## 14.2 Attachment 1 to Attachment H

### 14.2.1 Schedules

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Other Schedule 10

System Dispatch Expense - Component CCC Schedule 11

Billing Units - Component BU Schedule 12

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Niagara Mohawk Power Corporation** | | |  |  |  |  |  |  | **Attachment 1** |
| **Calculation of RR Pursuant to Attachment H, Section 14.1.9.2** | | |  |  |  | Year |  |  | **Schedule 1** |
|  |  |  |  |  |  |  |  |  |  |
|  | **Calculation of RR** | |  |  |  |  |  |  |  |
|  | 14.1.9.2 | The RR component shall equal the (a) Historical Transmission Revenue Requirement plus (b) the Forecasted Transmission Revenue Requirement plus (c) the Annual True-Up, determined in accordance with the formula below. | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |
| **Historical Transmission Revenue Requirement (Historical TRR)** | | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Line No. | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 1 |  | **Historical Transmission Revenue Requirement (Historical TRR)** | | |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |
| 3 | 14.1.9.2 (a) | Historical TRR shall equal the sum of NMPC’s (A) Return and Associated Income Taxes, (B) Transmission Related Depreciation Expense, (C) | | | | | | |  |
| 4 |  | Transmission Related Real Estate Tax Expense, (D) Transmission Related Amortization of Investment Tax Credits, | | | | | | |  |
| 5 |  | (E) Transmission Operation and Maintenance Expense, (F) Transmission Related Administrative and General Expenses, (G) Transmission | | | | | | |  |
| 6 |  | Related Payroll Tax Expense, (H) Billing Adjustments, and (I) Transmission Related Bad Debt Expense less | | | | | | |  |
| 7 |  | (J) Revenue Credits, and (K) Transmission Rents, all determined for the most recently ended calendar year as of the beginning of the update year. | | | | | | |  |
| 8 |  |  |  | Reference |  |  |  |  |  |
| 9 |  |  |  | *Section:* |  | **0** |  |  |  |
| 10 |  | Return and Associated Income Taxes |  | (A) |  | #DIV/0! |  | Schedule 8, line 64 | |
| 11 |  | Transmission-Related Depreciation Expense |  | (B) |  | #DIV/0! |  | Schedule 9, Line 6, column 5 | |
| 12 |  | Transmission-Related Real Estate Taxes |  | (C) |  | #DIV/0! |  | Schedule 9, Line 12, column 5 | |
| 13 |  | Transmission - Related Investment Tax Credit |  | (D) |  | #DIV/0! |  | Schedule 9, Line 16, column 5 times minus 1 | |
| 14 |  | Transmission Operation & Maintenance Expense |  | (E) |  | $0 |  | Schedule 9, Line 23, column 5 | |
| 15 |  | Transmission Related Administrative & General Expense |  | (F) |  | #DIV/0! |  | Schedule 9, Line 38, column 5 | |
| 16 |  | Transmission Related Payroll Tax Expense |  | (G) |  | $0 |  | Schedule 9, Line 44, column 5 | |
| 17 |  | Sub-Total (sum of Lines 10 - Line 16) |  |  |  | #DIV/0! |  |  |  |
| 18 |  |  |  |  |  |  |  |  |  |
| 19 |  | Billing Adjustments |  | (H) |  | $0 |  | Schedule 10, Line 1 | |
| 20 |  | Bad Debt Expenses |  | (I) |  | $0 |  | Schedule 10, Line 4 | |
| 21 |  | Revenue Credits |  | (J) |  | $0 |  | Schedule 10, Line 7 | |
| 22 |  | Transmission Rents |  | (K) |  | $0 |  | Schedule 10, Line 14 | |
| 23 |  |  |  |  |  |  |  |  |  |
| 24 |  | Total Historical Transmission Revenue Requirement (Sum of Line 17 - Line 22) | |  |  | #DIV/0! |  |  |  |
| 25 |  |  |  |  |  |  |  |  |  |

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| **Niagara Mohawk Power Corporation** | | |  |  |  |  |  | **Attachment 1** |
| **Forecasted Transmission Revenue Requirement** | | | |  |  |  |  | **Schedule 2** |
|  | Attachment H, Section 14.1.9.2 | |  |  |  |  |  |  |
|  |  |  |  | **0** | | |  |  |
|  | Shading denotes an input | |  |  |  |  |  |  |
| Line No. | |  |  |  |  |  |  |  |
| 1 | 14.1.9.2 (b) | **FORECASTED TRANSMISSION REVENUE REQUIREMENTS** |  |  |  |  |  |  |
| 2 |  | Forecasted TRR shall equal (1) the Forecasted Transmission Plant Additions (FTPA) multiplied by the Annual FTRRF, plus (2) the Mid-Year Trend | | | | | | |
| 3 |  | Adjustment (MYTA), plus (3) the Tax Rate Adjustment (TRA), as shown in the following formula: | | | | | | |
| 4 |  |  |  |  |  |  |  |  |
| 5 |  | Forecasted TRR = (FTPA \* FTRRF) + MYTA + TRA | | | |  |  |  |
| 6 |  |  |  |  |  |  |  |  |
| 7 |  |  | Period | Reference |  |  |  | Source |
| 8 |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |
| 10 | (1) | Forecasted Transmission Plant Additions (FTPA) |  |  |  | $0 |  | Workpaper 8, Section I, Line 16 |
| 11 |  | Annual Transmission Revenue Requirement Factor (FTRRF) |  |  |  | #DIV/0! |  | Line 35 |
| 12 |  | Sub-Total (Lines 10\*11) |  |  |  | #DIV/0! |  |  |
| 13 |  | Plus Mid-Year Trend Adjustment (2) (MYTA) |  |  |  | $0 |  | Workpaper 9, line 31, variance column |
| 14 |  | Less Impact of Transmission Support Payments on Historical Transmission Revenue Requirement |  |  |  | $0 |  | Worpaper 9A |
| 15 |  | Forecasted Transmission Revenue Requirement (Line 12 + Line 13-Line 14) |  |  |  | **#DIV/0!** |  |  |
|  |  |  |  |  |  |  |  |  |
| 16 | (2) | **MID YEAR TREND ADJUSTMENT (MYTA)** |  |  |  |  |  |  |
| 17 |  | The Mid-Year Trend Adjustment shall be the difference, whether positive or negative, between | | | |  |  |  |
| 18 |  |  | | | | |  |  |
| 19 |  | (i) the Historical TRR Component (E) excluding Transmission Support Payments, based on actual data for the first three months of the Forecast Period, and (ii) the Historical TRR Component (E) excluding Transmission Support Payments, based on data for the first three months of the year prior to the Forecast Period. | | | | |  |  |
| 20 |  |  |  |  |  |  |  |  |
| 21 | (3) | **The Tax Rate Adjustment (TRA)** | |  |  |  |  |  |
| 22 |  | The Tax Rate Adjustment shall be the amount, if any, required to adjust Historical TRR Component (A) for any change in the Federal Income Tax Rate | | | | | | |
| 23 |  | and/or the State Income Tax Rate that takes effect during the first five months of the Forecast Period. | | | | |  |  |
| 24 |  |  |  |  |  |  |  |  |
| 25 | 14.1.9.2(c) | **ANNUAL FORECAST TRANSMISSION REVENUE REQUIREMENT FACTOR** | | |  |  |  |  |
| 26 |  | The Annual Forecast Transmission Revenue Requirement Factor (Annual FTRRF) shall equal the sum of Historical TRR components (A) through (C), | | | | | |  |
| 27 |  | divided by the year-end balance of Transmission Plant in Service determined in accordance with Section 14.1.9.2 (a), component (A)1(a). | | | | |  |  |
| 28 |  |  |  |  |  |  |  |  |
| 29 |  |  |  |  |  |  |  |  |
| 30 |  | Investment Return and Income Taxes |  | (A) |  | #DIV/0! |  | Schedule 1, Line 10 |
| 31 |  | Depreciation Expense |  | (B) |  | #DIV/0! |  | Schedule 1, Line 11 |
| 32 |  | Property Tax Expense |  | (C) |  | #DIV/0! |  | Schedule 1, Line 12 |
| 33 |  | Total Expenses (Lines 30 thru 32) |  |  |  | #DIV/0! |  |  |
| 34 |  | Transmission Plant |  | (a) |  | #DIV/0! |  | Schedule 6, Page 1, Line 12 |
| 35 |  | Annual Forecast Transmission Revenue Requirement Factor (Lines 33/ Line 34) |  |  |  | #DIV/0! |  |  |

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| **Niagara Mohawk Power Corporation** | | |  |  | **Attachment 1** |
| **Annual True-up (ATU)** | | |  |  | **Schedule 3** |
|  | Attachment H Section 14.1.9.2 (c) | |  |  |  |
| Line No. | |  | **0** | Year | **Source:** |
| 1 |  |  |  |  |  |
| 2 | 14.1.9.2(d) | The Annual True-Up (ATU) shall equal (1) the difference between the Actual Transmission Revenue Requirement and the Prior Year | | | |
| 3 |  | Transmission Revenue Requirement, plus (2) the difference between the Actual Scheduling, System Control and Dispatch costs | | | |
| 4 |  | and Prior Year Scheduling, System Control and Dispatch costs, plus (3) the difference between the Prior Year Billing Units and the Actual Year | | | |
| 5 |  | Billing Units multiplied by the Prior Year Unit Rate, plus (4) Interest on the net differences. | | | |
| 6 |  |  |  |  |  |
| 7 | (1) | Revenue Requirement (RR) of rate effective July 1 of prior year | $0 |  | Schedule 4, Line 1, Col (d) |
| 8 |  | Less: Annual True-up (ATU) from rate effective July 1 of prior year | $0 |  | Schedule 4, Line 1, Col (c) |
| 9 |  | Prior Year Transmission Revenue Requirement | $0 |  | Line 7 - Line 8 |
| 10 |  |  |  |  |  |
| 11 |  | Actual Transmission Revenue Requirement | #DIV/0! |  | Schedule 4, Line 2, Col (a) |
| 12 |  | Difference | #DIV/0! |  | Line 11 - Line 9 |
| 13 |  |  |  |  |  |
| 14 | (2) | Prior Year Scheduling, System Control and Dispatch costs (CCC) | $0 |  | Schedule 4, Line 1, Col (e) |
| 15 |  | Actual Scheduling, System Control and Dispatch costs (CCC) | $0 |  | Schedule 4, Line 2, Col (e) |
| 16 |  | Difference | $0 |  | Line 15 - Line 14 |
| 17 |  |  |  |  |  |
| 18 | (3) | Prior Year Billing Units (MWH) | $0 |  | Schedule 4, Line 1, Col (f) |
| 19 |  | Actual Billing Units | - |  | Schedule 4, Line 2, Col (f) |
| 20 |  | Difference | - |  | Line 18 - Line 19 |
| 21 |  | Prior Year Indicative Rate | #DIV/0! |  | Schedule 4, Line 1, Col (g) |
| 22 |  | Billing Unit True-Up | #DIV/0! |  | Line 20 \* Line 21 |
| 23 |  |  |  |  |  |
| 24 |  | Total Annual True-Up before Interest | #DIV/0! |  | (Line 12 + Line 16 + Line 22) |
| 25 |  |  |  |  |  |
| 26 | (4) | Interest | #DIV/0! |  | Line 57 |
| 27 |  |  |  |  |  |
| 28 |  | Annual True-up RR Component | #DIV/0! |  | (Line 24 + Line 26) |
| 29 |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 30 |  | Interest Calculation per 18 CFR § 35.19a | | |  |  |  |  |  |  |
| 31 |  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 32 |  | Quarters | Annual | Accrued Prin | Monthly | Days |  |  | Accrued Prin | Accrued |
| 33 |  |  | Interest | & Int. @ Beg | (Over)/Under | in | Period |  | & Int. @ End | Int. @ End |
| 34 |  |  | Rate (a) | Of Period | Recovery | Period | Days | Multiplier | Of Period | Of Period |
| 35 |  |  |  |  |  |  |  |  |  |  |
| 36 |  | 3rd QTR '07 |  | 0 |  | 92 | 92 | 1.0000 | $0 | $0 |
| 37 |  | July | 0.00% |  | #DIV/0! | 31 | 92 | 1.0000 | #DIV/0! | #DIV/0! |
| 38 |  | August | 0.00% |  | #DIV/0! | 31 | 61 | 1.0000 | #DIV/0! | #DIV/0! |
| 39 |  | September | 0.00% |  | #DIV/0! | 30 | 30 | 1.0000 | #DIV/0! | #DIV/0! |
| 40 |  |  |  |  |  |  |  |  |  |  |
| 41 |  | 4th QTR '07 |  | #DIV/0! |  | 92 | 92 | 1.0000 | #DIV/0! | #DIV/0! |
| 42 |  | October | 0.00% |  | #DIV/0! | 31 | 92 | 1.0000 | #DIV/0! | #DIV/0! |
| 43 |  | November | 0.00% |  | #DIV/0! | 30 | 61 | 1.0000 | #DIV/0! | #DIV/0! |
| 44 |  | December | 0.00% |  | #DIV/0! | 31 | 31 | 1.0000 | #DIV/0! | #DIV/0! |
| 45 |  |  |  |  |  |  |  |  |  |  |
| 46 |  | 1st QTR '08 |  | #DIV/0! |  | 91 | 91 | 1.0000 | #DIV/0! | #DIV/0! |
| 47 |  | January | 0.00% |  | #DIV/0! | 31 | 91 | 1.0000 | #DIV/0! | #DIV/0! |
| 48 |  | February | 0.00% |  | #DIV/0! | 29 | 60 | 1.0000 | #DIV/0! | #DIV/0! |
| 49 |  | March | 0.00% |  | #DIV/0! | 31 | 31 | 1.0000 | #DIV/0! | #DIV/0! |
| 50 |  |  |  |  |  |  |  |  |  |  |
| 51 |  | 2nd QTR '08 |  | #DIV/0! |  | 91 | 91 | 1.0000 | #DIV/0! | #DIV/0! |
| 52 |  | April | 0.00% |  | #DIV/0! | 30 | 91 | 1.0000 | #DIV/0! | #DIV/0! |
| 53 |  | May | 0.00% |  | #DIV/0! | 31 | 61 | 1.0000 | #DIV/0! | #DIV/0! |
| 54 |  | June | 0.00% |  | #DIV/0! | 30 | 30 | 1.0000 | #DIV/0! | #DIV/0! |
| 55 |  |  |  |  |  |  |  |  |  |  |
| 56 |  |  |  |  |  |  |  |  |  |  |
| 57 |  | Total (over)/under Recovery | |  | #DIV/0! | (line 24) | #DIV/0! |  |  | #DIV/0! |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | (a) Interest rates shall be the interest rates as reported on the FERC Website http://www.ferc.gov/legal/acct-matts/interest-rates.asp | | | | | | | |  |

