														
46		General Plant												
47	390 00	Structures And Improvements		5,249	2.52%	132	283	4	136	0.13%	7	-	7	143
48	390 01	Structures And Improvements Houses		454	2.60%	12	(3)	-	12	0.00%	-	-	-	12
49	391 00	Office Furniture And Equipment		292	6.67%	19	51	2	21	0.00%	-	-	-	21
50	391 10	Computer Hardware & Voice And Data Network Equipment		61	20.00%	12	163	16	28	0.00%	-	-	-	28
51	391 22	Computer Software And Applications Major (10 Yr)		795	10.00%	80	8,090	404	484	0.00%	-	-	-	484
52	392 20	Transportation Equipment, Fleet Vehicles Category 2		2,956	8.43%	249	712	30	279	-0.84%	(25)	(3)	(28)	251
53	392 20	Adjustment on Transportation Equipment, Fleet Vehicles Category 2 (Direction #44)			8.43%		(59)	(2)	(2)	-0.84%	-	-	-	(2)
54	392 30	Transportation Equipment, Fleet Vehicles Category 3		2,757	6.69%	185	317	11	196	0.00%	-	-	-	196
55	394 00	Tools, Shop, Garage, Stores And Laboratory Equipment		1,739	6.67%	116	278	19	135	0.00%	-	-	-	135
56	394 00	Adjustment Tools, Shop, Garage, Stores And Laboratory Equipment (Direction #44)			6.67%		(179)	(6)	(6)	0.00%	-	-	-	(6)
57	392 40	Transportation Equipment, Fleet Vehicles Category 4		232	7.30%	17	-	-	17	0.00%	-	-	-	17
58	303 00	Fish Lake Water Licence		2,313	4.00%	93	-	-	93	0.00%	-	-	-	93
59	303 00	Demand Side Management ¹		923	20.00%	-	(923)	(185)	(185)	0.00%	-	-	-	(185)
60		Total General Plant		17,770		915	8,729	293	1,208		(18)	(3)	(21)	1,193
61														
62		Demand Side Management Depreciation Adjustment ¹							(378)					(378)
63														
64														
65		Plant Studied		270,006		7,360	28,506	529	7,511		547	20	567	8,084
66		Plant Not Studied - Fish Lake Water License, DSM & Land		3,550										
67		Total Plant	S.8.6 L.10	273,556										
68														
69														
70														

(1) Demand side management costs have been fully depreciated and needs to be retired. Upon review of this asset, AEY notes that demand side management has been over depreciated for 2.3 years. As a result, there will be

**ATCO Electric Yukon (AEY)
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**Return on Rate Base
(\$000)**

Line No.	Description	Cross Ref.	Mid Year Balance	Mid Year Cost Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
1							
2							
3	<u>2016 Actual</u>						
4							
5	Long-Term Debt	"S.8.2 & 8.3" L.21	60,200	59.46%	58,546	5.44%	3,182
6							
7	Common Stock		40,349	39.85%	39,240	10.44%	4,098
8							
9	No Cost Capital	S.8.4 L.8	703	0.69%	683	0.00%	-
10							
11	Total		101,252	100.0%	98,470	7.39%	7,280
12							
13	<u>2017 Actual</u>						
14							
15	Long-Term Debt	"S.8.2 & 8.3" L.48	65,150	59.38%	60,894	5.23%	3,183
16							
17	Common Stock		43,766	39.89%	40,907	12.77%	5,226
18							
19	No Cost Capital	S.8.4 L.8	809	0.74%	756	0.00%	-
20							
21	Total		109,726	100.0%	102,558	8.20%	8,409
22							

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
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**Return on Rate Base
(\$000)**

Line No.	Description	Cross Ref.	Mid Year Balance	Mid Year Cost Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
23	<u>2018 Actual</u>						
24							
25	Long-Term Debt	"S.8.2 & 8.3" L.75	67,700	59.51%	62,501	5.09%	3,184
26							
27	Common Stock		45,152	39.69%	41,684	12.73%	5,306
28							
29	No Cost Capital	S.8.4 L.8	915	0.80%	845	0.00%	-
30							
31	Total		113,767	100.0%	105,030	8.08%	8,490
32							
33	<u>2019 Actual</u>						
34							
35	Long-Term Debt	"S.8.2 & 8.3" L.101	68,550	59.37%	63,014	4.94%	3,116
36							
37	Common Stock		45,898	39.75%	42,192	13.11%	5,530
38							
39	No Cost Capital	S.8.4 L.8	1,023	0.89%	940	0.00%	-
40							
41	Total		115,471	100.0%	106,146	8.15%	8,646
42							

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Return on Rate Base
(\$000)**

Line No.	Description	Cross Ref.	Mid Year Balance	Mid Year Cost Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
43	<u>2020 Actual</u>						
44							
45	Long-Term Debt	"S.8.2 & 8.3" L.128	69,450	59.71%	63,953	4.67%	2,988
46							
47	Common Stock		45,729	39.32%	42,110	13.29%	5,596
48							
49	No Cost Capital	S.8.4 L.8	1,130	0.97%	1,041	0.00%	-
50							
51	Total		116,310	100.0%	107,103	8.01%	8,584
52							
53	<u>2021 Actual</u>						
54							
55	Long-Term Debt	"S.8.2 & 8.3" L.155	70,800	60.31%	65,804	4.53%	2,984
56							
57	Common Stock		45,348	38.63%	42,148	12.44%	5,244
58							
59	No Cost Capital	S.8.4 L.8	1,238	1.05%	1,150	0.00%	-
60							
61	Total		117,386	100.0%	109,102	7.54%	8,228
62							
63	<u>2022 Actual</u>						
64							
65	Long-Term Debt	"S.8.2 & 8.3" L.184	72,300	60.06%	68,731	4.54%	3,121
66							
67	Common Stock		46,739	38.82%	44,431	11.97%	5,319
68							
69	No Cost Capital	S.8.4 L.8	1,344	1.12%	1,278	0.00%	-
70							
71	Total		120,383	100.0%	114,440	7.37%	8,440

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Return on Rate Base
(\$000)**

Line No.	Description	Cross Ref.	Mid Year Balance	Mid Year Cost Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
72							
73	<u>2023 Test Period</u>						
74							
75	Long-Term Debt	"S.8.2 & 8.3" L.212	76,050	59.49%	76,314	4.47%	3,408
76							
77	Common Stock		50,637	39.61%	50,812	9.50%	4,827
78							
79	No Cost Capital	S.8.4 L.8	1,158	0.91%	1,162	0.00%	-
80							
81	Total		127,845	100.0%	128,288	6.42%	8,235
82							
83							
84	<u>2024 Test Period</u>						
85							
86	Long-Term Debt	"S.8.2 & 8.3" L.241	81,350	58.96%	82,669	4.36%	3,608
87							
88	Common Stock		55,741	40.40%	56,645	9.50%	5,381
89							
90	No Cost Capital	S.8.4 L.8	880	0.64%	894	0.00%	-
91							
92	Total		137,970	100.0%	140,208	6.41%	8,990
93							

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Return on Rate Base
(\$000)**

Line No.	Description	Cross Ref.	Mid Year Balance	Mid Year Cost Ratio	Mid Year Rate Base	Mid Year Cost Rate	Return
94							
95	<u>2016 Approved</u>						
96							
97	Long-Term Debt	"S.8.2 & 8.3" L.267	59,200	59.60%	59,211	5.46%	3,235
98							
99	Common Stock		39,465	39.73%	39,472	9.00%	3,552
100							
101	No Cost Capital	S.8.4 L.8	660	0.66%	660	0.00%	-
102							
103	Total		99,324	100.0%	99,343	6.83%	6,787
104							
105							
106	<u>2017 Approved</u>						
107							
108	Long-Term Debt	"S.8.2 & 8.3" L.294	63,400	59.62%	62,869	5.28%	3,319
109							
110	Common Stock		42,268	39.75%	41,913	9.00%	3,772
111							
112	No Cost Capital	S.8.4 L.8	667	0.63%	662	0.00%	-
113							
114	Total		106,335	100.0%	105,444	6.73%	7,091

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Schedule of Debt Capital Employed and Embedded Cost
(\$000)

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	Net Capital Employed		
																											Principal	Total	Average
2018 Actual																								Amount	Per \$100 of	Cost Rate	Outstanding	Carrying	Embedded
Description	Series	Issue Date	Coupon Rate	Maturity Date	Amount Offered	Amount	Principal Amount	Effective Cost Rate	31-Dec-18	Cost	Cost Rate																		
	D	1990-11-28	11.85%	2020	1,500	1,500	100.00	11.91%	1,500	179																			
	E	1992-05-08	9.46%	2023	2,500	2,500	100.00	9.51%	2,500	238																			
	K	1999-08-13	6.80%	2019	4,500	4,500	100.00	6.85%	4,500	308																			
	O	2004-01-23	5.42%	2019	1,000	1,000	100.00	5.47%	1,000	55																			
	Q	2005-11-21	5.18%	2035	4,300	4,300	100.00	5.23%	4,300	225																			
	R	2006-11-20	5.02%	2036	3,000	3,000	100.00	5.07%	3,000	152																			
	S	2008-05-26	5.56%	2028	860	860	100.00	5.61%	860	48																			
	T	2008-05-26	5.57%	2038	1,290	1,290	100.00	5.62%	1,290	72																			
	U	2009-03-06	6.23%	2024	2,900	2,900	100.00	6.28%	2,900	182																			
	V	2009-03-06	6.50%	2039	3,700	3,700	100.00	6.55%	3,700	242																			
	W	2011-10-24	4.53%	2041	5,000	5,000	100.00	4.58%	5,000	229																			
	X	2012-11-01	3.84%	2052	4,000	4,000	100.00	3.89%	4,000	156																			
	Y	2013-11-01	4.71%	2043	9,400	9,400	100.00	4.76%	9,400	448																			
	Z	2014-11-01	4.07%	2044	7,900	7,900	100.00	4.12%	7,900	325																			
	AA	2015-11-01	3.95%	2045	750	750	100.00	4.00%	750	30																			
	AB	2016-11-17	3.75%	2046	7,400	7,400	100.00	3.80%	7,400	281																			
	AC	2017-11-22	3.50%	2047	6,400	6,400	100.00	3.55%	6,400	227																			
	AD	2018-11-21	3.94%	2048	2,600	2,600	100.00	3.99%	2,600	104																			
	Total				69,000				69,000	3,501	5.07%																		
	Prior Year								66,400	3,397	5.12%																		
	Total								135,400	6,898																			
	Mid Year								67,700	3,449	5.09%																		

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Continuity Schedule of No Cost Capital
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	No Cost Capital												
2	Deferred Pension and Regulatory Asset/Liability												
3													
4	Mid-Year Balance Summary												
5	Other Post Employment Benefits (OPEB)		537	537	537	537	537	537	537	537	537	537	537
6	Defined Benefit Pension		133	128	123	119	115	111	106	103	103	140	136
7	Injuries & Damages		33	144	256	367	479	590	701	518	239	(17)	(6)
8	Total No Cost Capital Mid-Year Balance		<u>703</u>	<u>809</u>	<u>915</u>	<u>1,023</u>	<u>1,130</u>	<u>1,238</u>	<u>1,344</u>	<u>1,158</u>	<u>880</u>	<u>660</u>	<u>667</u>
9													
10	Other Post Employment Benefits (OPEB)												
11	Balance at Beginning of Year		537	537	537	537	537	537	537	537	537	537	537
12	Add: Charges		36	24	29	25	69	141	73	73	73	37	37
13	Less: Cash Payments		(36)	(24)	(29)	(25)	(69)	(141)	(73)	(73)	(73)	(37)	(37)
14	Balance at End of Year		<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
15													
16	Mid-Year Balance	(L.11+L.14) / 2	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
17													
18	Defined Benefit Pension												
19	Balance at Beginning of Year		134	132	124	121	116	113	108	103	103	142	138
20	Add: Charges		509	505	244	244	276	252	204	39	39	505	505
21	Less: Cash Payments		(511)	(513)	(247)	(249)	(279)	(257)	(209)	(39)	(39)	(509)	(509)
22	Balance at End of Year		<u>132</u>	<u>124</u>	<u>121</u>	<u>116</u>	<u>113</u>	<u>108</u>	<u>103</u>	<u>103</u>	<u>103</u>	<u>138</u>	<u>134</u>
23													
24	Mid-Year Balance	(L.19+L.22) / 2	<u>133</u>	<u>128</u>	<u>123</u>	<u>119</u>	<u>115</u>	<u>111</u>	<u>106</u>	<u>103</u>	<u>103</u>	<u>140</u>	<u>136</u>
25													
26	Injuries & Damages												
27	Balance at Beginning of Year		(23)	89	100	212	323	435	546	658	379	(23)	(12)
28	Add: Write-off		112	112	112	112	112	112	112	(279)	(279)	112	112
29	Less: Costs		-	(100)	-	-	-	-	-	-	-	(100)	(100)
30	Balance at End of Year		<u>89</u>	<u>100</u>	<u>212</u>	<u>323</u>	<u>435</u>	<u>546</u>	<u>658</u>	<u>379</u>	<u>100</u>	<u>(12)</u>	<u>-</u>
31													
32	Mid-Year Balance	(L.26+L.29) / 2	<u>33</u>	<u>94</u>	<u>156</u>	<u>267</u>	<u>379</u>	<u>490</u>	<u>602</u>	<u>518</u>	<u>239</u>	<u>(17)</u>	<u>(6)</u>

