

YUKON ENERGY CORPORATION

2025-27 General Rate Application

**Supplementary Information requested in
Yukon Utilities Board Order 2025-12**

1.0 OVERVIEW

On May 12, 2025, Yukon Energy Corporation ("Yukon Energy" or "YEC") filed its General Rate Application (the "Application") for 2025, 2026 and 2027 test years with the Yukon Utilities Board (the "Board" or "YUB"). The Board issued Order 2025-12 on June 16, 2025 approving interim rates effective July 1, 2025 and January 1, 2026. In that Order, the Board also directed Yukon Energy to provide supplementary information as per Appendix A to the Board Order.

This supplementary filing addresses the directives included in Section 3 of Appendix A, Reasons for Decision, of Board Order 2025-12.

1.1 Paragraph 45 of Appendix A of the Board Order 2025-12

In paragraph 45 of Appendix A of the Board Order 2025-12, the Board directed Yukon Energy:

to provide a CWIP continuity schedule as contemplated in the above reproduced direction from paragraph 399 of Board Order 2024-05 Appendix A Errata for the years 2023-2027, which is to include columns showing approved forecast amounts for the years 2023 and 2024, by June 30, 2025.

Attachment 1 to this filing provides a revised version of Table 5.8 that includes columns showing approved forecast amounts for the years 2023 and 2024. The 2023 and 2024 approved columns in Table 5.8 follow the format submitted in the Application and list projects with costs above \$0.4 million, while projects less than \$0.4 million are included under "Other Projects with <\$400k Spending". The revised version also addresses the matter noted in footnote 14 on page 13 of Appendix A of the Board Order 2025-12.¹

1.2 Paragraph 50 of Appendix A of the Board Order 2025-12

In paragraph 50 of Appendix A of the Board Order 2025-12, the Board directed Yukon Energy as follows:

For all of the individually identified (i.e., other than aggregated "other projects" line items) projects noted in Table 1 above, YEC is asked to:

¹ In footnote 14, the Board noted a variance of \$0.061 million in the 2023 capital additions column for "Other Projects with <\$400k Spending" under General Plant function in Table 5.8 vs Table 5.3. In Table 5.3, the Computer Replacements project [which has 2023 capital addition of \$0.061 million] was included in "Other Projects with <\$400k Spending", while Table 5.8 shows it under "Projects \$400,000 to \$2 million" as the total spending for 2025-27 years is \$0.480 million. Similarly, Project Management Software Research, with total cost of \$0.123 million, was included by error in "Other Projects with <\$400k Spending" under General Plant function in Table 5.8, while Table 5.3, 5.4 and 5.5 correctly included in "Other Projects with <\$400k Spending" under Deferred Costs. This has also been corrected in the revised version of Table 5.8. The Tailrace Gate Certifications project in the Intangibles function was included under "Projects \$400,000 to \$2 million" with \$0.552 million spending in 2023 and 2024, while \$0.300 million spending in 2025 was included under "Other Projects with <\$400k Spending". The project is now included under "Projects \$400,000 to \$2 million" with the amount of \$0.552 million spending in 2023 and 2024, and \$0.300 million spending in 2025. These adjustments do not impact the overall spending amounts or revenue requirements, as those projects are just moved from one line to another.

- i) Identify the exhibit, section, and PDF page range for any GRA business cases filed in respect of each project. For clarity, for any project noted in Table 1 above where business cases have been filed in more than one GRA, YEC is asked to provide cross-references to the business cases filed in each GRA.
- ii) For the "Thermal Replacement (16.5 MW)," "Lewes River Boat Lock," and "P&C: S250 Callison Protection, Control and SCADA Upgrade," projects, each of which shows remaining CWIP balances at the end of 2024, YEC is asked to:
 - i. provide a brief description of the project elements that were completed therefore and proposed for addition to the YEC rate base during the 2023-2024 test period; and
 - ii. provide a brief description of the project elements remaining to be completed during the 2025-2027 or subsequent test periods. (Note: if any completed after 2024 arise from project scope changes not contemplated in the original project forecasts, YEC is directed to describe any such project scope changes along with the rationale therefore).

Attachment 2 to this filing provides information requested in i) above.

The following table shows a continuity schedule for the three projects noted in ii) above.

Capital project	2023				2024				2025			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Thermal Replacement (16.5 MW)	6,297.3	31,122.8	-122.4	37,297.7	37,297.7	14,442.0	-869.0	50,870.8	50,870.8	10,480.0	-61,350.8	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	388.1	1,773.6	-2,158.1	3.6	3.6	216.7	0.0	220.3	220.3	0.0	-220.3	0.0
Lewes River Boat Lock	64.3	850.5	-20.4	894.4	894.4	545.7	0.0	1,440.1	1,440.1	200.0	-1,640.1	0.0

- For the Thermal Replacement (16.5 MW) project, the closed amounts of \$0.122 million in 2023 and \$0.869 million in 2024 reflect the costs related to the feasibility studies, while the construction related costs remained in WIP and are forecast to be completed and closed in 2025.
- For the P&C: S250 Callison Protection, Control and SCADA Upgrade project, in response to the YUB-YEC-1-65 (c) in the 2023/24 GRA, Yukon Energy noted that project completion was delayed due to a design flaw resulting in increased scope and cost required to address. Therefore, \$2.158 million cost was closed in 2023, while the additional spending of \$0.220 million remained in WIP and is to be closed in 2025.
- For the Lewes River Boat Lock project, the closed amount of \$0.020 million in 2023 reflects the costs related to the insurance claim preparation. It was closed once the insurance claim was finalized and proceeds received, while the construction related costs remain in WIP and are forecast to be completed and closed in 2025.

1.3 Paragraph 53 of Appendix A of the Board Order 2025-12

In paragraph 52 of Appendix A of the Board Order 2025-12, the Board noted that “the CWIP continuity schedule for 2024, provided by YEC in Table 5.4 of the application (PDF pages 216-218), is described as “2024 Preliminary Actuals.” However, as amounts shown in the 2023-2027 CWIP continuity schedule for the year 2024 in Table 5.8 appear, for the most part, to be comparable to corresponding amounts shown in Table 5.4, the Board wishes to confirm that all amounts shown in Table 5.8 are confirmed final actual amounts” and in paragraph 53 directed Yukon Energy as follows:

to update any schedules or Tables included in the application, in particular Tables 5.3, 5.4, and 5.8, to ensure that final actual amounts are shown where applicable.

Attachment 1 to this filing provides a revised version of the Tab 5 tables, which reflect the 2024 actuals. Yukon Energy would like to clarify that it did not make any attempt to update the project spending forecasts for the 2025-27 years, except for the projects identified below, where spending in 2025 has been adjusted to reflect 2024 actuals, so the total project cost remains unchanged when compared to the Application.

The following table shows the variances between preliminary, unaudited actual spending included in the Application and the actuals for 2024. The total variance is -\$1.044 million, mostly due to the contributions toward the Battery Energy Storage System project.

	2024 Preliminary Actuals	2024 Actuals	Variance
	\$000	\$000	\$000
Total Capital Expenditures	54,505.8	53,461.8	-1,044.1
Thermal Replacement (16.5 MW)	14,406.0	14,442.0	36.0 *
Battery Energy Storage System Contributions	-1,889.2	-2,969.2	-1,080.1 *
S164-R1 Reactor Refurbishment	221.8	234.6	12.9
SCADA Upgrade Program	18.3	18.2	-0.1
WGO Major Plant Overhaul	60.2	40.2	-20.0 *
Aishihik 25-Year Water Use License Renewal	178.6	138.4	-40.2
AGS 5-Year Fisheries Act Authorization	138.9	179.1	40.2
WRGS Long-term Water Use License Renewal	2,551.6	2,558.8	7.1 *

*) For projects that have a spending forecast in 2025, the spending in 2025 has been adjusted to reflect the 2024 actuals, so the total project cost remains unchanged when compared to the Application. The \$0.040 million variances for the Aishihik 25-Year Water Use License Renewal and the AGS 5-Year Fisheries Act Authorization projects are transfers between these two projects.

The following table shows the variances between preliminary, unaudited actual capital additions included in the Application and the actuals for 2024.

	2024 Preliminary Actuals	2024 Actuals	Variance
	\$000	\$000	\$000
Total Net Capital Additions	21,064.1	23,642.8	2,578.7
Customer Extensions	2,655.2	1,174.0	-1,481.2 Partially remains in WIP and closed in 2025
Customer Extensions Customer Contributions	-2,258.9	-1,032.6	1,226.3 Partially remains in WIP and closed in 2025
SCADA Upgrade Program	18.3	18.2	-0.1 Spending update
IPP Connections	5,905.3	0.0	-5,905.3 Remains in WIP and closed in 2025
IPP Connections Customer Contributions	-6,156.4	0.0	6,156.4 Remains in WIP and closed in 2025
Tailrace Gate Certifications	552.4	260.5	-291.9 Partially remains in WIP
Network Software Traffic Shaping	185.6	0.0	-185.6 Remains in WIP and closed in 2025
WG1,2,3 Exhaust Blanket Replacement	53.3	0.0	-53.3 Remains in WIP and closed in 2025
S250 Callison System Preliminary Engineering	28.8	0.0	-28.8 Remains in WIP and closed in 2025
EAM System Enhancements Blanket	24.1	0.0	-24.1 Remains in WIP and closed in 2025
IT Security Audit	50.6	0.0	-50.6 Remains in WIP and closed in 2025
Aishihik 5-Year License Renewal C25003	0	754.5	754.5 GRA assumed WIP
Thermal Replacement (16.5 MW)	0	869.0	869.0 Feasibility portion is closed
Substation Protection and Control Minor Upgrades	0	48.4	48.4 GRA assumed WIP
ERP Replacement	0	118.2	118.2 GRA assumed WIP
Lewes Gate/Seal Refurbishment	0	158.8	158.8 GRA assumed WIP
SharePoint Upgrades	0	42.0	42.0 GRA assumed WIP
System Wide Stability Study	0	42.2	42.2 GRA assumed WIP
Renewable Diesel Pilot Project	0	5.3	5.3 GRA assumed WIP
Wareham Dam Spillway Project	0	890.7	890.7 GRA assumed WIP [feasibility portion is closed]
P&C: S170 Protection, Control and SCADA Upgrade	0	18.6	18.6 GRA assumed WIP
SDIC Program Development	0	1.8	1.8 GRA assumed WIP
Capital Planning and Tracking Software	0	201.2	201.2 GRA assumed WIP
System Fire Protection Assessment	0	66.4	66.4 GRA assumed WIP

The impact of the updated 2024 capital actuals is insignificant, with an approximate 0.06% overall rate impact [this changes the total rate increase from 33.73% to about 33.79%]. Yukon Energy has only provided a revised version of the Tab 5 tables with 2024 actuals in order to avoid confusion that may result from having various versions of the Application tables and schedules.

1.4 Paragraph 56 of Appendix A of the Board Order 2025-12

In paragraph 56 of Appendix A of the Board Order 2025-12, the Board directed Yukon Energy as follows:

In respect of each of the “other projects” line items shown in Table Y1 above, YEC is asked to do the following:

- i) provide a complete disaggregation of the 2023 and 2024 capital addition amounts related to specific individual projects included in the relevant “other projects” line item.
- ii) prepare a table that provides a cross reference showing, for each disaggregated project identified in the prior step, where the business case, if any, was provided in either the 2023-2024 GRA or in any prior YEC GRA.
- iii) identify the projects within each “other projects” category for which addition to rate base is expected to occur subsequent to 2024.

Attachment 3 to this filing provides information requested in i) and iii) above, while Attachment 4 to this filing provides information requested in ii) above.

1.5 Paragraph 58 of Appendix A of the Board Order 2025-12

In paragraph 57 of Appendix A of the Board Order 2025-12, the Board notes that “In section 5.4 of the application, YEC identifies a number of projects for which no GRA business case was provided as part of YEC’s 2023-2024 GRA, but which are accounted for as 2023-2024 period capital additions within YEC’s 2025-2027 GRA. YEC provided brief explanations of the projects described for the first time in the 2025-2027 GRA in Appendix 5.5A-2 to the application.” In paragraph 58 the Board directed Yukon Energy as follows:

For each project described in Appendix 5.5A-2, YEC is asked to indicate the capital addition amount by year, if any, that has either already been reflected in 2023 or 2024 actual capital addition amounts, or which is currently forecast to occur in 2025, 2026, or 2027.

There is no Appendix 5.5A-2 in the Application, however, the Application includes Section 5.5A-2, Projects Not Included in Previous GRA.

The following table provides the capital addition amounts by year for the projects listed in Section 5.5A-2. There are no spending forecasts for 2026 and 2027. The Tailrace Gate Certifications project cost in the table below reflects the 2023 and 2024 spending as well as the 2025 spending forecast as explained in footnote 1 in Section 1.1 above.

Category of capital project	2023 Actual				2024 Actual				2025 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0	0.0	374.3	-374.3	0.0	0.0	0.0	0.0	0.0
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0	0.0	374.9	-374.9	0.0	0.0	0.0	0.0	0.0
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0	0.0	108.6	-108.6	0.0	0.0	0.0	0.0	0.0
Aishihik Intake Inspection	0.0	0.0	0.0	0.0	0.0	157.5	-157.5	0.0	0.0	0.0	0.0	0.0
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0	0.0	258.7	-258.7	0.0	0.0	0.0	0.0	0.0
Load Bank and Transformers	0.0	0.0	0.0	0.0	0.0	1,722.8	-1,722.8	0.0	0.0	0.0	0.0	0.0
Tailrace Gate Certifications	0.0	266.2	0.0	266.2	266.2	286.1	-260.5	291.9	291.9	300.0	-591.9	0.0
Mayo Bucket Truck	0.0	0.0	0.0	0.0	0.0	362.4	-362.4	0.0	0.0	0.0	0.0	0.0
Mayo Digger	0.0	0.0	0.0	0.0	0.0	453.5	-453.5	0.0	0.0	0.0	0.0	0.0

1.6 Paragraph 61 of Appendix A of the Board Order 2025-12

In paragraph 61 of Appendix A of the Board Order 2025-12, the Board directed Yukon Energy as follows:

- i) For projects described in Appendix 5.2A and 5.2B, YEC is asked to provide a cross-reference (including PDF page range information) to any reference or discussion of each Appendix 5.2A and 5.2B project in any prior YEC GRA.
- ii) For each project described in Appendix 5.4A and Appendix 5.4B, YEC is asked to do the following:
 - i. provide the amount of the currently forecast capital addition amount for the project, and
 - ii. indicate the year in which the project is currently expected to be brought into service.

Attachment 5 to this filing provides information requested in i) above. The following table provides information requested in ii) above.

Projects included in Appendices 5.4A and 5.4B	Forecast 2027 Closing WIP	Post 2027 Spending Forecast	Total Forecast Cost	Expected Completion Year
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Full Replacement	11,522.6	65,531.9	77,054.6	2029/30
WH1 Uprate	2,250.0			***
Whitehorse Power Expansion	54,200.2	60,000.0	114,200.2	2029/30 *
Mayo MH0 Plant Renewal or Replacement	3,500.0	57,000.0	60,500.0	2030/31
Transmission				
Carmacks Substation Relocate	3,250.0	6,000.0	9,250.0	2028/29
General Plant				
Office Building	3,500.0	0.0	3,500.0	2028/29
PLT Shop	5,500.0	500.0	6,000.0	2028/29
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
Renewable Resource Projects	900.0	500.0	1,400.0	2028/29
Transmission				
Protection and Control - S170	434.0			***
Protection and Control - WDO	400.0	400.0	800.0	2028/29
T9 Transformer Critical Spare	459.6	2,001.5	2,461.1	2029/30
Distribution				
EV Infrastructure Transition	660.0	0.0	660.0	2028/29
General Plant				
P126 Building Renovation	600.0	2,125.9	2,725.9	2028/29
Intangible Assets – Projects \$400,000 to \$2 million				
ERP Replacement	500.0			***
Deferred Costs – Projects \$400,000 to \$2 million				
Atlin Hydro SIS and EPA	1,782.1	0.0	1,782.1	**

*) Reflects Phase 1 of the project.

**) As noted in Appendix 5.4B, there is still uncertainty about the project's ultimate viability; the project is still being pursued; and Yukon Energy cannot confirm, with certainty, that the project will not proceed.

***) The project scoping and timing are uncertain at this time, therefore, no detailed information is available.

ATTACHMENT 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
EXPENDITURES ON PROPERTY, PLANT AND EQUIPMENT - SUMMARY
(\$000S)

Table 5.1
June 30, 2025

Description	Forecast 2023	Forecast 2024	Actual 2023	Actual 2024	Forecast 2025	Forecast 2026	Forecast 2027
SUMMARY - RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT							
Work in Progress (WIP), Beginning of Year	33,638	76,525	38,199	70,013	97,669	106,185	66,298
Transfers							
WIP Beginning of Year	33,638	76,525	38,199	70,013	97,669	106,185	66,298
Total Major Projects	60,264	89,663	58,040	34,333	88,268	103,387	108,450
Ongoing Maintenance Capital							
Generation	520	1,560	2,166	3,076	3,649	3,129	4,245
Transmission	1,104	1,179	490	2,801	2,209	4,646	3,323
Distribution	1,300	1,005	1,934	2,085	1,210	1,625	1,900
General Plant & Equipment	2,596	2,872	2,531	3,532	3,135	3,335	3,530
Right of Use Assets	750	0					
Overhaul	0	400	691	590	4,590	3,045	0
Intangibles	435	630	428	1,210	1,985	890	840
RFID	554	682	555	2,420	554	554	554
RFSR	723	0	605	0	0	0	0
Subtotal Ongoing Capital	7,982	8,328	9,400	15,713	17,332	17,224	14,392
Total Expenditures	68,246	97,991	67,440	50,046	105,600	120,610	122,842
Transfer to RFID/RFSR	-1,277	-682	-1,160	-2,420	-554	-554	-554
Other Adjustments							
Total WIP Adjustments and Transfers	-1,277	-682	-1,160	-2,420	-554	-554	-554
Transfer to Ratebase	-24,082	-56,941	-34,465	-19,971	-96,530	-159,943	-98,728
WIP end of year	76,525	116,893	70,013	97,669	106,185	66,298	89,858
Opening PPE in-service	701,616	722,507	697,055	726,710	745,470	840,013	999,065
Net transfer from WIP	22,561	52,111	34,365	18,761	94,545	159,053	97,888
Retirements and other adjustments	-1,671	-2	-4,710	-2	-2	-2	-2
Closing PPE in-service	722,507	774,616	726,710	745,470	840,013	999,065	1,096,951
Opening Total PPE (in-service plus WIP)	735,254	799,031	735,254	796,724	843,138	946,198	1,065,363
Change to total PPE	63,777	92,478	61,469	46,415	103,060	119,165	121,446
Closing total PPE	799,031	891,509	796,724	843,138	946,198	1,065,363	1,186,809
RECONCILIATION OF CUSTOMER CONTRIBUTIONS							
Opening Customer Contributions WIP	12,788	21,504	12,788	18,337	21,396	16,670	170
Customer Contributions Received	10,587	6,447	11,182	4,092	3,057	400	400
Adjustments							
less: transfer to Rate Base	-1,870	-1,436	-5,633	-1,033	-7,783	-16,900	-400
Customer Contributions WIP end of year	21,504	26,516	18,337	21,396	16,670	170	170
Opening Gross Customer Contributions in Service	234,687	236,558	234,687	239,968	241,001	248,784	265,684
Transfers from WIP	1,870	1,436	5,633	1,033	7,783	16,900	400
Retirements, Disposals and Adjustments	0	0	-353	0	0	0	0
Closing Gross Customer Contributions in Service	236,558	237,993	239,968	241,001	248,784	265,684	266,084
Opening Total Contribution (in-service plus WIP)	247,475	258,062	247,475	258,305	262,396	265,453	265,853
Change to total Contribution	10,587	6,447	10,830	4,092	3,057	400	400
Closing total Contribution	258,062	264,509	258,305	262,396	265,453	265,853	266,253

Yukon Energy 2025-27 GRA
Order 2025-12 Supplementary Information, Attachment 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023 Approved
(\$000S)