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|  |  |  | | |  | |  | | | |  | |  | |  | | **Attachment 1** |
|  |  |  | | |  | |  | | | |  | |  | |  | | **Schedule 4** |
|  |  |  | | |  | |  | | | |  | |  | |  | |  |
|  | **Niagara Mohawk Power Corporation Wholesale TSC Calculation Information** | | | | | | | | | |  | |  | |  | |  |
|  |  | | | | | | | | | |  | |  | |  | |  |
|  |  |  | | | |  | | |  | |  | |  | |  | |  |
|  |  |  | | | |  | | |  | |  | |  | |  | |  |
|  |  | (a) | | | | (b) | | | (c) | | (d) | | (e) | | (f) | | (g) |
|  |  | Historical Transmission Revenue Requirement (Historical TRR) | | | | Forecasted Transmission Revenue Requirement | | | Annual True Up (\*\*) | | Revenue Requirement (RR) | | Scheduling System Control and Dispatch Costs (CCC) | | Annual Billing Units (BU) MWh | | Rate $/MWh (\*) |
| 1 | Prior Year Rates Effective \_\_\_\_\_\_\_\_ | - | | | | - | | | - | | - | | - | | - | | #DIV/0! |
| 2 | Current Year Rates Effective July 1, \_\_\_\_\_\_\_ | #DIV/0! | | | | #DIV/0! | | |  | | #DIV/0! | | - | | - | | #DIV/0! |
|  |  |  | | | |  | | |  | |  | |  | |  | |  |
| 3 | Increase/(Decrease) |  | | | |  | | |  | |  | |  | |  | | #DIV/0! |
| 4 | Percentage Increase/(Decrease) |  | | | |  | | |  | |  | |  | |  | | #DIV/0! |
|  |  |  | | | |  | | |  | |  | |  | |  | |  |
| 1.) | Information directly from Niagara Mohawk Prior Year Informational Filing | | | | | | | |  | |  | |  | |  | |  |
| 2.) |  | |  | |  | | | |  | |  | |  | |  | |  |
| (a) | Schedule 1, Line 24 | |  | |  | | | |  | |  | |  | |  | |  |
| (b) | Schedule 2, Line 14 | |  | |  | | | |  | |  | |  | |  | |  |
| (c) | Schedule 3, Line 28 | |  | |  | | | |  | |  | |  | |  | |  |
| (d) | Attachment H, Section 14.1.9.2 The RR Component shall equal Col (a) Historical Transmission Revenue Requirement plus Col (b) the Forecasted Transmission Revenue Requirement which shall exclude Transmission Support Payments, plus Col (c) the Annual True-Up plus Col (c) the Annual True-Up | | | | | | | | | | | | | | | | |
| (e) | Schedule 11 - Annual Scheduling, System Control and Dispatch Costs. (i.e. the Transmission Component of control center costs) as recorded in FERC Account 561 and its associated sub-accounts from the prior calendar year excluding any NY Independent System Operating (NYISO) system control and load dispatch expenses already recovered under Schedule 1 of the NYISO Tariff. | | | | | | | | | | | | | | | | |
| (f) | Schedule 12 - Billing Units shall be the total Niagara Mohawk load as reported to the NYISO for the calendar year prior to the Forecast Period, including the load for customers taking service under Niagara Mohawk's TSC rate. The total Niagara Mohawk load will be adjusted to exclude (i) load associated with wholesale transactions being revenue credited through the WR, CRR, SR, ECR, and Reserved components of Attachment H of the NYISO TSC rate including Niagara Mohawk's external sales, load associated with grandfathered OATT agreements, and any load related to pre-OATT grandfathered agreements; (ii) load associated with transactions being revenue credited under Historical TRR Component J; and (iii) load associated with netted station service. | | | | | | | | | | | | | | | | |
| (g) | (Col (d) + Col (e)) / Col (f) | | |  |  | | |  | |  | |  | |  | |  | |
|  |  | | |  |  | | |  | |  | |  | |  | |  | |
|  |  | | |  |  | | |  | |  | |  | |  | |  | |
| (\*) | The rate column represents the unit rate prior to adjustments; the actual rate will be determined pursuant to the applicable TSC formula rate. | | | | | | | | | | | | | | | | |
| (\*\*) |  | | | | | | | | | | | | |  | |  | |
|  |  | | |  |  | | |  | |  | |  | |  | |  | |

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| **Niagara Mohawk Power Corporation** | | |  |  |  |  |  | **Attachment 1** |
| **Allocation Factors - As calculated pursuant to Section 14.1.9.1** | | | |  |  |  |  | **Schedule 5** |
|  |  |  |  |  |  |  |  |  |
|  |  |  | **0** | | |  |  |  |
|  |  | Shading denotes an input |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Line |  |  |  |  |  |  |  |  |
| No. |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Source |  | Definition |
|  |  |  |  |  |  |  |  |  |
| 1 | 14.1.9.1 1. | **Electric Wages and Salaries Factor** |  | **83.5000%** |  |  |  | Fixed per settlement |
| 2 |  |  |  |  |  |  |  |  |
| 3 | 14.1.9.1 3. | **Transmission Wages and Salaries Allocation Factor** | | **13.0000%** |  |  |  | Fixed per settlement |
| 4 |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |
| 8 | 14.1.9.1 2. | **Gross Transmission Plant Allocation Factor** | | |  |  |  |  |
| 9 |  | Transmission Plant in Service |  | #DIV/0! |  | Schedule 6, Page 2, Line 3, Col 5 |  | Gross Transmission Plant Allocation Factor shall equal the total investment in |
| 10 |  | Plus: Transmission Related General |  | $0 |  | Schedule 6, Page 2, Line 5, Col 5 |  | Transmission Plant in Service, Transmission Related Electric General Plant, |
| 11 |  | Plus: Transmission Related Common |  | $0 |  | Schedule 6, Page 2, Line 10, Col 5 |  | Transmission Related Common Plant and Transmission Related Intangible Plant |
| 12 |  | Plus: Transmission Related Intangible Plant | | $0 |  | Schedule 6, Page 2, Line 15, Col 5 |  | divided by Gross Electric Plant. |
| 13 |  | Gross Transmission Investment |  | #DIV/0! |  | Sum of Lines 9 - 13 |  |  |
| 14 |  |  |  |  |  |  |  |  |
| 15 |  | Total Electric Plant |  |  |  | FF1 207.104 |  |  |
| 16 |  | Plus: Electric Common |  | $0 |  | Schedule 6, Page 2, Line 10, Col 3 |  |  |
| 17 |  | Gross Electric Plant in Service |  | $0 |  | Line 15 + Line 16 |  |  |
| 18 |  |  |  |  |  |  |  |  |
| 19 |  | **Percent Allocation** |  | **#DIV/0!** |  | Line 13 / Line 17 |  |  |
| 20 |  |  |  |  |  |  |  |  |
| 21 | 14.1.9.1 4. | **Gross Electric Plant Allocation Factor** |  |  |  |  |  |  |
| 22 |  |  |  |  |  |  |  |  |
| 23 |  | Total Electric Plant in Service |  | $0 |  | Line 15 |  | Gross Electric Plant Allocation Factor shall equal |
| 24 |  | Plus: Electric Common Plant |  | $0 |  | Schedule 6, Page 2, Line 10, Col 3 |  | Gross Electric Plant divided by the sum of Total Gas Plant, |
| 25 |  | Gross Electric Plant in Service |  | $0 |  | Line 23 + Line 24 |  | Total Electric Plant, and Total Common Plant |
| 26 |  |  |  |  |  |  |  |  |
| 27 |  | Total Gas Plant in Service |  |  |  | FF1 201.8d |  |  |
| 28 |  | Total Electric Plant in Service |  | $0 |  | Line 15 |  |  |
| 29 |  | Total Common Plant in Service |  | $0 |  | Schedule 6, Page 2, Line 10, Col 1 |  |  |
| 30 |  | Gross Plant in Service (Gas & Electric) |  | - |  | Sum of Lines 27-Lines 29 |  |  |
| 31 |  |  |  |  |  |  |  |  |
| 32 |  | **Percent Allocation** |  | **#DIV/0!** |  | Line 25 / Line 30 |  |  |