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Computation of Rate Base
(\$000)

Line No.	Description	Cross Ref.	Actuals						Approved		Approved		O & U		Variance		
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024
1	Property, Plant and Equipment																
2	Year End Balance	S.8.6 L.14	220,251	229,417	238,084	248,117	258,812	273,245	290,080	314,163	338,197	220,326	232,056	318,230	341,277	(4,067)	(3,080)
3	Deduct:																
4	Accumulated Depreciation	S.8.6 L.25	82,738	87,516	92,689	95,014	99,056	105,160	109,761	113,406	119,669	82,559	88,089	114,551	122,072	(1,145)	(2,403)
5	Construction-in-Progress	S.8.6 L.12	4,266	6,349	4,681	8,227	9,335	13,467	16,524	12,059	8,802	2,375	2,786	13,025	6,318	(966)	2,483
6	Total Deductions		87,004	93,864	97,369	103,241	108,390	118,627	126,285	125,465	128,470	84,933	90,875	127,576	128,390	(2,111)	80
7	Net Plant in Service																
8	Current Year End Balance		133,247	135,552	140,714	144,876	150,422	154,618	163,795	188,698	209,727	135,393	141,181	190,654	212,887	(1,956)	(3,160)
9	Previous Year End Balance		126,923	133,247	135,552	140,714	144,876	150,422	154,618	163,795	188,698	126,921	135,393	163,795	190,654	-	(1,956)
10	Total		260,170	268,799	276,267	285,590	295,297	305,040	318,413	352,493	398,424	262,314	276,574	354,449	403,541	(1,956)	(5,116)
11																	
12	Mid-Year Balance		130,085	134,400	138,133	142,795	147,649	152,520	159,207	176,247	199,212	131,157	138,287	177,225	201,770	(978)	(2,558)
13																	
14	Mid-Year Deferred Charges/Credits	S.8.8 L.17	424	261	(2)	(490)	(897)	(1,271)	(1,679)	(1,101)	(210)	600	463	(1,101)	(210)	-	-
15	Working Capital	S.8.10 L.37	3,062	3,208	3,386	3,333	3,243	3,665	4,658	5,157	4,263	2,964	3,010	5,157	4,263	-	-
16	Gross Rate Base		133,571	137,869	141,518	145,638	149,995	154,913	162,186	180,303	203,265	134,721	141,760	181,281	205,823	(978)	(2,558)
17	Deduct:																
18	Contributions in Aid of Construction																
19	Current Year End Balance	S.8.12 L.11	34,972	35,651	37,325	41,659	44,125	47,498	47,994	56,036	70,078	35,526	37,106	56,036	70,078	-	-
20	Previous Year End Balance		35,230	34,972	35,651	37,325	41,659	44,125	47,498	47,994	56,036	35,230	35,526	47,994	56,036	-	-
21	Total		70,202	70,623	72,976	78,984	85,784	91,623	95,491	104,030	126,114	70,756	72,632	104,030	126,114	-	-
22																	
23	Mid-Year Balance		35,101	35,311	36,488	39,492	42,892	45,811	47,746	52,015	63,057	35,378	36,317	52,015	63,057	-	-
24	Net Rate Base		98,470	102,558	105,030	106,146	107,103	109,102	114,440	128,288	140,208	99,343	105,444	129,266	142,766	(978)	(2,558)

ATCO Electric Yukon (AEY)
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Compliance Filing

Continuity Schedule of Property, Plant and Equipment
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024
			Actuals								Approved		Approved		O&U		Variance
1	Property, Plant and Equipment																
2																	
3	Balance at Beginning of Year		204,749	215,985	223,068	233,403	239,890	249,477	259,778	273,556	302,104	204,749	217,952	273,556	305,205	-	(3,101)
4																	
5	Additions	S.9.1 L.34	11,545	8,393	11,159	9,982	11,893	11,014	15,857	31,633	29,318	13,823	12,060	34,734	31,780	(3,101)	(2,462)
6	Reclassify from Deferred Charges	S. 8.8 L.40	534	-	-	-	-	-	-	-	-	534	-	-	-	-	-
7	Retirement and Disposals	S.8.7 L.32	(844)	(1,310)	(825)	(3,495)	(2,306)	(714)	(2,079)	(3,085)	(2,026)	(1,154)	(741)	(3,085)	(2,026)	-	-
8			11,236	7,083	10,335	6,487	9,587	10,301	13,778	28,548	27,292	13,203	11,319	31,649	29,754	(3,101)	(2,462)
9																	
10	Balance at End of Year		215,985	223,068	233,403	239,890	249,477	259,778	273,556	302,104	329,395	217,952	229,270	305,205	334,958	(3,101)	(5,563)
11																	
12	Construction-in-Progress	S.9.1 L.38	4,266	6,349	4,681	8,227	9,335	13,467	16,524	12,059	8,802	2,375	2,786	13,025	6,318	(966)	2,483
13																	
14	Total Property, Plant and Equipment		220,251	229,417	238,084	248,117	258,812	273,245	290,080	314,163	338,197	220,327	232,056	318,230	341,277	(4,067)	(3,080)
15																	
16	Accumulated Depreciation																
17																	
18	Balance at Beginning of Year		77,828	82,738	87,516	92,689	95,014	99,056	105,160	109,761	113,406	77,828	82,559	109,761	114,551	-	(1,145)
19	Reclassify from Deferred Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Depreciation Expense	S.7.1 L.6	5,835	6,115	6,293	6,382	6,707	6,950	7,343	7,519	9,338	5,846	6,231	8,664	10,596	(1,145)	(1,258)
21	Depreciation Capitalized	S.7.1 L.3	141	156	144	126	138	178	211	211	215	88	90	211	215	-	-
22	Dismantling		(223)	(183)	(440)	(688)	(497)	(310)	(874)	(1,000)	(1,264)	(50)	(50)	(1,000)	(1,264)	-	-
23	Retirements		(844)	(1,310)	(825)	(3,495)	(2,306)	(714)	(2,079)	(3,085)	(2,026)	(1,154)	(741)	(3,085)	(2,026)	-	-
24																	
25	Balance at End of Year		82,738	87,516	92,689	95,014	99,056	105,160	109,761	113,406	119,669	82,559	88,089	114,551	122,072	(1,145)	(2,403)
26																	
27																	
28	Net Property, Plant and Equipment		137,513	141,901	145,395	153,103	159,756	168,085	180,319	200,757	218,528	137,768	143,967	203,679	219,205	(2,922)	(677)

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Continuity Schedule of Capital Retirements by Function
(\$000)**

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Test Period	
1	Generation												
2	Internal Combustion		(150)	(721)	(112)	(353)	(1,221)	(472)	(765)	(820)	(820)	(518)	(105)
3	Hydro		-	-	-	(816)	(161)	-	(36)	(66)	(66)	-	-
4	Other Retirements Less Than \$20,000		-	-	-	-	-	-	-	-	-	-	-
5	Total Generation Retirements		(150)	(721)	(112)	(1,169)	(1,382)	(472)	(802)	(885)	(885)	(518)	(105)
6													
7													
8	Distribution												
9	Poles, Towers & Fixtures		(86)	(24)	(52)	(174)	(109)	(77)	(87)	(91)	(91)	(226)	(226)
10	Line Transformers		(215)	(19)	(80)	(2)	(19)	(0)	(108)	(200)	(200)	(115)	(115)
11	System Communication and Control		-	-	-	-	-	-	-	(481)	(59)	-	-
12	Meters		(1)	-	(7)	(62)	(66)	(80)	(9)	(52)	(52)	(97)	(97)
13	Overhead Conductor, Devices, and Services		(11)	(2)	(74)	(53)	(31)	(14)	(43)	(29)	(29)	-	-
14	Underground Conductor And Devices		(45)	(27)	(2)	(91)	(23)	(12)	(107)	(48)	(48)	-	-
15	Station Equipment		-	-	(15)	(77)	(102)	-	(40)	(47)	(47)	-	-
16	Street Lights		(53)	(30)	(68)	(86)	(32)	(18)	(44)	(31)	(31)	-	-
17	Other Retirements Less Than \$20,000		-	(0)	(45)	(7)	(15)	(3)	(8)	(9)	(9)	(10)	(10)
18													
19	Total Distribution Retirements		(412)	(103)	(344)	(552)	(397)	(205)	(446)	(988)	(566)	(448)	(448)
20													
21	General Plant												
22	Office Furniture & Equipment		-	(16)	-	-	-	(2)	(16)	(10)	(1)	(9)	(9)
23	Vehicles		(282)	(126)	(279)	(52)	(46)	-	(520)	(189)	(189)	(166)	(166)
24	Tool & Work Equipment		-	(64)	(87)	(24)	(37)	(10)	(104)	(46)	(37)	(11)	(11)
25	Demand Side Management		-	-	-	-	-	-	-	(923)	-	-	-
26	Computer Hardware & Software		-	(280)	(2)	(1,613)	(361)	(10)	(189)	(10)	(315)	-	-
27	Structures & Improvements		-	-	-	(74)	(83)	(10)	-	(31)	(31)	-	-
28	Other Retirements Less Than \$20,000		-	-	-	(11)	-	(5)	(2)	(2)	(2)	(1)	(1)
29	Total General Plant Retirements		(282)	(486)	(369)	(1,774)	(526)	(36)	(831)	(1,211)	(575)	(187)	(187)
30													
31	Miscellaneous Other												
32													
33	Total Capital Retirements		(844)	(1,310)	(825)	(3,495)	(2,306)	(714)	(2,079)	(3,085)	(2,026)	(1,154)	(741)

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Continuity Schedule of Deferred Charges & Credits
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024
			Actuals								Approved		Approved		O&U	Variance	
28	<u>Watson Lake LNG Study Costs</u>																
29	Balance at Beginning of Year		131	394	296	197	98	(1)	(99)	(198)	(124)	131	394				
30	Add: Costs/AFUDC		-	-	-	-	-	-	-	-	-	-	-				
31	Add: Transfers from Plant Additions		362	-	-	-	-	-	-	-	-	362	-				
32	Less: Write-off		(99)	(99)	(99)	(99)	(99)	(99)	(99)	74	124	(99)	(99)				
33	Balance at End of Year		<u>394</u>	<u>296</u>	<u>197</u>	<u>98</u>	<u>(1)</u>	<u>(99)</u>	<u>(198)</u>	<u>(124)</u>	<u>-</u>	<u>394</u>	<u>296</u>				
34																	
35	Mid-Year Balance	(L.29+L.33)/2	<u>263</u>	<u>345</u>	<u>246</u>	<u>148</u>	<u>49</u>	<u>(50)</u>	<u>(149)</u>	<u>(161)</u>	<u>(62)</u>	<u>263</u>	<u>345</u>				
36																	
37	<u>Demand Side Management Program Costs</u>																
38	Balance at Beginning of Year		398	-	-	-	-	-	-	-	-	398	-				
39	Add: Costs		136	-	-	-	-	-	-	-	-	136	-				
40	Less: Transfer to Rate Base		(534)	-	-	-	-	-	-	-	-	(534)	-				
41	Less: Write Off		-	-	-	-	-	-	-	-	-	-	-				
42	Balance at End of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>				
43																	
44	Mid-Year Balance	(L.38+L.42)/2	<u>199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199</u>	<u>-</u>				
45																	
46	<u>Pension Deferral</u>																
47	Balance at Beginning of Year		-	(77)	-	(77)	(154)	(215)	(289)	(384)	(192)	-	(77)				
48	Add: Costs		(154)	-	(154)	(154)	(138)	(150)	(172)	-	-	(154)	-				
49	Less: Write-off		77	77	77	77	77	77	77	192	192	77	77				
50	Balance at End of Year		<u>(77)</u>	<u>-</u>	<u>(77)</u>	<u>(154)</u>	<u>(215)</u>	<u>(289)</u>	<u>(384)</u>	<u>(192)</u>	<u>-</u>	<u>(77)</u>	<u>-</u>				
51																	
52	Mid-Year Balance	(L.47+L.50)/2	<u>(39)</u>	<u>(39)</u>	<u>(38)</u>	<u>(115)</u>	<u>(184)</u>	<u>(252)</u>	<u>(336)</u>	<u>(288)</u>	<u>(96)</u>	<u>(39)</u>	<u>(39)</u>				
53																	
54	<u>EPA/IPP Legal Costs</u>																
55	Balance at Beginning of Year		-	-	-	-	-	146	209	187	94	-	-				
56	Add: Costs		-	-	-	-	146	63	(22)	-	-	-	-				
57	Less: Write-off		-	-	-	-	-	-	-	(94)	(94)	-	-				
58	Balance at End of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146</u>	<u>209</u>	<u>187</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>				
59																	
60	Mid-Year Balance	(L.55+L.58)/2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73</u>	<u>178</u>	<u>198</u>	<u>141</u>	<u>47</u>	<u>-</u>	<u>-</u>				