Table 5.2a
June 30, 2025

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Major projects > \$1 million				
Generation				
Thermal Replacement (16.5 MW)	6,297.3	28,650.0	0.0	34,947.3
MH0 Road & Road Slope Stability	934.4	828.1	0.0	1,762.5
Schwatka Lake Safety/Debris Boom	581.2	515.5	0.0	1,096.8
Wareham Spillway Concrete Repair	0.0	500.0	-500.0	0.0
2023 Mayo-Faro Diesel Infrastructure	0.0	5,289.7	-5,289.7	0.0
Pumped Storage	72.5	2.0	0.0	74.5
Energy Storage System	10,000.7	5,781.8	0.0	15,782.5
MH0 Surge Chamber Replacement	324.5	1,000.0	0.0	1,324.5
Lewes River Boat Lock	64.3	450.0	0.0	514.3
MH0 rockslide Stabilization and Remediation	0.0	2,500.0	0.0	2,500.0
Mayo Civil/Structural Infrastructure Program	0.0	200.0	0.0	200.0
Transmission				
Whitehorse Interconnection	8,403.9	2,295.0	0.0	10,698.9
Transmission Line Replacement L178	0.0	1,000.0	-1,000.0	0.0
P&C: S250 Callison Protection, Control and SCADA Upgra	388.1	1,736.8	0.0	2,124.9
Distribution				
Dawson Voltage Conversion	71.8	600.0	0.0	671.8
IPP Connections	3,705.3	2,453.9	-176.0	5,983.3
General Plant				
Whitehorse Stoplog Crane Replacement	322.8	2,145.2	0.0	2,467.9
Overhaul				
AH1 10 Year Overhaul	31.0	2,430.0	-2,461.0	0.0
WG1 Overhaul	0.0	400.0	-400.0	0.0
WG2 Overhaul	0.0	400.0	-400.0	0.0
Intangible Assets				
PAMMS Asset Management Framework	4,455.2	1,011.0	-5,466.2	0.0
ERP Replacement	99.8	75.0	0.0	174.8
Subtotal	35,752.8	60,264.1	-15,692.8	80,324.0
Deferred Costs – Major projects > \$1 million				
Licensing				
Mayo Lake Storage (see also P11-073)	4,541.4	110.0	0.0	4,651.4
Aishihik 5-Year License Renewal	575.4	40.0	0.0	615.4
Aishihik 25-Year License Renewal	5,734.9	811.2	0.0	6,546.1
Whitehorse Water Use License Renewal	2,120.0	5,817.9	0.0	7,937.8
MGS Water Use License Renewal	94.2	3,500.0	0.0	3,594.2
Regulatory				
Atlin Hydro SIS and EPA	1,474.2	134.5	0.0	1,608.7
DSM Program 2022-2030	0.0	1,271.6	-1,271.6	0.0
2024 Resource Plan	0.0	400.0	0.0	400.0
Subtotal	14,540.1	12,085.2	-1,271.6	25,353.7
Capital Projects – Projects \$100,000 to \$1 million - Rate Base Additions				
Generation				
MBH1/2 Seal Water Filtration	10.7	275.0	-285.7	0.0
Lewes Gate/Seal Refurbishment	149.2	0.0	0.0	149.2
Other Projects with <\$100k Spending	78.1	245.0	-255.7	67.4
Subtotal	238.1	520.0	-541.4	216.7

Yukon Energy 2025-27 GRA
Order 2025-12 Supplementary Information, Attachment 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023 Approved
(\$000S)

Table 5.2a
June 30, 2025

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Transmission				
P&C: S170 Protection, Control and SCADA Upgrade	0.0	405.0	0.0	405.0
L177 Re Route	304.7	433.6	-738.3	0.0
NWTEL Make Ready Work	0.0	175.0	-175.0	0.0
Other Projects with <\$100k Spending	14.4	90.0	-104.4	0.0
Subtotal	319.1	1,103.6	-1,017.7	405.0
Distribution				
Customer Extensions	1,127.1	600.0	-1,727.1	0.0
Synchronous Condenser Overhaul	416.3	200.0	-616.3	0.0
Dawson Distribution 3 Phase Loop	0.0	350.0	-350.0	0.0
Other Projects with <\$100k Spending	0.0	150.0	-150.0	0.0
Subtotal	1,543.3	1,300.0	-2,843.3	0.0
General Plant				
New Mobile Office Unit - IT	185.2	625.0	-810.2	0.0
Vehicle Purchases	0.0	623.8	-623.8	0.0
Compact Digger Truck	0.4	200.0	-200.4	0.0
Skid Steer	0.0	189.0	-189.0	0.0
Mayo-McQuesten Radio to Fiber Migration	89.6	45.0	-134.6	0.0
Waste Management Equipment	0.0	110.0	-110.0	0.0
HQ Datacenter Server Replacement	0.0	20.0	0.0	20.0
SCADA Operation Network Segregation	0.0	120.0	0.0	120.0
Other Projects with <\$100k Spending	64.3	663.3	-727.5	0.0
Subtotal	339.6	2,596.1	-2,795.6	140.0
Intangible Assets – Projects \$100,000 to \$1 million				
Network Software Traffic Shaping	0.0	250.0	-250.0	0.0
CIS Replacement	3.3	115.0	-118.3	0.0
Other Projects with <\$100k Spending	2.8	70.0	-72.8	0.0
Subtotal	6.1	435.0	-441.1	0.0
Right of Use Assets				
Right of Use Asset 1 Lindeman Road	0.0	750.1	-750.1	0.0
Subtotal	0.0	750.1	-750.1	0.0
Deferred Costs – Projects \$100,000 to \$1 million				
Mayo Civil Infrastructure Refurbishment Planning	168.4	0.0	-168.4	0.0
System Wide Arc Flash Study	147.7	50.0	-197.7	0.0
IPP Standing Offer Program Implementation	70.3	0.0	-70.3	0.0
System Wide Stability Study	0.0	200.0	-200.0	0.0
Renewable Diesel Pilot Project	0.0	25.0	0.0	25.0
Skagway Shoreside Power	0.0	100.0	0.0	100.0
WRGS Thermal Assessment & Permitting	0.0	413.0	0.0	413.0
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)	253.9	131.7	-385.6	0.0
GRA 2023-2024 (Hearing Reserve Acct)	0.0	250.0	0.0	250.0
Other Projects with <\$100k Spending	23.1	344.0	-342.2	25.0
Subtotal	663.5	1,513.8	-1,364.2	813.0
Total	53,402.5	80,567.8	-26,718.0	107,252.4
Capital Projects Contributions – Major projects > \$1 million				
Energy Storage System Contributions	-7,026.1	-3,847.9	0.0	-10,874.0
IPP Connections Customer Contributions	-4,900.9	-1,498.0	176.0	-6,222.9
Lewes River Boat Lock Insurance Proceeds	0.0	-4,407.5	0.0	-4,407.5
Subtotal	-11,927.0	-9,753.4	176.0	-21,504.4
Capital Projects Contributions – Projects \$100,000 to \$1 million				
Customer Extensions Customer Contributions	-860.7	-400.0	1,260.7	0.0
L177 Re Route Contributions	0.0	-433.6	433.6	0.0
Subtotal	-860.7	-833.6	1,694.3	0.0

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Table 5.2a
June 30, 2025

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Deferred Costs Contributions – Major projects > \$1 million				
DSM Program Development Contributions	0.0	-21.6	21.6	0.0
Atlin Hydro SIS and EPA Contributions	-288.5	-67.2	0.0	-355.8
Subtotal	-288.5	-88.9	21.6	-355.8
Total	-13,076.3	-10,675.8	1,891.9	-21,860.2
Total Major Projects	35,752.8	60,264.1	-15,692.8	80,324.0
Capital Projects – Projects \$100,000 to \$1 million				
Total Generation	238.1	520.0	-541.4	216.7
Total Transmission	319.1	1,103.6	-1,017.7	405.0
Total Distribution	1,543.3	1,300.0	-2,843.3	0.0
Total General Plant & Equipment	339.6	2,596.1	-2,795.6	140.0
Right of Use Assets	0.0	750.1	-750.1	0.0
Total Overhaul	0.0	0.0	0.0	0.0
Total Intangible Assets	6.1	435.0	-441.1	0.0
Total Capital Projects	38,198.9	66,968.9	-24,082.1	81,085.7
Total Deferred Costs	15,203.6	13,599.0	-2,635.9	26,166.7
Total Contributions				
Total Capital Contributions	-12,787.7	-10,586.9	1,870.3	-21,504.4
Total Deferred Cost Contributions	-288.5	-88.9	21.6	-355.8
RFID				
RFID	345.9	554.0	-899.9	0.0
Total Net RFID	345.9	554.0	-899.9	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	40.1	723.0	-763.1	0.0
Total Net RFSR	40.1	723.0	-763.1	0.0

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Table 5.2b
June 30, 2025

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Major projects > \$1 million				
Generation				
Thermal Replacement (16.5 MW)	34,947.3	22,556.7	-18,175.5	39,328.5
MH0 Road & Road Slope Stability	1,762.5	111.9	-1,874.4	0.0
Schwatka Lake Safety/Debris Boom	1,096.8	0.0	-1,096.8	0.0
2023 Mayo-Faro Diesel Infrastructure	0.0	410.3	-410.3	0.0
Whitehorse Spillway Stoplog Refurbishment	0.0	1,000.0	-1,000.0	0.0
Pumped Storage	74.5	250.0	0.0	324.5
Energy Storage System	15,782.5	15,168.2	0.0	30,950.7
MH0 Surge Chamber Replacement	1,324.5	3,000.0	0.0	4,324.5
Lewes River Boat Lock	514.3	15,000.0	0.0	15,514.3
MH0 rockslide Stabilization and Remediation	2,500.0	9,500.0	0.0	12,000.0
Mayo Civil/Structural Infrastructure Program	200.0	2,000.0	0.0	2,200.0
Aishihik Roof Replacement	0.0	200.0	0.0	200.0
Whitehorse WH0 P125 Trash Rake	0.0	200.0	0.0	200.0
Whitehorse WH4 Trash Rake	0.0	200.0	0.0	200.0
AH1 and AH2 Governor Upgrades	0.0	200.0	0.0	200.0
Lewes Gate Automation	0.0	250.0	0.0	250.0
Mayo Lake Control Structure Valve Clean Out System	0.0	50.0	0.0	50.0
WH3 Headgate Replacement	0.0	750.0	0.0	750.0
Lewes River Boat Lock Road Access Rebuild	0.0	1,200.0	0.0	1,200.0
Transmission				
Whitehorse Interconnection	10,698.9	500.0	-11,198.9	0.0
Transmission Line Replacement L178	0.0	5,000.0	-5,000.0	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrad	2,124.9	0.0	-2,124.9	0.0
P&C: WH4 Protection, Control, SCADA and Installation	0.0	690.0	0.0	690.0
P&C: S150 Protection, Control and SCADA Upgrade	0.0	600.0	0.0	600.0
Faro 870S and S140 Substation Interconnection	0.0	400.0	0.0	400.0
Distribution				
Dawson Voltage Conversion	671.8	1,200.0	-1,871.8	0.0
IPP Connections	5,983.3	547.4	-1,035.6	5,495.1
General Plant				
Whitehorse Stoplog Crane Replacement	2,467.9	1,778.8	-4,246.7	0.0
P126 Building Renovation	0.0	500.0	0.0	500.0
Overhaul				
AH3 Overhaul	0.0	2,200.0	-2,200.0	0.0
Intangible Assets				
ERP Replacement	174.8	4,200.0	0.0	4,374.8
Subtotal	80,324.0	89,663.2	-50,234.7	119,752.6
Deferred Costs – Major projects > \$1 million				
Licensing				
Mayo Lake Storage (see also P11-073)	4,651.4	110.0	0.0	4,761.4
Aishihik 5-Year License Renewal	615.4	189.0	-804.4	0.0
Aishihik 25-Year License Renewal	6,546.1	1,427.8	0.0	7,973.9
Whitehorse Water Use License Renewal	7,937.8	2,500.0	0.0	10,437.8
MGS Water Use License Renewal	3,594.2	3,100.0	0.0	6,694.2
Regulatory				
Atlin Hydro SIS and EPA	1,608.7	0.0	0.0	1,608.7
DSM Program 2022-2030	0.0	1,160.0	-1,160.0	0.0
2024 Resource Plan	400.0	1,600.0	0.0	2,000.0
Subtotal	25,353.7	10,086.8	-1,964.4	33,476.1

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Table 5.2b
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Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects – Projects \$100,000 to \$1 million - Rate Base Additions				
Generation				
Lewes Gate/Seal Refurbishment	149.2	200.0	0.0	349.2
WH4 Air Admission Valve Automation	0.0	200.0	-200.0	0.0
WG2 Cylinder Heads Swap	0.0	500.0	-500.0	0.0
WG1 Radiator Replacement	0.0	300.0	-300.0	0.0
MBH1/MBH2 LP/HP Oil Supply System replacement	0.0	150.0	0.0	150.0
Other Projects with <\$100k Spending	67.4	210.0	-75.0	202.4
Subtotal	216.7	1,560.0	-1,075.0	701.7
Transmission				
P&C: S170 Protection, Control and SCADA Upgrade	405.0	434.0	-839.0	0.0
L177 Gang Switches	0.0	250.0	-250.0	0.0
Transmission Line Test and Treat Program 2020-22	0.0	250.0	-250.0	0.0
P&C: DD0 Exciter, Governor and Load Sharing	0.0	100.0	0.0	100.0
Other Projects with <\$100k Spending	0.0	145.0	-145.0	0.0
Subtotal	405.0	1,179.0	-1,484.0	100.0
Distribution				
Customer Extensions	0.0	600.0	-600.0	0.0
Carmacks Substation Relocate	0.0	250.0	0.0	250.0
Other Projects with <\$100k Spending	0.0	155.0	-155.0	0.0
Subtotal	0.0	1,005.0	-755.0	250.0
General Plant				
Major Crane Assessment/Refurbishment	0.0	700.0	-700.0	0.0
Vehicle Purchases	0.0	567.0	-567.0	0.0
HQ Datacenter Server Replacement	20.0	280.0	-300.0	0.0
SCADA Operation Network Segregation	120.0	125.0	-245.0	0.0
Central Storeroom for Generation Parts	0.0	400.0	0.0	400.0
Other Projects with <\$100k Spending	0.0	800.0	-800.0	0.0
Subtotal	140.0	2,872.0	-2,612.0	400.0
Overhaul				
WG3 Overhaul	0.0	400.0	-400.0	0.0
Intangible Assets – Projects \$100,000 to \$1 million				
P&C Central Event Data Collection System	0.0	150.0	-150.0	0.0
SharePoint Upgrades	0.0	100.0	-100.0	0.0
Project Management Software	0.0	150.0	0.0	150.0
Other Projects with <\$100k Spending	0.0	230.0	-130.0	100.0
Subtotal	0.0	630.0	-380.0	250.0
Deferred Costs – Projects \$100,000 to \$1 million				
Renewable Diesel Pilot Project	25.0	200.0	0.0	225.0
Skagway Shoreside Power	100.0	50.0	0.0	150.0
Transmission Line Detailed Inspection Program	0.0	250.0	-250.0	0.0
Gates/TIV's Certification Assessment System Wide	0.0	200.0	-200.0	0.0
Breaker Condition Assessment	0.0	100.0	-100.0	0.0
Substation and Distribution Load Planning Study	0.0	300.0	0.0	300.0
WRGS Thermal Assessment & Permitting	413.0	0.0	-413.0	0.0
GRA 2023-2024 (Hearing Reserve Acct)	250.0	0.0	0.0	250.0
Other Projects with <\$100k Spending	25.0	75.0	10.0	110.0
Subtotal	813.0	1,175.0	-953.0	1,035.0
Total	107,252.4	108,571.0	-59,858.1	155,965.3

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Table 5.2b
June 30, 2025

Category of capital project	Opening WIP	Capital Expenditures	Completed Projects	Closing WIP
Capital Projects Contributions – Major projects > \$1 million				
Energy Storage System Contributions	-10,874.0	-5,626.0	0.0	-16,500.0
IPP Connections Customer Contributions	-6,222.9	-307.8	1,035.6	-5,495.1
Lewes River Boat Lock Insurance Proceeds	-4,407.5	-113.0	0.0	-4,520.5
Subtotal	-21,504.4	-6,046.8	1,035.6	-26,515.6
Capital Projects Contributions – Projects \$100,000 to \$1 million				
Customer Extensions Customer Contributions	0.0	-400.0	400.0	0.0
Subtotal	0.0	-400.0	400.0	0.0
Deferred Costs Contributions – Major projects > \$1 million				
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Subtotal	-355.8	0.0	0.0	-355.8
Total	-21,860.2	-6,446.8	1,435.6	-26,871.4
Total Major Projects	80,324.0	89,663.2	-50,234.7	119,752.6
Capital Projects – Projects \$100,000 to \$1 million				
Total Generation	216.7	1,560.0	-1,075.0	701.7
Total Transmission	405.0	1,179.0	-1,484.0	100.0
Total Distribution	0.0	1,005.0	-755.0	250.0
Total General Plant & Equipment	140.0	2,872.0	-2,612.0	400.0
Right of Use Assets	0.0	0.0	0.0	0.0
Total Overhaul	0.0	400.0	-400.0	0.0
Total Intangible Assets	0.0	630.0	-380.0	250.0
Total Capital Projects	81,085.7	97,309.2	-56,940.7	121,454.2
Total Deferred Costs	26,166.7	11,261.8	-2,917.4	34,511.1
Total Contributions				
Total Capital Contributions	-21,504.4	-6,446.8	1,435.6	-26,515.6
Total Deferred Cost Contributions	-355.8	0.0	0.0	-355.8
RFID				
RFID	0.0	681.7	-681.7	0.0
Total Net RFID	0.0	681.7	-681.7	0.0

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Table 5.3
June 30, 2025

Category of capital project	2023			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	0.0	170.6	0.0	170.6
Thermal Replacement (16.5 MW)	6,297.3	31,122.8	-122.4	37,297.7
Battery Energy Storage System	10,000.7	5,781.8	0.0	15,782.5
MH0 rockslide Stabilization and Remediation	0.0	2,122.8	0.0	2,122.8
Mayo Mobile Diesel Genset	0.0	5,289.7	-5,289.7	0.0
MH0 Surge Chamber Replacement	324.5	75.3	0.0	399.8
Transmission				
Whitehorse Interconnection	8,403.9	2,368.7	-10,772.5	0.0
Transmission Line Refurbishment L178	0.0	650.7	0.0	650.7
P&C: S250 Callison Protection, Control and SCADA Upgrade	388.1	1,773.6	-2,158.1	3.6
Distribution				
Dawson Voltage Conversion	71.8	411.1	0.0	482.8
IPP Connections	3,705.3	2,816.3	-538.4	5,983.3
General Plant				
Whitehorse Stoplog Crane Replacement	322.8	2,145.2	0.0	2,467.9
Overhaul				
AH1 10 Year Overhaul	31.0	2,306.9	-2,337.9	0.0
Intangible Assets – Major projects > \$2 million				
PAMMS Asset Management Framework	4,455.2	1,004.3	-5,459.5	0.0
Subtotal	34,000.5	58,039.7	-26,678.5	65,361.7
Deferred Costs – Major projects > \$2 million				
Licensing				
Mayo Lake Enhanced Storage	4,541.4	104.1	0.0	4,645.5
Aishihik 25-Year Water Use License Renewal	5,734.9	851.2	0.0	6,586.2
WRGS Long-term Water Use License Renewal	2,120.0	4,163.3	0.0	6,283.3
MGS 5-year Water Use License Renewal	94.2	1,391.2	0.0	1,485.5
Regulatory				
Integrated Resource Plan	0.0	288.5	0.0	288.5
Subtotal	12,490.6	6,798.3	0.0	19,288.9
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
MH0 Road & Road Slope Stability	934.4	828.1	-1,762.5	0.0
Wareham Spillway Concrete Repair	0.0	201.2	0.0	201.2
Schwatka Lake Safety/Debris Boom	581.2	534.6	0.0	1,115.9
Lewes River Boat Lock	64.3	850.5	-20.4	894.4
Other Projects with <\$400k Spending	310.6	-248.1	207.5	270.1
Subtotal	1,890.5	2,166.4	-1,575.4	2,481.5
Transmission				
L177 Re Route	304.7	219.7	-524.4	0.0
Protection and Control - S170	0.0	0.3	0.0	0.3
T9 Transformer Critical Spare	0.0	43.6	0.0	43.6
Other Projects with <\$400k Spending	14.4	226.3	-211.7	29.1
Subtotal	319.1	490.0	-736.1	73.0