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| **Niagara Mohawk Power Corporation** | | |  |  |  |  | **Attachment 1**  **Schedule 6**  **Page 1 of 2** | | |  |
| **Annual Revenue Requirements of Transmission Facilities** | | |  |  |  |  |  | | |
| **Transmission Investment Base (Part 1 of 2)** | | |  |  |  |  |  | | |
| Attachment H, section 14.1.9.2 | | |  |  |  |  |  | | |  |
|  |  |  |  |  |  |  |  | |  |  |
| Line No. |  |  |  |  |  |  |  | |  |  |
| 1 | 14.1.9.2 (a) | Transmission Investment Base |  |  |  |  |  | |  |  |
| 2 |  |  |  |  |  |  |  | |  |  |
| 3 | A.1. | Transmission Investment Base shall be defined as (a) Transmission Plant in Service, plus (b) Transmission Related Electric General Plant, plus | | | | | | | |  |
| 4 |  | (c) Transmission Related Common Plant, plus (d) Transmission Related Intangible Plant, plus (e) Transmission Related Plant Held for Future Use, less | | | | | | | |
| 5 |  | (f) Transmission Related Depreciation Reserve, less (g) Transmission Related Accumulated Deferred Taxes, plus (h) Transmission Related | | | | | | | |
| 6 |  | Regulatory Assets net of Regulatory Liabilities, plus (i) Transmission Related Prepayments, plus (j) Transmission Related Materials and Supplies, | | | | | | | |
| 7 |  | plus (k) Transmission Related Cash Working Capital. | | | | | | | |
| 8 |  |  |  |  |  |  | |  |  |  |
| 9 |  |  |  |  |  |  | |  |  |  |
| 10 |  |  |  | Reference |  | **2007** | |  | Reference |  |
| 11 |  |  |  | *Section:* |  |  | |  |  |  |
| 12 |  | Transmission Plant in Service |  | (a) |  | #DIV/0! | |  | Schedule 6, page 2, line 3, column 5 |
| 13 |  | General Plant |  | (b) |  | $0 | |  | Schedule 6, page 2, line 5, column 5 |
| 14 |  | Common Plant |  | (c) |  | $0 | |  | Schedule 6, page 2, line 10, column 5 |
| 15 |  | Intangible Plant |  | (d) |  | $0 | |  | Schedule 6, page 2, line 15, column 5 |
| 16 |  | Plant Held For Future Use |  | (e) |  | $0 | |  | Schedule 6, page 2, line 19, column 5 |
| 17 |  | Total Plant (Sum of Line 12 - Line 16) |  |  |  | #DIV/0! | |  |  |
| 18 |  |  |  |  |  |  | |  |  |  |
| 19 |  | Accumulated Depreciation |  | (f) |  | #DIV/0! | |  | Schedule 6, page 2, line 29, column 5 |
| 20 |  | Accumulated Deferred Income Taxes |  | (g) |  | #DIV/0! | |  | Schedule 7, line 6, column 5 |
| 21 |  | Other Regulatory Assets |  | (h) |  | #DIV/0! | |  | Schedule 7, line 11, column 5 |
| 22 |  | Net Investment (Sum of Line 17 -Line 21) |  |  |  | #DIV/0! | |  |  |  |
| 23 |  |  |  |  |  |  | |  |  |  |
| 24 |  | Prepayments |  | (i) |  | #DIV/0! | |  | Schedule 7, line 15, column 5 |
| 25 |  | Materials & Supplies |  | (j) |  | #DIV/0! | |  | Schedule 7, line 21, column 5 |
| 26 |  | Cash Working Capital |  | (k) |  | $0 | |  | Schedule 7, line 28, column 5 |
| 27 |  |  |  |  |  |  | |  |  |  | |
| 28 |  | Total Investment Base (Sum of Line 22 - Line 26) |  |  |  | #DIV/0! | |  |  |  | |

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| **Niagara Mohawk Power Corporation** | | | |  |  |  | | | | | | | |  | | |  |  | | | | |  | | | **Attachment 1** | |
| **Annual Revenue Requirements of Transmission Facilities** | | | |  |  |  | | |  |  | | | | |  | | | **Schedule 6** | |
| **Transmission Investment Base (Part 1 of 2)** | | | |  |  |  | | |  |  | | | | |  | | | **Page 2 of 2** | |
|  | Attachment H Section 14.1. 9.2 (a) A. 1. |  | | |  |  | |  |  | | |  | | |  | | | |  |  | |  | |  |  | |  |
|  |  |  | | |  |  | |  | **0** | | |  |  | |  |  | | |  | | | | | | |  | |
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|  | Shading denotes an input |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | | | | | |  | |
|  |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | | | | | |  | |
|  |  |  | | |  | (2) | |  | (3) = (1)\*(2) |  | (4) |  | (5) = (3)\*(4) | |  |  | | |  | | | | | | |  | |
| Line |  | (1) | | |  | Allocation | |  | Electric |  | Allocation |  | Transmission | |  | FERC Form 1/PSC Report | | |  | | | | | | |  | |
| No. |  | Total | | |  | Factor | |  | Allocated |  | Factor |  | Allocated | |  | Reference for col (1) | | |  | | | | | | | Definition | |
|  |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | | | | | |  | |
| 1 | Transmission Plant |  | | |  |  | |  |  |  |  |  |  | |  | FF1 207.58g | | | 14.1.9.2(a)A.1.(a) | | Transmission Plant in Service shall equal the | | | | | | |
| 2 | Wholesale Meter Plant |  | | |  |  | |  |  |  |  |  | #DIV/0! | |  | Workpaper 1 | | |  | | balance of total investment in Transmission Plant | | | | | | |
| 3 | Total Transmission Plant in Service (Line 1+ Line 2) | | | |  |  | |  |  |  |  |  | #DIV/0! | |  |  | | |  | | plus Wholesale Metering Investment | | | | | | |
| 4 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | |  | | | | | | |
| 5 | General Plant |  | | |  | 100.00% | |  | $0 |  | 13.00% | (c) | $0 | |  | FF1 207.99g | | | 14.1.9.2(a)A.1.(b) | | Transmission Related Electric General Plant shall | | | | | | |
| 6 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | equal the balance of investment in Electric General | | | | | | |
| 7 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Plant mulitplied by the Transmission Wages and | | | | | | |
| 8 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Salaries Allocation Factor | | | | | | |
| 9 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | |  | | | | | | |
| 10 | Common Plant |  | | |  | 83.50% | | (a) | $0 |  | 13.00% | (c) | $0 | |  | FF1 201. 8h | | | 14.1.9.2(a)A.1.(c) | | Transmission Related Common Plant shall equal Common | | | | | | |
| 11 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Plant multiplied by the Electric Wages and Salaries | | | | | | |
| 12 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Allocation Factor and further multiplied by the | | | | | | |
| 13 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Transmission Wages and Salaries Allocation Factor. | | | | | | |
| 14 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | |  | | | | | | |
| 15 | Intangible Plant |  | | |  | 100.00% | |  | - |  | 13.00% | (c) | $0 | |  | FF1 205.5g | | | 14.1.9.2(a)A.1.(d) | | Transmission Related Intangible Plant shall equal Intangible | | | | | | |
| 16 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Electric Plant multiplied by the Transmission Wages and | | | | | | |
| 17 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | Salaries Allocation Factor. | | | | | | |
| 18 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | |  | | | | | | |
| 19 | Transmission Plant Held for Future Use | $0 | | |  |  | |  |  |  |  |  | $0 | |  | Workpaper 10 | | | 14.1.9.2(a)A.1.(e) | | Transmission Related Plant Held for Future Use shall equal | | | | | | |
| 20 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | the balance in Plant Held for Future Use associated with | | | | | | |
| 21 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | property planned to be used for transmission service within | | | | | | |
| 22 |  |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | | five years | | | | | | |
| 23 | Transmission Accumulated Depreciation |  | | |  |  | |  |  |  |  |  |  | |  |  | | |  | |  | | | | | | |
| 24 | Transmission Accum. Depreciation |  | | |  |  | |  |  |  |  |  | $0 | |  | FF1 219.25b | | | 14.1.9.2(a)A.1.(f) | | Transmission Related Depreciation Reserve shall equal the | | | | | | |
| 25 | General Plant Accum.Depreciation |  | | |  | 100.00% | |  | $0 |  | 13.00% | (c) | $0 | |  | FF1 219.28b | | |  | | balance of: (i) Transmission Depreciation Reserve, plus (ii) | | | | | | |
| 26 | Common Plant Accum Depreciation |  | | |  | 83.50% | | (a) | $0 |  | 13.00% | (c) | $0 | |  | FF1 356.1 end of year balance | | | | | the product of Electric General Plant Depreciation Reserve | | | | | | |
| 27 | Amortization of Other Utility Plant |  | | |  | 100.00% | |  | $0 |  | 13.00% | (c) | $0 | |  | FF1 200.21c | | | |  | multiplied by the Transmission Wages and Salaries | | | | | | |
| 28 | Wholesale Meters | #DIV/0! | | |  |  | |  |  |  |  |  | #DIV/0! | |  | Workpaper 1 | | | |  | Allocation Factor, plus (iii) the product of Common Plant | | | | | | |
| 29 | Total Depreciation (Sum of line 24 - Line 28) | | | |  |  | |  |  |  |  |  | #DIV/0! | |  |  | | | |  | Depreciation Reserve multiplied by the Electric Wages and | | | | | | |
| 30 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | Salaries Allocation Factor and further multiplied by the | | | | | | |
| 31 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | Transmission Wages and Salaries Allocation Factor plus (iv) | | | | | | |
| 32 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | the product of Intangible Electric Plant Depreciation Reserve | | | | | | |
| 33 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | multiplied by the Transmission Wages and Salaries | | | | | | |
| 34 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | Allocation Factor plus (v) depreciation reserve associated with | | | | | | |
| 35 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  | the Wholesale Metering Investment | | | | | | |
| 36 |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  | Allocation Factor Reference | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  | (a) Schedule 5, line 1 | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  | (b) Schedule 5, line 32 - not used on this Schedule | | | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  | (c) Schedule 5, line 3 | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  | (d) Schedule 5, line 19 - not used on this Schedule | | | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
|  |  | |  | |  |  | |  |  |  |  |  |  | |  |  | | | |  |  | | | | | | |
| **Niagara Mohawk Power Corporation** | | | | | | | **Attachment 1** | | | | | | | | | | | | | | | | | | | | |
| **Annual Revenue Requirements of Transmission Facilities** | | | | | | | **Schedule 7** | | | | | | | | | | | | | | | | | | | | |
| **Transmission Investment Base ( Part 2 of 2)** | | | | | | |  | | | | | | | | | | | | | | | | | | | | |

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|  | Attachment H Section 14.1.9.2 (a) A. 1. |  | |  |  |  |  |  |  |  |
|  | Shading denotes an input |  | |  | **0** | |  |  |  |  |
|  |  |  | |  |  |  |  |  |  |  |
| Line No. |  | (1)  Total | | (2)  Allocation Factor | (3) = (1)\*(2)  Electric Allocated | (4)  Allocation Factor | (5) = (3)\*(4)  Transmission Allocated | FERC Form 1/PSC Report  Reference for col (1) |  | Definition |
|  |  |  | |  |  |  |  |  |  |  |
| 1 | Transmission Accumulated Deferred Taxes |  | |  |  |  |  |  |  |  |
| 2 | Accumulated Deferred Taxes (281-282) |  | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | FF1 275.2k | 14.1.9.2(a)A.1.(g) | Transmission Related Accumulated Deferred Income Taxes |
| 3 | Accumulated Deferred Taxes (283) | $0 | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | Workpaper 2, Line 5 |  | shall equal the electric balance of Total Accumulated Deferred |
| 4 | Accumulated Deferred Taxes (190) |  | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | FF1 234.8c |  | Income Taxes (FERC Accounts 190, 55,281, 282, and 283 net of |
| 5 | Accumulated Deferred Inv. Tax Cr (255) |  | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | FF1 267.8h |  | stranded costs), multiplied by the Gross Transmission Plant |
| 6 | Total (Sum of line 2 - Line 5) |  | |  | $0 |  | #DIV/0! |  |  | Allocation Factor. |
| 7 |  |  | |  |  |  |  |  |  |  |
| 8 | Other Regulatory Assets |  | |  |  |  |  |  |  |  |
| 9 | FAS 109 (Asset Account 182.3) |  | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | FF1 232 lines 2,4,9,17 | 14.1.9.2(a)A.1.(h) | Transmission Related Regulatory Assets shall be Regulatory |
| 10 | FAS 109 ( Liability Account 254 ) |  | | 100.00% | $0 | #DIV/0! (d) | #DIV/0! | FF1 278.1 lines 4&21(f) |  | Assets net of Regulatory Liabilities multiplied by the Gross |
| 11 | Total (line 9 + Line 10) | $0 | |  | $0 |  | #DIV/0! |  |  | Transmission Plant Allocation Factor. |
| 12 |  |  | |  |  |  |  |  |  |  |
| 13 | Transmission Prepayments |  | |  |  |  |  | FF1 111.57c | 14.1.9.2(a)A.1.(i) | Transmission Related Prepayments shall be the product of |
| 14 | Less: Prepaid State and Federal Income Tax |  | |  |  |  |  | FF1 263 lines 2 & 9 (h) |  | Prepayments excluding Federal and State taxes multiplied by |
| 15 | Total Prepayments | $0 | | #DIV/0! (b) | #DIV/0! | #DIV/0! (d) | #DIV/0! |  |  | the Gross Electric Plant Allocation Factor and further |
| 16 |  |  | |  |  |  |  |  |  | multiplied by the Gross Transmission Plant Allocation Factor. |
| 17 |  |  | |  |  |  |  |  |  |  |
| 18 | Transmission Material and Supplies |  | |  |  |  |  |  | 14.1.9.2(a)A.1.(j) | Transmission Related Materials and Supplies shall equal: (i) |
| 19 | Trans. Specific O&M Materials and Supplies |  | |  |  |  | $0 | FF1 227.8 |  | the balance of Materials and Supplies assigned to |
| 20 | Construction Materials and Supplies |  | | #DIV/0! (b) | #DIV/0! | #DIV/0! (d) | #DIV/0! | FF1 227.5 |  | Transmission plus (ii) the product of Material and Supplies |
| 21 | Total (Line 19 + Line 20) |  | |  |  |  | #DIV/0! |  |  | assigned to Construction multiplied by the Gross Electric |
| 22 |  |  | |  |  |  |  |  |  | Plant Allocation Factor and further multiplied by Gross |
| 23 |  |  | |  |  |  |  |  |  | Transmission Plant Allocation Factor. |
| 24 |  |  | |  |  |  |  |  |  |  |
| 25 | Cash Working Capital |  | |  |  |  |  |  | 14.1.9.2(a)A.1.(k) | Transmission Related Cash Working Capital shall be an |
| 26 | Operation & Maintenance Expense |  | |  |  |  | $0 | Schedule 9, Line 23 |  | allowance equal to the product of: (i) 12.5% (45 days/ 360 days = 12.5%) |
| 27 |  |  | |  |  |  | 0.1250 | x 45 / 360 |  | multiplied by (ii) Transmission Operation and Maintenance Expense. |
| 28 | Total (line 26 \* line 27) |  | |  |  |  | $0 |  |  |  |
| 29 |  |  | |  |  |  |  |  |  |  |
| 30 |  |  | |  |  |  |  |  |  |  |
|  | Allocation Factor Reference |  | |  |  |  |  |  |  |  |
|  | (a) Schedule 5, line 1 - not used on this Schedule | | |  |  |  |  |  |  |  |
|  | (b) Schedule 5, line 32 | |  |  |  |  |  |  |  |  |
|  | (c) Schedule 5, line 3 - not used on this Schedule | | |  |  |  |  |  |  |  |
|  | (d) Schedule 5, line 19 | |  |  |  |  |  |  |  |  |