**ATCO Electric Yukon (AEY)
 2023 - 2024 General Rate Application (GRA)
 Compliance Filing**

**Rate Case Costs
 (\$000)**

Line No.	Description	Cross Ref.	2023	2024
			Approved	
1	<u>Phase I</u>			
2	Legal Expenses		70	71
3	Consultant		94	75
4	ATCO Electric Disbursements		2	2
5	Yukon Electrical Disbursements		2	2
6	Intervener Costs		25	25
7	Board Costs		109	132
8	Total Costs		301	307

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Computation of Allowance for Working Capital
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	Operations and Maintenance	S.1.1 L.9	11,141	11,884	11,114	11,104	11,966	13,814	14,794	14,083	14,073	11,630	11,754
2	Purchase Power		25,135	27,524	27,674	27,419	28,825	29,432	29,498	29,913	30,944	25,229	26,404
3	Diesel Fuel	S.1.1 L.8	5,363	5,571	5,403	5,432	5,709	5,353	5,766	9,181	9,023	5,257	5,334
4	Property Taxes	S.1.1 L.10	253	253	264	277	277	267	275	285	292	262	267
5	Net O&M		41,892	45,232	44,455	44,231	46,776	48,866	50,334	53,463	54,332	42,377	43,759
6	O&M Lag Days		4	4	4	4	4	4	4	4	4	4	4
7	Operating Expenses Working Capital		477	515	506	504	533	557	573	609	619	483	499
8													
9	Tax Installments		0	0	0	0	(257)	(1,877)	(764)	(218)	(710)	0	0
10	Income Tax Installment Lag Days		22	22	22	22	22	22	22	22	22	22	22
11	Tax Installments Working Capital		0	0	0	0	(15)	(113)	(46)	(13)	(43)	0	0
12													
13	Income Taxes Receivable (Payable)		0	0	0	(268)	(776)	65	722	2,045	0	0	0
14	Tax Receivable Lag Days		204	204	204	204	204	204	204	204	204	204	204
15	Taxes Payable Working Capital		0	0	0	(150)	(434)	36	404	1,143	0	0	0
16													
17	Inventory (Three-Year Average)		2,175	2,215	2,386	2,458	2,565	2,584	3,102	2,750	2,812	2,123	2,123
18													
19	GST Impact on Working Capital	S.8.11 L.36	151	130	124	130	159	170	182	147	182	134	129
20													
21	Return - Long Term Debt		3,182	3,183	3,184	3,116	2,988	2,984	3,121	3,408	3,608	3,235	3,319
22	Combined Long Term Debt Lag Days		(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
23	Long Term Debt Working Capital		(453)	(453)	(454)	(444)	(426)	(425)	(445)	(485)	(514)	(461)	(473)
24													
25	Return - 50% of Common Equity		2,049	2,613	2,653	2,765	2,798	2,622	2,659	2,414	2,691	1,776	1,886
26	Dividend Lag Days		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
27	Common Equity (Dividend) Working Capital		(22)	(29)	(29)	(30)	(31)	(29)	(29)	(26)	(29)	(19)	(21)
28													
29	Return - 50% of Common Equity		2,049	2,613	2,653	2,765	2,798	2,622	2,659	2,414	2,691	1,776	1,886
30	Depreciation Lag Days		42	42	42	42	42	42	42	42	42	42	42
31	Common Equity (Retained Earnings) Working Capital		236	301	305	318	322	302	306	278	310	204	217
32													
33	Net Depreciation		4,336	4,590	4,755	4,747	4,953	5,073	5,310	5,442	9,338	4,342	4,661
34	Depreciation Lag Days		42	42	42	42	42	42	42	42	42	42	42
35	Depreciation Working Capital		499	528	547	546	570	584	611	626	1,075	500	536
36													
37	Working Capital		3,062	3,208	3,386	3,333	3,243	3,665	4,658	5,157	4,263	2,964	3,010

ATCO Electric Yukon (AEY)
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Effect of GST on Working Capital
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals						Approved		Approved		
1	REVENUE:												
2	Total Operating Revenue Subject to GST	S.2.1 L.54	57,788	63,942	66,111	66,474	77,107	80,860	84,470	58,505	65,136	52,071	54,859
3	GST Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
4	GST Billable		2,889	3,197	3,306	3,324	3,855	4,043	4,224	2,925	3,257	2,604	2,743
5													
6	Day Factor - Revenues		41.9	41.9	41.9	41.9	41.9	41.9	41.9	41.9	41.9	41.9	41.9
7	Day Factor - Remittance Lag		56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6
8			(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)
9													
10	GST Impact on Working Capital Increase/(Decrease)	(L.4*L.8)/365	(117)	(129)	(134)	(134)	(156)	(163)	(170)	(118)	(131)	(105)	(111)
11													
12	EXPENSES:												
13	Total Utility Expenses	S.1.1 L.16	59,026	65,253	67,522	67,941	78,653	83,094	87,140	64,306	70,962	53,370	56,187
14	Property Taxes	S.1.1 L.10	(253)	(253)	(264)	(277)	(277)	(267)	(275)	(285)	(292)	(262)	(267)
15	Labour and Fringe	S.5.2 L. 416	(5,671)	(5,643)	(6,042)	(5,917)	(6,037)	(6,266)	(6,483)	(7,133)	(7,295)	(6,333)	(6,460)
16	Depreciation	S.1.1 L.11	(5,835)	(6,115)	(6,293)	(6,382)	(6,707)	(6,950)	(7,343)	(7,519)	(9,338)	(5,846)	(6,231)
17	Amortization of Contributions	S.1.1 L.12	1,499	1,525	1,538	1,635	1,754	1,877	2,033	2,077	2,389	1,504	1,570
18	Income Tax	S.1.1 L.15	90	(201)	(808)	(1,062)	(978)	(1,064)	(801)	(2,817)	710	(470)	341
19	Injuries & Damages Costs		-	(100)	-	-	-	-	-	-	-	(100)	(100)
20	Injuries & Damages Write-off		112	112	112	112	112	112	112	(279)	(279)	112	112
21	Rate Case Costs		236	296	-	-	-	-	-	301	307	586	-
22	Rate Case Write-off		(313)	(313)	(313)	(313)	(313)	(313)	(313)	(156)	(203)	(313)	(313)
23	Other Deferrals and Studies Costs	S.8.8 L.30	-	-	-	-	-	-	-	-	-	-	-
24	Other Deferrals and Studies Write-off	S.8.8 L.32	(99)	(99)	(99)	(99)	(99)	(99)	(99)	74	124	(99)	(99)
25	Capital Expenditures Net of Contributions		14,998	7,437	6,171	7,380	8,959	9,307	10,102	14,676	17,671	14,999	12,471
26	Net Costs Subject to GST		63,791	61,899	61,524	63,018	75,068	79,432	84,073	63,246	74,755	57,149	57,211
27	GST Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
28	GST Refundable		3,190	3,095	3,076	3,151	3,753	3,972	4,204	3,162	3,738	2,857	2,861
29													
30	Day Factor - Expense (Including Capital)		26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
31	Day Factor - Remittance Lag		56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6	56.6
32			30.6	30.6	30.6	30.6	30.6	30.6	30.6	30.6	30.6	30.6	30.6
33													
34	GST Impact on Working Capital Increase/(Decrease)	(L.28*L.32)/365	267	259	258	264	315	333	352	265	313	240	240
35													
36	Net Impact of GST on Working Capital		151	130	124	130	159	170	182	147	182	134	129

ATCO Electric Yukon (AEY)
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Continuity Schedule of Contributions in Aid of Construction
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals							Approved		Approved	
1	Contributions in Aid of Construction												
2	Prior Year Gross Contributions		58,177	59,354	61,469	64,470	70,439	74,959	80,147	82,547	92,503	58,177	59,723
3	Additions to Property		1,241	2,204	3,212	5,969	4,220	5,250	2,529	10,119	16,431	1,800	3,151
4	Retirements		(64)	(89)	(211)	-	300	(62)	(129)	(164)	(164)	(255)	(255)
5	Current Year Gross Contributions		59,354	61,469	64,470	70,439	74,959	80,147	82,547	92,503	108,770	59,723	62,619
6	Accumulated Amortization												
7	Prior Year Accumulated Amortization		22,948	24,383	25,818	27,145	28,780	30,834	32,649	34,554	36,467	22,948	24,197
8	Gross Amortization		1,499	1,525	1,538	1,635	1,754	1,877	2,033	2,077	2,389	1,504	1,570
9	Retirements		(64)	(89)	(211)	-	300	(62)	(129)	(164)	(164)	(255)	(255)
10	Current Year Accumulated Amortization		24,383	25,818	27,145	28,780	30,834	32,649	34,554	36,467	38,692	24,197	25,513
11	Net Contributions in Aid of Construction		34,972	35,651	37,325	41,659	44,125	47,498	47,994	56,036	70,078	35,526	37,106

ATCO Electric Yukon (AEY)
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Plant Additions
(\$000)

Line No.	Description	Cross Ref.	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals						Approved		Approved		
1	Work in progress, Beginning of Year		1,561	4,266	6,349	4,681	8,227	9,335	13,467	16,524	12,059	1,561	2,375
2													
3	Generation:												
4	Generation	S.9.2 L.131	6,944	963	2,147	2,635	3,597	3,050	1,178	3,723	3,352	6,602	2,529
5	Renewables	S.9.2 L.138	-	208	80	1,007	1,087	1,330	3,749	6,044	2,436		
6			6,944	1,171	2,227	3,642	4,684	4,380	4,926	9,767	5,788	6,602	2,529
7	Distribution:												
8	New Extensions	S.9.2 L.171	2,527	3,099	3,990	5,176	3,636	4,247	4,714	5,885	5,215	2,155	3,716
9	New Extensions-IPP	S.9.2 L.181	-	-	-	-	-	366	1,394	1,115	-	-	-
10	Distribution Improvements	S.9.2 L.309	4,103	3,819	2,318	2,634	1,658	3,180	2,028	2,641	10,843	4,335	4,153
11	Street and Sentinel Lights	S.9.2 L.338	407	936	553	785	1,627	1,055	1,009	1,786	1,042	584	777
12	Meters	S.9.2 L.342	105	88	32	67	127	75	98	103	106	199	203
13	Meters - AMR	S.9.2 L.341	-	-	-	-	-	-	-	6	430	-	-
14	Transformers and Regulators	S.9.2 L.351	324	213	70	262	385	222	(8)	928	275	367	91
15													
16			7,466	8,156	6,962	8,924	7,434	9,145	9,234	12,464	17,911	7,640	8,940
17	General Property and Equipment:												
18	Computers	S.9.2 L.356	-	-	22	247	(4)	-	-	-	-	-	-
19	Communication Equipment	S.9.2 L.391	63	138	32	20	29	53	131	47	141	117	160
20	Transportation Equipment	S.9.2 L.427	18	665	6	382	570	675	661	487	766	369	315
21	Land and Buildings	S.9.2 L.380	89	105	91	72	147	(22)	95	232	794	94	300
22	Tools, Instruments & Equip.	S.9.2 L.398	151	162	73	197	108	160	87	215	128	149	165
23	Office Computer Equipment	S.9.2 L.416	54	79	79	44	32	755	3,780	3,956	533	8	42
24	Office Furniture & Equipment		-	-	-	-	-	-	-	-	-	20	20
25													
26													
27			374	1,150	303	962	883	1,621	4,753	4,937	2,362	757	1,002
28													
29	Miscellaneous Other									-	-	-	-
30													
31	Total Capital Expenditures		14,784	10,476	9,491	13,529	13,001	15,147	18,914	27,168	26,060	14,999	12,471
32													
33	Less:												
34	Transfers to Rate Base		(12,079)	(8,393)	(11,159)	(9,982)	(11,893)	(11,014)	(15,857)	(34,734)	(31,780)	(13,823)	(12,060)
35	Move Fish Lake 1 Roof Replacement adds from 2023 to 2024 (Direction #36)									477	(477)		
36	Remove Mayo Road adds (Direction #37)									2,309			
37	Remove Whistle Bend – Leota adds (Direction #38)										2,671		
38	Remove AMI adds (Direction #41)									119	268		
39	True up actual capitalized amount in 2023 for tools and transportation equipment (Direction #44)									196			
40	Transfers to Deferred Charges		-	-	-	-	-	-	-	-	-	(362)	-
41			(12,079)	(8,393)	(11,159)	(9,982)	(11,893)	(11,014)	(15,857)	(31,633)	(29,318)	(14,185)	(12,060)
42													
43	Work in Progress, End of Year		4,266	6,349	4,681	8,227	9,335	13,467	16,524	12,059	8,802	2,375	2,786