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Table 5.3
June 30, 2025

Category of capital project	2023			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Distribution				
Customer Extensions	1,127.1	568.8	-152.6	1,543.3
Synchronous Condenser Overhaul	416.3	575.5	-991.8	0.0
Dawson Distribution 3 Phase Loop	0.0	500.2	-500.2	0.0
South Fox Lake PT Upgrades	0.0	41.0	0.0	41.0
Mendenhall PT	0.0	37.5	0.0	37.5
Distribution Upgrades	0.0	210.9	-210.9	0.0
Subtotal	1,543.3	1,934.1	-1,855.5	1,621.9
General Plant				
Vehicle Purchases	0.0	612.6	-612.6	0.0
New Mobile Office Unit - IT	185.2	553.5	-738.7	0.0
Fish Ladder TWG Recommendations Implementation	0.0	16.4	0.0	16.4
SCADA Upgrade Program	0.0	18.8	-18.8	0.0
Computer Replacements	0.0	61.4	-61.4	0.0
Other Projects with <\$400k Spending	154.3	1,268.8	-1,410.9	12.3
Subtotal	339.6	2,531.4	-2,842.3	28.7
Overhaul				
Other Projects with <\$400k Spending	0.0	690.5	-690.5	0.0
Subtotal	0.0	690.5	-690.5	0.0
Intangible Assets – Projects \$400,000 to \$2 million				
Tailrace Gate Certifications	0.0	266.2	0.0	266.2
ERP Replacement	99.8	18.4	0.0	118.2
Other Projects with <\$400k Spending	6.1	143.0	-86.9	62.2
Subtotal	105.9	427.7	-86.9	446.7
Deferred Costs – Projects \$400,000 to \$2 million				
AGS 5-Year Fisheries Act Authorization	575.4	0.0	0.0	575.4
DSM Program 2022-2030	0.0	1,289.2	-1,289.2	0.0
Atlin Hydro SIS and EPA	1,474.2	134.5	0.0	1,608.7
GRA 2023-2024 (Hearing Reserve Acct)	0.0	337.4	0.0	337.4
Other Projects with <\$400k Spending	663.5	1,434.7	-994.5	1,103.7
Subtotal	2,713.0	3,195.8	-2,283.7	3,625.1
Total	53,402.5	76,273.9	-36,749.0	92,927.5
Capital Projects Contributions – Major projects > \$2 million				
Battery Energy Storage System Contributions	-7,026.1	-3,847.9	0.0	-10,874.0
IPP Connections Customer Contributions	-4,900.9	-1,822.4	500.4	-6,222.9
Lewes River Boat Lock Contributions	0.0	-4,520.5	4,520.5	0.0
Subtotal	-11,927.0	-10,190.8	5,020.9	-17,096.9
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	-860.7	-466.9	88.0	-1,239.6
L177 Re Route Contributions	0.0	-524.4	524.4	0.0
Subtotal	-860.7	-991.3	612.4	-1,239.6
Deferred Costs Contributions				
DSM Program Development Contributions	0.0	-385.6	385.6	0.0
Atlin Hydro SIS and EPA Contributions	-288.5	-67.2	0.0	-355.8
Subtotal	-288.5	-452.9	385.6	-355.8
Total	-13,076.3	-11,635.0	6,018.9	-18,692.3

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Table 5.3
June 30, 2025

Category of capital project	2023			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Total Major Projects > \$2 million	34,000.5	58,039.7	-26,678.5	65,361.7
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	1,890.5	2,166.4	-1,575.4	2,481.5
Total Transmission	319.1	490.0	-736.1	73.0
Total Distribution	1,543.3	1,934.1	-1,855.5	1,621.9
Total General Plant & Equipment	339.6	2,531.4	-2,842.3	28.7
Overhaul	0.0	690.5	-690.5	0.0
Intangible Assets	105.9	427.7	-86.9	446.7
Total Capital Projects	38,198.9	66,279.8	-34,465.2	70,013.5
Total Deferred Costs	15,203.6	9,994.2	-2,283.7	22,914.0
Total Contributions				
Total Capital Contributions	-12,787.7	-11,182.1	5,633.3	-18,336.5
Total Deferred Cost Contributions	-288.5	-452.9	385.6	-355.8
RFID				
RFID	345.9	554.8	-900.7	0.0
Total Net RFID	345.9	554.8	-900.7	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	40.1	605.1	-645.2	0.0
Total Net RFSR	40.1	605.1	-645.2	0.0

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Table 5.4
June 30, 2025

Category of capital project	2024			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	170.6	3,541.4	-890.7	2,821.3
Thermal Replacement (16.5 MW)	37,297.7	14,442.0	-869.0	50,870.8
Battery Energy Storage System	15,782.5	4,873.9	0.0	20,656.5
MH0 rockslide Stabilization and Remediation	2,122.8	1,065.1	0.0	3,187.9
Mayo Mobile Diesel Genset	0.0	1,226.3	-1,226.3	0.0
MH0 Surge Chamber Replacement	399.8	811.7	0.0	1,211.5
WH3 Headgate Replacement		85.5	0.0	85.5
WH4 Trash Rake		138.2	0.0	138.2
Whitehorse Power Expansion		200.2	0.0	200.2
Transmission				
Whitehorse Interconnection	0.0	86.5	-86.5	0.0
Transmission Line Refurbishment L178	650.7	281.5	0.0	932.1
P&C: S250 Callison Protection, Control and SCADA Upgrade	3.6	216.7	0.0	220.3
Distribution				
Dawson Voltage Conversion	482.8	4,299.9	0.0	4,782.7
IPP Connections	5,983.3	-78.0	0.0	5,905.3
General Plant				
Whitehorse Stoplog Crane Replacement	2,467.9	855.4	-3,323.3	0.0
Overhaul				
AH3 Overhaul		2,286.8	-2,286.8	0.0
Subtotal	65,361.7	34,333.0	-8,682.5	91,012.2
Deferred Costs – Major projects > \$2 million				
Licensing				
* Mayo Lake Enhanced Storage	4,645.5	-2,378.3	-2,267.2	0.0
Aishihik 25-Year Water Use License Renewal	6,586.2	138.4	0.0	6,724.5
WRGS Long-term Water Use License Renewal	6,283.3	2,558.8	0.0	8,842.0
MGS 5-year Water Use License Renewal	1,485.5	4,169.4	0.0	5,654.8
Regulatory				
Integrated Resource Plan	288.5	293.1	0.0	581.6
Subtotal	19,288.9	4,781.3	-2,267.2	21,803.0
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
MH0 Road & Road Slope Stability	0.0	44.4	-44.4	0.0
Whitehorse Spillway Stoplog Refurbishment		453.0	0.0	453.0
Wareham Spillway Concrete Repair	201.2	735.5	-936.7	0.0
Schwatka Lake Safety/Debris Boom	1,115.9	104.4	-1,220.2	0.0
Lewes River Boat Lock	894.4	545.7	0.0	1,440.1
WHS East Gate Refurbishment		7.8	0.0	7.8
Other Projects with <\$400k Spending	270.1	1,185.1	-1,194.4	260.7
Subtotal	2,481.5	3,075.8	-3,395.7	2,161.6
Transmission				
Load Bank and Transformers		1,722.8	-1,722.8	0.0
Protection, Control and SCADA Upgrade - WH4		13.0	0.0	13.0
Transmission Line Test and Treat Program		163.0	0.0	163.0
Protection and Control - S170	0.3	18.4	-18.6	0.0
T9 Transformer Critical Spare	43.6	14.6	0.0	58.2
Other Projects with <\$400k Spending	29.1	868.9	-429.3	468.7
Subtotal	73.0	2,800.5	-2,170.7	702.8

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2024 Actuals
(\$000S)

Table 5.4
June 30, 2025

Category of capital project	2024			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Distribution				
Customer Extensions	1,543.3	1,111.9	-1,174.0	1,481.2
South Fox Lake PT Upgrades	41.0	416.8	0.0	457.8
Distribution Upgrades	0.0	166.7	-166.7	0.0
Mendenhall PT	37.5	362.4	0.0	399.9
Other Projects with <\$400k Spending	0.0	27.2	-27.2	0.0
Subtotal	1,621.9	2,084.9	-1,367.9	2,338.9
General Plant				
Vehicle Purchases	0.0	890.2	-890.2	0.0
Crane Refurbishment Program		115.1	-115.1	0.0
Fish Ladder TWG Recommendations Implementation	16.4	251.6	0.0	268.1
HQ Datacenter Server Replacement		492.2	-492.2	0.0
Mayo Digger		453.5	-453.5	0.0
SCADA Upgrade Program	0.0	18.2	-18.2	0.0
Computer Replacements	0.0	138.3	-138.3	0.0
Other Projects with <\$400k Spending	12.3	1,172.7	-1,091.8	93.2
Subtotal	28.7	3,532.0	-3,199.4	361.3
Overhaul				
WG0 Major Plant Overhaul		40.2	0.0	40.2
WG3 Overhaul		453.2	-453.2	0.0
MBH2 Overhaul		96.9	0.0	96.9
Subtotal	0.0	590.3	-453.2	137.1
Intangible Assets – Projects \$400,000 to \$2 million				
Tailrace Gate Certifications	266.2	286.1	-260.5	291.9
ERP Replacement	118.2	0.0	-118.2	0.0
Gate Certification Program		177.8	0.0	177.8
Other Projects with <\$400k Spending	62.2	746.1	-323.2	485.1
Subtotal	446.7	1,210.0	-701.9	954.8
Deferred Costs – Projects \$400,000 to \$2 million				
AGS 5-Year Fisheries Act Authorization	575.4	179.1	-754.5	0.0
DSM Program 2022-2030	0.0	1,101.6	-1,101.6	0.0
Atlin Hydro SIS and EPA	1,608.7	73.4	0.0	1,682.1
GRA 2023-2024 (Hearing Reserve Acct)	337.4	524.1	0.0	861.6
GRA 2025-27 (Hearing Reserve Acct)		7.4	0.0	7.4
Other Projects with <\$400k Spending	1,103.7	1,361.0	-1,038.9	1,425.7
Subtotal	3,625.1	3,246.6	-2,895.0	3,976.7
Total	92,927.5	55,654.3	-25,133.3	123,448.5
Capital Projects Contributions – Major projects > \$2 million				
Battery Energy Storage System Contributions	-10,874.0	-2,969.2	0.0	-13,843.3
IPP Connections Customer Contributions	-6,222.9	66.5	0.0	-6,156.4
Subtotal	-17,096.9	-2,902.7	0.0	-19,999.7
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	-1,239.6	-1,019.3	1,032.6	-1,226.3
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions		-169.7	0.0	-169.7
Subtotal	-1,239.6	-1,189.0	1,032.6	-1,396.0
Deferred Costs Contributions				
DSM Program Development Contributions	0.0	-457.9	457.9	0.0
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions		-62.5	0.0	-62.5
Subtotal	-355.8	-520.4	457.9	-418.3
Total	-18,692.3	-4,612.1	1,490.5	-21,813.9

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2024 Actuals
(\$000S)

Table 5.4
June 30, 2025

Category of capital project	2024			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Total Major Projects > \$2 million	65,361.7	34,333.0	-8,682.5	91,012.2
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	2,481.5	3,075.8	-3,395.7	2,161.6
Total Transmission	73.0	2,800.5	-2,170.7	702.8
Total Distribution	1,621.9	2,084.9	-1,367.9	2,338.9
Total General Plant & Equipment	28.7	3,532.0	-3,199.4	361.3
Overhaul	0.0	590.3	-453.2	137.1
Total Intangible Assets	446.7	1,210.0	-701.9	954.8
Total Capital Projects	70,013.5	47,626.4	-19,971.2	97,668.7
Total Deferred Costs	22,914.0	8,027.9	-5,162.2	25,779.7
Total Contributions				
Total Capital Contributions	-18,336.5	-4,091.7	1,032.6	-21,395.6
Total Deferred Cost Contributions	-355.8	-520.4	457.9	-418.3
RFID				
RFID	0.0	9,581.0	0.0	9,581.0
RFID Contributions		-7,161.4	0.0	-7,161.4
Total Net RFID	0.0	2,419.6	0.0	2,419.6
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0

*) - net of transfer to Mayo Lake Rzelicensing project.

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2025 Forecast
(\$000S)

Table 5.5
June 30, 2025

Category of capital project	2025			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	2,821.3	5,221.4	0.0	8,042.6
Wareham Dam Spillway Project - Full Replacement		4,114.4	0.0	4,114.4
Thermal Replacement (16.5 MW)	50,870.8	10,480.0	-61,350.8	0.0
Battery Energy Storage System	20,656.5	14,301.4	0.0	34,957.9
MH0 rockslide Stabilization and Remediation	3,187.9	42,242.1	0.0	45,430.0
MH0 Surge Chamber Replacement	1,211.5	2,624.0	0.0	3,835.5
WH3 Headgate Replacement	85.5	2,450.0	-2,535.5	0.0
Dam Safety Review Mitigations		300.0	-300.0	0.0
WH4 Trash Rake	138.2	100.0	0.0	238.2
Whitehorse Power Expansion	200.2	1,500.0	0.0	1,700.2
Transmission				
Transmission Line Refurbishment L178	932.1	2,400.0	0.0	3,332.1
P&C: S250 Callison Protection, Control and SCADA Upgrade	220.3	0.0	-220.3	0.0
Spare Power Transformer Program		75.0	0.0	75.0
Transmission line hazard tree reduction and ROW widening program		949.9	-949.9	0.0
Distribution				
Dawson Voltage Conversion	4,782.7	1,010.0	-5,792.7	0.0
IPP Connections	5,905.3	0.0	-5,905.3	0.0
General Plant				
Office Building		500.0	0.0	500.0
Subtotal	91,012.2	88,268.2	-77,054.5	102,225.9
Deferred Costs – Major projects > \$2 million				
Licensing				
Aishihik 25-Year Water Use License Renewal	6,724.5	650.0	0.0	7,374.5
WRGS Long-term Water Use License Renewal	8,842.0	1,765.9	-10,607.9	0.0
MGS 5-year Water Use License Renewal	5,654.8	1,640.0	-7,294.8	0.0
Regulatory				
Integrated Resource Plan	581.6	750.0	0.0	1,331.6
Subtotal	21,803.0	4,805.9	-17,902.7	8,706.1
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
Whitehorse Spillway Stoplog Refurbishment	453.0	1,499.0	-1,952.0	0.0
Wareham Spillway Concrete Repair	0.0	0.0	0.0	0.0
Lewes River Boat Lock	1,440.1	200.0	-1,640.1	0.0
WHS East Gate Refurbishment	7.8	200.0	0.0	207.8
Aishihik Canyon Control Structure Instrumentation, Control and Communications		150.0	0.0	150.0
Critical Spare Parts - Hydro Generation Units		650.0	0.0	650.0
Other Projects with <\$400k Spending	260.7	950.0	-1,210.7	0.0
Subtotal	2,161.6	3,649.0	-4,802.8	1,007.8
Transmission				
Protection, Control and SCADA Upgrade - WH4	13.0	450.0	0.0	463.0
Transmission Line Test and Treat Program	163.0	300.0	-463.0	0.0
T250-30 Silver King Transformer Replacement		80.0	0.0	80.0
Transmission Structure Replacements		200.0	0.0	200.0
Protection and Control - S170	0.0	434.0	0.0	434.0
T9 Transformer Critical Spare	58.2	75.0	0.0	133.2
Other Projects with <\$400k Spending	468.7	670.0	-736.7	402.0
Subtotal	702.8	2,209.0	-1,199.7	1,712.1

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2025 Forecast
(\$000S)

Table 5.5
June 30, 2025

Category of capital project	2025			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Distribution				
Customer Extensions	1,481.2	600.0	-2,081.2	0.0
Distribution Pole and Transformer Replacement Program		350.0	-350.0	0.0
Grid Modernization Program		50.0	0.0	50.0
South Fox Lake PT Upgrades	457.8	0.0	-457.8	0.0
EV Infrastructure Transition		35.0	0.0	35.0
Distribution Upgrades	0.0	150.0	-150.0	0.0
Mendenhall PT	399.9	0.0	-399.9	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0
Subtotal	2,338.9	1,210.0	-3,463.9	85.0
General Plant				
Vehicle Purchases	0.0	675.0	-675.0	0.0
Crane Refurbishment Program	0.0	400.0	-400.0	0.0
Building Condition Report Refurbishments		400.0	-400.0	0.0
Fish Ladder TWG Recommendations Implementation	268.1	275.0	-543.1	0.0
Central Storeroom for Generation Parts		200.0	0.0	200.0
SCADA Upgrade Program	0.0	10.0	-10.0	0.0
Computer Replacements	0.0	160.0	-160.0	0.0
Other Projects with <\$400k Spending	93.2	1,015.0	-828.7	279.6
Subtotal	361.3	3,135.0	-3,016.7	479.6
Overhaul				
MBH2 Overhaul	96.9	1,500.0	-1,596.9	0.0
MBH1 Overhaul		75.0	0.0	75.0
WG1 30,000 Hour Overhaul		1,520.0	-1,520.0	0.0
DD4 Overhaul		975.0	-975.0	0.0
WG0 Major Plant Overhaul	40.2	520.0	-560.2	0.0
Subtotal	137.1	4,590.0	-4,652.1	75.0
Intangible Assets – Projects \$400,000 to \$2 million				
Tailrace Gate Certifications	291.9	300.0	-591.9	0.0
ERP Replacement	0.0	500.0	0.0	500.0
Gate Certification Program	177.8	450.0	-627.8	0.0
Other Projects with <\$400k Spending	485.1	735.0	-1,120.1	100.0
Subtotal	954.8	1,985.0	-2,339.8	600.0
Deferred Costs – Projects \$400,000 to \$2 million				
AGS 5-Year Fisheries Act Authorization	0.0	0.0	0.0	0.0
DSM Program 2022-2030	0.0	747.0	-747.0	0.0
Atlin Hydro SIS and EPA	1,682.1	100.0	0.0	1,782.1
GRA 2023-2024 (Hearing Reserve Acct)	861.6	405.0	0.0	1,266.6
GRA 2025-27 (Hearing Reserve Acct)	7.4	400.0	0.0	407.4
Other Projects with <\$400k Spending	1,425.7	820.0	-2,245.7	0.0
Subtotal	3,976.7	2,472.0	-2,992.7	3,456.0
Total	123,448.5	112,324.0	-117,425.0	118,347.5

Yukon Energy 2025-27 GRA
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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2025 Forecast
(\$000S)

Table 5.5
June 30, 2025

Category of capital project	2025			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects Contributions – Major projects > \$2 million				
Battery Energy Storage System Contributions	-13,843.3	-2,656.7	0.0	-16,500.0
IPP Connections Customer Contributions	-6,156.4	0.0	6,156.4	0.0
Subtotal	-19,999.7	-2,656.7	6,156.4	-16,500.0
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	-1,226.3	-400.0	1,626.3	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	-169.7	0.0	0.0	-169.7
Subtotal	-1,396.0	-400.0	1,626.3	-169.7
Deferred Costs Contributions				
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions	-62.5	0.0	62.5	0.0
Subtotal	-418.3	0.0	62.5	-355.8
Total	-21,813.9	-3,056.7	7,845.2	-17,025.5
Total Major Projects > \$2 million	91,012.2	88,268.2	-77,054.5	102,225.9
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	2,161.6	3,649.0	-4,802.8	1,007.8
Total Transmission	702.8	2,209.0	-1,199.7	1,712.1
Total Distribution	2,338.9	1,210.0	-3,463.9	85.0
Total General Plant & Equipment	361.3	3,135.0	-3,016.7	479.6
Overhaul	137.1	4,590.0	-4,652.1	75.0
Total Intangible Assets	954.8	1,985.0	-2,339.8	600.0
Total Capital Projects	97,668.7	105,046.2	-96,529.6	106,185.3
Total Deferred Costs	25,779.7	7,277.9	-20,895.4	12,162.1
Total Contributions				
Total Capital Contributions	-21,395.6	-3,056.7	7,782.7	-16,669.7
Total Deferred Cost Contributions	-418.3	0.0	62.5	-355.8
RFID				
RFID	9,581.0	554.0	-10,135.0	0.0
RFID Contributions	-7,161.4	0.0	7,161.4	0.0
Total Net RFID	2,419.6	554.0	-2,973.6	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2026 Forecast
(\$000S)

Table 5.6
June 30, 2025

Category of capital project	2026			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	8,042.6	35,914.8	0.0	43,957.4
Wareham Dam Spillway Project - Full Replacement	4,114.4	503.1	0.0	4,617.4
Battery Energy Storage System	34,957.9	0.0	-34,957.9	0.0
MH0 rockslide Stabilization and Remediation	45,430.0	33,214.6	-78,644.6	0.0
MH0 Surge Chamber Replacement	3,835.5	23,995.3	-27,830.7	0.0
Dam Safety Review Mitigations	0.0	1,200.0	-1,200.0	0.0
WH4 Trash Rake	238.2	5.0	0.0	243.2
WH0 P125 Trash Rake		195.0	0.0	195.0
WH1 Uprate		250.0	0.0	250.0
Whitehorse Power Expansion	1,700.2	2,500.0	0.0	4,200.2
Mayo MH0 Plant Renewal or Replacement		1,000.0	0.0	1,000.0
Transmission				
Transmission Line Refurbishment L178	3,332.1	1,584.0	0.0	4,916.1
Spare Power Transformer Program	75.0	275.0	0.0	350.0
Transmission line hazard tree reduction and ROW widening program	0.0	949.9	-949.9	0.0
Carmacks Substation Relocate		250.0	0.0	250.0
General Plant				
PLT Shop		500.0	0.0	500.0
Office Building	500.0	1,000.0	0.0	1,500.0
Overhaul				
WH3 10 Year Overhaul		50.0	0.0	50.0
Subtotal	102,225.9	103,386.6	-143,583.2	62,029.3
Deferred Costs – Major projects > \$2 million				
Licensing				
Aishihik 25-Year Water Use License Renewal	7,374.5	1,450.0	0.0	8,824.5
Regulatory				
Integrated Resource Plan	1,331.6	1,000.0	-2,331.6	0.0
Subtotal	8,706.1	2,450.0	-2,331.6	8,824.5
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
Wareham Spillway Concrete Repair	0.0	0.0	0.0	0.0
WHS West Gate Refurbishment		200.0	0.0	200.0
WHS East Gate Refurbishment	207.8	700.0	-907.8	0.0
Aishihik Canyon Control Structure Instrumentation, Control and Commu	150.0	500.0	-650.0	0.0
MBH0 Cooling Circuit		60.0	0.0	60.0
Renewable Resource Projects		400.0	0.0	400.0
Critical Spare Parts - Hydro Generation Units	650.0	600.0	-1,250.0	0.0
Other Projects with <\$400k Spending	0.0	669.0	-619.0	50.0
Subtotal	1,007.8	3,129.0	-3,426.8	710.0