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| **Niagara Mohawk Power Corporation** | **Attachment 1** |
| **Annual Revenue Requirements of Transmission Facilities** | **Schedule 8** |
| **Cost of Capital Rate** |  |

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| Line No. |
| 1 | **The Cost of Capital Rate shall equal the proposed Weighted Costs of Capital plus Federal Income Taxes and State Income Taxes.** | |
| 2 |  | The Weighted Costs of Capital will be calculated for the Transmission Investment Base using NMPC’s actual capital structure and will equal the sum of (i), (ii), and (iii) below: |
| 3 |  |  |
| 4 | (i) | the long-term debt component, which equals the product of the actual weighted average embedded cost to maturity of NMPC’s long-term debt outstanding during the year and the sum of (a) the ratio of actual long-term debt to total capital at year-end; and |
| 5 |  | (b) the extent, if any, by which the ratio of NMPC's actual common equity to total capital at year-end exceeds fifty percent (50%). Long term debt shall be defined as the average of the beginning of the year and end of year balances of the following: long term debt less the unamortized |
| 6 |  | Discounts on Long-Term Debt less the unamortized Loss on Reacquired Debt plus unamortized Gain on Reacquired Debt. Cost to maturity of NMPC's long-term debt shall be defined as the cost of long term debt included in the debt discount expense and |
| 7 |  | any loss or gain on reacquired debt. |
| 8 | (ii) | the preferred stock component, which equals the product of the actual weighted average embedded cost to maturity of NMPC’s preferred stock then outstanding and the ratio of actual preferred stock to total capital at year-end; |
| 9 |  |  |
| 10 | (iii) | the return on equity component shall be the product of the allowed return on equity of 10.3% and the ratio of NMPC’s actual common equity to total capital at year-end, provided that such ratio |
| 11 |  | shall not exceed fifty percent (50%). |

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| 12 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |  | WEIGHTED |  |  |
| 14 |  |  |  |  |  |  |  |  | CAPITALIZATION |  | COST OF |  | COST OF |  | EQUITY |
| 15 |  |  |  |  |  |  | CAPITALIZATION | Source: | RATIOS |  | CAPITAL | Source: | CAPITAL |  | PORTION |
| 16 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17 |  |  |  |  | (i) | Long-Term Debt | $0 | Workpaper. 6, Line 16b | #DIV/0! |  | #DIV/0! | Workpaper 6, Line 17c | #DIV/0! |  |  |
| 18 |  |  |  |  | (ii) | Preferred Stock |  | FF1 112.3c | #DIV/0! |  | #DIV/0! | Workpaper 6, Line 24d | #DIV/0! |  | #DIV/0! |
| 19 |  |  |  |  | (iii) | Common Equity |  | FF1 112.16c - FF1 112.3,12,15c | #DIV/0! |  | 10.30% |  | #DIV/0! |  | #DIV/0! |
| 20 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 21 |  |  |  |  |  | Total Investment Return | $0 |  | #DIV/0! |  |  |  | #DIV/0! |  | #DIV/0! |

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| 23 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 26 | 14.1.9.2.2.(b) | Federal Income Tax shall equal | = ( | A. + | [ | B | **/** | C] | X |  | Federal Income Tax Rate | ) |
| 27 |  | | ( |  |  | 1 |  |  | - |  | Federal Income Tax Rate | ) |
| 28 |  | |  |  |  |  |  |  |  |  |  |  |

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| 29 |  | where A is the sum of the preferred stock component and the return on equity component, each as determined in Sections (a)(ii) and for the ROE set forth in (a)(iii) above, B is the Equity AFUDC component of Depreciation Expense for |
| 30 |  | Transmission Plant in Service as defined at Section 14.1.9.1.16 (FF1 117.38c), and C is the Transmission Investment Base as shown at Schedule 6, Page 1 of 2, Line 28. |
| 31 |  |  |

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| 32 |  |  | = ( | #DIV/0! | +( | $0 | **) /** |  | #DIV/0! | X |  |  | ) |
| 33 |  | | ( | 1 |  |  |  |  |  | - |  | 0 | ) |
| 34 |  | |  |  |  |  |  |  |  |  |  |  |  |

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| 35 |  | = | #DIV/0! |
| 36 |  |  |  |
| 37 |  |  |  |

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| 38 | 14.1.9.2.2.(c) | State Income Tax shall equal | = ( | A. + | [ | B | **/** | C] | + |  | Federal Income Tax Rate | ) X | State Income Tax Rate |
| 39 |  | | ( |  |  | 1 |  |  | - |  | State Income Tax Rate | ) |  |
| 40 |  | |  |  |  |  |  |  |  |  |  |  |  |

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| 41 |  | where A is the sum of the preferred stock component and the return on equity component as determined in (a)(ii) and (a)(iii) above , B is the Equity AFUDC component of Depreciation Expense for Transmission Plant in |
| 42 |  | Service as defined at Section 14.1.9.1.16 above, and C is the Transmission Investment Base as shown at Schedule 6, Page 1 of 2, Line 28. |
| 43 |  |  |
| 44 |  |  |
| 45 |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 46 |  |  | = ( | #DIV/0! | +( | $0 | **) /** |  | #DIV/0! | + |  | #DIV/0! | ) X |  |
| 47 |  | | ( | 1 |  |  |  |  |  | - |  | 0 | ) | |
| 48 |  | |  |  |  |  |  |  |  |  |  |  |  | |

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| 49 |  | = | #DIV/0! |
| 50 |  |  |  |
| 51 |  |  |  |
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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 53 | (a)+(b)+(c) Cost of Capital Rate | | | | | = | | #DIV/0! | | | | |  | | | | |  | |  |  | |
| 54 |  | | | | |  | |  | | | | |  | | | | | |  | |  |  | |
| 55 |  | | | | |  | |  | | | | |  | | | | | |  | |  |  | |
| 56 | **14.1.9.2(a) A. Return and Associated Income Taxes shall equal the product of the Transmission Investment Base and the Cost of Capital Rate** | | | | | | | | | | | | | | | | |
| 57 |  | | |  | | | |  | | | | |  | | |  |  |
| 58 |  | | |  | | | |  | | | | |  | | |  |  |
| 59 |  | | |  | | | |  | | | | |  | | |  |  |
| 60 | Transmission Investment Base | |  | | | | | #DIV/0! | | | | |  | | Schedule 6, page 1 of 2, Line 28 | | | | | | | | | | |
| 61 |  | | | | |  |  | | |  | | |  | |  | | | | | | | | | |  | |  |
| 62 | Cost of Capital Rate | |  | | | | | #DIV/0! | | | | |  | | Line 53 | | | | | | | | | |  | |  |
| 63 |  | | | | | | | |  | |  |  | |  |  | | | | | | | | | |  | |  |
| 64 | = Investment Return and Income Taxes | | | |  | | | #DIV/0! | | | | |  | | Line 60 X Line 62 | | | | | | | | | | | |  |
|  |  |  | | |  | | |  | | | | |  | |  | | | | | | | | | |  | |  |

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| **Niagara Mohawk Power Corporation** | **Attachment 1** |
| **Annual Revenue Requirements of Transmission Facilities** | **Schedule 9** |
| **Transmission Expenses** |  |