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- 1 Variance of the actual to 2016-17 approved expenditures is less than 100 percent and \$100,000.
- 2 2019-2022 expenditures are under \$100,000.
- 3 2023-2024 expenditures are under \$500,000.
- 4 No individual project over \$100,000 in any year
- 5 Contributed project, expenditures net of contributions lower than thresholds

Continuity of Capital Expenditures
(\$000)

Line No.	Project Name	Business Case Reference	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017
			Actuals						Approved		Approved		
1	Generation												
2	Fish Lake Unit 2 - Replace Power Station - Detailed Design										527		
3	Fish Lake 1 Roof Replacement - (Directive 36)	Business Case No. 39	-	-	-	-	-	-	-	-	-	-	-
4	Fish Lake 2 Replace Power Station FEED	Business Case No. 32	-	-	-	-	-	-	-	452	-	-	-
5	Fish Lake 2 Head pond Intake Building Replacement	Business Case No. 39	-	-	-	-	-	-	-	385	-	-	-
6	Fish Lake 2 Head Pond Spillway Replacement	3	-	-	-	-	-	-	-	153	-	-	-
7	Fish Lake Ditch 1 Failure	1	286	166	540	(17)	-	-	-	-	-	20	589
8	Fish Lake Ditch 1 Intake Building - Design	Business Case No. 02	412	(150)	-	-	-	-	-	-	-	-	-
9	Fish Lake Unit 1 Spillway Diversion Structure	1	2	1	115	(26)	11	-	-	-	-	-	30
10	Fish Lake Unit 2 Assessment	1	-	30	0	220	527	(5)	-	-	-	-	411
11	Fish Lake Unit 2 Condition Assessment and Options Analysis	1	98	11	(112)	-	-	-	-	35	-	100	-
12	Fish Lake 2 TIV actuator and wicket gates	2	-	-	-	-	-	-	66	-	-	-	-
13	Fish Lake Unit 1 Roof Design	3	-	-	-	-	-	-	-	37	-	-	-
14	Fish Lake Unit 2 Bearing and Shaft Repair	Business Case No. 32	-	-	-	-	-	43	16	-	-	-	-
15	Fish Lake Unit 2 TIV Replace	2	-	-	-	48	6	-	-	-	-	-	-
16	Fish Lake 1 Add TIV Actuator	2	-	-	48	(1)	-	-	-	-	-	-	-
17	Fish Lake 1 TIV replacement	3	-	-	-	-	-	-	-	-	53	-	-
18	Fish Lake 2 Add bypass valve actuator and automation	2&3	-	-	-	-	-	-	24	89	-	-	-
19	Fish Lake 2 PLC Replacement	3	-	-	-	-	-	-	-	35	-	-	-
20	Fish Lake Unit 2 DC TIV Actuator & Wicket Gate Replacement	3	-	-	-	-	-	-	-	-	39	-	-
21	Fish Lake Water Monitoring Upgrades	AEY-YUB-046(b) Attachment 2	-	-	-	-	-	-	138	-	-	-	-
22	Fish Lake Unit 1 Turbine and Building Replacement	1,2&3	10	106	1	24	(0)	(0)	-	26	81	25	25
23	Fish Lake Ditch 3 Diversion Replacement	2	20	16	16	3	4	3	(71)	-	-	-	-
24	Louise Lake Containment Dyke Seismic Analysis	1	2,601	168	30	0	-	29	(27)	-	-	2,908	-
25		1	-	-	-	-	-	-	-	-	-	40	-
26	Watson Lake Replace Air Start Piping	3	-	-	-	-	-	-	-	103	-	-	-
27	Watson Lake Add Building Concrete Apron	3	-	-	-	-	-	-	-	25	-	-	-
28	Watson Lake block heater pumps	3	-	-	-	-	-	-	-	50	-	-	-
29	Watson Lake Expansion Tank and Access Replacement Design	3	-	-	-	-	-	-	-	152	-	-	-
30	Watson Lake Fuel Piping Upgrade	2&3	-	-	-	-	-	-	25	-	-	-	-
31	Watson Lake Fuel System Control Replacement	3	-	-	-	-	-	-	-	231	-	-	-
32	Watson Lake Install Diverter Actuator, with limit switches, for #1/6 boilers	3	-	-	-	-	-	-	-	136	-	-	-
33	Watson Lake Replace HRS pumps/motors	3	-	-	-	-	-	-	-	25	-	-	-
34	Watson Lake Replace Non-Code Exchangers for #2/4	3	-	-	-	-	-	-	-	100	-	-	-
35	Watson Lake Unit 1 Replacement	3	-	-	-	-	-	-	-	100	-	-	-
36	Watson Lake Unit 2 - Major Overhaul	Business Case No. 07	-	-	-	418	1,278	130	-	-	-	-	-
37	Watson Lake Unit 3 Replacement	Business Case No. 23	-	-	-	-	-	-	-	375	-	-	-
38	Watson Lake Unit 4 - Major Overhaul	Business Case No. 07	-	-	436	1,213	241	-	-	-	-	-	-
39	Watson Lake Unit 4 EMCP Replacement	Business Case No. 23	-	-	371	(2)	-	-	-	-	515	-	-
40	Watson Lake Unit 5 Major Overhaul	Business Case No. 08	-	-	-	-	-	177	(26)	-	-	-	-
41	Watson Lake Unit 6 Replacement	Business Case No. 23	-	-	-	-	-	-	438	41	-	-	-
42	Watson Lake Waste Heat Cathodic Protection	Business Case No. 07	-	-	-	-	828	901	140	-	-	-	-
43	Watson Lake 125VDC Battery and Charger Replacement	3	-	-	-	-	-	-	-	150	-	-	-
44	Watson Lake Fuel Tank Access	2	-	-	-	23	-	-	-	-	-	-	-
45	Watson Lake Inverter Replacement	Reference Document 1	-	-	17	128	-	-	-	-	-	-	-
46	Watson Lake Plant Fire Alarm System - Design	2	-	-	-	51	-	-	-	-	-	-	-
47	Watson Lake Plant Fire Alarm System	1	-	-	-	-	-	-	-	-	-	-	-
48	Watson Lake Plant Fuel Sys Control Replace	1	-	62	106	(2)	-	-	-	-	-	-	102
49	Watson Lake Plant Overhead Door Replacement	1	-	-	-	-	-	1	147	-	-	-	99
50	Watson Lake Plant Phone System Replacement	2	-	-	-	-	-	-	24	-	-	-	-
51	Watson Lake Plant PLC	2	-	-	-	34	(1)	-	-	-	-	-	-
52	Watson Lake Unit 5 PLC	2	-	28	1	-	-	-	-	-	-	-	-
53	Watson Lake Utilidor Split/Fuel Sys	2	-	22	1	-	-	-	-	-	-	-	-
54	Watson Lake Unit 2 Replacement	2	-	-	42	6	4	2	3	-	-	-	-

- 1 Variance of the actual to 2016-17 approved expenditures is less than 100 percent and \$100,000.
- 2 2019-2022 expenditures are under \$100,000.
- 3 2023-2024 expenditures are under \$500,000.
- 4 No individual project over \$100,000 in any year
- 5 Contributed project, expenditures net of contributions lower than thresholds

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Continuity of Capital Expenditures
(\$000)**

Line		2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	
387	Total Land & Buildings	61	32	21	9	15	5	50	-	-	-	-	
388		89	105	91	72	147	(22)	95	232	794	65	239	
389													
390	Communication Equipment												
391	Communication Equipment												
392	AEY SCADA Upgrades	1,2,3&4	36	23	2	(0)	19	48	(46)	-	-	18	13
393	Satellite Radios	4	26	116	30	20	10	5	20	47	141	49	66
394	Windows XP Conversion for Operations Dispatch	Business Case No. 14	-	-	-	-	-	-	157	-	-	-	-
395	Form 6 Substation Controls	1	-	-	-	-	-	-	-	-	-	30	-
396	Whitehorse SCADA Dispatch UHF Repeater	1	-	-	-	-	-	-	-	-	-	20	-
397		1	-	-	-	-	-	-	-	-	-	-	36
398	Total Communication Equipment												
399		63	138	32	20	29	53	131	47	141	117	115	
400	Tools, Instruments & Equip.												
401	FRC Replacement												
402	Power Quality Meter	1,2,3&4	19	24	9	18	13	10	8	22	25	-	-
403	Primary current monitors	1	-	-	-	-	-	-	14	20	-	-	-
404	Miscellaneous Tools and Instruments	3	-	-	-	-	-	-	26	27	-	-	-
405	Remove total Tools, Instruments & Equipment forecast (as per Direction #44)	4	132	138	64	180	95	150	65	242	76	149	165
406	Actual 2023 Tools, Instruments & Equipment (as per Direction #44)								(310)				
407	Total Tools, Instruments & Equip.								215	128	149	165	
408		151	162	73	197	108	160	87	215	128	149	165	
409	Office Computer Equipment												
410	Office Furniture & Equipment												
411	2021 Surface Pro Purchases	1,2,3&4	20	11	2	5	5	12	14	62	20	20	20
412	Replace XP Operating Systems - iFix PCs	2	-	-	-	-	-	21	-	-	-	-	-
413		1	31	0	-	-	-	-	-	-	-	-	46
414	GP&E Continued												
415	CIS Replacement												
416	Asset Management - Evaluation & Program Roadmap	Business Case No. 22	-	-	-	-	-	680	3,712	3,666	345	-	-
417	Asset Management - Phase 1 - (Directive 43)	2&3	-	-	-	-	-	-	59	13	-	-	-
418	Remove Asset Management - Phase 1 (Direction #43)	Business Case No. 24	-	-	-	-	-	-	-	305	901	-	-
419	Sales force	Business Case No. 24	-	-	-	-	-	-	-	(305)	(901)	-	-
420	My Account Enhancements - AEY	AEY-YUB-066(b) Attachment 1	-	-	-	-	-	-	-	172	155	-	-
421	Enterprise Batch Printing	2	-	-	-	-	-	37	16	-	-	-	-
422	Fleet Maximo - AEY	2	-	-	-	-	-	-	49	-	-	-	-
423	Oracle R12 Replacement	2	-	-	24	29	7	-	-	-	-	-	-
424		Note 3	-	51	51	-	-	-	-	-	-	-	-
425	Office Computer Equipment < \$20,000												
426	Total Office Computer Equipment	4	2	16	3	10	21	4	(71)	43	13	-	-
427			54	79	79	44	32	755	3,780	3,956	533	20	66
428	Transportation Equipment												
429	Transportation Equipment												
430	Transportation Equipment (remove forecast as per Direction #44))	Business Case No. 27&28	18	294	6	88	117	507	397	697	766	369	315
431	Transportation Equipment (Actual 2023 as per Direction #44)									(697)			
432	Purchase New Unit YT169 - Small Bucket Truck									487			
433	Unit 136 to Replace Unit 643 Bucket Truck	Business Case No. 13								264			
434	Unit YT144 New Mechanic's Truck	AEY-YUB-041(a)(viii) Attachment 1.		371									
435	Purchase Unit YT145 to Replace Unit 091	Business Case No. 13	-	-	-	145	-	-	-	-	-	-	-
436	Unit 151 Digger to Replace Unit 429 - WLk Bucket	Business Case No. 13	-	-	-	149	-	-	-	-	-	-	-
437	Purchase Unit YT148 - Replace Unit 092 - Ram 5500 CC 4x4 - Flat Deck	Business Case No. 13	-	-	-	-	324	11	-	-	-	-	-
438	Purchase YT159 - Replace Unit 886 - 1 Ton Service Body	Business Case No. 13	-	-	-	-	129	-	-	-	-	-	-
439	Total Transpiration Equipment	Business Case No. 13	-	-	-	-	-	158	-	-	-	-	-
440			18	665	6	382	570	675	661	487	766	369	315
441	Other Projects Less Than \$20,000		-	-	-	-	-	-	-	-	-	37	102
442	GP&E Total												
443	Grand Total		374	1,150	303	962	883	1,621	4,753	4,937	2,362	757	1,002
			14,764	10,476	9,491	13,529	13,001	15,147	18,914	27,167	26,060	14,999	12,470