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2026 Forecast
(\$000S)

Table 5.6
June 30, 2025

Category of capital project	2026			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission				
Protection, Control and SCADA Upgrade - WH4	463.0	870.0	-1,333.0	0.0
Protection, Control and SCADA Upgrade - S150		600.0	0.0	600.0
Transmission Line Test and Treat Program	0.0	300.0	-300.0	0.0
T250-30 Silver King Transformer Replacement	80.0	800.0	-880.0	0.0
AH0 Switchgear and Breaker Replacement		100.0	0.0	100.0
Transmission Structure Replacements	200.0	300.0	-500.0	0.0
Protection and Control - S170	434.0	0.0	0.0	434.0
Protection and Control Upgrade S249 Breaking Resistor		450.0	-450.0	0.0
T9 Transformer Critical Spare	133.2	325.0	0.0	458.2
Other Projects with <\$400k Spending	402.0	900.7	-705.6	597.1
Subtotal	1,712.1	4,645.7	-4,168.5	2,189.3
Distribution				
Customer Extensions	0.0	600.0	-600.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	350.0	-350.0	0.0
Grid Modernization Program	50.0	375.0	0.0	425.0
EV Infrastructure Transition	35.0	125.0	0.0	160.0
Distribution Upgrades	0.0	150.0	-150.0	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0
Subtotal	85.0	1,625.0	-1,125.0	585.0
General Plant				
Vehicle Purchases	0.0	600.0	-600.0	0.0
Crane Refurbishment Program	0.0	450.0	-450.0	0.0
Building Condition Report Refurbishments	0.0	400.0	-400.0	0.0
Central Storeroom for Generation Parts	200.0	200.0	-400.0	0.0
P126 Building Renovation		100.0	0.0	100.0
SCADA Upgrade Program	0.0	10.0	-10.0	0.0
Computer Replacements	0.0	160.0	-160.0	0.0
Other Projects with <\$400k Spending	279.6	1,415.0	-1,590.0	104.6
Subtotal	479.6	3,335.0	-3,610.0	204.6
Overhaul				
WG3 30,000 Hour Overhaul		1,520.0	-1,520.0	0.0
MBH1 Overhaul	75.0	1,525.0	-1,600.0	0.0
Subtotal	75.0	3,045.0	-3,120.0	0.0
Intangible Assets – Projects \$400,000 to \$2 million				
Gate Certification Program	0.0	300.0	-300.0	0.0
ERP Replacement	500.0	0.0	0.0	500.0
Other Projects with <\$400k Spending	100.0	590.0	-610.0	80.0
Subtotal	600.0	890.0	-910.0	580.0
Deferred Costs – Projects \$400,000 to \$2 million				
Atlin Hydro SIS and EPA	1,782.1	0.0	0.0	1,782.1
DSM Program 2022-2030	0.0	484.0	-484.0	0.0
GRA 2023-2024 (Hearing Reserve Acct)	1,266.6	0.0	0.0	1,266.6
GRA 2025-27 (Hearing Reserve Acct)	407.4	350.0	0.0	757.4
GRA 2028/29 (Hearing Reserve Acct)		25.0	0.0	25.0
Other Projects with <\$400k Spending	0.0	350.0	0.0	350.0
Subtotal	3,456.0	1,209.0	-484.0	4,181.0
Total	118,347.5	123,715.3	-162,759.1	79,303.7

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2026 Forecast
(\$000S)

Table 5.6
June 30, 2025

Category of capital project	2026			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects Contributions – Major projects > \$2 million				
Battery Energy Storage System Contributions	-16,500.0	0.0	16,500.0	0.0
Subtotal	-16,500.0	0.0	16,500.0	0.0
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	0.0	-400.0	400.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	-169.7	0.0	0.0	-169.7
Subtotal	-169.7	-400.0	400.0	-169.7
Deferred Costs Contributions				
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Subtotal	-355.8	0.0	0.0	-355.8
Total	-17,025.5	-400.0	16,900.0	-525.5
Total Major Projects > \$2 million	102,225.9	103,386.6	-143,583.2	62,029.3
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	1,007.8	3,129.0	-3,426.8	710.0
Total Transmission	1,712.1	4,645.7	-4,168.5	2,189.3
Total Distribution	85.0	1,625.0	-1,125.0	585.0
Total General Plant & Equipment	479.6	3,335.0	-3,610.0	204.6
Overhaul	75.0	3,045.0	-3,120.0	0.0
Total Intangible Assets	600.0	890.0	-910.0	580.0
Total Capital Projects	106,185.3	120,056.3	-159,943.5	66,298.2
Total Deferred Costs	12,162.1	3,659.0	-2,815.6	13,005.6
Total Contributions				
Total Capital Contributions	-16,669.7	-400.0	16,900.0	-169.7
Total Deferred Cost Contributions	-355.8	0.0	0.0	-355.8
RFID				
RFID	0.0	554.0	-554.0	0.0
Total Net RFID	0.0	554.0	-554.0	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2027 Forecast
(\$000S)

Table 5.7
June 30, 2025

Category of capital project	2027			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	43,957.4	29,076.0	-73,033.4	0.0
Wareham Dam Spillway Project - Full Replacement	4,617.4	6,905.2	0.0	11,522.6
Dam Safety Review Mitigations	0.0	1,100.0	-1,100.0	0.0
WH4 Trash Rake	243.2	5.0	0.0	248.2
WH0 P125 Trash Rake	195.0	5.0	0.0	200.0
WH1 Uprate	250.0	2,000.0	0.0	2,250.0
Whitehorse Power Expansion	4,200.2	50,000.0	0.0	54,200.2
Mayo MH0 Plant Renewal or Replacement	1,000.0	2,500.0	0.0	3,500.0
Transmission				
Transmission Line Refurbishment L178	4,916.1	1,584.0	-6,500.1	0.0
Spare Power Transformer Program	350.0	2,325.0	-2,675.0	0.0
Transmission line hazard tree reduction and ROW widening program	0.0	949.9	-949.9	0.0
Carmacks Substation Relocate	250.0	3,000.0	0.0	3,250.0
General Plant				
PLT Shop	500.0	5,000.0	0.0	5,500.0
Office Building	1,500.0	2,000.0	0.0	3,500.0
Overhaul				
WH3 10 Year Overhaul	50.0	2,000.0	-2,050.0	0.0
Subtotal	62,029.3	108,450.1	-86,308.4	84,171.0
Deferred Costs – Major projects > \$2 million				
Licensing				
Aishihik 25-Year Water Use License Renewal	8,824.5	905.0	-9,729.5	0.0
Subtotal	8,824.5	905.0	-9,729.5	0.0
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
MH0 Road & Road Slope Stability		150.0	0.0	150.0
WHS West Gate Refurbishment	200.0	900.0	-1,100.0	0.0
MBH0 Cooling Circuit	60.0	400.0	-460.0	0.0
Aishihik Elevator Modernization		400.0	-400.0	0.0
Renewable Resource Projects	400.0	500.0	0.0	900.0
Critical Spare Parts - Hydro Generation Units	0.0	400.0	-400.0	0.0
Other Projects with <\$400k Spending	50.0	1,495.0	-1,050.0	495.0
Subtotal	710.0	4,245.0	-3,410.0	1,545.0
Transmission				
Protection, Control and SCADA Upgrade - S150	600.0	700.0	-1,300.0	0.0
Transmission Line Test and Treat Program	0.0	200.0	-200.0	0.0
AH0 Switchgear and Breaker Replacement	100.0	680.0	-780.0	0.0
Transmission Structure Replacements	0.0	250.0	-250.0	0.0
Protection and Control - S170	434.0	0.0	0.0	434.0
Protection and Control - WD0		400.0	0.0	400.0
T9 Transformer Critical Spare	458.2	1.4	0.0	459.6
Other Projects with <\$400k Spending	597.1	1,091.4	-990.0	698.5
Subtotal	2,189.3	3,322.8	-3,520.0	1,992.1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2027 Forecast
(\$000S)

Table 5.7
June 30, 2025

Category of capital project	2027			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Distribution				
Customer Extensions	0.0	600.0	-600.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	350.0	-350.0	0.0
Grid Modernization Program	425.0	275.0	-700.0	0.0
EV Infrastructure Transition	160.0	500.0	0.0	660.0
Distribution Upgrades	0.0	150.0	-150.0	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0
Subtotal	585.0	1,900.0	-1,825.0	660.0
General Plant				
Vehicle Purchases	0.0	600.0	-600.0	0.0
Crane Refurbishment Program	0.0	300.0	-300.0	0.0
Building Condition Report Refurbishments	0.0	400.0	-400.0	0.0
P126 Building Renovation	100.0	500.0	0.0	600.0
SCADA Upgrade Program	0.0	510.0	-510.0	0.0
Computer Replacements	0.0	160.0	-160.0	0.0
Other Projects with <\$400k Spending	104.6	1,060.0	-1,024.6	140.0
Subtotal	204.6	3,530.0	-2,994.6	740.0
Intangible Assets – Projects \$400,000 to \$2 million				
Gate Certification Program	0.0	300.0	-300.0	0.0
ERP Replacement	500.0	0.0	0.0	500.0
Other Projects with <\$400k Spending	80.0	540.0	-370.0	250.0
Subtotal	580.0	840.0	-670.0	750.0
Deferred Costs – Projects \$400,000 to \$2 million				
Atlin Hydro SIS and EPA	1,782.1	0.0	0.0	1,782.1
DSM Program 2022-2030	0.0	444.0	-444.0	0.0
GRA 2023-2024 (Hearing Reserve Acct)	1,266.6	0.0	0.0	1,266.6
GRA 2025-27 (Hearing Reserve Acct)	757.4	0.0	0.0	757.4
GRA 2028/29 (Hearing Reserve Acct)	25.0	400.0	0.0	425.0
Other Projects with <\$400k Spending	350.0	0.0	0.0	350.0
Subtotal	4,181.0	844.0	-444.0	4,581.0
Total	79,303.7	124,036.9	-108,901.5	94,439.1
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	0.0	-400.0	400.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	-169.7	0.0	0.0	-169.7
Subtotal	-169.7	-400.0	400.0	-169.7
Deferred Costs Contributions				
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Subtotal	-355.8	0.0	0.0	-355.8
Total	-525.5	-400.0	400.0	-525.5

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2027 Forecast
(\$000S)

Table 5.7
June 30, 2025

Category of capital project	2027			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Total Major Projects > \$2 million	62,029.3	108,450.1	-86,308.4	84,171.0
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	710.0	4,245.0	-3,410.0	1,545.0
Total Transmission	2,189.3	3,322.8	-3,520.0	1,992.1
Total Distribution	585.0	1,900.0	-1,825.0	660.0
Total General Plant & Equipment	204.6	3,530.0	-2,994.6	740.0
Overhaul	0.0	0.0	0.0	0.0
Total Intangible Assets	580.0	840.0	-670.0	750.0
Total Capital Projects	66,298.2	122,287.9	-98,728.0	89,858.1
Total Deferred Costs	13,005.6	1,749.0	-10,173.5	4,581.0
Total Contributions				
Total Capital Contributions	-169.7	-400.0	400.0	-169.7
Total Deferred Cost Contributions	-355.8	0.0	0.0	-355.8
RFID				
RFID	0.0	554.0	-554.0	0.0
Total Net RFID	0.0	554.0	-554.0	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0

Yukon Energy 2025-27 GRA
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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million								
Generation								
Wareham Dam Spillway Project - Tunnel	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wareham Dam Spillway Project - Full Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Thermal Replacement (16.5 MW)	6,297.3	28,650.0	0.0	34,947.3	34,947.3	22,556.7	-18,175.5	39,328.5
Battery Energy Storage System	10,000.7	5,781.8	0.0	15,782.5	15,782.5	15,168.2	0.0	30,950.7
MH0 rockslide Stabilization and Remediation	0	2500	0	2,500.0	2,500.0	9500	0	12,000.0
Mayo Mobile Diesel Genset	0.0	5,289.7	-5,289.7	0.0	0.0	410.3	-410.3	0.0
MH0 Surge Chamber Replacement	324.5	1,000.0	0.0	1,324.5	1,324.5	3,000.0	0.0	4,324.5
WH3 Headgate Replacement	0.0	0.0	0.0	0.0	0.0	750.0	0.0	750.0
Dam Safety Review Mitigations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH4 Trash Rake	0.0	0.0	0.0	0.0	0.0	200.0	0.0	200.0
WH0 P125 Trash Rake	0.0	0.0	0.0	0.0	0.0	200.0	0.0	200.0
WH1 Uprate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Power Expansion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo MH0 Plant Renewal or Replacement	0.0	200.0	0.0	200.0	200.0	2,000.0	0.0	2,200.0
Lewes Gate Automation	0.0	0.0	0.0	0.0	0.0	250.0	0.0	250.0
Transmission								
Whitehorse Interconnection	8,403.9	2,295.0	0.0	10,698.9	10,698.9	500.0	-11,198.9	0.0
Transmission Line Refurbishment L178	0.0	1,000.0	-1,000.0	0.0	0.0	5,000.0	-5,000.0	0.0
Spare Power Transformer Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission line hazard tree reduction and ROW widening program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	388.1	1,736.8	0.0	2,124.9	2,124.9	0.0	-2,124.9	0.0
Carmacks Substation Relocate	0.0	0.0	0.0	0.0	0.0	250.0	0.0	250.0
Distribution								
** Dawson Voltage Conversion	71.8	600.0	0.0	671.8	671.8	1,200.0	-1,871.8	0.0
IPP Connections	3,705.3	2,453.9	-176.0	5,983.3	5,983.3	547.4	-1,035.6	5,495.1
General Plant								
Office Building	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Stoplog Crane Replacement	322.8	2,145.2	0.0	2,467.9	2,467.9	1,778.8	-4,246.7	0.0
PLT Shop	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overhaul								
AH1 10 Year Overhaul	31.0	2,430.0	-2,461.0	0.0	0.0	0.0	0.0	0.0
AH3 Overhaul	0.0	0.0	0.0	0.0	0.0	2,200.0	-2,200.0	0.0
WH3 10 Year Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Intangible Assets – Major projects > \$2 million								
PAMMS Asset Management Framework	4,455.2	1,011.0	-5,466.2	0.0	0.0	0.0	0.0	0.0
Subtotal	34,000.5	57,093.4	-14,392.8	76,701.1	76,701.1	65,511.4	-46,263.6	95,948.9
Deferred Costs – Major projects > \$2 million								
Licensing								
Mayo Lake Enhanced Storage	4,541.4	110.0	0.0	4,651.4	4,651.4	110.0	0.0	4,761.4
Aishihik 25-Year Water Use License Renewal	5,734.9	811.2	0.0	6,546.1	6,546.1	1,427.8	0.0	7,973.9
WRGS Long-term Water Use License Renewal	2,120.0	5,817.9	0.0	7,937.8	7,937.8	2,500.0	0.0	10,437.8
MGS 5-year Water Use License Renewal	94.2	3,500.0	0.0	3,594.2	3,594.2	3,100.0	0.0	6,694.2
Regulatory								
Integrated Resource Plan	0.0	400.0	0.0	400.0	400.0	1,600.0	0.0	2,000.0
Subtotal	12,490.6	10,639.1	0.0	23,129.6	23,129.6	8,737.8	0.0	31,867.4
Capital Projects – Projects \$400,000 to \$2 million								
Generation								
MH0 Road & Road Slope Stability	934.4	828.1	0.0	1,762.5	1,762.5	111.9	-1,874.4	0.0
*** Whitehorse Spillway Stoplog Refurbishment	0.0	0.0	0.0	0.0	0.0	1,000.0	-1,000.0	0.0
Wareham Spillway Concrete Repair	0.0	500.0	-500.0	0.0	0.0	0.0	0.0	0.0
Schwatka Lake Safety/Debris Boom	581.2	515.5	0.0	1,096.8	1,096.8	0.0	-1,096.8	0.0
Lewes River Boat Lock	64.3	450.0	0.0	514.3	514.3	15,000.0	0.0	15,514.3
Lewes River Boat Lock Road Access Rebuild	0.0	0.0	0.0	0.0	0.0	1,200.0	0.0	1,200.0
WHS West Gate Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WHS East Gate Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Canyon Control Structure Instrumentation, Control and Communicat	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH0 Cooling Circuit	0.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
Aishihik Elevator Modernization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Renewable Resource Projects	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Critical Spare Parts - Hydro Generation Units	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo Lake Control Structure Valve Clean Out System	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
WG2 Cylinder Heads Swap	0.0	0.0	0.0	0.0	0.0	500.0	-500.0	0.0
Other Projects with <\$400k Spending	310.6	427.0	-446.4	291.2	291.2	1,650.0	-575.0	1,366.2
Subtotal	1,890.5	2,720.6	-946.4	3,664.8	3,664.8	19,571.8	-5,046.1	18,190.6

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission								
Load Bank and Transformers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Protection, Control and SCADA Upgrade - WH4	0.0	0.0	0.0	0.0	0.0	690.0	0.0	690.0
Protection, Control and SCADA Upgrade - S150	0.0	0.0	0.0	0.0	0.0	600.0	0.0	600.0
Transmission Line Test and Treat Program	0.0	0.0	0.0	0.0	0.0	250.0	-250.0	0.0
T250-30 Silver King Transformer Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0 Switchgear and Breaker Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission Structure Replacements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L177 Re Route	304.7	433.6	-738.3	0.0	0.0	0.0	0.0	0.0
Protection and Control - S170	0.0	405.0	0.0	405.0	405.0	434.0	-839.0	0.0
Protection and Control Upgrade S249 Breaking Resistor	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Protection and Control - WDO	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
T9 Transformer Critical Spare	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	14.4	215.0	-229.4	0.0	0.0	945.0	-545.0	400.0
Subtotal	319.1	1,053.6	-967.7	405.0	405.0	3,019.0	-1,634.0	1,790.0
Distribution								
Customer Extensions	1,127.1	600.0	-1,727.1	0.0	0.0	600.0	-600.0	0.0
Synchronous Condenser Overhaul	416.3	200.0	-616.3	0.0	0.0	0.0	0.0	0.0
Dawson Distribution 3 Phase Loop	0.0	350.0	-350.0	0.0	0.0	0.0	0.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grid Modernization Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Fox Lake PT Upgrades	0.0	50.0	-50.0	0.0	0.0	0.0	0.0	0.0
EV Infrastructure Transition	0.0	25.0	0.0	25.0	25.0	35.0	0.0	60.0
Distribution Upgrades	0.0	125.0	-125.0	0.0	0.0	75.0	-75.0	0.0
Mendenhall PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0	0.0	80.0	-80.0	0.0
Subtotal	1,543.3	1,375.0	-2,893.3	25.0	25.0	790.0	-755.0	60.0
General Plant								
Vehicle Purchases	0.0	623.8	-623.8	0.0	0.0	567.0	-567.0	0.0
Crane Refurbishment Program	0.0	0.0	0.0	0.0	0.0	700.0	-700.0	0.0
Building Condition Report Refurbishments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Mobile Office Unit - IT	185.2	625.0	-810.2	0.0	0.0	0.0	0.0	0.0
Fish Ladder TWG Recommendations Implementation	0.0	95.0	-95.0	0.0	0.0	0.0	0.0	0.0
HQ Datacenter Server Replacement	0.0	20.0	0.0	20.0	20.0	280.0	-300.0	0.0
Central Storeroom for Generation Parts	0.0	0.0	0.0	0.0	0.0	400.0	0.0	400.0
P126 Building Renovation	0.0	0.0	0.0	0.0	0.0	500.0	0.0	500.0
Mayo Digger	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Upgrade Program	0.0	10.0	-10.0	0.0	0.0	10.0	-10.0	0.0
Computer Replacements	0.0	75.0	-75.0	0.0	0.0	75.0	-75.0	0.0
Other Projects with <\$400k Spending	154.3	1,147.3	-1,181.6	120.0	120.0	840.0	-960.0	0.0
Subtotal	339.6	2,596.1	-2,795.6	140.0	140.0	3,372.0	-2,612.0	900.0
Overhaul								
MBH2 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH1 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1 30,000 Hour Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG3 30,000 Hour Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD4 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG0 Major Plant Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG3 Overhaul	0.0	0.0	0.0	0.0	0.0	400.0	-400.0	0.0
Other Projects with <\$400k Spending	0.0	800.0	-800.0	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	800.0	-800.0	0.0	0.0	400.0	-400.0	0.0
Intangible Assets – Projects \$400,000 to \$2 million								
Gate Certification Program	0.0	95.0	-95.0	0.0	0.0	0.0	0.0	0.0
Tailrace Gate Certifications	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ERP Replacement	99.8	75.0	0.0	174.8	174.8	4,200.0	0.0	4,374.8
Other Projects with <\$400k Spending	6.1	435.0	-441.1	0.0	0.0	480.0	-230.0	250.0
Subtotal	105.9	605.0	-536.1	174.8	174.8	4,680.0	-230.0	4,624.8
Right of Use Assets								
Right of Use Asset 1 Lindeman Road	0.0	750.1	-750.1	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	750.1	-750.1	0.0	0.0	0.0	0.0	0.0