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|  | Attachment H Section 14.1.9.2 |  |  | **0** | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | Shading denotes an input |  |  |  |  |  |  |  |  |
| Line No. |  | (1)  Total | (2)  Allocation Factor | (3) = (1)\*(2)  Electric Allocated | (4)  Allocation Factor | (5) = (3)\*(4)  Transmission Allocated | FERC Form 1/  PSC Report  Reference for col (1) |  | Definition |
|  | Depreciation Expense |  |  |  |  |  |  |  |  |
| 1 | Transmission Depreciation |  |  |  |  | $0 | FF1 336.7f | 14.1.9.2.B. | Transmission Related Depreciation Expense shall equal the sum of: |
| 2 | General Depreciation |  | 100.0000% | $0 | 13.0000% (c) | $0 | FF1 336.10f |  | (i) Depreciation Expense for Transmission Plant in Service, plus (ii) |
| 3 | Common Depreciation |  | 83.5000% (a) | $0 | 13.0000% (c) | $0 | FF1 356.1 |  | the product of Electric General Plant Depreciation Expense multiplied |
| 4 | Intangible Depreciation |  | 100.0000% | $0 | 13.0000% (c) | $0 | FF1 336.1f |  | by the Transmission Wages and Salaries Allocation Factor plus (iii) |
| 5 | Wholesale Meters |  |  |  |  | #DIV/0! | Workpaper 1 |  | Common Plant Depreciation Expense multiplied by the Electric |
| 6 | Total (line 1+2+3+4+5) |  |  |  |  | #DIV/0! |  |  | Wages and Salaries Allocation Factor, further multiplied by the |
| 7 |  |  |  |  |  |  |  |  | Transmission Wages and Salaries Allocation Factor plus (iv) |
| 8 |  |  |  |  |  |  |  |  | Intangible Electric Plant Depreciation Expense multiplied by the |
| 9 |  |  |  |  |  |  |  |  | Transmission Wages and Salaries Factor plus (v) depreciation |
| 10 |  |  |  |  |  |  |  |  | expense associated with the Wholesale Metering Investment. |
| 11 |  |  |  |  |  |  |  |  |  |
| 12 | Real Estate Taxes |  | 100.0000% | $0 | #DIV/0! (d) | #DIV/0! | FF1 263.25i | 14.1.9.2.C. | Transmission Related Real Estate Tax Expense shall equal the |
| 13 |  |  |  |  |  |  |  |  | electric Real Estate Tax Expenses multiplied by the Gross |
| 14 |  |  |  |  |  |  |  |  | Transmission Plant Allocation Factor. |
| 15 |  |  |  |  |  |  |  |  |  |
| 16 | Amortization of Investment Tax Credits |  | #DIV/0! (b) | #DIV/0! | #DIV/0! (d) | #DIV/0! | FF1 117.58c | 14.1.9.2.D. | Transmission Related Amortization of Investment Tax Credits shall |
| 17 |  |  |  |  |  |  |  |  | equal the product of Amortization of Investment Tax Credits multiplied |
| 18 |  |  |  |  |  |  |  |  | by the Gross Electric Plant Allocation Factor and further multiplied by |
| 19 |  |  |  |  |  |  |  |  | the Gross Transmission Plant Allocation Factor. |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20 | Transmission Operation and Maintenance | |  |  |  |  |  |  |  |
| 21 | Operation and Maintenance |  |  |  |  | $0 | FF1 321.112b | 14.1.9.2.E. | Transmission Operation and Maintenance Expense shall equal |
| 22 | less Load Dispatching - #561 |  |  |  |  | $0 | FF1 321.84-92b |  | the sum of electric expenses as recorded in |
| 23 | O&M (Line 21 - Line 22) | $0 |  |  |  | $0 |  |  | FERC Account Nos. 560, 562-574. |
| 24 |  |  |  |  |  |  |  |  |  |
| 25 | Transmission Administrative and General | |  |  |  |  |  | 14.1.9.2.F. | Transmission Related Administrative and General Expenses shall |
| 26 | Total Administrative and General |  |  |  |  |  | FF1 323.197b |  | equal the product of electric Administrative and General Expenses, |
| 27 | less Property Insurance (#924) |  |  |  |  |  | FF1 323.185b |  | excluding the sum of Electric Property Insurance, Electric Research and |
| 28 | less Pensions and Benefits (#926) |  |  |  |  |  | FF1 323.187b |  | Development Expense and Electric Environmental Remediation Expense, |
| 29 | less: Research and Development Expenses (#930) | $0 |  |  |  |  | Workpaper 12 |  | and 50% of the NYPSC Regulatory Expense |
| 30  31 | Less: 50% of NY PSC Regulatory Expense  Less: 18a Charges (Temporary Assessment |  |  |  |  |  | 50% of Workpaper 15  Workpaper 15 |  | multiplied by the Transmission Wages and Salaries Allocation Factor, |
| 32 | less: Environmental Remediation Expense | $0 |  |  |  |  | Workpaper 11 |  | plus the sum of Electric Property Insurance multiplied by the Gross |
| 33 | Subtotal (Line 26-27-28-29-30-31-32) | $0 | 100.0000% | $0 | 13.0000% (c) | $0 |  |  | Transmission Plant Allocation Factor, plus transmission-specific Electric |
| 34 | PLUS Property Insurance alloc. using Plant Allocation | $0 | 100.0000% | $0 | #DIV/0! (d) | #DIV/0! | Line 27 |  | Research and Development Expense, and transmission-specific |
| 35 | PLUS Pensions and Benefits | $88,644,000 | 100.0000% | $88,644,000 | 13.0000% (c) | $11,523,720 | Workpaper 3 |  | Electric Environmental Remediation Expense. In addition, Administrative |
| 36 | PLUS Transmission-related research and development | $0 |  |  |  | $0 | Workpaper 12 |  | and General Expenses shall exclude the actual Post-Employment |
| 37 | PLUS Transmission-related Environmental Expense | $0 |  |  |  | $0 | Workpaper 11 |  | Benefits Other than Pensions ("PBOP") included in FERC Account 926, |
| 38 | Total A&G (Line 33+34+35+36+37) | $88,644,000 |  | $88,644,000 |  | #DIV/0! |  |  | and shall add back in the amounts shown on Workpaper 3, page 1, |
| 39 |  |  |  |  |  |  |  |  | or other amount subsequently approved by FERC under Section 205 or 206. |
| 40 | Payroll Tax Expense |  |  |  |  |  |  | 14.1.9.2.G. | Transmission Related Payroll Tax Expense shall equal the product of |
| 41 | Federal Unemployment |  |  |  |  |  | FF1 263.4i |  | electric Payroll Taxes multiplied by the Transmission Wages and |
| 42 | FICA |  |  |  |  |  | FF1 263.3i |  | Salaries Allocation Factor. |
| 43 | State Unemployment |  |  |  |  |  | FF1 263.17i |  |  |
| 44 | Total (Line 41+42+43) | $0 | 100.0000% | $0 | 13.0000% (b) | $0 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | Allocation Factor Reference |  |  |  |  |  |  |  |  |
|  | (a) Schedule 5, line 1 |  |  |  |  |  |  |  |  |
|  | (b) Schedule 5, line 32 |  |  |  |  |  |  |  |  |
|  | (c) Schedule 5, line 3 |  |  |  |  |  |  |  |  |
|  | (d) Schedule 5, line 19 |  |  |  |  |  |  |  |  |

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| **Niagara Mohawk Power Corporation** | | | |  |  | **Attachment 1** |
| **Annual Revenue Requirements of Transmission Facilities** | | | | |  | **Schedule 10** |
| **Billing Adjustments, Revenue Credits, Rental Income** | | | | |  |  |
|  |  |  |  | **0** |  |  |
|  | Attachment H Section 14.1.9.2 (a) | |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  | Shading denotes an input |  |  |  |  |
| Line  No. |  |  | (1)  Total | Source |  | Definition |
|  |  |  |  |  |  |  |
| 1 |  | Billing Adjustments |  |  | 14.1.9.2.H. | Billing Adjustments shall be any adjustments made in accordance with Section 14.1.9.4.4 below. |
| 2 |  |  |  |  |  | ( ) indicates a refund or a reduction to the revenue requirement on Schedule 1. |
| 3 |  |  |  |  |  |  |
| 4 |  | Bad Debt Expense | $0 | Workpaper 4 | 14.1.9.2.I. | Transmission Related Bad Debt Expense shall equal |
| 5 |  |  |  |  |  | Bad Debt Expense as reported in Account 904 related to NMPC's wholesale transmission billing. |
| 6 |  |  |  |  |  |  |
| 7 |  | Revenue Credits | $0 | Workpaper 5 | 14.1.9.2.J. | Revenue Credits shall equal all Transmission revenue recorded in FERC account 456 |
| 8 |  |  |  |  |  | excluding (a) any NMPC revenues already reflected in the WR, CRR, SR, ECR and Reserved |
| 9 |  |  |  |  |  | components in Attachment H of the NYISO TSC rate; (b) any revenues associated |
| 10 |  |  |  |  |  | with expenses that have been excluded from NMPC’s revenue requirement; and (c) any |
| 11 |  |  |  |  |  | revenues associated with transmission service provided under this TSC rate, for which the |
| 12 |  |  |  |  |  | load is reflected in the calculation of BU. |
| 13 |  |  |  |  |  |  |
| 14 |  | Transmission Rents | $0 | Workpaper 7 | 14.1.9.2.K. | Transmission Rents shall equal all Transmission-related rental income recorded in FERC |
| 15 |  |  |  |  |  | account 454.615 |
| 16 |  |  |  |  |  |  |
| 17 |  |  |  |  | 14.1.9.4(d) |  |
| 18 |  |  |  |  | 1 | Any changes to the Data Inputs for an Annual Update, including but not limited to |
| 19 |  |  |  |  |  | revisions resulting from any FERC proceeding to consider the Annual Update, or |
| 20 |  |  |  |  |  | as a result of the procedures set forth herein, shall take effect as of the beginning |
| 21 |  |  |  |  |  | of the Update Year and the impact of such changes shall be incorporated into the |
| 22 |  |  |  |  |  | charges produced by the Formula Rate (with interest determined in accordance |
| 23 |  |  |  |  |  | with 18 C.F.R. § 38.19(a)) in the Annual Update for the next effective Update |
| 24 |  |  |  |  |  | Year. This mechanism shall apply in lieu of mid-Update Year adjustments and |
| 25 |  |  |  |  |  | any refunds or surcharges, except that, if an error in a Data Input is discovered |
| 26 |  |  |  |  |  | and agreed upon within the Review Period, the impact of such change shall be |
| 27 |  |  |  |  |  | incorporated prospectively into the charges produced by the Formula Rate during |
| 28 |  |  |  |  |  | the remainder of the year preceding the next effective Update Year, in which case |
| 29 |  |  |  |  |  | the impact reflected in subsequent charges shall be reduced accordingly. |
| 30 |  |  |  |  | 2 | The impact of an error affecting a Data Input on charges collected during the |
| 31 |  |  |  |  |  | Formula Rate during the five (5) years prior to the Update Year in which the error |
| 32 |  |  |  |  |  | was first discovered shall be corrected by incorporating the impact of the error on |
| 33 |  |  |  |  |  | the charges produced by the Formula Rate during the five-year period into the |
| 34 |  |  |  |  |  | charges produced by the Formula Rate (with interest determined in accordance |
| 35 |  |  |  |  |  | with 18 C.F.R. § 38.19(a)) in the Annual Update for the next effective Update |
| 36 |  |  |  |  |  | Year. Charges collected before the five-year period shall not be subject to correction. |
|  |  |  |  |  |  |  |
| (b) |  | List of Items excluded from the Revenue Requirement | | Reason |  |  |

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|  | **Niagara Mohawk Power Corporation** | | | | | |  |  | |  | **Attachment 1**  **Schedule 11**  **Page 1 of 1** |
|  | **System, Control, and Load Dispatch Expenses (CCC)** | | | | | | |  | |  |  |
|  | Attachment H, Section 14.1.9.5 | | | |  | |  |  | |  |  |
|  |  | |  | |  | |  |  | |  |  |
|  |  | | The CCC shall equal the annual Scheduling, System Control and Dispatch Costs (i.e.,  the transmission component of control center costs) as recorded in FERC Account 561 and its associated sub-accounts  using information from the prior calendar year, excluding NYISO system control and load dispatch expense  already recovered under Schedule 1 of the NYISO Tariff. | | | | | | | | |
|  |  | |  | | | | | |  |  |  |
| 1 |  | | **Scheduling and Dispatch Expenses** | | | | | | **0** |  | **Source** |
| 2 |  | |  |  | |  | | |  |  |  |
| 3 |  | | Accounts | 561 | | Load Dispatching | | |  |  | FF1 321.84b |
| 4 |  | | Accounts | 561.1 | | Reliability | | |  |  | FF1 321.85b |
| 5 |  | | Accounts | 561.2 | | Monitor and Operate Transmission System | | |  |  | FF1 321.86b |
| 6 |  | | Accounts | 561.3 | | Transmission Service and Schedule | | |  |  | FF1 321.87b |
| 7 |  | | Accounts | 561.4 | | Scheduling System Control and Dispatch | | |  |  | FF1 321.88b |
| 8 |  | | Accounts | 561.5 | | Reliability, Planning and Standards Development | | |  |  | FF1 321.89b |
| 9 |  | | Accounts | 561.6 | | Transmission Service Studies | | |  |  | FF1 321.90b |
| 10 |  | | Accounts | 561.7 | | Generation Interconnection Studies | | |  |  | FF1 321.91b |
| 11 |  | | Accounts | 561.8 | | Reliability, Planning and Standards Dev. Services | | |  |  | FF1 321.92b |
| 12 |  | |  |  | |  | | |  |  |  |
| 13 |  | |  | Total Load Dispatch Expenses (sum of Lines 3 - 11) | | | | |  |  | sum lines 3 - 11 |
| 14 |  | |  |  | |  | | |  |  |  |
| 15 | Less Account 561 directly recovered under Schedule 1 of the NY ISO Tariff | | | | | | | |  |  |  |
| 16 |  |  | |  | |  | | |  |  |  |
| 17 |  | Accounts | | 561.4 | | Scheduling System Control and Dispatch | | |  |  | line 7 |
| 18 |  | Accounts | | 561.8 | | Reliability, Planning and Standards Dev. Services | | |  |  | line 11 |
| 19 |  |  | | Total NYISO Schedule 1 | | | | |  |  | line 17 + line 18 |
| 20 |  |  | |  | |  | | |  |  |  |
| 21 |  | Total CCC Component | | | |  | | |  |  | line 13 - line 19 |