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Income Tax Expense
(\$000)

Line No.	Description	Cross Ref.	Actuals								Approved		Approved		O&U		Variance	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2016	2017	2023	2024	2023	2024	
1	Utility Earnings Before Tax		4,008	5,427	6,114	6,592	6,574	6,308	6,119	2,010	6,091	3,083	4,113	2,247	6,391	(237)	(300)	
2																		
3	Add:																	
4	Depreciation	S.1.1 L.12	5,835	6,115	6,293	6,382	6,707	6,950	7,343	7,519	9,338	5,846	6,231	8,664	10,596	(1,145)	(1,258)	
5	Amortization of Contributions	S.1.1 L.13	(1,499)	(1,525)	(1,538)	(1,635)	(1,754)	(1,877)	(2,033)	(2,077)	(2,389)	(1,504)	(1,570)	(2,077)	(2,389)	-	-	
6	Non-Allowable Expenses		43	56	23	56	68	31	57	52	52	50	51	52	52	-	-	
7	Deferred Charges Write-off	S.8.8 L.9	334	334	335	335	335	334	335	(17)	(19)	334	335	(204)	(113)	187	94	
8	Injuries & Damages Write-off	S.8.4 L.28	112	112	112	112	112	112	112	(279)	(279)	112	112	(279)	(279)	-	-	
9	Demand Side Management Costs Write-off		135	185	185	185	185	185	185	(563)	-	-	-	(563)	-	-	-	
10	Allowance for Doubtful Account		54	68	115	(29)	205	18	9	43	43	-	-	43	43	-	-	
11	Share Appreciation Rights		67	(0)	28	28	(67)	3	(1)	-	-	-	-	-	-	-	-	
12	COLA Disallowance			33	10	10	12	11	9	9	9	-	-	9	9	-	-	
13	Charges to Deferred Pension & OPEB		545	529	273	269	345	393	277	112	112	380	380	112	112	-	-	
14	Sub-Total		5,626	5,906	5,835	5,712	6,146	6,160	6,293	4,800	6,868	5,217	5,538	5,758	8,032	(958)	(1,164)	
15																		
16	Deduct:																	
17	CCA		6,854	6,832	6,225	6,275	6,085	5,497	5,762	13,095	7,392	6,821	6,546	13,442	7,891	(347)	(499)	
18	Rate Case Expenditure	S.8.8 L.21	236	296	-	-	-	-	-	301	307	586	-	301	307	-	-	
19	Injuries & Damages Costs	S.8.4 L.29	-	100	-	-	-	-	-	-	-	100	100	-	-	-	-	
20	Pension & OPEB payments	S.8.4 L.13 + S.8.4 L.21	547	537	276	274	348	398	282	112	112	546	546	112	112	-	-	
21	Inventory Pool Costs Capitalized		290	503	357	393	670	560	379	394	403	326	336	394	403	-	-	
22	Study Costs		362	208	80	-	47	(125)	(22)	-	-	362	-	-	-	-	-	
23	Dismantling Costs	S.8.6 L.22	223	183	440	688	497	310	874	1,000	1,264	50	50	1,000	1,264	-	-	
24	Demand Side Management Costs	S.8.8 L.39	136	-	-	-	-	-	-	-	-	136	-	-	-	-	-	
25	Purchase Power Capitalized	S.3.1 L.13	216	5	501	88	-	-	-	49	-	110	86	49	-	-	-	
26	Cumulative Eligible Capital		35	-	-	-	-	-	-	-	-	28	26	-	-	-	-	
27	CIS Replacement Running Costs		-	-	-	-	-	185	1,177	473	71	-	-	473	71	-	-	
28	Bad Debt Write-off		45	63	82	20	-	125	91	88	91	-	-	88	91	-	-	
29	Rate Relief Refund	S.8.8 L.23	-	-	-	-	-	-	135	1,232	-	-	-	1,232	-	-	-	
30	ES&G & Other Deductible Costs		1,055	925	538	711	832	914	816	498	690	800	824	498	690	-	-	
31	Sub-Total		9,997	9,651	8,498	8,449	8,478	7,863	9,493	17,243	10,330	9,866	8,515	17,589	10,829	(347)	(499)	
32																		
33	Taxable Income		(364)	1,682	3,451	3,855	4,241	4,605	2,918	(10,432)	2,629	(1,565)	1,136	(9,585)	3,594	9,585	(3,594)	
34	Tax Rate		30.0%	30.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	30.0%	30.0%	27.0%	27.0%	(0)	(0)	
35	Income Tax		(109)	505	932	1,041	1,145	1,243	788	(2,817)	710	(470)	341	(2,588)	970	(229)	(261)	
36	Book to Filing Adjustment		19	(304)	(124)	22	(167)	(179)	13	-	-	-	-	-	-	-	-	
37	Total Current Provision		(90)	201	808	1,062	978	1,064	801	(2,817)	710	(470)	341	(2,588)	970	(229)	(261)	

**ATCO Electric Yukon (AET)
2023-2024 General Rate Application (GRA) - Compliance Filing
Compliance Filing**

**Determination of the 2024 Final Rate Adjustment Rider R
(\$000)**

Line No.	Description	Cross Ref.	Calculation
1	2024 AEY Shortfall		
2	2024 Retail Revenue Requirement	S2.1 L.55	\$68,776
3	2024 Retail Revenue on Existing Rates	S2.1 L.55	\$64,152
4	Approved 2024 Revenue Shortfall/(Surplus)	L.6 - L.7	<u>\$4,623</u>
5	2024 Primary Sales Revenue on Existing Rates		
6	ATCO Electric Yukon (AEY)	S2.1 L.30	\$57,428
7	Yukon Energy Corporation (YEC) Non-Industrial	YEC GRA Table 2.1	\$8,771
8	Yukon Energy Corporation (YEC) Industrial	YEC GRA Table 2.1	\$9,871
9	Total Primary Sales Revenue		<u>\$76,070</u>
10	Incremental Rate Adjustment Rider R effective September 1, 2024	L.4/L.9	6.08%
11	Current Approved Rate Adjustment Rider R	2017-03	8.30%
12	Interim Rate Adjustment Rider R Increase effective January 1, 2024	Board Order 2023-22	2.50%
13	Increase from Interim Rate Adjustment Rider R	L.10 - L.12	3.58%
14	Rate Adjustment Rider R effective September 1, 2024	L.11 + L.12 + L.13	<u><u>14.38%</u></u>

ATCO Electric Yukon (AEY)
2024-2025 General Rate Application (GRA)
Compliance Filing

Determination of Rider R1 2023 - 2024 Interim Rate Adjustment Rider R1 True Up
(\$000)

Line No.	Description	Source	Calculation
1	2023 AEY Shortfall		
2	2023 Retail Revenue Requirement	S2.1 L.55	\$62,203
3	2023 Retail Revenue on Existing Rates	S2.1 L.55	\$62,203
4	Approved 2023 Revenue Shortfall/(Surplus)	L.2 - L.3	<u>(\$0)</u>
5	2023 Incremental Rider R Collections		\$0
6	Net 2023 Revenue Shortfall/(Surplus)	L.4 - L.5	<u><u>(\$0)</u></u>
7	2024 AEY Shortfall		
8	2024 Retail Revenue Requirement	S2.1 L.55	\$68,776
9	2024 Retail Revenue on Existing Rates	S2.1 L.55	\$64,152
10	Approved 2024 Revenue Shortfall/(Surplus)	L.8 - L.9	<u>\$4,623</u>
11	2024 Incremental Rider R Collections Sep - Dec 2024 @ 6.08%	S12.1 L.10	
12	AEY Primary Sales Revenue	\$19,970	\$1,214
13	YEC Non-Industrial Sales Revenue	\$2,924	\$178
14	YEC Industrial Sales Revenue	\$3,290	\$200
15	2024 Interim Rider R Collections		<u>\$1,591</u>
16	Approved 2024 Remaining Revenue Shortfall/(Surplus)	L.10 - L.13	\$3,032
17	2024 Incremental Interim Rider R Collections Jan. - Aug. 2024 @ 2.5%	S12.1 L.12	
18	AEY Primary Sales Revenue	\$37,458	\$936
19	YEC Non-Industrial Sales Revenue	\$5,847	\$146
20	YEC Industrial Sales Revenue	\$6,581	\$165
21	2024 Interim Rider R Collections		<u>\$1,247</u>
22	2024 Rider F Balance Transfer	S.12.3 L.23	(\$2,684)
23	Net 2024 Revenue Shortfall/(Surplus)	L.16 - L.21 + L.22	<u><u>(\$899)</u></u>
24	Combined 2023 2024 Revenue Shortfall/(Surplus)	L.6 + L.23	<u><u>(\$899)</u></u>
	Rider R1: Temporary Rate Adjustment True-Up Sep. 2024 - Aug. 2025		
25	Primary Sales Revenue on Existing Rates		
26	ATCO Electric Yukon (AEY)	S2.1 L.30	\$56,818
27	Yukon Energy Corporation (YEC) non-industrial	YEC	\$8,266
28	Yukon Energy Corporation (YEC) Industrial	YEC	\$12,935
29	Total Primary Sales Revenue		<u>\$78,018</u>
30	2024 True-Up Rate Adjustment Rider R1 Sep. 1, 2024	L.24 / L.29	<u>-1.15%</u>

**ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing**

**Rider F 2023-2024 (Receivable from) / Payable to Customers Actual History
January 1, 2023 - June 30, 2024
(\$000)**

Line No.	Month	Opening Balance A	Actual Rider F Collection B	Actual Transfer from YEC C	Closing Balance D = A:C
1	Dec-22				(\$3,516)
2	Jan-23	(\$3,516)	\$536	(\$148)	(\$3,128)
3	Feb-23	(\$3,128)	\$575	(\$142)	(\$2,695)
4	Mar-23	(\$2,695)	\$600	(\$130)	(\$2,225)
5	Apr-23	(\$2,225)	\$599	(\$141)	(\$1,767)
6	May-23	(\$1,767)	\$436	(\$85)	(\$1,416)
7	Jun-23	(\$1,416)	\$381	(\$76)	(\$1,111)
8	Jul-23	(\$1,111)	\$362	(\$83)	(\$832)
9	Aug-23	(\$832)	\$347	(\$62)	(\$547)
10	Sep-23	(\$547)	\$423	\$867	\$743
11	Oct-23	\$743	\$394		\$1,137
12	Nov-23	\$1,137	\$516		\$1,653
13	Dec-23	\$1,653	\$536		\$2,189
14			\$5,705	\$0	
15					
16	Jan-24	\$2,189	\$423		\$2,612
17	Feb-24	\$2,612	\$44		\$2,656
18	Mar-24	\$2,656	\$18		\$2,674
19	Apr-24	\$2,674	\$3		\$2,677
20	May-24	\$2,677	\$7		\$2,684
21	Jun-24 ⁽¹⁾	\$2,684			\$2,684
22	Jul-24 ⁽¹⁾	\$2,684			\$2,684
23	Aug-24 ⁽¹⁾	\$2,684			\$2,684
24			\$495	\$0	

(1) Projected using GRA assumptions

RIDER R
YUKON ELECTRICAL RATE ADJUSTMENT RIDER

AVAILABLE: To all electric service throughout the Yukon Territory.