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Table 5.8
June 30, 2025

Category of capital project	2023 Approved				2024 Approved			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Deferred Costs – Projects \$400,000 to \$2 million								
AGS 5-Year Fisheries Act Authorization	575.4	40.0	0.0	615.4	615.4	189.0	-804.4	0.0
DSM Program 2022-2030	0.0	1,271.6	-1,271.6	0.0	0.0	1,160.0	-1,160.0	0.0
Atlin Hydro SIS and EPA	1,474.2	134.5	0.0	1,608.7	1,608.7	0.0	0.0	1,608.7
GRA 2023-2024 (Hearing Reserve Acct)	0.0	250.0	0.0	250.0	250.0	0.0	0.0	250.0
GRA 2025-27 (Hearing Reserve Acct)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GRA 2028/29 (Hearing Reserve Acct)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	663.5	1,238.8	-1,364.2	538.0	538.0	1,140.0	-953.0	725.0
Subtotal	2,713.0	2,934.9	-2,635.9	3,012.0	3,012.0	2,489.0	-2,917.4	2,583.7
Total	53,402.5	80,567.8	-26,718.0	107,252.4	107,252.4	108,571.0	-59,858.1	155,965.3
Capital Projects Contributions – Major projects > \$2 million								
Battery Energy Storage System Contributions	-7,026.1	-3,847.9	0.0	-10,874.0	-10,874.0	-5,626.0	0.0	-16,500.0
IPP Connections Customer Contributions	-4,900.9	-1,498.0	176.0	-6,222.9	-6,222.9	-307.8	1,035.6	-5,495.1
Lewes River Boat Lock Contributions	0.0	-4,407.5	0.0	-4,407.5	-4,407.5	-113.0	0.0	-4,520.5
Subtotal	-11,927.0	-9,753.4	176.0	-21,504.4	-21,504.4	-6,046.8	1,035.6	-26,515.6
Capital Projects Contributions – Projects \$400,000 to \$2 million								
Customer Extensions Customer Contributions	-860.7	-400.0	1,260.7	0.0	0.0	-400.0	400.0	0.0
L177 Re Route Contributions	0.0	-433.6	433.6	0.0	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	-860.7	-833.6	1,694.3	0.0	0.0	-400.0	400.0	0.0
Deferred Costs Contributions								
DSM Program Development Contributions	0.0	-21.6	21.6	0.0	0.0	0.0	0.0	0.0
Atlin Hydro SIS and EPA Contributions	-288.5	-67.2	0.0	-355.8	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	-288.5	-88.9	21.6	-355.8	-355.8	0.0	0.0	-355.8
Total	-13,076.3	-10,675.8	1,891.9	-21,860.2	-21,860.2	-6,446.8	1,435.6	-26,871.4
Total Major Projects > \$2 million	34,000.5	57,093.4	-14,392.8	76,701.1	76,701.1	65,511.4	-46,263.6	95,948.9
Capital Projects – Projects \$400,000 to \$2 million								
Total Generation	1,890.5	2,720.6	-946.4	3,664.8	3,664.8	19,571.8	-5,046.1	18,190.6
Total Transmission	319.1	1,053.6	-967.7	405.0	405.0	3,019.0	-1,634.0	1,790.0
Total Distribution	1,543.3	1,375.0	-2,893.3	25.0	25.0	790.0	-755.0	60.0
Total General Plant & Equipment	339.6	2,596.1	-2,795.6	140.0	140.0	3,372.0	-2,612.0	900.0
Overhaul	0.0	800.0	-800.0	0.0	0.0	400.0	-400.0	0.0
Total Intangible Assets	105.9	605.0	-536.1	174.8	174.8	4,680.0	-230.0	4,624.8
Right of Use Assets	0.0	750.1	-750.1	0.0	0.0	0.0	0.0	0.0
Total Capital Projects	38,198.9	66,993.9	-24,082.1	81,110.7	81,110.7	97,344.2	-56,940.7	121,514.2
Total Deferred Costs	15,203.6	13,574.0	-2,635.9	26,141.7	26,141.7	11,226.8	-2,917.4	34,451.1
Total Contributions								
Total Capital Contributions	-12,787.7	-10,586.9	1,870.3	-21,504.4	-21,504.4	-6,446.8	1,435.6	-26,515.6
Total Deferred Cost Contributions	-288.5	-88.9	21.6	-355.8	-355.8	0.0	0.0	-355.8
RFID								
RFID	345.9	554.0	-899.9	0.0	0.0	681.7	-681.7	0.0
RFID Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Net RFID	345.9	554.0	-899.9	0.0	0.0	681.7	-681.7	0.0
Reserve for Site Restoration								
Reserve for Site Restoration Bucket	40.1	723.0	-763.1	0.0	0.0	0.0	0.0	0.0
Total Net RFSR	40.1	723.0	-763.1	0.0	0.0	0.0	0.0	0.0

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Table 5.8
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Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million								
Generation								
Wareham Dam Spillway Project - Tunnel	0.0	170.6	0.0	170.6	170.6	3,541.4	-890.7	2,821.3
Wareham Dam Spillway Project - Full Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Thermal Replacement (16.5 MW)	6,297.3	31,122.8	-122.4	37,297.7	37,297.7	14,442.0	-869.0	50,870.8
Battery Energy Storage System	10,000.7	5,781.8	0.0	15,782.5	15,782.5	4,873.9	0.0	20,656.5
MH0 rockslide Stabilization and Remediation	0.0	2,122.8	0.0	2,122.8	2,122.8	1,065.1	0.0	3,187.9
Mayo Mobile Diesel Genset	0.0	5,289.7	-5,289.7	0.0	0.0	1,226.3	-1,226.3	0.0
MH0 Surge Chamber Replacement	324.5	75.3	0.0	399.8	399.8	811.7	0.0	1,211.5
WH3 Headgate Replacement	0.0	0.0	0.0	0.0	0.0	85.5	0.0	85.5
Dam Safety Review Mitigations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH4 Trash Rake	0.0	0.0	0.0	0.0	0.0	138.2	0.0	138.2
WH0 P125 Trash Rake	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH1 Uprate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Power Expansion	0.0	0.0	0.0	0.0	0.0	200.2	0.0	200.2
Mayo MH0 Plant Renewal or Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lewes Gate Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission								
Whitehorse Interconnection	8,403.9	2,368.7	-10,772.5	0.0	0.0	86.5	-86.5	0.0
Transmission Line Refurbishment L178	0.0	650.7	0.0	650.7	650.7	281.5	0.0	932.1
Spare Power Transformer Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission line hazard tree reduction and ROW widening program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	388.1	1,773.6	-2,158.1	3.6	3.6	216.7	0.0	220.3
Carmacks Substation Relocate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Distribution								
** Dawson Voltage Conversion	71.8	411.1	0.0	482.8	482.8	4,299.9	0.0	4,782.7
IPP Connections	3,705.3	2,816.3	-538.4	5,983.3	5,983.3	-78.0	0.0	5,905.3
General Plant								
Office Building	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Whitehorse Stoplog Crane Replacement	322.8	2,145.2	0.0	2,467.9	2,467.9	855.4	-3,323.3	0.0
PLT Shop	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overhaul								
AH1 10 Year Overhaul	31.0	2,306.9	-2,337.9	0.0	0.0	0.0	0.0	0.0
AH3 Overhaul	0.0	0.0	0.0	0.0	0.0	2,286.8	-2,286.8	0.0
WH3 10 Year Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Intangible Assets – Major projects > \$2 million								
PAMMS Asset Management Framework	4,455.2	1,004.3	-5,459.5	0.0	0.0	0.0	0.0	0.0
Subtotal	34,000.5	58,039.7	-26,678.5	65,361.7	65,361.7	34,333.0	-8,682.5	91,012.2
Deferred Costs – Major projects > \$2 million								
Licensing								
Mayo Lake Enhanced Storage	4,541.4	104.1	0.0	4,645.5	4,645.5	-2,378.3	-2,267.2	0.0
Aishihik 25-Year Water Use License Renewal	5,734.9	851.2	0.0	6,586.2	6,586.2	138.4	0.0	6,724.5
WRGS Long-term Water Use License Renewal	2,120.0	4,163.3	0.0	6,283.3	6,283.3	2,558.8	0.0	8,842.0
MGS 5-year Water Use License Renewal	94.2	1,391.2	0.0	1,485.5	1,485.5	4,169.4	0.0	5,654.8
Regulatory								
Integrated Resource Plan	0.0	288.5	0.0	288.5	288.5	293.1	0.0	581.6
Subtotal	12,490.6	6,798.3	0.0	19,288.9	19,288.9	4,781.3	-2,267.2	21,803.0
Capital Projects – Projects \$400,000 to \$2 million								
Generation								
MH0 Road & Road Slope Stability	934.4	828.1	-1,762.5	0.0	0.0	44.4	-44.4	0.0
*** Whitehorse Spillway Stoplog Refurbishment	0.0	0.0	0.0	0.0	0.0	453.0	0.0	453.0
Wareham Spillway Concrete Repair	0.0	201.2	0.0	201.2	201.2	735.5	-936.7	0.0
Schwatka Lake Safety/Debris Boom	581.2	534.6	0.0	1,115.9	1,115.9	104.4	-1,220.2	0.0
Lewes River Boat Lock	64.3	850.5	-20.4	894.4	894.4	545.7	0.0	1,440.1
Lewes River Boat Lock Road Access Rebuild	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WHS West Gate Refurbishment	0.0	0.0	0.0	0.0	0.0	7.8	0.0	7.8
WHS East Gate Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Canyon Control Structure Instrumentation, Control and Communic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MBH0 Cooling Circuit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik Elevator Modernization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Renewable Resource Projects	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Critical Spare Parts - Hydro Generation Units	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo Lake Control Structure Valve Clean Out System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG2 Cylinder Heads Swap	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	310.6	-248.1	207.5	270.1	270.1	1,185.1	-1,194.4	260.7
Subtotal	1,890.5	2,166.4	-1,575.4	2,481.5	2,481.5	3,075.8	-3,395.7	2,161.6

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(\$000s)

Table 5.8
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Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission								
Load Bank and Transformers	0.0	0.0	0.0	0.0	0.0	1,722.8	-1,722.8	0.0
Protection, Control and SCADA Upgrade - WH4	0.0	0.0	0.0	0.0	0.0	13.0	0.0	13.0
Protection, Control and SCADA Upgrade - S150	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission Line Test and Treat Program	0.0	0.0	0.0	0.0	0.0	163.0	0.0	163.0
T250-30 Silver King Transformer Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AHO Switchgear and Breaker Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission Structure Replacements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
L177 Re Route	304.7	219.7	-524.4	0.0	0.0	0.0	0.0	0.0
Protection and Control - S170	0.0	0.3	0.0	0.3	0.3	18.4	-18.6	0.0
Protection and Control Upgrade S249 Breaking Resistor	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Protection and Control - WDO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T9 Transformer Critical Spare	0.0	43.6	0.0	43.6	43.6	14.6	0.0	58.2
Other Projects with <\$400k Spending	14.4	226.3	-211.7	29.1	29.1	868.9	-429.3	468.7
Subtotal	319.1	490.0	-736.1	73.0	73.0	2,800.5	-2,170.7	702.8
Distribution								
Customer Extensions	1,127.1	568.8	-152.6	1,543.3	1,543.3	1,111.9	-1,174.0	1,481.2
Synchronous Condenser Overhaul	416.3	575.5	-991.8	0.0	0.0	0.0	0.0	0.0
Dawson Distribution 3 Phase Loop	0.0	500.2	-500.2	0.0	0.0	0.0	0.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grid Modernization Program	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Fox Lake PT Upgrades	0.0	41.0	0.0	41.0	41.0	416.8	0.0	457.8
EV Infrastructure Transition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Distribution Upgrades	0.0	210.9	-210.9	0.0	0.0	166.7	-166.7	0.0
Mendenhall PT	0.0	37.5	0.0	37.5	37.5	362.4	0.0	399.9
Other Projects with <\$400k Spending	0.0	0.0	0.0	0.0	0.0	27.2	-27.2	0.0
Subtotal	1,543.3	1,934.1	-1,855.5	1,621.9	1,621.9	2,084.9	-1,367.9	2,338.9
General Plant								
Vehicle Purchases	0.0	612.6	-612.6	0.0	0.0	890.2	-890.2	0.0
Crane Refurbishment Program	0.0	0.0	0.0	0.0	0.0	115.1	-115.1	0.0
Building Condition Report Refurbishments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Mobile Office Unit - IT	185.2	553.5	-738.7	0.0	0.0	0.0	0.0	0.0
Fish Ladder TWG Recommendations Implementation	0.0	16.4	0.0	16.4	16.4	251.6	0.0	268.1
HQ Datacenter Server Replacement	0.0	0.0	0.0	0.0	0.0	492.2	-492.2	0.0
Central Storeroom for Generation Parts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
P126 Building Renovation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mayo Digger	0.0	0.0	0.0	0.0	0.0	453.5	-453.5	0.0
SCADA Upgrade Program	0.0	18.8	-18.8	0.0	0.0	18.2	-18.2	0.0
Computer Replacements	0.0	61.4	-61.4	0.0	0.0	138.3	-138.3	0.0
Other Projects with <\$400k Spending	154.3	1,268.8	-1,410.9	12.3	12.3	1,172.7	-1,091.8	93.2
Subtotal	339.6	2,531.4	-2,842.3	28.7	28.7	3,532.0	-3,199.4	361.3
Overhaul								
MBH2 Overhaul	0.0	0.0	0.0	0.0	0.0	96.9	0.0	96.9
MBH1 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG1 30,000 Hour Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG3 30,000 Hour Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DD4 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG0 Major Plant Overhaul	0.0	0.0	0.0	0.0	0.0	40.2	0.0	40.2
WG3 Overhaul	0.0	0.0	0.0	0.0	0.0	453.2	-453.2	0.0
Other Projects with <\$400k Spending	0.0	690.5	-690.5	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	690.5	-690.5	0.0	0.0	590.3	-453.2	137.1
Intangible Assets – Projects \$400,000 to \$2 million								
Gate Certification Program	0.0	0.0	0.0	0.0	0.0	177.8	0.0	177.8
Tailrace Gate Certifications	0.0	266.2	0.0	266.2	266.2	286.1	-260.5	291.9
ERP Replacement	99.8	18.4	0.0	118.2	118.2	0.0	-118.2	0.0
Other Projects with <\$400k Spending	6.1	143.0	-86.9	62.2	62.2	746.1	-323.2	485.1
Subtotal	105.9	427.7	-86.9	446.7	446.7	1,210.0	-701.9	954.8
Right of Use Assets								
Right of Use Asset 1 Lindeman Road	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Yukon Energy 2025-27 GRA

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2023 Actual				2024 Actual			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Deferred Costs – Projects \$400,000 to \$2 million								
AGS 5-Year Fisheries Act Authorization	575.4	0.0	0.0	575.4	575.4	179.1	-754.5	0.0
DSM Program 2022-2030	0.0	1,289.2	-1,289.2	0.0	0.0	1,101.6	-1,101.6	0.0
Atlin Hydro SIS and EPA	1,474.2	134.5	0.0	1,608.7	1,608.7	73.4	0.0	1,682.1
GRA 2023-2024 (Hearing Reserve Acct)	0.0	337.4	0.0	337.4	337.4	524.1	0.0	861.6
GRA 2025-27 (Hearing Reserve Acct)	0.0	0.0	0.0	0.0	0.0	7.4	0.0	7.4
GRA 2028/29 (Hearing Reserve Acct)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	663.5	1,434.7	-994.5	1,103.7	1,103.7	1,361.0	-1,038.9	1,425.7
Subtotal	2,713.0	3,195.8	-2,283.7	3,625.1	3,625.1	3,246.6	-2,895.0	3,976.7
Total	53,402.5	76,273.9	-36,749.0	92,927.5	92,927.5	55,654.3	-25,133.3	123,448.5
Capital Projects Contributions – Major projects > \$2 million								
Battery Energy Storage System Contributions	-7,026.1	-3,847.9	0.0	-10,874.0	-10,874.0	-2,969.2	0.0	-13,843.3
IPP Connections Customer Contributions	-4,900.9	-1,822.4	500.4	-6,222.9	-6,222.9	66.5	0.0	-6,156.4
Lewes River Boat Lock Contributions	0.0	-4,520.5	4,520.5	0.0	0.0	0.0	0.0	0.0
Subtotal	-11,927.0	-10,190.8	5,020.9	-17,096.9	-17,096.9	-2,902.7	0.0	-19,999.7
Capital Projects Contributions – Projects \$400,000 to \$2 million								
Customer Extensions Customer Contributions	-860.7	-466.9	88.0	-1,239.6	-1,239.6	-1,019.3	1,032.6	-1,226.3
L177 Re Route Contributions	0.0	-524.4	524.4	0.0	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	0.0	0.0	0.0	0.0	0.0	-169.7	0.0	-169.7
Subtotal	-860.7	-991.3	612.4	-1,239.6	-1,239.6	-1,189.0	1,032.6	-1,396.0
Deferred Costs Contributions								
DSM Program Development Contributions	0.0	-385.6	385.6	0.0	0.0	-457.9	457.9	0.0
Atlin Hydro SIS and EPA Contributions	-288.5	-67.2	0.0	-355.8	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions	0.0	0.0	0.0	0.0	0.0	-62.5	0.0	-62.5
Subtotal	-288.5	-452.9	385.6	-355.8	-355.8	-520.4	457.9	-418.3
Total	-13,076.3	-11,635.0	6,018.9	-18,692.3	-18,692.3	-4,612.1	1,490.5	-21,813.9
Total Major Projects > \$2 million	34,000.5	58,039.7	-26,678.5	65,361.7	65,361.7	34,333.0	-8,682.5	91,012.2
Capital Projects – Projects \$400,000 to \$2 million								
Total Generation	1,890.5	2,166.4	-1,575.4	2,481.5	2,481.5	3,075.8	-3,395.7	2,161.6
Total Transmission	319.1	490.0	-736.1	73.0	73.0	2,800.5	-2,170.7	702.8
Total Distribution	1,543.3	1,934.1	-1,855.5	1,621.9	1,621.9	2,084.9	-1,367.9	2,338.9
Total General Plant & Equipment	339.6	2,531.4	-2,842.3	28.7	28.7	3,532.0	-3,199.4	361.3
Overhaul	0.0	690.5	-690.5	0.0	0.0	590.3	-453.2	137.1
Total Intangible Assets	105.9	427.7	-86.9	446.7	446.7	1,210.0	-701.9	954.8
Right of Use Assets								
Total Capital Projects	38,198.9	66,279.8	-34,465.2	70,013.5	70,013.5	47,626.4	-19,971.2	97,668.7
Total Deferred Costs	15,203.6	9,994.2	-2,283.7	22,914.0	22,914.0	8,027.9	-5,162.2	25,779.7
Total Contributions								
Total Capital Contributions	-12,787.7	-11,182.1	5,633.3	-18,336.5	-18,336.5	-4,091.7	1,032.6	-21,395.6
Total Deferred Cost Contributions	-288.5	-452.9	385.6	-355.8	-355.8	-520.4	457.9	-418.3
RFID								
RFID	345.9	554.8	-900.7	0.0	0.0	9,581.0	0.0	9,581.0
RFID Contributions	0.0	0.0	0.0	0.0	0.0	-7,161.4	0.0	-7,161.4
Total Net RFID	345.9	554.8	-900.7	0.0	0.0	2,419.6	0.0	2,419.6
Reserve for Site Restoration								
Reserve for Site Restoration Bucket	40.1	605.1	-645.2	0.0	0.0	0.0	0.0	0.0
Total Net RFSR	40.1	605.1	-645.2	0.0	0.0	0.0	0.0	0.0