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| **Niagara Mohawk Power Corporation** | | | |  |  | **Attachment 1**  **Schedule 12**  **Page 1 of 1** |  |
| **Billing Units - MWH** | | | | | |  |  |
| Attachment H, Section 14.1.9.6 | | |  |  | |  |  |
|  |  |  |  |  | |  |  |
|  |  | BU shall be the total Niagara Mohawk load as reported to the NYISO for the calendar billing year prior to the Forecast Period, including the load for customers taking service under Niagara Mohawk’s TSC Rate. The total Niagara Mohawk load will be adjusted to exclude (i) load associated with wholesale transactions being revenue credited through the WR, CRR, SR, ECR and Reserved components of Workpaper H of the NYISO TSC rate including Niagara Mohawk’s external sales, load associated with grandfathered OATT agreements, and any load related to pre-OATT grandfathered agreements; (ii) load associated with transactions being revenue credited under Historical TRR Component J; and (iii) load associated with netted station service. | | | | |  |

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| Line No. |  |  |  |  |  | **SOURCE** |
| 1 |  | Subzone 1 |  |  |  | NIMO TOL (transmission owner load) |
| 2 |  | Subzone 2 |  |  |  | NIMO TOL (transmission owner load) |
| 3 |  | Subzone 3 |  |  |  | NIMO TOL (transmission owner load) |
| 4 |  | Subzone 4 |  |  |  | NIMO TOL (transmission owner load) |
| 5 |  | Subzone 29 |  |  |  | NIMO TOL (transmission owner load) |
| 6 |  | Subzone 31 |  |  |  | NIMO TOL (transmission owner load) |
|  |  |  |  |  |  |  |
| 7 |  | Total NIMO Load report to NYISO |  | **0.000** |  | sum lines 1-6 |
|  |  |  |  |  |  |  |
| 8 |  | LESS: All non-retail transactions |  |  |  |  |
| 9 |  | Watertown |  |  |  | FF1 page 329.11.j |
| 10 |  | Disputed Station Service |  |  |  | NIMO TOL (transmission owner load) |
| 11 |  | Other non-retail transactions |  |  |  | All other non-retail transactions (Sum of 300,000 series PTID's from TOL) |
| 12 |  | Total Deductions |  | **0.000** |  | sum lines 9 - 11 |
|  |  |  |  |  |  |  |
| 13 |  | PLUS: TSC Load |  |  |  |  |
| 14 |  | NYMPA Muni's, Misc. Villages, Jamestown (X1) |  |  |  | FF1 page 329.19.j |
| 15 |  | NYPA Niagara Muni's (X2) |  |  |  | FF1 page 329.1.j |
| 16 |  | Total additions |  | **0.000** |  | sum lines 15 -17 |
|  |  |  |  |  |  |  |
| 17 |  | Total Billing Units |  | **0.000** |  | line 7 - line 12 + line 16 |
|  |  |  |  |  |  |  |

## 14.2.2 NYPA Transmission Adjustment Charge (“NTAC”)

#### 14.2.2.1 Applicability of the NYPA Transmission Adjustment Charge

Each Billing Period, the ISO shall charge, and each Transmission Customer shall pay, the applicable NYPA Transmission Adjustment Charge (“NTAC”) calculated in accordance with Section 14.2.2.2.2 of this Attachment for the first two (2) months of LBMP and in accordance with Section 14.2.2.2.1 of this Attachment thereafter. The NTAC shall apply to Transmission Service:

14.2.2.1.1 from one or more Interconnection Points between the NYCA and another Control Area to one or more Interconnection Points between the NYCA and another Control Area (“Wheels Through”);[[1]](#footnote-1) or

14.2.2.1.2 from the NYCA to one or more Interconnection Points between the NYCA and another Control Area, including transmission to deliver Energy purchased from the LBMP Market and delivered to such a Control Area Interconnection (“Exports”); or

14.2.2.1.3 to serve Load within the NYCA.

In summary the NTAC will be applied to all Energy Transactions, including internal New York State Loads and Wheels Through and Exports out of the NYCA at a uniform, non-discountable rate.

#### 14.2.2.2 NTAC Calculation

#### 14.2.2.2.1 NTAC Formula

Beginning with January 2001, NYPA shall calculate the NTAC applicable to Transmission Service to serve New York State Load, Wheels Through and Exports as follows:

NTAC = {(ATRR÷12) - (EA) - (IR÷12) - SR - CRN - WR - ECR - NR - NT}/(BU÷12)

Where:

ATRR = NYPA’s Annual Transmission Revenue Requirement, which includes the Scheduling, System Control and Dispatch Costs of NYPA’s control center, as determined in accordance with the Formula Rate Template provided in Section 14.2.2.4.1 of this Attachment, and as reflected on SCDL-Summary, line 12;

EA = Monthly Net Revenues from Modified Wheeling Agreements, Facility Agreements and Third Party TWAs, and Deliveries to directly connected Transmission Customers;

SR = SR1 + SR2

SR1 will equal the revenues from the Direct Sale by NYPA of Original Residual TCCs, and Grandfathered TCCs associated with ETAs, the expenses for which are included in NYPA’s Revenue Requirement where NYPA is the Primary Owner of said TCCs.

SR2 will equal NYPA’s revenues from the Centralized TCC Auction allocated pursuant to Attachment M; this includes revenues from: (a) TCCs associated with Residual Transmission Capacity that are sold in the Centralized TCC Auction; and (b) the sale of Grandfathered TCCs associated with ETAs, if the expenses for these ETAs are included in NYPA's Revenue Requirement.

Revenue from TCCs associated with Residual Transmission Capacity includes payments for Original Residual TCCs that the Transmission Providers sell through the Centralized TCC Auction and the allocation of revenue for other TCCs sold through the Centralized TCC Auction (per the Facility Flow-Based Methodology described in Attachment N).

SR1 shall be updated prior to the start of each month based on actual data for the calendar month prior to the month in which the adjustment is made (i.e., January actual data will be used in February to calculate the NTAC effective in March). SR1 for a month in which a Direct Sale is applicable shall equal the total nominal revenue that NYPA will receive under each applicable TCC sold in a Direct Sale divided by the duration of the TCC (in months).

SR2 shall equal the Transmission Owner’s share of Net Auction Revenue for all rounds of a Centralized TCC Auction, as calculated pursuant to Attachment N, divided equally among the months covered by the Centralized TCC Auction. SR2 shall be adjusted after each Centralized TCC Auction, and the revised SR2 shall be effective at the start of each Capability Period;

ECR = NYPA's share of Net Congestion Rents in a month, calculated pursuant to Attachment N. The computation of ECR is exclusive of any Congestion payments or Rents included in the CRN term;

CRN = Monthly Day-Ahead Congestion Rents in excess of those required to offset Congestion paid by NYPA’s SENY governmental customers associated with the NYPA OATT Niagara/St. Lawrence Service reservations, net of the Initial Cost.

IR = A. The amount that NYPA will credit to its ATRR assessed to the SENY Load on account of the foregoing NYPA Niagara/St. Lawrence OATT reservations for SENY governmental customers. Such annual revenues will be computed as the product (“Initial Cost”) of NYPA’s current OATT system rate of $2.23 per kilowatt per month and the 600 MW of TCCs (or the amount of TCCs reduced by Paragraph C below). In the event NYPA sells these TCCs (or any part thereof), all revenues from these sales will offset the NTAC and the Initial Cost will be concomitantly reduced to reflect the net amount of Niagara/St. Lawrence OATT Reservations, if any, retained by NYPA for the SENY Load. The parties hereby agree that the revenue offset to NTAC will be the greater of the actual sale price obtained by NYPA for the TCCs sold or that computed at the applicable system rate in accordance with Paragraph B below;

B. The system rate of $2.23 per kilowatt per month will be benchmarked to the ATRR for NYPA transmission initially accepted by FERC (“Base Period ATRR”) for the purposes of computing the Initial Cost. Whenever an amendment to the ATRR is accepted by FERC or the ATRR is updated pursuant to the procedures set forth in Section 14.2.2.4.2 of this Attachment (“Amended ATRR”), the system rate for the purpose of computing the Initial Cost will be increased (or decreased) by the ratio of the Amended ATRR to the Base Period ATRR and the effect of Paragraph A on NTAC will be amended accordingly.

C. If prior to the Centralized TCC Auction all Grandfathered Transmission Service including NYPA's 600 MW Niagara/St. Lawrence OATT reservations held on behalf of its SENY governmental customers are found not to be feasible, then such OATT reservations will be reduced until feasibility is assured. A reduction, subject to a 200 MW cap on the total reduction as described in Attachment M, will be applied to the NYPA Niagara/St. Lawrence OATT reservations held on behalf of its SENY governmental customers.

WR = NYPA’s revenues from external sales (Wheels Through and Exports) not associated with Existing Transmission Agreements in Attachment L, Tables 1 and 2 and Wheeling revenues from OATT reservations extending beyond the start-up of the ISO;

NR = NYPA Reserved1 + NYPA Reserved2

NYPA Reserved1 will equal NYPA’s Congestion payments for a month received pursuant to Section 20.2.3 of Attachment N of this Tariff for NYPA’s RCRR TCCs. NYPA Reserved2 will equal the value that NYPA receives for the sale of RCRR TCCs in a month, with the value for each RCRR TCC sold divided equally over the months remaining until the expiration of that RCRR TCC.

NT = The amount of actual NYPA transmission revenues minus NYPA’s monthly revenue requirement.

BU = Annual Billing Units are New York State Loads and Loads associated with Wheels Through and Exports in megawatt-hours (“MWh”).

The ATRR and SR will not include expenses for NYPA’s purchase of TCCs or revenues from the sale of such purchased TCCs or from the collection of Congestion Rents for such TCCs.

The ECR, EA, CRN, WR, NR, and NT shall be updated prior to the start of each month based on actual data for the calendar month prior to the month in which the adjustment is made (i.e., January actual data will be used in February to calculate the NTAC effective in March).

The NTAC shall be calculated as a $/MWh charge and shall be applied to Actual Energy Withdrawals, except for Wheels Through and Exports in which case the NTAC shall be applied to scheduled Energy quantities. The NTAC shall not apply to scheduled quantities that are Curtailed by the ISO.

#### 14.2.2.2.2 Implementation of NTAC

At the start of LBMP implementation certain variables of the NTAC equation will not be available. For the first and second months of LBMP implementation, the only terms in the NTAC equation that will be known by NYPA are its historical Annual Transmission Revenue Requirement (ATRR) and the historical Billing Units (BU), which have been approved by or filed with FERC. For these two months NYPA shall calculate the NTAC using the following equation:

NTAC = {(ATRR÷12) - (EA) - (IR÷12)}/(BU÷12)

SR2 shall not be available until after the first Centralized TCC Auction. For the third month of LBMP implementation until the second month of the Capability Period corresponding to the first Centralized TCC Auction, NYPA shall recalculate the NTAC using the following equation:

NTAC = {(ATRR÷12) - (EA) - (IR÷12) - WR - CRN - SR1 - ECR}/(BU÷12)

Prior to and during implementation of LBMP those current NYPA transmission customers wishing to terminate their Third Party TWAs shall notify the ISO. The ISO shall duly inform NYPA of such conversion so that NYPA can calculate revenues (EA) to be derived from Existing Transmission Wheeling Agreements.

#### 14.2.2.3 Filing and Posting of NTAC

NYPA shall coordinate with the ISO to update certain components of the NTAC formula on a monthly or Capability Period basis. NYPA may update the NTAC calculation to change the ATRR, initially approved by FERC, and such updates shall be submitted to FERC each year as part of NYPA’s informational filing pursuant to Section 14.2.2.4.2.6 of this Attachment. An integral part of the agreement between the other Transmission Owners and NYPA is NYPA’s consent to the submission of its ATRR for FERC review and approval on the same basis and subject to the same standards as the Revenue Requirements of the Investor-Owned Transmission Owners. Each January, beginning with January 2001, the ISO shall inform NYPA of the prior year’s actual New York internal Load requirements and the actual Wheels Through and Exports and shall post this information on the OASIS. NYPA shall change the BU component of the NTAC formula to reflect the prior calendar year’s information, with such change to take effect beginning with the March NTAC of the current year. NYPA will calculate the monthly NTAC and provide this information to the ISO by no later than the fourteenth day of each month, for posting on the OASIS to become effective on the first day of the next calendar month. Beginning with LBMP implementation, the monthly NTAC shall be posted on the OASIS by the ISO no later than the fifteenth day of each month or as soon thereafter as is reasonably possible but in no event later than the 20th of the month to become effective on the first day of the next calendar month.