APPLICABLE: To all classes of service except Rate Schedule 32,
Rate Schedule 42 and Rate Schedule 43.

RATE: All base rate revenue will be adjusted by the following rate:

14.38%

NOTE: Yukon Energy Corporation recoveries under this rider are to
flow through to Yukon Electrical Company Limited.

RIDER R1
ATCO ELECTRIC YUKON TEMPORARY RATE ADJUSTMENT RIDER

AVAILABLE: To all electric service throughout the Yukon Territory.

APPLICABLE: To all classes of service except Rate Schedule 32,
Rate Schedule 42 and Rate Schedule 43.

RATE: All base rate revenue will be adjusted by the following rate:

-1.15%

NOTE: Yukon Energy Corporation refunds or recoveries under this
rider are to flow through to ATCO Electric Yukon.

ATCO ELECTRIC YUKON

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"TOTAL"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Investment Percentage (5)	Surviving Original Cost as of 12/31/2022 (6)	Calculated Accrued Depreciation (7)	Annual Accrual Amount (8)	Annual Accrual Rate (9)
PLANT IN SERVICE								
GENERATION								
HYDRO GENERATION								
331.00	Structures and Improvements	70-R2	0	0.63%	1,668,036	260,801	29,092	1.74%
332.00	Reservoirs, Dams, and Waterways	100-R3	-2	3.32%	8,819,431	794,003	102,544	1.16%
333.00	Water Wheels, Turbines and Generators	85-R3	-2	1.24%	3,293,183	459,173	44,516	1.35%
334.00	Accessory Electric Equipment	40-R2.5	0	0.03%	81,242	53,973	1,885	2.32%
335.00	Miscellaneous Power Plant Equipment	51-R4	0	0.04%	109,846	11,491	2,286	2.08%
TOTAL HYDRO GENERATION					13,971,738	1,579,442	180,322	1.29%
DIESEL GENERATION								
341.20	Int Combust Structures	40-R2	-1	2.30%	6,101,560	2,108,019	168,150	2.76%
342.20	Int Combust Fuel Holders, Producers and Accessories	40-R3	-1	1.29%	3,430,728	1,635,805	89,063	2.60%
343.20	Int Combust Generators	26-S2	-5	7.72%	20,512,067	7,074,654	877,890	4.28%
345.20	Int Combust Accessory	35-R3	0	1.94%	5,155,803	1,940,458	154,372	2.99%
346.20	Int Combust Miscellaneous	40-R3	-2	0.42%	1,113,753	403,939	30,137	2.71%
347.20	Renewable Energy Storage	25-R3	0	1.33%	3,536,262	242,926	161,951	4.58%
TOTAL DIESEL GENERATION					39,850,172	13,405,802	1,481,564	3.72%
TOTAL GENERATION					53,821,910	14,985,244	1,661,886	3.09%
SUBSTATION PLANT								
353.00	Station Equipment	50-R3	0	0.43%	1,144,289	705,900	22,279	1.95%
TOTAL SUBSTATION PLANT					1,144,289	705,900	22,279	1.95%
DISTRIBUTION PLANT								
360.10	Land Rights	75-R3	0	0.81%	2,160,689	425,115	32,059	1.48%
362.00	Station Equipment	40-R2.5	0	2.84%	7,543,473	2,905,181	198,816	2.64%
362.10	System Communication & Control	15-SQ	-1	0.37%	976,502	615,980	65,751	6.73%
364.00	Poles, Towers and Fixtures	50-R2	-20	20.06%	53,306,940	20,687,809	1,434,316	2.69%
365.00	Overhead Conductors and Devices	50-R3	-5	10.83%	28,793,206	11,252,261	638,457	2.22%
365.10	Overhead Services	50-R2.5	-8	1.97%	5,234,252	1,787,056	124,889	2.39%
367.00	Underground Conductor and Devices	50-R3	-10	12.86%	34,178,702	12,606,437	804,628	2.35%

ATCO ELECTRIC YUKON

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"TOTAL"

COMPLIANCE FILING PER DECISION 2024-01

Account	Description	Estimated Survivor Curve	Net Salvage Percent	Investment Percentage	Surviving Original Cost as of 12/31/2022	Calculated Accrued Depreciation	Annual Accrual Amount	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
367.10	Underground Services	50-R4	-5	2.36%	6,266,150	1,696,035	137,788	2.20%
368.00	Line Transformers	45-R2.5	-10	15.38%	40,867,164	15,706,402	1,080,836	2.64%
370.00	Conventional Meters	15-R0.5	-2	1.11%	2,956,566	1,772,018	170,191	5.76%
371.00	Automated Meters	15-R2.5	0	0.07%	173,069	71,540	12,166	7.03%
373.00	Street Lights	30-R3	-10	5.13%	13,636,687	7,722,035	493,418	3.62%
373.10	Sentinel Lights	23-R2	10	0.11%	285,488	243,584	4,674	1.64%
TOTAL DISTRIBUTION PLANT					196,378,887	77,491,454	5,197,990	2.65%
GENERAL PLANT								
390.00	Structures and Improvements	40-L3	-5	1.96%	5,197,272	2,826,167	137,391	2.64%
390.01	Structures and Improvements - Houses	40-R3	0	0.17%	451,552	190,028	11,730	2.60%
391.00	Office Furniture and Equipment	15-SQ	0	0.10%	277,520	156,316	18,501	6.67%
391.10	Computer Hardware & Voice and Data Network Equi	5-SQ	0	0.02%	60,707	34,245	12,141	20.00%
391.22	Computer Software and Applications Major (10 YR)	10-SQ	0	0.29%	777,425	421,980	77,742	10.00%
392.20	Transportation Equipment, Fleet Vehicles, Category 2	12-L3	10	1.11%	2,955,682	1,268,174	224,350	7.59%
392.30	Transportation Equipment, Fleet Vehicles, Category 3	15-L3	0	1.04%	2,756,972	1,421,934	184,561	6.69%
392.40	Transportation Equipment, Fleet Vehicles, Category 4	12-L0	0	0.09%	231,503	127,712	16,905	7.30%
394.00	Tools, Shop, Garage, Stores and Laboratory Equipmer	15-SQ	0	0.64%	1,712,700	785,217	114,180	6.67%
TOTAL GENERAL PLANT					14,421,333	7,231,772	797,501	5.53%
TOTAL PLANT STUDIED					265,766,419	100,414,370	7,679,656	2.89%

ATCO ELECTRIC YUKON

TABLE 1A. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"LIFE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Surviving Original Cost as of 12/31/2022 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Annual Accrual Rate (8)
PLANT IN SERVICE							
GENERATION							
HYDRO GENERATION							
331.00	Structures and Improvements	70-R2	0	1,668,036	260,801	29,092	1.74%
332.00	Reservoirs, Dams, and Waterways	100-R3	0	8,819,431	778,435	100,533	1.14%
333.00	Water Wheels, Turbines and Generators	85-R3	0	3,293,183	450,170	43,643	1.33%
334.00	Accessory Electric Equipment	40-R2.5	0	81,242	53,973	1,885	2.32%
335.00	Miscellaneous Power Plant Equipment	51-R4	0	109,846	11,491	2,286	2.08%
TOTAL HYDRO GENERATION				13,971,738	1,554,870	177,438	1.27%
DIESEL GENERATION							
341.20	Int Combust Structures	40-R2	0	6,101,560	2,087,147	166,485	2.73%
342.20	Int Combust Fuel Holders, Producers and Accessories	40-R3	0	3,430,728	1,619,609	88,181	2.57%
343.20	Int Combust Generators	26-S2	0	20,512,067	6,737,766	836,086	4.08%
345.20	Int Combust Accessory	35-R3	0	5,155,803	1,940,458	154,372	2.99%
346.20	Int Combust Miscellaneous	40-R3	0	1,113,753	396,019	29,547	2.65%
347.20	Renewable Energy Storage	25-R3	0	3,536,262	242,926	161,951	4.58%
TOTAL DIESEL GENERATION				39,850,172	13,023,926	1,436,622	3.61%
TOTAL GENERATION				53,821,910	14,578,796	1,614,060	3.00%
SUBSTATION PLANT							
353.00	Station Equipment	50-R3	0	1,144,289	705,900	22,279	1.95%
TOTAL SUBSTATION PLANT				1,144,289	705,900	22,279	1.95%
DISTRIBUTION PLANT							
360.10	Land Rights	75-R3	0	2,160,689	425,115	32,059	1.48%
362.00	Station Equipment	40-R2.5	0	7,543,473	2,905,181	198,816	2.64%
362.10	System Communication & Control	15-SQ	0	976,502	609,881	65,100	6.67%
364.00	Poles, Towers and Fixtures	50-R2	0	53,306,940	17,239,841	1,195,263	2.24%
365.00	Overhead Conductors and Devices	50-R3	0	28,793,206	10,716,439	608,054	2.11%
365.10	Overhead Services	50-R2.5	0	5,234,252	1,654,681	115,638	2.21%
367.00	Underground Conductor and Devices	50-R3	0	34,178,702	11,460,397	731,480	2.14%
367.10	Underground Services	50-R4	0	6,266,150	1,615,271	131,227	2.09%
368.00	Line Transformers	45-R2.5	0	40,867,164	14,278,547	982,579	2.40%
370.00	Conventional Meters	15-R0.5	0	2,956,566	1,737,272	166,854	5.64%
371.00	Automated Meters	15-R2.5	0	173,069	71,540	12,166	7.03%
373.00	Street Lights	30-R3	0	13,636,687	7,020,032	448,562	3.29%
373.10	Sentinel Lights	23-R2	0	285,488	270,649	5,193	1.82%
TOTAL DISTRIBUTION PLANT				196,378,887	70,004,849	4,692,991	2.39%

ATCO ELECTRIC YUKON

TABLE 1A. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"LIFE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Surviving Original Cost as of 12/31/2022 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Annual Accrual Rate (8)
GENERAL PLANT							
390.00	Structures and Improvements	40-L3	0	5,197,272	2,691,587	130,848	2.52%
390.01	Structures and Improvements - Houses	40-R3	0	451,552	190,028	11,730	2.60%
391.00	Office Furniture and Equipment	15-SQ	0	277,520	156,316	18,501	6.67%
391.10	Computer Hardware & Voice and Data Network Equi	5-SQ	0	60,707	34,245	12,141	20.00%
391.22	Computer Software and Applications Major (10 YR)	10-SQ	0	777,425	421,980	77,742	10.00%
392.20	Transportation Equipment, Fleet Vehicles, Category 2	12-L3	0	2,955,682	1,409,082	249,278	8.43%
392.30	Transportation Equipment, Fleet Vehicles, Category 3	15-L3	0	2,756,972	1,421,934	184,561	6.69%
392.40	Transportation Equipment, Fleet Vehicles, Category 4	12-L0	0	231,503	127,712	16,905	7.30%
394.00	Tools, Shop, Garage, Stores and Laboratory Equipmer	15-SQ	0	1,712,700	785,217	114,180	6.67%
TOTAL GENERAL PLANT				14,421,333	7,238,101	815,887	5.66%
TOTAL PLANT STUDIED				265,766,419	92,527,645	7,145,217	2.69%