Yukon Energy 2025-27 GRA

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YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million								
Generation								
Wareham Dam Spillway Project - Tunnel	2,821.3	5,221.4	0.0	8,042.6	8,042.6	35,914.8	0.0	43,957.4
Wareham Dam Spillway Project - Full Replacement	0.0	4,114.4	0.0	4,114.4	4,114.4	503.1	0.0	4,617.4
* Thermal Replacement (16.5 MW)	50,870.8	10,480.0	-61,350.8	0.0	0.0	0.0	0.0	0.0
Battery Energy Storage System	20,656.5	14,301.4	0.0	34,957.9	34,957.9	0.0	-34,957.9	0.0
MH0 rockslide Stabilization and Remediation	3,187.9	42,242.1	0.0	45,430.0	45,430.0	33,214.6	-78,644.6	0.0
Mayo Mobile Diesel Genset	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MH0 Surge Chamber Replacement	1,211.5	2,624.0	0.0	3,835.5	3,835.5	23,995.3	-27,830.7	0.0
WH3 Headgate Replacement	85.5	2,450.0	-2,535.5	0.0	0.0	0.0	0.0	0.0
Dam Safety Review Mitigations	0.0	300.0	-300.0	0.0	0.0	1,200.0	-1,200.0	0.0
WH4 Trash Rake	138.2	100.0	0.0	238.2	238.2	5.0	0.0	243.2
WH0 P125 Trash Rake	0.0	0.0	0.0	0.0	0.0	195.0	0.0	195.0
WH1 Uprate	0.0	0.0	0.0	0.0	0.0	250.0	0.0	250.0
Whitehorse Power Expansion	200.2	1,500.0	0.0	1,700.2	1,700.2	2,500.0	0.0	4,200.2
Mayo MH0 Plant Renewal or Replacement	0.0	0.0	0.0	0.0	0.0	1,000.0	0.0	1,000.0
Lewes Gate Automation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission								
Whitehorse Interconnection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transmission Line Refurbishment L178	932.1	2,400.0	0.0	3,332.1	3,332.1	1,584.0	0.0	4,916.1
Spare Power Transformer Program	0.0	75.0	0.0	75.0	75.0	275.0	0.0	350.0
Transmission line hazard tree reduction and ROW widening program	0.0	949.9	-949.9	0.0	0.0	949.9	-949.9	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	220.3	0.0	-220.3	0.0	0.0	0.0	0.0	0.0
Carmacks Substation Relocate	0.0	0.0	0.0	0.0	0.0	250.0	0.0	250.0
Distribution								
** Dawson Voltage Conversion	4,782.7	1,010.0	-5,792.7	0.0	0.0	0.0	0.0	0.0
IPP Connections	5,905.3	0.0	-5,905.3	0.0	0.0	0.0	0.0	0.0
General Plant								
Office Building	0.0	500.0	0.0	500.0	500.0	1,000.0	0.0	1,500.0
Whitehorse Stoplog Crane Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PLT Shop	0.0	0.0	0.0	0.0	0.0	500.0	0.0	500.0
Overhaul								
AH1 10 Year Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH3 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WH3 10 Year Overhaul	0.0	0.0	0.0	0.0	0.0	50.0	0.0	50.0
Intangible Assets – Major projects > \$2 million								
PAMMS Asset Management Framework	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	91,012.2	88,268.2	-77,054.5	102,225.9	102,225.9	103,386.6	-143,583.2	62,029.3
Deferred Costs – Major projects > \$2 million								
Licensing								
Mayo Lake Enhanced Storage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aishihik 25-Year Water Use License Renewal	6,724.5	650.0	0.0	7,374.5	7,374.5	1,450.0	0.0	8,824.5
WRGS Long-term Water Use License Renewal	8,842.0	1,765.9	-10,607.9	0.0	0.0	0.0	0.0	0.0
MGS 5-year Water Use License Renewal	5,654.8	1,640.0	-7,294.8	0.0	0.0	0.0	0.0	0.0
Regulatory								
Integrated Resource Plan	581.6	750.0	0.0	1,331.6	1,331.6	1,000.0	-2,331.6	0.0
Subtotal	21,803.0	4,805.9	-17,902.7	8,706.1	8,706.1	2,450.0	-2,331.6	8,824.5
Capital Projects – Projects \$400,000 to \$2 million								
Generation								
MH0 Road & Road Slope Stability	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
*** Whitehorse Spillway Stoplog Refurbishment	453.0	1,499.0	-1,952.0	0.0	0.0	0.0	0.0	0.0
Wareham Spillway Concrete Repair	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schwatka Lake Safety/Debris Boom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lewes River Boat Lock	1,440.1	200.0	-1,640.1	0.0	0.0	0.0	0.0	0.0
Lewes River Boat Lock Road Access Rebuild	0.0	0.0	0.0	0.0	0.0	200.0	0.0	200.0
WHS West Gate Refurbishment	7.8	200.0	0.0	207.8	207.8	700.0	-907.8	0.0
Aishihik Canyon Control Structure Instrumentation, Control and Communic	0.0	150.0	0.0	150.0	150.0	500.0	-650.0	0.0
MBH0 Cooling Circuit	0.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
Aishihik Elevator Modernization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Renewable Resource Projects	0.0	0.0	0.0	0.0	0.0	400.0	0.0	400.0
Critical Spare Parts - Hydro Generation Units	0.0	650.0	0.0	650.0	650.0	600.0	-1,250.0	0.0
Mayo Lake Control Structure Valve Clean Out System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WG2 Cylinder Heads Swap	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	260.7	950.0	-1,210.7	0.0	0.0	669.0	-619.0	50.0
Subtotal	2,161.6	3,649.0	-4,802.8	1,007.8	1,007.8	3,129.0	-3,426.8	710.0

Yukon Energy 2025-27 GRA

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WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission								
Load Bank and Transformers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Protection, Control and SCADA Upgrade - WH4	13.0	450.0	0.0	463.0	463.0	870.0	-1,333.0	0.0
Protection, Control and SCADA Upgrade - S150	0.0	0.0	0.0	0.0	0.0	600.0	0.0	600.0
Transmission Line Test and Treat Program	163.0	300.0	-463.0	0.0	0.0	300.0	-300.0	0.0
T250-30 Silver King Transformer Replacement	0.0	80.0	0.0	80.0	80.0	800.0	-880.0	0.0
AH0 Switchgear and Breaker Replacement	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
Transmission Structure Replacements	0.0	200.0	0.0	200.0	200.0	300.0	-500.0	0.0
L177 Re Route	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Protection and Control - S170	0.0	434.0	0.0	434.0	434.0	0.0	0.0	434.0
Protection and Control Upgrade S249 Breaking Resistor	0.0	0.0	0.0	0.0	0.0	450.0	-450.0	0.0
Protection and Control - WDO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T9 Transformer Critical Spare	58.2	75.0	0.0	133.2	133.2	325.0	0.0	458.2
Other Projects with <\$400k Spending	468.7	670.0	-736.7	402.0	402.0	900.7	-705.6	597.1
Subtotal	702.8	2,209.0	-1,199.7	1,712.1	1,712.1	4,645.7	-4,168.5	2,189.3
Distribution								
Customer Extensions	1,481.2	600.0	-2,081.2	0.0	0.0	600.0	-600.0	0.0
Synchronous Condenser Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dawson Distribution 3 Phase Loop	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	350.0	-350.0	0.0	0.0	350.0	-350.0	0.0
Grid Modernization Program	0.0	50.0	0.0	50.0	50.0	375.0	0.0	425.0
South Fox Lake PT Upgrades	457.8	0.0	-457.8	0.0	0.0	0.0	0.0	0.0
EV Infrastructure Transition	0.0	35.0	0.0	35.0	35.0	125.0	0.0	160.0
Distribution Upgrades	0.0	150.0	-150.0	0.0	0.0	150.0	-150.0	0.0
Mendenhall PT	399.9	0.0	-399.9	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0	0.0	25.0	-25.0	0.0
Subtotal	2,338.9	1,210.0	-3,463.9	85.0	85.0	1,625.0	-1,125.0	585.0
General Plant								
Vehicle Purchases	0.0	675.0	-675.0	0.0	0.0	600.0	-600.0	0.0
Crane Refurbishment Program	0.0	400.0	-400.0	0.0	0.0	450.0	-450.0	0.0
Building Condition Report Refurbishments	0.0	400.0	-400.0	0.0	0.0	400.0	-400.0	0.0
New Mobile Office Unit - IT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fish Ladder TWG Recommendations Implementation	268.1	275.0	-543.1	0.0	0.0	0.0	0.0	0.0
HQ Datacenter Server Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Central Storeroom for Generation Parts	0.0	200.0	0.0	200.0	200.0	200.0	-400.0	0.0
P126 Building Renovation	0.0	0.0	0.0	0.0	0.0	100.0	0.0	100.0
Mayo Digger	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCADA Upgrade Program	0.0	10.0	-10.0	0.0	0.0	10.0	-10.0	0.0
Computer Replacements	0.0	160.0	-160.0	0.0	0.0	160.0	-160.0	0.0
Other Projects with <\$400k Spending	93.2	1,015.0	-828.7	279.6	279.6	1,415.0	-1,590.0	104.6
Subtotal	361.3	3,135.0	-3,016.7	479.6	479.6	3,335.0	-3,610.0	204.6
Overhaul								
MBH2 Overhaul	96.9	1,500.0	-1,596.9	0.0	0.0	0.0	0.0	0.0
MBH1 Overhaul	0.0	75.0	0.0	75.0	75.0	1,525.0	-1,600.0	0.0
WG1 30,000 Hour Overhaul	0.0	1,520.0	-1,520.0	0.0	0.0	0.0	0.0	0.0
WG3 30,000 Hour Overhaul	0.0	0.0	0.0	0.0	0.0	1,520.0	-1,520.0	0.0
DD4 Overhaul	0.0	975.0	-975.0	0.0	0.0	0.0	0.0	0.0
WG0 Major Plant Overhaul	40.2	520.0	-560.2	0.0	0.0	0.0	0.0	0.0
WG3 Overhaul	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	137.1	4,590.0	-4,652.1	75.0	75.0	3,045.0	-3,120.0	0.0
Intangible Assets – Projects \$400,000 to \$2 million								
Gate Certification Program	177.8	450.0	-627.8	0.0	0.0	300.0	-300.0	0.0
Tailrace Gate Certifications	291.9	300.0	-591.9	0.0	0.0	0.0	0.0	0.0
ERP Replacement	0.0	500.0	0.0	500.0	500.0	0.0	0.0	500.0
Other Projects with <\$400k Spending	485.1	735.0	-1,120.1	100.0	100.0	590.0	-610.0	80.0
Subtotal	954.8	1,985.0	-2,339.8	600.0	600.0	890.0	-910.0	580.0
Right of Use Assets								
Right of Use Asset 1 Lindeman Road	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2025 Forecast				2026 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Deferred Costs – Projects \$400,000 to \$2 million								
AGS 5-Year Fisheries Act Authorization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DSM Program 2022-2030	0.0	747.0	-747.0	0.0	0.0	484.0	-484.0	0.0
Atlin Hydro SIS and EPA	1,682.1	100.0	0.0	1,782.1	1,782.1	0.0	0.0	1,782.1
GRA 2023-2024 (Hearing Reserve Acct)	861.6	405.0	0.0	1,266.6	1,266.6	0.0	0.0	1,266.6
GRA 2025-27 (Hearing Reserve Acct)	7.4	400.0	0.0	407.4	407.4	350.0	0.0	757.4
GRA 2028/29 (Hearing Reserve Acct)	0.0	0.0	0.0	0.0	0.0	25.0	0.0	25.0
Other Projects with <\$400k Spending	1,425.7	820.0	-2,245.7	0.0	0.0	350.0	0.0	350.0
Subtotal	3,976.7	2,472.0	-2,992.7	3,456.0	3,456.0	1,209.0	-484.0	4,181.0
Total	123,448.5	112,324.0	-117,425.0	118,347.5	118,347.5	123,715.3	-162,759.1	79,303.7
Capital Projects Contributions – Major projects > \$2 million								
Battery Energy Storage System Contributions	-13,843.3	-2,656.7	0.0	-16,500.0	-16,500.0	0.0	16,500.0	0.0
IPP Connections Customer Contributions	-6,156.4	0.0	6,156.4	0.0	0.0	0.0	0.0	0.0
Lewes River Boat Lock Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	-19,999.7	-2,656.7	6,156.4	-16,500.0	-16,500.0	0.0	16,500.0	0.0
Capital Projects Contributions – Projects \$400,000 to \$2 million								
Customer Extensions Customer Contributions	-1,226.3	-400.0	1,626.3	0.0	0.0	-400.0	400.0	0.0
L177 Re Route Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	-169.7	0.0	0.0	-169.7	-169.7	0.0	0.0	-169.7
Subtotal	-1,396.0	-400.0	1,626.3	-169.7	-169.7	-400.0	400.0	-169.7
Deferred Costs Contributions								
DSM Program Development Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions	-62.5	0.0	62.5	0.0	0.0	0.0	0.0	0.0
Subtotal	-418.3	0.0	62.5	-355.8	-355.8	0.0	0.0	-355.8
Total	-21,813.9	-3,056.7	7,845.2	-17,025.5	-17,025.5	-400.0	16,900.0	-525.5
Total Major Projects > \$2 million	91,012.2	88,268.2	-77,054.5	102,225.9	102,225.9	103,386.6	-143,583.2	62,029.3
Capital Projects – Projects \$400,000 to \$2 million								
Total Generation	2,161.6	3,649.0	-4,802.8	1,007.8	1,007.8	3,129.0	-3,426.8	710.0
Total Transmission	702.8	2,209.0	-1,199.7	1,712.1	1,712.1	4,645.7	-4,168.5	2,189.3
Total Distribution	2,338.9	1,210.0	-3,463.9	85.0	85.0	1,625.0	-1,125.0	585.0
Total General Plant & Equipment	361.3	3,135.0	-3,016.7	479.6	479.6	3,335.0	-3,610.0	204.6
Overhaul	137.1	4,590.0	-4,652.1	75.0	75.0	3,045.0	-3,120.0	0.0
Total Intangible Assets	954.8	1,985.0	-2,339.8	600.0	600.0	890.0	-910.0	580.0
Right of Use Assets								
Total Capital Projects	97,668.7	105,046.2	-96,529.6	106,185.3	106,185.3	120,056.3	-159,943.5	66,298.2
Total Deferred Costs	25,779.7	7,277.9	-20,895.4	12,162.1	12,162.1	3,659.0	-2,815.6	13,005.6
Total Contributions								
Total Capital Contributions	-21,395.6	-3,056.7	7,782.7	-16,669.7	-16,669.7	-400.0	16,900.0	-169.7
Total Deferred Cost Contributions	-418.3	0.0	62.5	-355.8	-355.8	0.0	0.0	-355.8
RFID								
RFID	9,581.0	554.0	-10,135.0	0.0	0.0	554.0	-554.0	0.0
RFID Contributions	-7,161.4	0.0	7,161.4	0.0	0.0	0.0	0.0	0.0
Total Net RFID	2,419.6	554.0	-2,973.6	0.0	0.0	554.0	-554.0	0.0
Reserve for Site Restoration								
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Yukon Energy 2025-27 GRA

Order 2025-12 Supplementary Information, Attachment 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Capital Projects – Major projects > \$2 million				
Generation				
Wareham Dam Spillway Project - Tunnel	43,957.4	29,076.0	-73,033.4	0.0
Wareham Dam Spillway Project - Full Replacement	4,617.4	6,905.2	0.0	11,522.6
* Thermal Replacement (16.5 MW)	0.0	0.0	0.0	0.0
Battery Energy Storage System	0.0	0.0	0.0	0.0
MH0 rockslide Stabilization and Remediation	0.0	0.0	0.0	0.0
Mayo Mobile Diesel Genset	0.0	0.0	0.0	0.0
MH0 Surge Chamber Replacement	0.0	0.0	0.0	0.0
WH3 Headgate Replacement	0.0	0.0	0.0	0.0
Dam Safety Review Mitigations	0.0	1,100.0	-1,100.0	0.0
WH4 Trash Rake	243.2	5.0	0.0	248.2
WH0 P125 Trash Rake	195.0	5.0	0.0	200.0
WH1 Uprate	250.0	2,000.0	0.0	2,250.0
Whitehorse Power Expansion	4,200.2	50,000.0	0.0	54,200.2
Mayo MH0 Plant Renewal or Replacement	1,000.0	2,500.0	0.0	3,500.0
Lewes Gate Automation	0.0	0.0	0.0	0.0
Transmission				
Whitehorse Interconnection	0.0	0.0	0.0	0.0
Transmission Line Refurbishment L178	4,916.1	1,584.0	-6,500.1	0.0
Spare Power Transformer Program	350.0	2,325.0	-2,675.0	0.0
Transmission line hazard tree reduction and ROW widening program	0.0	949.9	-949.9	0.0
P&C: S250 Callison Protection, Control and SCADA Upgrade	0.0	0.0	0.0	0.0
Carmacks Substation Relocate	250.0	3,000.0	0.0	3,250.0
Distribution				
** Dawson Voltage Conversion	0.0	0.0	0.0	0.0
IPP Connections	0.0	0.0	0.0	0.0
General Plant				
Office Building	1,500.0	2,000.0	0.0	3,500.0
Whitehorse Stoplog Crane Replacement	0.0	0.0	0.0	0.0
PLT Shop	500.0	5,000.0	0.0	5,500.0
Overhaul				
AH1 10 Year Overhaul	0.0	0.0	0.0	0.0
AH3 Overhaul	0.0	0.0	0.0	0.0
WH3 10 Year Overhaul	50.0	2,000.0	-2,050.0	0.0
Intangible Assets – Major projects > \$2 million				
PAMMS Asset Management Framework	0.0	0.0	0.0	0.0
Subtotal	62,029.3	108,450.1	-86,308.4	84,171.0
Deferred Costs – Major projects > \$2 million				
Licensing				
Mayo Lake Enhanced Storage	0.0	0.0	0.0	0.0
Aishihik 25-Year Water Use License Renewal	8,824.5	905.0	-9,729.5	0.0
WRGS Long-term Water Use License Renewal	0.0	0.0	0.0	0.0
MGS 5-year Water Use License Renewal	0.0	0.0	0.0	0.0
Regulatory				
Integrated Resource Plan	0.0	0.0	0.0	0.0
Subtotal	8,824.5	905.0	-9,729.5	0.0
Capital Projects – Projects \$400,000 to \$2 million				
Generation				
MH0 Road & Road Slope Stability	0.0	150.0	0.0	150.0
*** Whitehorse Spillway Stoplog Refurbishment	0.0	0.0	0.0	0.0
Wareham Spillway Concrete Repair	0.0	0.0	0.0	0.0
Schwatka Lake Safety/Debris Boom	0.0	0.0	0.0	0.0
Lewes River Boat Lock	0.0	0.0	0.0	0.0
Lewes River Boat Lock Road Access Rebuild	0.0	0.0	0.0	0.0
WHS West Gate Refurbishment	200.0	900.0	-1,100.0	0.0
WHS East Gate Refurbishment	0.0	0.0	0.0	0.0
Aishihik Canyon Control Structure Instrumentation, Control and Communic	0.0	0.0	0.0	0.0
MBH0 Cooling Circuit	60.0	400.0	-460.0	0.0
Aishihik Elevator Modernization	0.0	400.0	-400.0	0.0
Renewable Resource Projects	400.0	500.0	0.0	900.0
Critical Spare Parts - Hydro Generation Units	0.0	400.0	-400.0	0.0
Mayo Lake Control Structure Valve Clean Out System	0.0	0.0	0.0	0.0
WG2 Cylinder Heads Swap	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	50.0	1,495.0	-1,050.0	495.0
Subtotal	710.0	4,245.0	-3,410.0	1,545.0

Yukon Energy 2025-27 GRA

Order 2025-12 Supplementary Information, Attachment 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Transmission				
Load Bank and Transformers	0.0	0.0	0.0	0.0
Protection, Control and SCADA Upgrade - WH4	0.0	0.0	0.0	0.0
Protection, Control and SCADA Upgrade - S150	600.0	700.0	-1,300.0	0.0
Transmission Line Test and Treat Program	0.0	200.0	-200.0	0.0
T250-30 Silver King Transformer Replacement	0.0	0.0	0.0	0.0
AH0 Switchgear and Breaker Replacement	100.0	680.0	-780.0	0.0
Transmission Structure Replacements	0.0	250.0	-250.0	0.0
L177 Re Route	0.0	0.0	0.0	0.0
Protection and Control - S170	434.0	0.0	0.0	434.0
Protection and Control Upgrade S249 Breaking Resistor	0.0	0.0	0.0	0.0
Protection and Control - WDO	0.0	400.0	0.0	400.0
T9 Transformer Critical Spare	458.2	1.4	0.0	459.6
Other Projects with <\$400k Spending	597.1	1,091.4	-990.0	698.5
Subtotal	2,189.3	3,322.8	-3,520.0	1,992.1
Distribution				
Customer Extensions	0.0	600.0	-600.0	0.0
Synchronous Condenser Overhaul	0.0	0.0	0.0	0.0
Dawson Distribution 3 Phase Loop	0.0	0.0	0.0	0.0
Distribution Pole and Transformer Replacement Program	0.0	350.0	-350.0	0.0
Grid Modernization Program	425.0	275.0	-700.0	0.0
South Fox Lake PT Upgrades	0.0	0.0	0.0	0.0
EV Infrastructure Transition	160.0	500.0	0.0	660.0
Distribution Upgrades	0.0	150.0	-150.0	0.0
Mendenhall PT	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	0.0	25.0	-25.0	0.0
Subtotal	585.0	1,900.0	-1,825.0	660.0
General Plant				
Vehicle Purchases	0.0	600.0	-600.0	0.0
Crane Refurbishment Program	0.0	300.0	-300.0	0.0
Building Condition Report Refurbishments	0.0	400.0	-400.0	0.0
New Mobile Office Unit - IT	0.0	0.0	0.0	0.0
Fish Ladder TWG Recommendations Implementation	0.0	0.0	0.0	0.0
HQ Datacenter Server Replacement	0.0	0.0	0.0	0.0
Central Storeroom for Generation Parts	0.0	0.0	0.0	0.0
P126 Building Renovation	100.0	500.0	0.0	600.0
Mayo Digger	0.0	0.0	0.0	0.0
SCADA Upgrade Program	0.0	510.0	-510.0	0.0
Computer Replacements	0.0	160.0	-160.0	0.0
Other Projects with <\$400k Spending	104.6	1,060.0	-1,024.6	140.0
Subtotal	204.6	3,530.0	-2,994.6	740.0
Overhaul				
MBH2 Overhaul	0.0	0.0	0.0	0.0
MBH1 Overhaul	0.0	0.0	0.0	0.0
WG1 30,000 Hour Overhaul	0.0	0.0	0.0	0.0
WG3 30,000 Hour Overhaul	0.0	0.0	0.0	0.0
DD4 Overhaul	0.0	0.0	0.0	0.0
WG0 Major Plant Overhaul	0.0	0.0	0.0	0.0
WG3 Overhaul	0.0	0.0	0.0	0.0
Other Projects with <\$400k Spending	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0
Intangible Assets – Projects \$400,000 to \$2 million				
Gate Certification Program	0.0	300.0	-300.0	0.0
Tailrace Gate Certifications	0.0	0.0	0.0	0.0
ERP Replacement	500.0	0.0	0.0	500.0
Other Projects with <\$400k Spending	80.0	540.0	-370.0	250.0
Subtotal	580.0	840.0	-670.0	750.0
Right of Use Assets				
Right of Use Asset 1 Lindeman Road	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0