#### 14.2.2.4 NTAC Calculation Information

NYPA’s Annual Transmission Revenue Requirement (ATRR), for facilities owned as of January 31, 1997, and Annual Billing Units (BU) of the NTAC are:

ATRR = $165,449,297

BU = 133,386,541MWh

NYPA’s Annual Transmission Revenue Requirement is subject to FERC review because it is collected through the ISO’s jurisdictional rates, and will be filed with the Commission each year for informational purposes pursuant to Section 14.2.2.4.2.6 of this Attachment.

#### 14.2.2.4.1 Formula Rate Template

**SCDL-Index**

**INDEX  
NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**Name Description**

Cost-of-Service Summary TRANSMISSION REVENUE REQUIREMENT SUMMARY

Schedule A OPERATION & MAINTENANCE EXPENSE SUMMARY

Schedule B ADMINISTRATIVE AND GENERAL EXPENSES

Schedule C ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES

Schedule D TRANSMISSION - RATE BASE CALCULATION

Schedule E CAPITAL STRUCTURE AND COST OF CAPITAL AS OF DECEMBER 31, 2014

Schedule F LABOR RATIO

Schedule G ADJUSTED PLANT IN SERVICE

Schedule H PROJECT REVENUE REQUIREMENT WORKSHEET

Schedule I INCENTIVES

Schedule J PROJECT TRUE-UP

Schedule K DEPRECIATION AND AMORTIZATION RATES

Work Paper-1a PLANT IN SERVICE SUMMARY

Work Paper-1b PLANT IN SERVICE DETAIL

Work Paper-2 EXCLUDED PLANT IN SERVICE

Work Paper-3 STATEMENT OF REVENUES , EXPENSES, AND CHANGES IN NET POSITION ($ Thousands)

Work Paper-4 STATEMENT OF NET POSITION ($ Thousands)

Work Paper-5 CAPITAL ASSETS - Note 5 ($ Millions)

Work Paper-6a O&M AND A&G SUMMARY

Work Paper-6b O&M AND A&G DETAIL

Work Paper-7 CALCULATION OF LABOR RATIO

Work Paper-8 LONG-TERM DEBT AND RELATED INTEREST

Work Paper-9 WEIGHTED COST OF CAPITAL

Work Paper-10 DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Work Paper-11 ASSET IMPAIRMENT DEPRECIATION RECONCILIATION

Work Paper-12 GENERATOR STEP-UP TRANSFORMERS BREAKOUT

Work Paper-13 RELICENSING/RECLASSIFICATION EXPENSES

Work Paper-14 FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION

Work Paper-15 WINDFARM PLANT IN SERVICE AND DEPRECIATION

Work Paper-16 MATERIALS AND SUPPLIES

Work Paper-17 MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE

Work Paper-18 ESTIMATED PREPAYMENTS AND INSURANCE

Work Paper-19 STEP-UP TRANSFORMERS O&M ALLOCATOR

Work Paper-20 FACTS O&M ALLOCATOR

Work Paper-21 PROPERTY INSURANCE ALLOCATOR

Work Paper-22 PROPERTY INSURANCE ALLOCATION

Work Paper-23 INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

Work Paper-24 COST OF REMOVAL

Work Paper-25 POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOPs)

Work Paper-26 REGULATORY COMMISSION EXPENSE

Work Paper-27 MICROWAVE TOWER RENTAL INCOME

**SCDL-Summary**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**TRANSMISSION REVENUE REQUIREMENT SUMMARY**

Line No. **A. OPERATING EXPENSES TOTAL $ SOURCE/COMMENTS**

(1) (2)

**1** Operation & Maintenance Expense - Schedule A, Col 5, Ln 17

**2** Administration & General Expenses - Schedule B, Col 5, Ln 22

**3** Depreciation & Amortization Expense - Schedule C, Col 6, Ln 25

**4 TOTAL OPERATING EXPENSE -** Sum lines 1, 2, & 3

**5 B. RATE BASE -** Schedule D, Col 5, Ln 10

**6** Return on Rate Base **-** Schedule D, Col 7, Ln 10

**7 TOTAL REVENUE REQUIREMENT -** Line 4 + Line 6

**8** True-up Adjustment - Schedule J, line 3, col. (j)

9 Incentive Return

**10 NET ADJUSTED REVENUE REQUIREMENT -** Line 7 + line 8 + line 9

**11 Breakout by Project**

**12** NTAC Facilities - Schedule H

**12a** Project 1 - Schedule H

**12b** Project 2 - Schedule H

**12c** -

**...** -

**13** Total Break out - Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. and annual revenue requirements. If the first year is a partial year, 1/12 of the amounts should be recovered for every month of the Rate Year.

**SCH-A**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE A  
OPERATION & MAINTENANCE EXPENSE SUMMARY ($)**

**FERC**

**Line No. Account FERC Account Description Source Total Grand Total**

**(1) (2) (3) (4) (5)**

**Transmission:**

**OPERATION:**

**1** 560 Supervision & Engineering WP-6a, Col (f) -

**2** 561 Load Dispatching WP-6a, Col (f) -

**3** 562 Station Expenses WP-6a, Col (f) -

**4** 566 Misc. Trans. Expenses WP-6a, Col (f) -

**5 Total Operation** (sum lines 1-4) **-**

**MAINTENANCE:**

**6** 568 Supervision & Engineering WP-6a, Col (f) -

**7** 569 Structures WP-6a, Col (f) -

**8** 570 Station Equipment WP-6a, Col (f) -

**9** 571 Overhead Lines WP-6a, Col (f) -

**10** 572 Underground Lines WP-6a, Col (f) -

**11** 573 Misc. Transm. Plant WP-6a, Col (f) -

|  |  |  |
| --- | --- | --- |
| **12 Total Maintenance** (sum lines 6-11) **-**  **13 TOTAL O&M TRANSMISSION** (sum lines 5 & 12) |  |  |
|  | **-** |

**Adjustments (Note 2)**

**14** Step-up Transformers WP-19, line 5 -

**15** FACTS (Note 1) WP-20, line 5 -

**16** Microwave Tower Rental Income WP-27, line 14 -

|  |  |  |  |
| --- | --- | --- | --- |
| **17 TOTAL ADJUSTED O&M TRANSMISSION** (sum lines 13-16) | |  | **-** |
|  |

Note 1 Flexible Alternating Current Transmission System device

Note 2 Revenues that are credited in the the NTAC are not revenue credited here.

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE B  
ADMINISTRATIVE AND GENERAL EXPENSES**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **FERC**  **Line No. Account FERC Account Description** | | **Source** | **Unallocated A&G ($)** | **Transmission Allocated to**  **Labor Ratio Transmission ($)** | **Source/Comments** |
|  | (1) (2) |  | (3) | (4) (5) | (6) |
|  | **Administrative & General Expenses** |  |  |  |  |
| **1** | 920 A&G Salaries | WP-6a, Col (f) | - |  |  |
| **2** | 921 Office Supplies & Expenses | WP-6a, Col (f) | - |  |  |
| **3** | 922 Admin. Exp. Transferred-Cr | WP-6a, Col (f) | - |  |  |
| **4** | 923 Outside Services Employed | WP-6a, Col (f) | - |  |  |
| **5** | 924 Property Insurance | WP-6a, Col (f) | - | - | See WP-22; Ln 9 |
| **6** | 925 Injuries & Damages Insurance | WP-6a, Col (f) | - | - | See WP-23; Ln 7 |
| **7** | 926 Employee Pensions & Benefits | WP-6a, Col (f) | - |  |  |
| **8** | 928 Reg. Commission Expenses | WP-6a, Col (f) | - | - | See WP-26; Ln 1 |
| **9** | 930 Obsolete/Excess Inv | WP-6a, Col (f) | - |  |  |
| **10** | 930.1 General Advertising Expense | WP-6a, Col (f) | - |  |  |
| **11** | 930.2 Misc. General Expenses | WP-6a, Col (f) | - |  |  |
| **12** | 930.5 Research & Development | WP-6a, Col (f) | - |  |  |
| **13** | 931 Rents | WP-6a, Col (f) | - |  |  |
| **14** | 935 Maint of General Plant A/C 932 | WP-6a, Col (f) | - |  |  |
| **15** | **TOTAL** | (sum lines 1-14) | **-** |  |  |
| **16** | Less A/C 924 | Less line 5 | - |  |  |
| **17** | Less A/C 925 | Less line 6 | - |  |  |
| **18** | Less EPRI Dues | Contained in line 12 | - |  |  |
| **19** | Less A/C 928 | Less line 8 | - |  |  |
| **20** | PBOP Adjustment | WP-25 | - |  |  |
| **21** | **TOTAL A&G Expense** | (sum lines 15 to 20) | **-** | **- -** | Allocated based on |
|  |  |  |  |  | Transm. Labor |
| **22** | **NET A&G TRANSMISSION EXPENSE** | (sum lines 1 to 21) |  | **-** | Allocator (Schedule F) |

**SCH-C**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

##### YEAR ENDING DECEMBER 31, \_\_\_\_\_

**SCHEDULE C  
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)**

**Total**

**General Plant Annual**

**FERC Transmission Allocated to Depreciation**

**Line No. Code Equipment Type Source Transmission General Plant Labor Ratio (%) Transm. Col (3)\*(4) Col (2)+(5)**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **(1) (2) (3)** | **(4) (5) (6)** |
| **1** | 352 Structures & Improvements | WP-10 - |  |
| **2** | 353 Station Equipment | WP-10 - |  |
| **3** | 354 Towers & Fixtures | WP-10 - |  |
| **4** | 355 Poles & Fixtures | WP-10 - |  |
| **5** | 356 Overhead Conductors & Devices | WP-10 - |  |
| **6** | 357 Underground Conduit | WP-10 - |  |
| **7** | 358 Underground Conductors & Devices | WP-10 - |  |
| **8** | 359 Roads & Trails | WP-10 - |  |
| **9** | **Unadjusted Transmission Depreciation** | **-** |  |
| **10** | 390 Structures & Improvements | WP-10 - |  |
| **11** | 391 Office Furniture & Equipment | WP-10 - |  |
| **12** | 392 Transportation Equipment | WP-10 - |  |
| **13** | 393 Stores Equipment | WP-10 - |  |
| **14** | 394 Tools, Shop & Garage Equipment | WP-10 - |  |
| **15** | 395 Laboratory Equipment | WP-10 - |  |
| **16** | 396 Power Operated Equipment | WP-10 - |  |
| **17** | 397 Communication Equipment | WP-10 - |  |
| **18** | 398 Miscellaneous Equipment | WP-10 - |  |
| **19** | 399 Other Tangible Property | WP-10 - |  |
| **20** | **Unadjusted General Plant Depreciation** | **-** |  |
|  | **Adjustments** |  |  |
| **21** | Capitalized Lease Amortization | WP-17, Col 4 - |  |
| **22** | FACTS | WP-14, line 25 - |  |
| **23** | Step-up Transformers | WP-12, Col D - |  |
| **24** | NIA/STL Relicensing Reclass | WP-13, Col A - |  |
| **25** | **TOTAL** | (Sum lines 1-24) **- -** | **- 1/ - -** |

**1/ See Schedule F, Column (3), Line 2**

**SCH-D**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE D  
TRANSMISSION - RATE BASE CALCULATION**

|  |  |  |  |
| --- | --- | --- | --- |
| **GENER. PLANT**  **TRANSM. LABOR**  **RATE BASE TRANSMISSION TOTAL RATIO**  **PLANT ($) GENERAL PLANT ($) [SCDL G]**  (1) (2) (3) |  |  |  |
| **ALLOCATED TO** | **TOTAL** | **RATE OF** | **RETURN ON** |
| **TRANSMISSION ($)** | **TRANSMISSION ($)** | **RETURN** | **RATE BASE** |
| **(2) \* (3)** | **(1) +(4)** | **[SCHED. E]** | **(5)\*(6)** |
| (4) | (5) | (6) | (7) |

|  |  |  |
| --- | --- | --- |
| 1 **A) Net Electric Plant in Service**  - - -  - -  - -  - -  - **- - - -** | - 1/ | - 2/ |
| 2 **B) Rate Base Adjustments** |  |  |
| 3 **\* Cash Working Capital (1/8 O&M)** | - 3/ |  |
| 4 **\* Marcy South Capitalized Lease** | - 4/ |  |
| 5 **\* Materials & Supplies** | - 5/ |  |
| 6 **\* Prepayments** | - |  |
| 7 **\* CWIP** | - 6/ |  |
| 8 **\* Regulatory Asset** | - 6/ |  |
| 9 **\* Abandoned Plant** | - 6/ |  |
| 10 **TOTAL (sum lines 1-9)** | **-** | **-** |

1/ Schedule G; Net Electric Plant in Service; Ln 15

2/ Schedule G; Net Electric Plant in Service; Ln 23

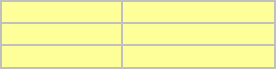
3/ 1/8 of (Schedule A; Col 5,Ln 17 + Schedule B; Col 5, Ln 22)

4/ WP-17; Average of Year-end Unamortized Balances, Col 5

5/ As per average of year-end inventory Materials & Supplies (WP-16).