ATCO ELECTRIC YUKON

TABLE 1B. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"NET SALVAGE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Surviving Original Cost as of 12/31/2022 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Annual Accrual Rate (8)
PLANT IN SERVICE							
GENERATION							
HYDRO GENERATION							
331.00	Structures and Improvements	70-R2	0	1,668,036	-	-	0.00%
332.00	Reservoirs, Dams, and Waterways	100-R3	-2	8,819,431	15,569	2,011	0.02%
333.00	Water Wheels, Turbines and Generators	85-R3	-2	3,293,183	9,003	873	0.03%
334.00	Accessory Electric Equipment	40-R2.5	0	81,242	-	-	0.00%
335.00	Miscellaneous Power Plant Equipment	51-R4	0	109,846	-	-	0.00%
TOTAL HYDRO GENERATION				13,971,738	24,572	2,884	0.02%
DIESEL GENERATION							
341.20	Int Combust Structures	40-R2	-1	6,101,560	20,871	1,665	0.03%
342.20	Int Combust Fuel Holders, Producers and Accessories	40-R3	-1	3,430,728	16,196	882	0.03%
343.20	Int Combust Generators	26-S2	-5	20,512,067	336,888	41,804	0.20%
345.20	Int Combust Accessory	35-R3	0	5,155,803	-	-	0.00%
346.20	Int Combust Miscellaneous	40-R3	-2	1,113,753	7,920	591	0.05%
347.20	Renewable Energy Storage	25-R3	0	3,536,262	-	-	0.00%
TOTAL DIESEL GENERATION				39,850,172	381,876	44,942	0.11%
TOTAL GENERATION				39,960,018	381,876	44,942	0.11%
SUBSTATION PLANT							
353.00	Station Equipment	50-R3	0	1,144,289	-	-	0.00%
TOTAL SUBSTATION PLANT				1,144,289	-	-	
DISTRIBUTION PLANT							
360.10	Land Rights	75-R3	0	2,160,689	-	-	0.00%
362.00	Station Equipment	40-R2.5	0	7,543,473	-	-	0.00%
362.10	System Communication & Control	15-SQ	-1	976,502	6,099	651	0.07%
364.00	Poles, Towers and Fixtures	50-R2	-20	53,306,940	3,447,968	239,053	0.45%
365.00	Overhead Conductors and Devices	50-R3	-5	28,793,206	535,822	30,403	0.11%
365.10	Overhead Services	50-R2.5	-8	5,234,252	132,375	9,251	0.18%
367.00	Underground Conductor and Devices	50-R3	-10	34,178,702	1,146,040	73,148	0.21%
367.10	Underground Services	50-R4	-5	6,266,150	80,764	6,561	0.10%
368.00	Line Transformers	45-R2.5	-10	40,867,164	1,427,855	98,258	0.24%
370.00	Conventional Meters	15-R0.5	-2	2,956,566	34,745	3,337	0.11%
371.00	Automated Meters	15-R2.5	0	173,069	-	-	0.00%
373.00	Street Lights	30-R3	-10	13,636,687	702,003	44,856	0.33%
373.10	Sentinel Lights	23-R2	10	285,488	(27,065)	(519)	-0.18%
TOTAL DISTRIBUTION PLANT				196,378,887	7,486,605	504,999	0.26%

ATCO ELECTRIC YUKON

TABLE 1B. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2022

"NET SALVAGE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Surviving Original Cost as of 12/31/2022 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Annual Accrual Rate (8)
GENERAL PLANT							
390.00	Structures and Improvements	40-L3	-5	5,197,272	134,579	6,542	0.13%
390.01	Structures and Improvements - Houses	40-R3	0	451,552	-	-	0.00%
391.00	Office Furniture and Equipment	15-SQ	0	277,520	-	-	0.00%
391.10	Computer Hardware & Voice and Data Network Equipm	5-SQ	0	60,707	-	-	0.00%
391.22	Computer Software and Applications Major (10 YR)	10-SQ	0	777,425	-	-	0.00%
392.20	Transportation Equipment, Fleet Vehicles, Category 2	12-L3	10	2,955,682	(140,908)	(24,928)	-0.84%
392.30	Transportation Equipment, Fleet Vehicles, Category 3	15-L3	0	2,756,972	-	-	0.00%
392.40	Transportation Equipment, Fleet Vehicles, Category 4	12-L0	0	231,503	-	-	0.00%
394.00	Tools, Shop, Garage, Stores and Laboratory Equipment	15-SQ	0	1,712,700	-	-	0.00%
TOTAL GENERAL PLANT				14,421,333	(6,329)	(18,385)	-0.13%
TOTAL PLANT STUDIED				265,766,419	7,886,725	534,439	0.20%

ATCO ELECTRIC YUKON

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"TOTAL"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Surviving Original Cost as of 12/31/2022 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance Amount (6) = (4)-(5)	Accumulated Depreciation Variance Percent (7)=(6)/(4)	Probable Remaining Life (8)	Annual Provision for True-up (9)=(6)/(8)
PLANT IN SERVICE								
GENERATION								
HYDRO GENERATION								
331.00	Structures and Improvements	1,668,036	260,801	368,030	(107,229)	-41.12%	61.9	(1,731)
332.00	Reservoirs, Dams, and Waterways	8,819,431	794,003	445,134	348,869	43.94%	92.4	3,776
333.00	Water Wheels, Turbines and Generators	3,293,183	459,173	1,651,556	(1,192,383)	-259.68%	74.9	(15,921)
334.00	Accessory Electric Equipment	81,242	53,973	87,002	(33,029)	-61.19%	16.1	(2,050)
335.00	Miscellaneous Power Plant Equipment	109,846	11,491	10,015	1,476	12.85%	46.0	32
TOTAL HYDRO GENERATION		13,971,738	1,579,442	2,561,737	(982,295)			(15,894)
DIESEL GENERATION								
341.20	Int Combust Structures	6,101,560	2,108,019	2,232,316	(124,297)	-5.90%	28.9	(4,307)
342.20	Int Combust Fuel Holders, Producers and Accessories	3,430,728	1,635,805	1,983,291	(347,486)	-21.24%	22.9	(15,191)
343.20	Int Combust Generators	20,512,067	7,074,654	4,957,035	2,117,619	29.93%	18.3	115,765
345.20	Int Combust Accessory	5,155,803	1,940,458	2,131,015	(190,557)	-9.82%	23.0	(8,273)
346.20	Int Combust Miscellaneous	1,113,753	403,939	467,260	(63,321)	-15.68%	27.2	(2,331)
347.20	Renewable Energy Storage	3,536,262	242,926	169,269	73,657	30.32%	23.5	3,131
TOTAL DIESEL GENERATION		39,850,172	13,405,802	11,940,186	1,465,616			88,793
TOTAL GENERATION		53,821,910	14,985,244	14,501,924	483,321			72,899
SUBSTATION PLANT								
353.00	Station Equipment	1,144,289	705,900	819,894	(113,994)	-16.15%	21.7	(5,262)
TOTAL SUBSTATION PLANT		1,144,289	705,900	819,894	(113,994)			(5,262)
DISTRIBUTION PLANT								
360.10	Land Rights	2,160,689	425,115	434,787	(9,672)	-2.28%	62.0	- *
362.00	Station Equipment	7,543,473	2,905,181	2,978,316	(73,135)	-2.52%	26.4	(2,767) *
362.10	System Communication & Control	976,502	615,980	1,270,158	(654,178)	-106.20%	5.6	(116,161)
364.00	Poles, Towers and Fixtures	53,306,940	20,687,809	23,402,285	(2,714,476)	-13.12%	36.8	(73,706)
365.00	Overhead Conductors and Devices	28,793,206	11,252,261	14,482,229	(3,229,967)	-28.71%	33.2	(97,353)
365.10	Overhead Services	5,234,252	1,787,056	1,974,231	(187,175)	-10.47%	36.2	(5,164)
367.00	Underground Conductor and Devices	34,178,702	12,606,437	11,988,411	618,026	4.90%	34.9	17,700 *
367.10	Underground Services	6,266,150	1,696,035	2,030,490	(334,455)	-19.72%	37.8	(8,851)
368.00	Line Transformers	40,867,164	15,706,402	16,341,422	(635,020)	-4.04%	31.4	(20,223) *
370.00	Conventional Meters	2,956,566	1,772,018	1,984,910	(212,892)	-12.01%	8.3	(25,758)
371.00	Automated Meters	173,069	71,540	31,746	39,794	55.62%	9.4	4,219
373.00	Street Lights	13,636,687	7,722,035	7,756,012	(33,977)	-0.44%	15.7	(2,166) *
373.10	Sentinel Lights	285,488	243,584	108,667	134,918	55.39%	3.0 +	44,973

ATCO ELECTRIC YUKON

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"TOTAL"

COMPLIANCE FILING PER DECISION 2024-01

Account	Description	Surviving Original Cost as of 12/31/2022	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Depreciation Variance Amount	Accumulated Depreciation Variance Percent	Probable Remaining Life	Annual Provision for True-up
(1)	(2)	(3)	(4)	(5)	(6) = (4)-(5)	(7)=(6)/(4)	(8)	(9)=(6)/(8)
TOTAL DISTRIBUTION PLANT		196,378,887	77,491,454	84,783,664	(7,292,210)			(285,257)
GENERAL PLANT								
390.00	Structures and Improvements	5,197,272	2,826,167	2,949,753	(123,587)	-4.37%	21.6	(5,723) *
390.01	Structures and Improvements - Houses	451,552	190,028	(160,352)	350,380	184.38%	24.7	14,181
391.00	Office Furniture and Equipment	277,520	156,316	184,725	(28,409)	-18.17%	6.6	(4,336)
391.10	Computer Hardware & Voice and Data Network Equipmen	60,707	34,245	107,228	(72,983)	-213.12%	3.0 +	(24,328)
391.22	Computer Software and Applications Major (10 YR)	777,425	421,980	469,333	(47,353)	-11.22%	4.6	(10,357)
392.20	Transportation Equipment, Fleet Vehicles, Category 2	2,955,682	1,268,174	2,329,919	(1,061,745)	-83.72%	6.9	(153,474)
392.30	Transportation Equipment, Fleet Vehicles, Category 3	2,756,972	1,421,934	1,026,343	395,591	27.82%	8.1	48,862
392.40	Transportation Equipment, Fleet Vehicles, Category 4	231,503	127,712	86,978	40,734	31.90%	8.1	5,004
394.00	Tools, Shop, Garage, Stores and Laboratory Equipment	1,712,700	785,217	792,168	(6,951)	-0.89%	8.1	(17) *
TOTAL GENERAL PLANT		14,421,333	7,231,772	7,786,095	(554,323)			(130,190)
TOTAL PLANT STUDIED		265,766,419	100,414,370	107,891,577	(7,477,206)			(347,809)

* True-Up is calculated only when a variance of 5% or greater exists.

** True up relates to either Net Salvage or Life only

+ Remaining life is limited to be no less than 3 years.

ATCO ELECTRIC YUKON

TABLE 2A. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"LIFE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Surviving Original Cost as of 12/31/2022 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance Amount (6) = (4)-(5)	Accumulated Depreciation Variance Percent (7)=(6)/(4)	Probable Remaining Life (8)	Annual Provision for True-up (9)=(6)/(8)
PLANT IN SERVICE								
GENERATION								
HYDRO GENERATION								
331.00	Structures and Improvements	1,668,036	260,801	320,112	(59,311)	-22.74%	61.9	(958)
332.00	Reservoirs, Dams, and Waterways	8,819,431	778,435	491,035	287,400	36.92%	92.4	3,111
333.00	Water Wheels, Turbines and Generators	3,293,183	450,170	1,692,326	(1,242,156)	-275.93%	74.9	(16,586)
334.00	Accessory Electric Equipment	81,242	53,973	92,046	(38,073)	-70.54%	16.1	(2,363)
335.00	Miscellaneous Power Plant Equipment	109,846	11,491	17,611	(6,120)	-53.25%	46.0	(133)
TOTAL HYDRO GENERATION		13,971,738	1,554,870	2,613,130	(1,058,260)			(16,929)
DIESEL GENERATION								
341.20	Int Combust Structures	6,101,560	2,087,147	2,343,709	(256,562)	-12.29%	28.9	(8,889)
342.20	Int Combust Fuel Holders, Producers and Accessories	3,430,728	1,619,609	1,969,406	(349,797)	-21.60%	22.9	(15,292)
343.20	Int Combust Generators	20,512,067	6,737,766	5,198,971	1,538,795	22.84%	18.3	84,122
345.20	Int Combust Accessory	5,155,803	1,940,458	2,127,330	(186,872)	-9.63%	23.0	(8,113)
346.20	Int Combust Miscellaneous	1,113,753	396,019	479,979	(83,960)	-21.20%	27.2	(3,091)
347.20	Renewable Energy Storage	3,536,262	242,926	169,269	73,657	30.32%	23.5	3,131
TOTAL DIESEL GENERATION		39,850,172	13,023,926	12,288,664	735,261			51,867
TOTAL GENERATION		53,821,910	14,578,796	14,901,794	(322,998)			34,938
SUBSTATION PLANT								
353.00	Station Equipment	1,144,289	705,900	798,723	(92,824)	-13.15%	21.7	(4,285)
TOTAL SUBSTATION PLANT		1,144,289	705,900	798,723	(92,824)			(4,285)
DISTRIBUTION PLANT								
360.10	Land Rights	2,160,689	425,115	434,787	(9,672)	-2.28%	62.0	- *
362.00	Station Equipment	7,543,473	2,905,181	3,208,612	(303,430)	-10.44%	26.4	(11,479)
362.10	System Communication & Control	976,502	609,881	1,280,123	(670,241)	-109.90%	5.6	(119,014)
364.00	Poles, Towers and Fixtures	53,306,940	17,239,841	21,068,997	(3,829,156)	-22.21%	36.8	(103,973)
365.00	Overhead Conductors and Devices	28,793,206	10,716,439	12,502,352	(1,785,912)	-16.67%	33.2	(53,829)
365.10	Overhead Services	5,234,252	1,654,681	2,012,950	(358,269)	-21.65%	36.2	(9,884)
367.00	Underground Conductor and Devices	34,178,702	11,460,397	12,447,852	(987,455)	-8.62%	34.9	(28,281)
367.10	Underground Services	6,266,150	1,615,271	2,055,523	(440,252)	-27.26%	37.8	(11,651)
368.00	Line Transformers	40,867,164	14,278,547	16,814,446	(2,535,899)	-17.76%	31.4	(80,758)
370.00	Conventional Meters	2,956,566	1,737,272	2,002,816	(265,543)	-15.29%	8.3	(32,128)
371.00	Automated Meters	173,069	71,540	75,373	(3,833)	-5.36%	9.4	(406)
373.00	Street Lights	13,636,687	7,020,032	8,329,879	(1,309,847)	-18.66%	15.7	(83,509)
373.10	Sentinel Lights	285,488	270,649	218,938	51,712	19.11%	3.0	+ 17,237