Yukon Energy 2025-27 GRA

Order 2025-12 Supplementary Information, Attachment 1

YEC 2025-27 GRA, YUB ORDER 2025-12 SUPPLEMENTARY INFORMATION
WORK IN PROGRESS CONTINUITY SCHEDULE - 2023-2027
(\$000s)

Table 5.8
June 30, 2025

Category of capital project	2027 Forecast			
	Opening WIP	Capital Expen	Completed Projects	Closing WIP
Deferred Costs – Projects \$400,000 to \$2 million				
AGS 5-Year Fisheries Act Authorization	0.0	0.0	0.0	0.0
DSM Program 2022-2030	0.0	444.0	-444.0	0.0
Atlin Hydro SIS and EPA	1,782.1	0.0	0.0	1,782.1
GRA 2023-2024 (Hearing Reserve Acct)	1,266.6	0.0	0.0	1,266.6
GRA 2025-27 (Hearing Reserve Acct)	757.4	0.0	0.0	757.4
GRA 2028/29 (Hearing Reserve Acct)	25.0	400.0	0.0	425.0
Other Projects with <\$400k Spending	350.0	0.0	0.0	350.0
Subtotal	4,181.0	844.0	-444.0	4,581.0
Total	79,303.7	124,036.9	-108,901.5	94,439.1
Capital Projects Contributions – Major projects > \$2 million				
Battery Energy Storage System Contributions	0.0	0.0	0.0	0.0
IPP Connections Customer Contributions	0.0	0.0	0.0	0.0
Lewes River Boat Lock Contributions	0.0	0.0	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0
Capital Projects Contributions – Projects \$400,000 to \$2 million				
Customer Extensions Customer Contributions	0.0	-400.0	400.0	0.0
L177 Re Route Contributions	0.0	0.0	0.0	0.0
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade Contributions	-169.7	0.0	0.0	-169.7
Subtotal	-169.7	-400.0	400.0	-169.7
Deferred Costs Contributions				
DSM Program Development Contributions	0.0	0.0	0.0	0.0
Atlin Hydro SIS and EPA Contributions	-355.8	0.0	0.0	-355.8
Grid Modernization Study Contributions	0.0	0.0	0.0	0.0
Subtotal	-355.8	0.0	0.0	-355.8
Total	-525.5	-400.0	400.0	-525.5
Total Major Projects > \$2 million	62,029.3	108,450.1	-86,308.4	84,171.0
Capital Projects – Projects \$400,000 to \$2 million				
Total Generation	710.0	4,245.0	-3,410.0	1,545.0
Total Transmission	2,189.3	3,322.8	-3,520.0	1,992.1
Total Distribution	585.0	1,900.0	-1,825.0	660.0
Total General Plant & Equipment	204.6	3,530.0	-2,994.6	740.0
Overhaul	0.0	0.0	0.0	0.0
Total Intangible Assets	580.0	840.0	-670.0	750.0
Right of Use Assets				
Total Capital Projects	66,298.2	122,287.9	-98,728.0	89,858.1
Total Deferred Costs	13,005.6	1,749.0	-10,173.5	4,581.0
Total Contributions				
Total Capital Contributions	-169.7	-400.0	400.0	-169.7
Total Deferred Cost Contributions	-355.8	0.0	0.0	-355.8
RFID				
RFID	0.0	554.0	-554.0	0.0
RFID Contributions	0.0	0.0	0.0	0.0
Total Net RFID	0.0	554.0	-554.0	0.0
Reserve for Site Restoration				
Reserve for Site Restoration Bucket	0.0	0.0	0.0	0.0
Total Net RFSR	0.0	0.0	0.0	0.0

Notes:

*) The 2023/24 GRA assumed \$18.18 million to be closed and included in rate base in 2024.

**) The initial phase of the Dawson Voltage Conversion was approved in the 2023/24 GRA. Forecast costs of \$1.872 million were added to rate base in 2024.

***) The 2023/24 GRA assumed \$1.0 million of the Whitehorse Spillway Stoplog Refurbishment project was to be closed and included in rate base in 2024.

ATTACHMENT 2

BOARD ORDER 2025-12 – ADDITIONAL INFORMATION TO ADDRESS BOARD DIRECTIONS

Paragraph 50 (i) - Identify the exhibit, section, and PDF page range for any GRA business cases filed in respect of each project. For clarity, for any project noted in Table 1 above where business cases have been filed in more than one GRA, YEC is asked to provide cross-references to the business cases filed in each GRA.

The table that follows provides the requested information for each of the past four General Rate Applications. Some projects occur annually (e.g., customer extensions) and may occur in applications filed prior to 2012/13 – these are blanket projects with business cases that do not materially change from year to year.

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Generation				
Thermal Replacement (16.5)	Exhibit 1, Appendix 5.1A, Section 5.1A-1 Page 5.1A-4 to 5.1A-12 PDF page 157 to 165			
2023 Mayo-Faro Diesel Infrastructure	Exhibit 1, Appendix 5.1A, Section 5.1A-2 Page 5.1A-13 to 5.1A-14 PDF page 166 to 167			
MH0 Road & Road Slope Stability	Exhibit 1, Appendix 5.1A, Section 5.1A-7 Page 5.1A-22 to 5.1A-23 PDF page 175 to 176	Exhibit B-1, Appendix 5.1, Section 5.1-1 Page 5.1-3 PDF page 160		
Wareham Spillway Concrete Repair	Exhibit 1, Appendix 5.1A, Section 5.1A-8 Page 5.1A-24 PDF page 177			
Schwatka Lake Safety/Debris Boom	Exhibit 1, Appendix 5.1A, Section 5.1A-10 Page 5.1A-27 PDF page 180			

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Lewes River Boat Lock	Exhibit 1, Appendix 5.1A, Section 5.1A-13 Page 5.1A-30 PDF page 183			Exhibit B1, Appendix 5.4, General Plant and Equipment Projects Page 5.4-14 PDF page 254
Transmission				
Whitehorse interconnection	Exhibit 1, Appendix 5.1A, Section 5.1A-3 Page 5.1A-15 to 5.1A-16 PDF page 169	Exhibit B-1, Appendix 5.1, Section 5.1-2 Page 5.1-7 PDF page 164		
P&C: S250 Callison Protection, Control and SCADA Upgrade	Exhibit 1, Appendix 5.1A, Section 5.1A-6 Page 5.1A-20 to 5.1A-21 PDF page 173 to 174			
Load Bank & Transformers				
L177 Re Route	Exhibit 1, Appendix 5.1B, Section 5.1B-2 Page 5.1B-9 to 5.1B-10 PDF page 207 to 208	Exhibit B-1, Appendix 5.2, Section 5.2-2 Page 5.2-5 PDF page 171		
Distribution				
IPP Connections	Exhibit 1, Appendix 5.1B, Section 5.1B-3 Page 5.1B-12 to 5.1B-13 PDF page 210 to 211			
Customer Extensions	Exhibit 1, Appendix 5.1B, Section 5.1B-3	Exhibit B-1, Appendix 5.2, Section 5.2-3	Exhibit B-1, Appendix 5.3, Transmission	Exhibit B1, Appendix 5.4, Distribution

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
	Page 5.1B-12 PDF page 210	Page 5.2-7 PDF page 173	Page 5.3-8 PDF page 251	Page 5.4-13 PDF page 253
Synchronous Condenser Overhaul	Exhibit 1, Appendix 5.1B, Section 5.1B-3 Page 5.1B-14 PDF page 212			
Dawson Distribution 3 Phase Loop	Exhibit 1, Appendix 5.1B, Section 5.1B-3 Page 5.1B-14 to 5.1B-15 PDF page 212 to 213			
Distribution Upgrades	See note 1 below.			
General Plant				
Whitehorse Stoplog Crane Replacement	Exhibit 1, Appendix 5.1A, Section 5.1A-9 Page 5.1A-25 to 5.1A-26 PDF page 178 to 179	Exhibit B-1, Appendix 5.1, Section 5.1-1 Page 5.1-4 PDF page 161		
Vehicle Purchases	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-18 PDF page 216	Exhibit B-1, Appendix 5.2, Section 5.2-4 Page 5.2-10 PDF page 176	Exhibit B-1, Appendix 5.3, General Plant and Equipment Projects Page 5.3-11 PDF page 254	Exhibit B1, Appendix 5.4, General Plant and Equipment Projects Page 5.4-14 to 5.4-15 PDF page 254 to 255
Crane Refurbishment Program	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-17 PDF page 215	Exhibit B-1, Appendix 5.2, Section 5.2-4 Page 5.2-9 PDF page 175		
New Mobile Office Unit - IT	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-18 to 5.1B-19	Exhibit B-1, Appendix 5.2, Section 5.2-4 Page 5.2-10		

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
	PDF page 216 to 217	PDF page 176		
SCADA Upgrade Program	Exhibit 2, YUB-YEC-1-58 ¹ PDF page 475 to 476	See note1 below.		
HQ Datacenter Server Replacement	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-21 PDF page 219			
Mayo Digger				
Computer Replacements	See note 1 below.			
Overhaul				
AH1 10 Year Overhaul	Exhibit 1, Appendix 5.1B, Section 5.1B-4 ² Page 5.1B-23 PDF page 221			Exhibit B1, Appendix 5.5, Deferred Overhauls Page 5.5-7 PDF page 267
AH3 Overhaul	Exhibit 10, Appendix A ³ PDF page 14			
WG3 Overhaul	Exhibit 1, Appendix 5.1B, Section 5.1B-4 ⁴ Page 5.1B-25 PDF page 223			
Intangible Assets				

¹ In its 2023/24 GRA IR responses, Yukon Energy included a breakdown of costs related to the SCADA Upgrade Program. No business case was included.

² Appendix 5.1B of the Yukon Energy 2023-24 GRA has a formatting error. Section 5.1B-4 of Appendix 5.1B should have instead been labelled as Section 5.1B-5. This document provides a reference to the filed but incorrect title of 5.1B-4. Document and PDF page numbers are also provided.

³ A project description for the AH3 Overhaul Project was included as part of Yukon Energy's Opening Statement and Summary Updates for their 2023/24 GRA.

⁴ Appendix 5.1B of the Yukon Energy 2023-24 GRA has a formatting error. Section 5.1B-4 of Appendix 5.1B should have instead been labelled as Section 5.1B-5. This document provides a reference to the filed but incorrect title of 5.1B-4. Document and PDF page numbers are also provided.

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
PAMMS Asset Management Framework	Exhibit 1, Appendix 5.3A, Section 5.3A-1 Page 5.3A-6 PDF page 395	Exhibit B-1, Appendix 5.1, Section 5.1-1 Page 5.1-4 PDF page 161	Exhibit B-1, Appendix 5.4 Page 5.4-2 PDF page 257	
Tailrace Gate Certifications	Exhibit 1, Appendix 5.1B, Section 5.1B-1 Page 5.1B-5 PDF page 203			
Deferred Costs				
Mayo Lake Enhanced Storage		Exhibit B-1, Appendix 5.3, Section 5.2-3 Page 5.3-5 PDF page 183	Exhibit B-1, Section 5.3.1 Page 5-47 to 5-49 PDF page 218 to 220	Exhibit B1, Section 5.3.1 Page 5-36 to 5-38 PDF page 184 to 186
DSM Program 2022-2030	Exhibit 1, Appendix 5.2A, Section 5.2A-2 Page 5.2A-7 to 5.2A-26 PDF page 236 to 255			

Notes:

1. The project was included in previous GRAs under the grouped line item with expenditures under \$100,000.

ATTACHMENT 3

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(\$000s)

(\$000s)	2023 Actual				2024 Actual				Closing Cost	Closing Year
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP		
Category of capital project										
Generation										
Other Projects with <\$400k Spending										
AH3 Contract Dispute	7.4	-760.0	752.6	0.0	0.0	0.0	0.0	0.0		
Pumped Storage	72.5	2.0	0.0	74.5	74.5	0.0	-74.5	0.0		
MBH1/2 Seal Water Filtration	10.7	337.4	-348.1	0.0	0.0	0.0	0.0	0.0		
WH1 Headgate Replacement	0.0	18.9	-18.9	0.0	0.0	0.0	0.0	0.0		
Lewes Gate/Seal Refurbishment	149.2	5.2	0.0	154.5	154.5	4.3	-158.8	0.0		
Mobile Diesel Generator 2023-1	0.0	0.0	0.0	0.0	0.0	374.3	-374.3	0.0		
Mobile Diesel Generator 2023-2	0.0	0.0	0.0	0.0	0.0	374.9	-374.9	0.0		
Aishihik Power Canal Seepage Upgrade	0.0	0.0	0.0	0.0	0.0	194.6	0.0	194.6	194.6	2025
WD7 Generator Reconditioning	0.0	0.0	0.0	0.0	0.0	108.6	-108.6	0.0		
WG1,2,3 Exhaust Blanket Replacement	0.0	0.0	0.0	0.0	0.0	53.3	0.0	53.3	53.3	2025
2020 DSR Dam Safety Projects	0.2	0.0	-0.2	0.0	0.0	0.0	0.0	0.0		
LNG Generator Fire Detectors	20.2	0.5	-20.7	0.0	0.0	0.0	0.0	0.0		
East and West Gate VFD Upgrade	6.7	15.4	0.0	22.1	22.1	8.7	-30.8	0.0		
MD1 and 2 Controller and Breaker Upgrade	31.9	82.9	-114.7	0.0	0.0	0.0	0.0	0.0		
FD7 Replacement Exhaust Stack	0.1	0.0	-0.1	0.0	0.0	0.0	0.0	0.0		
WH1 Draft Tube Platform	11.7	7.3	0.0	19.0	19.0	0.0	-19.0	0.0		
Mayo Lake Water Level Gauge	0.0	34.8	-34.8	0.0	0.0	0.0	0.0	0.0		
WH4 Sump Pump Reconditioning	0.0	0.0	0.0	0.0	0.0	53.5	-53.5	0.0		
WH3 Sarco Filter Isolation Valve	0.0	0.0	0.0	0.0	0.0	12.8	0.0	12.8	12.8	2025
Mayo Ice Monitoring Cameras	0.0	7.5	-7.5	0.0	0.0	0.0	0.0	0.0		
Subtotal	310.6	-248.1	207.5	270.1	270.1	1,185.1	-1,194.4	260.7		
Transmission										
Other Projects with <\$400k Spending										
Substation Protection and Control Minor Upgrades	14.4	14.7	0.0	29.1	29.1	51.3	-48.4	32.1	132.1	2025*
S164-R1 Reactor Refurbishment	0.0	0.0	0.0	0.0	0.0	234.6	0.0	234.6	234.6	2025
Transmission line hazard tree reduction and ROW wide	0.0	0.0	0.0	0.0	0.0	155.6	0.0	155.6	155.6	2026
Mayo and Faro NWTEL Distribution Upgrades	0.0	211.7	-211.7	0.0	0.0	0.0	0.0	0.0		
L171 Emergent Structure Replacement 2024	0.0	0.0	0.0	0.0	0.0	258.7	-258.7	0.0		
Alexco (Hecla) Keno Hill Minesite - Substation Upgrade	0.0	0.0	0.0	0.0	0.0	46.4	0.0	46.4	46.4	2026
S150 Insulator Replacement	0.0	0.0	0.0	0.0	0.0	66.1	-66.1	0.0		
L250 Pole Replacements	0.0	0.0	0.0	0.0	0.0	56.1	-56.1	0.0		
Subtotal	14.4	226.3	-211.7	29.1	29.1	868.9	-429.3	468.7		
Distribution										
Other Projects with <\$400k Spending										
Land Management & Easement Project	0.0	0.0	0.0	0.0	0.0	27.2	-27.2	0.0		*
Subtotal	0.0	0.0	0.0	0.0	0.0	27.2	-27.2	0.0		

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(\$000s)

(5000s)	2023 Actual				2024 Actual				Closing Cost	Closing Year
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP		
Category of capital project										
General Plant										
Other Projects with <\$400k Spending										
Property Fencing Program	23.7	0.5	-24.3	0.0	0.0	37.3	-37.3	0.0		*
Compact Digger Truck	0.4	200.7	-201.1	0.0	0.0	0.0	0.0	0.0		
Skid Steer	0.0	189.9	-189.9	0.0	0.0	0.0	0.0	0.0		
Mayo-McQuesten Radio to Fiber Migration	89.6	43.5	-133.1	0.0	0.0	0.0	0.0	0.0		
Waste Management Equipment	0.0	28.7	-28.7	0.0	0.0	0.0	0.0	0.0		
SCADA Operation Network Segregation	0.0	85.8	-85.8	0.0	0.0	0.0	0.0	0.0		*
Mayo Bucket Truck	0.0	0.0	0.0	0.0	0.0	362.4	-362.4	0.0		
Air Quality Monitoring Equipment	0.0	0.0	0.0	0.0	0.0	73.7	0.0	73.7	73.7	2025
Purchase of Steam Generator	0.0	0.0	0.0	0.0	0.0	89.3	-89.3	0.0		
Power factor test set purchase	0.0	0.0	0.0	0.0	0.0	81.0	-81.0	0.0		
Backup Communications Systems Starlink	0.0	0.0	0.0	0.0	0.0	34.0	-34.0	0.0		
AH Piezometer Upgrades	2.9	1.6	0.0	4.4	4.4	0.1	0.0	4.6	154.6	2027
Confined Space Entry Mitigation	37.7	0.9	-38.6	0.0	0.0	0.0	0.0	0.0		
Safety Improvements - Blanket	0.0	15.4	-15.4	0.0	0.0	24.4	-24.4	0.0		*
Office Furniture and Fixtures - Blanket	0.0	50.2	-50.2	0.0	0.0	49.8	-49.8	0.0		*
Printers/Scanners/Copiers/Fax Machine	0.0	28.0	-28.0	0.0	0.0	23.0	-23.0	0.0		*
IT Equipment & Software - Blanket	0.0	12.5	-12.5	0.0	0.0	3.7	-3.7	0.0		*
Network Improvements	0.0	49.8	-49.8	0.0	0.0	56.0	-56.0	0.0		*
Operations Tools & Equipment - Blanket	0.0	39.2	-39.2	0.0	0.0	42.8	-42.8	0.0		*
Eng Services Tools & Equipment - Blanket	0.0	16.2	-16.2	0.0	0.0	4.6	-4.6	0.0		*
Hatchery Upgrades - Blanket	0.0	6.1	-6.1	0.0	0.0	0.0	0.0	0.0		*
Facilities Signage - Blanket	0.0	9.3	-9.3	0.0	0.0	11.3	-11.3	0.0		*
Specialized Vehicle Purchases	0.0	48.8	-48.8	0.0	0.0	45.8	-45.8	0.0		*
Battery Bank Replacements for Substations and Plants	0.0	82.5	-82.5	0.0	0.0	118.5	-118.5	0.0		*
Biennial ERP System Upgrades	0.0	97.8	-97.8	0.0	0.0	0.0	0.0	0.0		
Fish Ladder Visual Aids	0.0	7.8	0.0	7.8	7.8	5.6	-13.4	0.0		*
Hydrotel Calibration/Update	0.0	73.6	-73.6	0.0	0.0	0.0	0.0	0.0		
AH0 Tailrace Crane	0.0	36.8	-36.8	0.0	0.0	0.0	0.0	0.0		
WH1/2 Tailrace Crane	0.0	18.6	-18.6	0.0	0.0	0.0	0.0	0.0		
Relay Test Set	0.0	89.4	-89.4	0.0	0.0	0.0	0.0	0.0		
Fish Ladder Viewing Chamber	0.0	35.3	-35.3	0.0	0.0	0.0	0.0	0.0		
Mayo Diesel - Gang Operated Disconnected Switch	0.0	0.0	0.0	0.0	0.0	40.1	-40.1	0.0		
P125 Intake Stop Log Fall Protection Installation	0.0	0.0	0.0	0.0	0.0	31.3	-31.3	0.0		
Thulsoo comms building replacement	0.0	0.0	0.0	0.0	0.0	14.9	0.0	14.9	14.9	2025
S170 Substation Building Roof Replacement	0.0	0.0	0.0	0.0	0.0	18.4	-18.4	0.0		
Fishladder Work Platform Upgrade	0.0	0.0	0.0	0.0	0.0	4.6	-4.6	0.0		
Subtotal	154.3	1,268.8	-1,410.9	12.3	12.3	1,172.7	-1,091.8	93.2		
Overhaul										
Other Projects with <\$400k Spending										
WG1 Overhaul	0.0	371.2	-371.2	0.0	0.0	0.0	0.0	0.0		
WG2 Overhaul	0.0	319.3	-319.3	0.0	0.0	0.0	0.0	0.0		
Subtotal	0.0	690.5	-690.5	0.0	0.0	0.0	0.0	0.0		
Intangible Assets – Projects \$400,000 to \$2 million										
Other Projects with <\$400k Spending										
Customer Outage Notification System	1.3	18.9	0.0	20.2	20.2	2.9	0.0	23.1	23.1	2025
Network Software Traffic Shaping	0.0	0.0	0.0	0.0	0.0	185.6	0.0	185.6	185.6	2025
SharePoint Upgrades	0.0	42.0	0.0	42.0	42.0	65.1	-42.0	65.1	115.1	2025*
CIS Replacement	3.3	82.1	-85.4	0.0	0.0	0.0	0.0	0.0		
Capital Planning and Tracking Software	0.0	0.0	0.0	0.0	0.0	201.2	-201.2	0.0		
IT Security Audit	0.0	0.0	0.0	0.0	0.0	50.6	0.0	50.6	50.6	2025
RTAC Firmware Upgrade	0.0	0.0	0.0	0.0	0.0	90.0	0.0	90.0	90.0	2025
MBH1 MBH2 Exciter HMI's	0.0	0.0	0.0	0.0	0.0	47.3	-47.3	0.0		
EAM System Enhancements Blanket	0.0	0.0	0.0	0.0	0.0	24.1	0.0	24.1	99.1	2025*
P125 CO2 System - Hydrostatic testing	0.0	0.0	0.0	0.0	0.0	32.7	-32.7	0.0		
Prophix Cloud Migration	0.0	0.0	0.0	0.0	0.0	30.8	0.0	30.8	30.8	2025
LMS Learning Management System Software	0.0	0.0	0.0	0.0	0.0	15.8	0.0	15.8	15.8	2025
CIS Replacement ATIPP Impact	1.5	0.0	-1.5	0.0	0.0	0.0	0.0	0.0		
Subtotal	6.1	143.0	-86.9	62.2	62.2	746.1	-323.2	485.1		