ATCO ELECTRIC YUKON

TABLE 2A. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"LIFE"

COMPLIANCE FILING PER DECISION 2024-01

Account	Description	Surviving Original Cost as of 12/31/2022	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Depreciation Variance Amount	Accumulated Depreciation Variance Percent	Probable Remaining Life	Annual Provision for True-up
(1)	(2)	(3)	(4)	(5)	(6) = (4)-(5)	(7)=(6)/(4)	(8)	(9)=(6)/(8)
TOTAL DISTRIBUTION PLANT		196,378,887	70,004,849	82,452,647	(12,447,798)			(517,674)
GENERAL PLANT								
390.00	Structures and Improvements	5,197,272	2,691,587	3,149,930	(458,343)	-17.03%	21.6	(21,225)
390.01	Structures and Improvements - Houses	451,552	190,028	919,491	(729,463)	-383.87%	24.7	(29,523)
391.00	Office Furniture and Equipment	277,520	156,316	189,338	(33,021)	-21.12%	6.6	(5,041)
391.10	Computer Hardware & Voice and Data Network Equipmen	60,707	34,245	107,228	(72,983)	-213.12%	3.0 +	(24,328)
391.22	Computer Software and Applications Major (10 YR)	777,425	421,980	469,333	(47,353)	-11.22%	4.6	(10,357)
392.20	Transportation Equipment, Fleet Vehicles, Category 2	2,955,682	1,409,082	2,520,568	(1,111,486)	-78.88%	6.9	(160,664)
392.30	Transportation Equipment, Fleet Vehicles, Category 3	2,756,972	1,421,934	1,026,343	395,591	27.82%	8.1	48,862
392.40	Transportation Equipment, Fleet Vehicles, Category 4	231,503	127,712	86,978	40,734	31.90%	8.1	5,004
394.00	Tools, Shop, Garage, Stores and Laboratory Equipment	1,712,700	785,217	792,027	(6,810)	-0.87%	8.1	- *
TOTAL GENERAL PLANT		14,421,333	7,238,101	9,261,236	(2,023,135)			(197,272)
TOTAL PLANT STUDIED		265,766,419	92,527,645	107,414,400	(14,886,755)			(684,292)

* True-Up is calculated only when a variance of 5% or greater exists.

** True up relates to either Net Salvage or Life only

+ Remaining life is limited to be no less than 3 years.

ATCO ELECTRIC YUKON

TABLE 2B. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"NET SALVAGE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Surviving Original Cost as of 12/31/2022 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance Amount (6) = (4)-(5)	Accumulated Depreciation Variance Percent (7)=(6)/(4)	Probable Remaining Life (8)	Annual Provision for True-up (9)=(6)/(8)
PLANT IN SERVICE								
GENERATION								
HYDRO GENERATION								
331.00	Structures and Improvements	1,668,036	-	47,918	(47,918)	100%	61.9	(774)
332.00	Reservoirs, Dams, and Waterways	8,819,431	15,569	(45,901)	61,470	395%	92.4	665
333.00	Water Wheels, Turbines and Generators	3,293,183	9,003	(40,769)	49,773	553%	74.9	665
334.00	Accessory Electric Equipment	81,242	-	(5,044)	5,044	100%	16.1	313
335.00	Miscellaneous Power Plant Equipment	109,846	-	(7,596)	7,596	100%	46.0	165
TOTAL HYDRO GENERATION		13,971,738	24,572	(51,393)	75,965			1,034
DIESEL GENERATION								
341.20	Int Combust Structures	6,101,560	20,871	(111,393)	132,265	634%	28.9	4,583
342.20	Int Combust Fuel Holders, Producers and Accessories	3,430,728	16,196	13,885	2,311	14%	22.9	101
343.20	Int Combust Generators	20,512,067	336,888	(241,936)	578,825	172%	18.3	31,643
345.20	Int Combust Accessory	5,155,803	-	3,685	(3,685)	100%	23.0	(160)
346.20	Int Combust Miscellaneous	1,113,753	7,920	(12,719)	20,639	261%	27.2	760
347.20	Renewable Energy Storage	3,536,262	-	-	-	100%	23.5	-
TOTAL DIESEL GENERATION		39,850,172	381,876	(348,478)	730,354			36,926
TOTAL GENERATION		53,821,910	406,448	(399,871)	806,319			37,961
SUBSTATION PLANT								
353.00	Station Equipment	1,144,289	-	21,171	(21,171)	100%	21.7	(977)
TOTAL SUBSTATION PLANT		1,144,289	-	21,171	(21,171)			(977)
DISTRIBUTION PLANT								
360.10	Land Rights	2,160,689	-	-	-	100%	62.0	-
362.00	Station Equipment	7,543,473	-	(230,295)	230,295	100%	26.4	8,712
362.10	System Communication & Control	976,502	6,099	(9,964)	16,063	263%	5.6	2,852
364.00	Poles, Towers and Fixtures	53,306,940	3,447,968	2,333,288	1,114,680	32%	36.8	30,267
365.00	Overhead Conductors and Devices	28,793,206	535,822	1,979,877	(1,444,055)	-270%	33.2	(43,525)
365.10	Overhead Services	5,234,252	132,375	(38,720)	171,094	129%	36.2	4,720
367.00	Underground Conductor and Devices	34,178,702	1,146,040	(459,441)	1,605,480	140%	34.9	45,981
367.10	Underground Services	6,266,150	80,764	(25,033)	105,797	131%	37.8	2,800
368.00	Line Transformers	40,867,164	1,427,855	(473,024)	1,900,879	133%	31.4	60,535
370.00	Conventional Meters	2,956,566	34,745	(17,905)	52,651	152%	8.3	6,370
371.00	Automated Meters	173,069	-	(43,627)	43,627	100%	9.4	4,626
373.00	Street Lights	13,636,687	702,003	(573,867)	1,275,870	182%	15.7	81,342
373.10	Sentinel Lights	285,488	(27,065)	(110,271)	83,206	-307%	3.0 +	27,735
TOTAL DISTRIBUTION PLANT		196,378,887	7,486,605	2,331,017	5,155,588			232,417

ATCO ELECTRIC YUKON

TABLE 2B. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2022

"NET SALVAGE"

COMPLIANCE FILING PER DECISION 2024-01

Account (1)	Description (2)	Surviving Original Cost as of 12/31/2022 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance Amount (6) = (4)-(5)	Accumulated Depreciation Variance Percent (7)=(6)/(4)	Probable Remaining Life (8)	Annual Provision for True-up (9)=(6)/(8)
GENERAL PLANT								
390.00	Structures and Improvements	5,197,272	134,579	(200,177)	334,756	249%	21.6	15,502
390.01	Structures and Improvements - Houses	451,552	-	(1,079,843)	1,079,843	100%	24.7	43,703
391.00	Office Furniture and Equipment	277,520	-	(4,613)	4,613	100%	6.6	704
391.10	Computer Hardware & Voice and Data Network Equipment	60,707	-	-	-	100%	3.0 +	-
391.22	Computer Software and Applications Major (10 YR)	777,425	-	-	-	100%	4.6	-
392.20	Transportation Equipment, Fleet Vehicles, Category 2	2,955,682	(140,908)	(190,649)	49,741	-35%	6.9	7,190
392.30	Transportation Equipment, Fleet Vehicles, Category 3	2,756,972	-	-	-	100%	8.1	-
392.40	Transportation Equipment, Fleet Vehicles, Category 4	231,503	-	-	-	100%	8.1	-
394.00	Tools, Shop, Garage, Stores and Laboratory Equipment	1,712,700	-	141	(141)	100%	8.1	(17)
TOTAL GENERAL PLANT		14,421,333	(6,329)	(1,475,141)	1,468,812			67,082
TOTAL PLANT STUDIED		265,766,419	7,886,725	477,176	7,409,548			336,483

* True-Up is calculated only when a variance of 5% or greater exists.

+ Remaining life is limited to be no less than 3 years.

ATCO Electric Yukon (AEY)
2023 - 2024 General Rate Application (GRA)
Compliance Filing

Utility Revenue Requirement
(\$000)

Line No.	As Filed	Updates Filing	YUB Directions									Refiling Update		
			#2	#3	#4	#5	#6	#8 - #30	#31	#36 - #39 #41 - #44 Capital Updates	#34 Mid Year Common Stock		Other Amort. Deferred Charges Update	
	2023	2023	Purchase Power	FTE Reduction	Sponsorships Removal	Non-Labour Inflation	Head Office Reduction	Net Salvage Update	ARD Update				2023	
7	Revenues													
8	Retail Revenues	64,690	63,702	151	(121)	(5)	-	(291)	(999)	(444)	(45)	17	238	62,203
9	Other Revenue	2,103	2,103											2,103
10	Total Revenues	66,793	65,805	151	(121)	(5)		(291)	(999)	(444)	(45)	17	238	64,306
12	Costs													
13	Purchase Power	29,777	29,762	151										29,913
14	Fuel	9,181	9,181											9,181
15	Operations and Maintenance	14,609	14,500		(121)	(5)		(291)						14,083
16	Property Taxes	285	285											285
17	Depreciation	9,390	8,664						(737)	(334)	(74)			7,519
18	Amortization of Contributions	(2,159)	(2,077)											(2,077)
19	Amortization of Deferred Charges & Credits	(234)	(204)										187	(17)
20	Return on Rate Base	8,301	8,282						24	11	(98)	17		8,236
21	Income Taxes	(2,357)	(2,588)						(286)	(121)	127		51	(2,817)
22	Total Costs	66,793	65,805	151	(121)	(5)	-	(291)	(999)	(444)	(45)	17	238	64,306

No.	As Filed	Updates Filing	YUB Directions									Refiling Update		
			#2	#3	#4	#5	#6	#8 - #30	#31	#36 - #39 #41 - #44 Capital Updates	#34 Mid Year Common Stock		Other Amort. Deferred Charges Update	
	2024	2024	Purchase Power	FTE Reduction	Sponsorships Removal	Non-Labour Inflation	Head Office Reduction	Net Salvage Update	ARD Update				2024	
7	Revenues													
8	Retail Revenues	71,736	71,014		(241)	(5)	(50)	(386)	(1,058)	(382)	(271)	36	119	68,776
9	Other Revenue	2,186	2,186											2,186
10	Total Revenues	73,922	73,200	-	(241)	(5)	(50)	(386)	(1,058)	(382)	(271)	36	119	70,962
12	Costs													
13	Purchase Power	30,960	30,944											30,944
14	Fuel	9,023	9,023											9,023
15	Operations and Maintenance	14,863	14,755		(241)	(5)	(50)	(386)						14,073
16	Property Taxes	292	292											292
17	Depreciation	11,219	10,596						(829)	(334)	(95)			9,338
18	Amortization of Contributions	(2,528)	(2,389)											(2,389)
19	Amortization of Deferred Charges & Credits	(143)	(113)										94	(19)
20	Return on Rate Base	9,102	9,122						72	33	(273)	36		8,990
21	Income Taxes	1,134	970						(301)	(81)	97		25	710
22	Total Costs	73,922	73,200	-	(241)	(5)	(50)	(386)	(1,058)	(382)	(271)	36	119	70,962