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(\$000s)

(5000s)	2023 Actual				2024 Actual				Closing Cost	Closing Year
	Opening WIP	Capital Expen	Completed Projects	Closing WIP	Opening WIP	Capital Expen	Completed Projects	Closing WIP		
Category of capital project										
Deferred Costs – Projects \$400,000 to \$2 million										
Other Projects with <\$400k Spending										
GRA 2020-2021 (Hearing Reserve Acct)	23.1	0.0	0.0	23.2	23.2	109.7	-132.9	0.0		
Dam Safety Program High Risk	0.0	0.0	0.0	0.0	0.0	250.8	0.0	250.8	350.8	2025
Mayo Civil Infrastructure Refurbishment Planning	168.4	4.6	-173.0	0.0	0.0	0.0	0.0	0.0		
System Wide Arc Flash Study	147.7	48.8	0.0	196.4	196.4	48.1	0.0	244.5	244.5	2025
IPP Standing Offer Program Implementation	70.3	7.7	0.0	78.1	78.1	1.4	-79.5	0.0		
System Wide Stability Study	0.0	83.7	0.0	83.7	83.7	68.0	-42.2	109.5	109.5	2025
Renewable Diesel Pilot Project	0.0	5.3	0.0	5.3	5.3	0.0	-5.3	0.0		
WRGS Thermal Assessment & Permitting	0.0	138.2	0.0	138.2	138.2	78.1	-216.4	0.0		
Atlin EPA Section 18 Proceeding (Hearing Reserve Acct,	253.9	131.7	-385.6	0.0	0.0	0.0	0.0	0.0		
Condition Assessment for Critical Power Transformers i	0.0	0.0	0.0	0.0	0.0	307.2	0.0	307.2	307.2	2025
Aishihik Intake Inspection	0.0	0.0	0.0	0.0	0.0	157.5	-157.5	0.0		
System Fire Protection Assessment	0.0	0.0	0.0	0.0	0.0	66.4	-66.4	0.0		
S250 Callison System Preliminary Engineering	0.0	0.0	0.0	0.0	0.0	28.8	0.0	28.8	28.8	2025
Digital Strategy and Policy Development	0.0	147.3	-147.3	0.0	0.0	0.0	0.0	0.0		
Cyber Security Framework	0.0	12.1	-12.1	0.0	0.0	0.0	0.0	0.0		
SCADA/Server Room Fire Assessment	0.0	11.2	-11.2	0.0	0.0	0.0	0.0	0.0		
Vegetation Management Plan Update	0.0	153.5	0.0	153.5	153.5	-153.5	0.0	0.0		
Public Safety Plans	0.0	147.1	0.0	147.1	147.1	-147.1	0.0	0.0		
Mayo Lake/Wareham Dam Breach Study	0.0	68.0	-68.0	0.0	0.0	0.0	0.0	0.0		
Wareham Dam Toe Seepage Analysis	0.0	0.6	0.0	0.6	0.6	28.0	-28.5	0.0		
Mayo Lake CS./Wareham Dam Seismic Assessment	0.0	84.9	0.0	84.9	84.9	15.3	-100.2	0.0		
SDIC Program Development	0.0	1.8	0.0	1.8	1.8	0.0	-1.8	0.0		
Wareham Winter Spill Study	0.0	118.6	0.0	118.6	118.6	3.4	-122.0	0.0		
AGS Fish Passage Study	0.0	2.8	0.0	2.8	2.8	0.3	0.0	3.1	3.1	2025
Transmission Line Corridor Heritage Assessment	0.0	18.9	0.0	18.9	18.9	1.1	-20.0	0.0		
Transformer Containment / Spill Risk Study	0.0	24.6	-24.6	0.0	0.0	0.0	0.0	0.0		
Climate Change Adaptation	0.0	27.1	0.0	27.1	27.1	16.9	-43.9	0.0		
Emission/Thermal Allocation Study	0.0	36.1	-36.1	0.0	0.0	0.0	0.0	0.0		
Building Condition Reports	0.0	136.6	-136.6	0.0	0.0	0.0	0.0	0.0		
T&D Load Planning Study	0.0	20.0	0.0	20.0	20.0	94.3	0.0	114.3	164.3	2025
Grid Modernization Study	0.0	0.0	0.0	0.0	0.0	79.8	0.0	79.8	104.8	2025
SF6 Dead Tank Breaker Monitoring - develop solution	0.0	0.0	0.0	0.0	0.0	18.5	0.0	18.5	18.5	2025
Aishihik Dam Breach Study	0.0	0.0	0.0	0.0	0.0	12.6	0.0	12.6	12.6	2025
WGO Summer High Temp Investigation	0.0	0.0	0.0	0.0	0.0	48.4	0.0	48.4	48.4	2025
Customer Bill Structure	0.0	0.0	0.0	0.0	0.0	7.4	0.0	7.4	207.4	2025
Dawson City Air Emissions Permit	0.0	0.0	0.0	0.0	0.0	13.9	0.0	13.9	13.9	2025
Mayo Air Emissions Permit	0.0	0.0	0.0	0.0	0.0	9.7	0.0	9.7	9.7	2025
2025 Dam Safety Review	0.0	0.0	0.0	0.0	0.0	19.8	0.0	19.8	194.8	2025
Business Continuity Plan	0.0	0.0	0.0	0.0	0.0	21.0	0.0	21.0	101.0	2025
YEC Process Refinement	0.0	0.0	0.0	0.0	0.0	8.9	0.0	8.9	68.9	2025
T&D Emergency Spare Parts and Stocking Study	0.0	0.0	0.0	0.0	0.0	13.8	-13.8	0.0		
WH Updated Slope Stability Assessment	0.0	0.0	0.0	0.0	0.0	3.9	0.0	3.9	3.9	2025
Project Management Software Research	0.0	3.3	0.0	3.3	3.3	120.2	0.0	123.5	123.5	2025
Lease Options Analysis	0.0	0.2	0.0	0.2	0.2	8.3	-8.6	0.0		
Subtotal	663.5	1,434.7	-994.5	1,103.7	1,103.7	1,361.0	-1,038.9	1,425.7		

* - in addition to the 2024 WIP balance, the projects have forecast annual blanked spending in 2025-27 years.

ATTACHMENT 4

BOARD ORDER 2025-12 – ADDITIONAL INFORMATION TO ADDRESS BOARD DIRECTIONS

Paragraph 56 (ii) - prepare a table that provides a cross reference showing, for each disaggregated project identified in the prior step, where the business case, if any, was provided in either the 2023-2024 GRA or in any prior YEC GRA.

The table that follows provides the requested information for each of the past four General Rate Applications. Some projects may occur annually and may occur in applications filed prior to 2012/13 – these are blanket projects with business cases that do not materially change from year to year and/or different specific project activities applicable to different test year periods (e.g., DSM).

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Generation				
<i>AH3 Contract Dispute</i>	See notes 1 and 2 below.	Exhibit B-1, Appendix 5.1, Section 5.1-3 Page 5.1-8 PDF page 165	Exhibit B-1, Section 5.2.1 Page 5-6 PDF page 177	
<i>Pumped Storage</i>	Exhibit 1, Section 5.4, Table 5.6 ¹ Page 5-23 PDF page 145	Exhibit B-1, Appendix 5.1, Section 5.1-2 Page 5.1-6 PDF page 163		
<i>MBH1/2 Seal Water Filtration</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-1 Page 5.1B-5 PDF page 203			
<i>WH1 Headgate Replacement</i>	Exhibit 1, Appendix 5.1A, Section 5.1A-5 Page 5.1A-19 PDF page 172			
<i>Mobile Diesel Generator 2023-1</i>				
<i>Mobile Diesel Generator 2023-2</i>				

¹ This project is included Yukon Energy's 2023/24 GRA under the grouped line item in Table 5.6 for projects with expenditures under \$100,000.

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
<i>WD7 Generator Reconditioning</i>				
<i>WG1,2,3 Exhaust Blanket Replacement</i>				
<i>2020 DSR Dam Safety Projects</i>	Exhibit 1, Section 5.4, Table 5.4 ² Page 5-19 PDF page 145	Exhibit B-1, Appendix 5.2, Section 5.2-1 Page 5.2-1 PDF page 167		
<i>LNG Generator Fire Detectors</i>	See note 1 below.			
<i>East and West Gate VFD Upgrade</i>	See note 1 below.			
<i>MD1 and 2 Controller and Breaker Upgrade</i>	See note 1 below.			
<i>FD7 Replacement Exhaust Stack</i>	See note 1 below.			
<i>WH1 Draft Tube Platform</i>	See note 1 below.			
<i>Mayo Lake Water Level Gauge</i>				
<i>WH4 Sump Pump Reconditioning</i>	See note 1 below.			
<i>Mayo Ice Monitoring Cameras</i>				
Transmission				
<i>Mayo and Faro NWTEL Distribution Upgrades</i>				
<i>L171 Emergent Structure Replacement 2024</i>				
<i>S150 Insulator Replacement</i>	See note 2 below.			
<i>L250 Pole Replacements</i>				

² This project is included Yukon Energy's 2023/24 GRA under the grouped line item in Table 5.4 for projects with expenditures under \$100,000.

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Distribution				
<i>Land Management & Easement Project</i>	See notes 1 and 2 below.			Exhibit B1(b), Appendix 5.4, Distribution Page 5.4-13 PDF page 253
General Plant				
<i>Property Fencing Program</i>	See notes 1 and 2 below.			
<i>Compact Digger Truck</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-19 PDF page 217	Exhibit B-1, Appendix 5.2, Section 5.2-4 Page 5.2-9 PDF page 175		
<i>Skid Steer</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-19 to 5.1B-20 PDF page 217 to 218			
<i>Mayo-McQuesten Radio to Fiber Migration</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-20 PDF page 218			
<i>Waste Management Equipment</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-20 PDF page 218			
<i>SCADA Operation Network Segregation</i>	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-21			

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
	PDF page 219			
<i>Mayo Bucket Truck</i>				
<i>Purchase of Steam Generator</i>				
<i>Power factor test set purchase</i>				
<i>Backup Communications Systems Starlink</i>				
<i>Confined Space Entry Mitigation</i>	See note 1 below.			
<i>Safety Improvements - Blanket</i>	See notes 1 and 2 below.			Exhibit B1(b), Appendix 5.4, General Plant and Equipment Projects Page 5.4-17 PDF page 257
<i>Office Furniture and Fixtures - Blanket</i>	See notes 1 and 2 below.			
<i>Printers/Scanners/Copiers/Fax Machine</i>	See note 1 below.			
<i>IT Equipment & Software - Blanket</i>	See notes 1 and 2 below.			
<i>Network Improvements</i>	See notes 1 and 2 below.			Exhibit B1(b), Appendix 5.4, General Plant and Equipment Projects Page 5.4-15 PDF page 255
<i>Operations Tools & Equipment - Blanket</i>	See notes 1 and 2 below.			
<i>Eng Services Tools & Equipment - Blanket</i>	See notes 1 and 2 below.			
<i>Hatchery Upgrades - Blanket</i>	See notes 1 and 2 below.			

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
<i>Facilities Signage - Blanket</i>	See notes 1 and 2 below.			
<i>Specialized Vehicle Purchases</i>	See notes 1 and 2 below.			
<i>Battery Bank Replacements for Substations and Plants</i>	See notes 1 and 2 below.			
<i>Biennial ERP System Upgrades</i>				
<i>Fish Ladder Visual Aids</i>	See note 1 below.			
<i>Hydrotel Calibration/Update</i>				
<i>AH0 Tailrace Crane</i>				
<i>WH1/2 Tailrace Crane</i>				
<i>Relay Test Set</i>				
<i>Fish Ladder Viewing Chamber</i>				
<i>Mayo Diesel - Gang Operated Disconnected Switch</i>				
<i>P125 Intake Stop Log Fall Protection Installation</i>				
<i>S170 Substation Building Roof Replacement</i>	See notes 2 below.			
<i>Fishladder Work Platform Upgrade</i>				
Overhaul				
WG1 Overhaul	Exhibit 1, Appendix 5.1B, Section 5.1B-4 Page 5.1B-24 PDF page 222			
WG2 Overhaul	Exhibit 1, Appendix 5.1B, Section 5.1B-4			

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
	Page 5.1B-24 PDF page 222			
Intangible Assets				
<i>Network Software Traffic Shaping</i>	Exhibit 1, Appendix 5.3B Page 5.3B-2 PDF page 477			
<i>CIS Replacement</i>	Exhibit 1, Appendix 5.3B Page 5.3B-2 PDF page 477			
<i>IT Security Audit</i>				
<i>MBH1 MBH2 Exciter HMI's</i>				
<i>EAM System Enhancements Blanket</i>				
<i>P125 CO2 System - Hydrostatic testing</i>				
<i>CIS Replacement ATIPP Impact</i>	See note 1 below.			
Deferred Costs				
<i>GRA 2020-2021 (Hearing Reserve Acct)</i>	See note 1 below.			
<i>Mayo Civil Infrastructure Refurbishment Planning</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-2 Page 5.2B-2 PDF page 381			
<i>IPP Standing Offer Program Implementation</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-3 Page 5.2B-8 PDF page 387	Exhibit B-1, Appendix 5.4, Section 5.4-1 Page 5.4-2 PDF page 187		

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
<i>WRGS Thermal Assessment & Permitting</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-2 Page 5.2B-5 PDF page 384			
<i>Atlin EPA Section 18 Proceeding (Hearing Reserve Acct)</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-3 Page 5.2B-9 PDF page 388			
<i>Aishihik Intake Inspection</i>				
<i>S250 Callison System Preliminary Engineering</i>				
<i>Digital Strategy and Policy Development</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-2 Page 5.2B-4 PDF page 383			
<i>Cyber Security Framework</i>	Exhibit 1, Appendix 5.2B, Section 5.2B-2 Page 5.2B-4 PDF page 383			
<i>SCADA/Server Room Fire Assessment</i>	See note 1 below.			
<i>Mayo Lake/Wareham Dam Breach Study</i>	See note 1 below.			
<i>Wareham Dam Toe Seepage Analysis</i>	See note 1 below.			
<i>Mayo Lake CS./Wareham Dam Seismic Assessment</i>	See note 1 below.			
<i>Wareham Winter Spill Study</i>				
<i>Transmission Line Corridor Heritage Assessment</i>	See note 2 below.			

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
<i>Transformer Containment / Spill Risk Study</i>				
<i>Climate Change Adaptation</i>	See note 2 below.			
<i>Emission/Thermal Allocation Study</i>				
<i>Building Condition Reports</i>		Exhibit B-1, Appendix 5.4, Section 5.4-2 Page 5.4-4 PDF page 189		
<i>T&D Emergency Spare Parts and Stocking Study</i>				
<i>Lease Options Analysis</i>				

Notes:

1. This project is included Yukon Energy's 2023/24 GRA under the grouped line item in Table 5.4 (Work in Progress Continuity Schedule – 2023) for projects with expenditures under \$100,000.
2. This project is included Yukon Energy's 2023/24 GRA under the grouped line item in Table 5.5 (Work in Progress Continuity Schedule – 2024) for projects with expenditures under \$100,000.

ATTACHMENT 5

BOARD ORDER 2025-12 – ADDITIONAL INFORMATION TO ADDRESS BOARD DIRECTIONS

Paragraph 61(i) - For projects described in Appendix 5.2A and 5.2B, YEC is asked to provide a cross-reference (including PDF page range information) to any reference or discussion of each Appendix 5.2A and 5.2B project in any prior YEC GRA.

The table that follows provides the requested information for each of the past four General Rate Applications. Some projects may occur annually and may occur in applications filed prior to 2012/13 – these may relate to blanket projects with business cases that do not materially change from year to year and/or different specific project activities applicable to different test year periods (e.g., DSM).

Table 1: Projects Included in Appendix 5.2A of the 2025-27 GRA

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Licensing Projects				
WRGS Long-Term Water Use License Renewal	Exhibit 1, Section 5.4.2, Table 5.7 Page 5-25 to 5-26 PDF page 151 to 152	Exhibit B-1, Appendix 5.3, Section 5.3-1 Page 5.3-3 PDF page 181		
AGS 25-Year Water Use License Renewal	Exhibit 1, Section 5.4.2, Table 5.7 Page 5-25 to 5-26 PDF page 151 to 152	Exhibit B-1, Appendix 5.3, Section 5.3-1 Page 5.3-2 PDF page 180	Exhibit B-1, Section 5.3.1 Page 5-33 to 5-34 PDF page 204 to 205	
	Exhibit 2, YUB-YEC-1-61 c), d), g), h) i) and j) PDF page 482 to 487			
MGS 5-Year Water Use License Renewal	Exhibit 1, Section 5.4.2, Table 5.7 Page 5-25 to 5-26 PDF page 151 to 152			
Mayo Lake Enhanced Storage	Exhibit 1, Section 5.4.2, Table 5.7	Exhibit B-1, Appendix 5.3, Section 5.2-3 Page 5.3-5	Exhibit B-1, Section 5.3.1 Page 5-47 to 5-49	Exhibit B1, Section 5.3.1 Page 5-36 to 5-38

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
	Page 5-25 to 5-26 PDF page 151 to 152	PDF page 183	PDF page 218 to 220	PDF page 184 to 186
Regulatory				
Integrated Resource Plan	Exhibit 1, Section 5.4.2, Table 5.7 Page 5-25 to 5-26 PDF page 151 to 152			

Table 2: Projects Included in Appendix 5.2B of the 2025-27 GRA

Project	2023/24 GRA	2021 GRA	2017-18 GRA	2012/13 GRA
Licensing Projects				
AGS 5-Year Fisheries Act Authorization	Exhibit 1, Appendix 5.2A, Section 5.2A-1 Page 5.2A-2 to 5.2A-6 PDF page 231 to 235	N/A	N/A	N/A
Regulatory				
Demand Side Management	Exhibit 1, Appendix 5.2A, Section 5.2A-2 Page 5.2A-7 to 5.2A-26 PDF page 236 to 255	Exhibit B-1, Section 5.3.1 Page 5-23 PDF page 136	Exhibit B-1, Section 5.3.1 Page 5-39 to 5-43 PDF page 210 to 214	Exhibit B1, Section 5.3.1 Page 5-39 to 5-31 PDF page 187 to 189