6/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by the Commission.

Docket Number Authorized Amount



**SCH-E**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE E  
CAPITAL STRUCTURE AND COST OF CAPITAL**

**CAPITALIZATION RATIO COST RATE WEIGHTED**

**Line No. TITLE from WP-9 from WP-9 AVERAGE SOURCE/COMMENTS**

**(1) (2) (3) (4)**

**1 LONG TERM DEBT - - -** Col (1) \* Col (2)

**2 COMMON EQUITY - 8.85% -** Col (1) \* Col (2)

|  |  |  |  |
| --- | --- | --- | --- |
| **3 TOTAL CAPITALIZATION** |  | **-** | Col (3); Ln (1) + Ln (2) |

**SCH-F**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE F  
LABOR RATIO**

**Line LABOR AMOUNT ($) ALLOCATED TO**

**No. DESCRIPTION From WP-7 RATIO TRANSMISSION COMMENTS**

**(1) (2) (3) (4)**

**1** PRODUCTION - -

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **2** TRANSMISSION - - | | | |  | **-** | Col (1); Ln (2) / Ln (3) |
|  |  |  |  |  |  |  |

##### 3 TOTAL LABOR - - -

**SCH- G**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**SCHEDULE G  
ADJUSTED PLANT IN SERVICE**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **20\_\_** |  | **20\_\_** |  | **20\_\_ - 20\_\_ Average** |

**Net**

**Line Plant in Accumulated Plant in Accumulated Plant in Accumulated Plant in**

**No. Acct Service ($) Depreciation ($) Service ($) Depreciation ($) Service ($) Depreciation ($) Service ($)**

(1) (2) (3) (4) (5) (6) (7)

**PRODUCTION**

Production - Land

Production - Hydro

Production - Gas Turbine / Combined Cycle

**5** Transmission - Land

**6** Transmission

**7**

Adjustments to Rate Base

**8** Transmission - Asset Impairment

**9** Transmission - Cost of Removal

**10** Windfarm

**11** Generator Step-ups

**12** FACTS

**13** Excluded Transmission 1/

**14** Total Adjustments

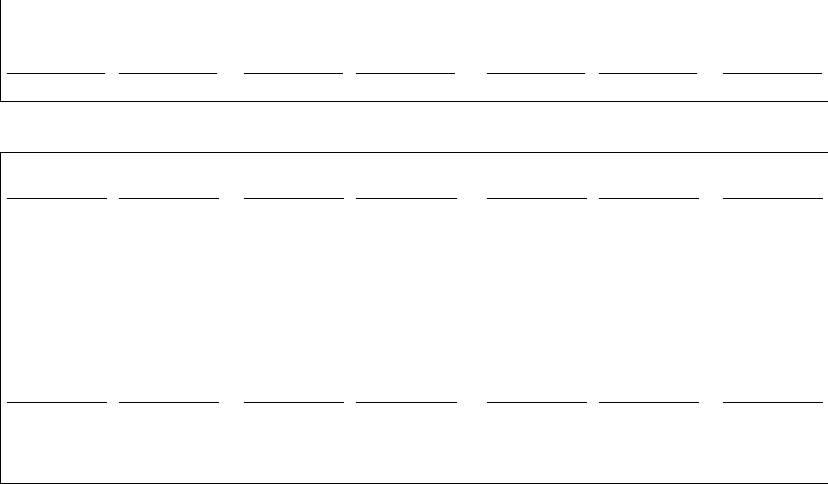
**15 Net Adjusted Transmission**

**1**

**2**

**3**

**4**



- - - - - - -

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- - - - - - -

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**- - - - - - -**

**TRANSMISSION**

**GENERAL**

**16** General - Land

**17** General

**18**

Adjustments to Rate Base

**19** General - Asset Impairment

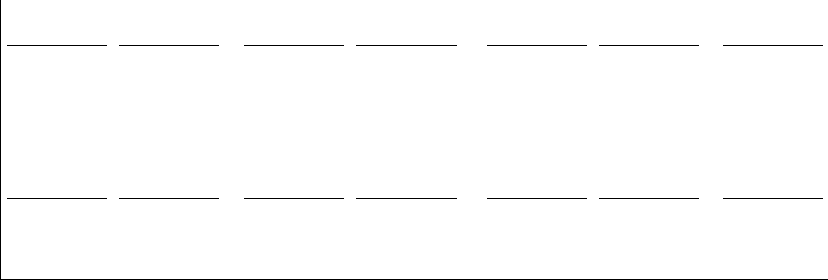
**20** General - Cost of Removal

**21** Relicensing

**22** Excluded General 2/

**22** Total Adjustments

**23 Net Adjusted General Plant**



- - - - - - -

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- - - - - - -

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- - - - - - -

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**- - - - - - -**

Notes

1/ Excluded Transmission: Transmission FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.

2/ Excluded General: Transmission FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.

SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon

Small Hydro includes Crescent, Jarvis and Vischer Ferry

Page 1 of 2

Schedule H  
Project Revenue Requirement Worksheet  
NEW YORK POWER AUTHORITY

|  |
| --- |
| YEAR ENDING DECEMBER 31, |

**Line Attachment O**

**No. Item Page, Line, Col. Transmission ($) Allocator**

(1) (2) (3) (4)

1 Gross Transmission Plant-Total Schedule G, line 15, col 5 (Note A) -

1a Transmission Accumulated Depreciation Schedule G, line 15, col 6 -

1b Transmission CWIP, Regulatory Asset and Abandoned Plant Schedule D, lines 7, 8, & 9 (Note B) -

2 Net Transmission Plant - Total Line 1 minus Line 1a plus Line 1b

O&M TRANSMISSION EXPENSE

3 Total O&M Allocated to Transmission Schedule A, line 17, col 5 and Schedule B, line 22, Col 5

GENERAL DEPRECIATION EXPENSE

5 Total General Depreciation Expense Schedule C line 25, col 5

6 **Annual Allocation Factor for Expenses** ([line 3 + line 5] divided by line 1, col 3) **- -**

RETURN 7 Return on Rate Base Schedule D line 10, col 7

8 **Annual Allocation Factor for Return on Rate Base** (line 7 divided by line 2 col 3) **- -**

Page 2 of 2

**SCH-H**

Schedule H  
Project Revenue Requirement Worksheet  
NEW YORK POWER AUTHORITY

**(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Line No.** | **Project Name and #** | **Project Gross Plant Project Accumulated**  **Type ($) Depreciation ($)** | **Annual Allocation Factor for Expenses** | **Annual Allocation for Expenses ($)** | **Project Net Plant ($)** | **Annual Allocation Factor for Return** | **Annual Return Charge ($)** | **Project Depreciation/Am ortization Expense ($)** | **Annual Revenue Requirement ($)** | **Incentive Return in basis Points** | **Incentive Return ($)** | **Total Annual Revenue Requirement ($)** | **True-Up Adjustment ($)** | **Net Revenue Requirement ($)** |
|  |  | (Note C) | Page 1 line 4 | Col. 3 \* Col. 5 | (Note D) | (Page 1, line 8) | (Col. 7 \* Col. 8) | (Note E) | (Sum Col. 6, 9 & 10) | Per FERC order (Note H) | (Schedule I, Line 10 \* (Col. 12/100)\* Col. 7) | (Sum Col. 1 1 + 13) | (Note F) | Sum Col. 14 + 15 |
| 1a  1h 1k | 1b- 1d- 1m- NTAC Facilities | - - -  - - -  - - -  - - - -  - - - -  - - -  - - - -  - - - -  - - - -  - - - - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  - - - - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | 49  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - | -  - -  - - -  -  -  -  - |

2 Total

Note

Letter

A Gross Transmission Plant that is included on Schedule G, line 15, col 5.

B Inclusive of any CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.

C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1 . This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in page 2, column 4. Net Plant includes any FERC approved CWIP, Unamortized Abandoned Plant and Regulatory Asset.

E Project Depreciation Expense is the amount in Schedule C, line 25, col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset. However, if FERC grants accelerated depreciation for a project the

depreciation rate authorized by FERC will be used instead of the rates shown on Schedule K for all other projects

F .Reserved

G The Total General and Common Depreciation Expense excludes any depreciation xpense directly associated with a project and thereby included in page 2 column 8.

H Requires approval by FERC of incentive return applicable to the specified project(s)

**SCH-I**

Schedule I  
Incentives  
NEW YORK POWER AUTHORITY

-

- - - -

$

-

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| YEAR ENDING DECEMBER 31, \_\_\_\_\_ | |  |  |  |  |
| **Line**  **No. Item Reference** |  |  |  |  |  |
| 1 Rate Base Schedule D, line 10, Col. 5 |  |  |  |  |  |
| 2 100 Basis Point Incentive Return |  |  |  |  | $ |
|  |  |  |  |  | **Weighted** |
|  |  | **%** |  | **Cost** | **Cost** |
| 3 Long Term Debt (Schedule E, line 1) |  |  | 0.00% | - | - |
| Cost = Schedule E, line 2, Cost plus |  |  |  |  |  |
| 4 Common Stock (Schedule E, line 2) .01 |  |  | - | 0.0985 | - |
| 5 Total (sum lines 3-4) |  |  |  |  | - |
| 6 100 Basis Point Incentive Return multiplied by Rate Base (line 1 \* line 5) |  |  |  |  |  |
| 7 Return (Schedule D, line 10, Col. 7) |  |  |  |  |  |
| 8 Incremental Return for 100 basis point increase in ROE | (Line 6 less line 7) |  |  |  |  |
| 9 Net Transmission Plant | (Schedule D, line 1, col. (1) |  |  |  |  |
| 10 Incremental Return for 100 basis point increase in ROE divided by Rate Base | (Line 8 / line 9) |  |  |  |  |

Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual incentive is calculated on Schedule H and must be approved by the Commission.

For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 137 on Schedule H, col. 13.

**SCH-J**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | YEAR | Schedule J Project True-Up Incentives |  |  |  |  |  |
| ENDING DECEMBER 31, \_\_\_\_\_ |
| ($) |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
|  |  |  |  | Actual | True-Up |  | Applicable | True-Up |  |
|  |  | NTAC ATRR |  | Net | Adjustment |  | Interest | Adjustment | Total |
| Line | Project | or Project | Actual Revenues | Revenue | Principal | Prior Period | Rate on | Interest | True-Up |
| No. | Name | Number | Received (Note 1) | Requirement (Note 2) | Under/(Over) | Adjustment | Under/(Over) | Under/(Over) | Adjustment |
|  |  |  |  |  |  | (Note A) |  | (Col. (f) + Col. (g)) x | Col. (f) + Col. (g) |
|  |  |  | Amount Actually Received | Schedule H Using Actual Cost |  |  |  |  |  |
|  |  |  | for Transmission Service | Data | Col. (e) - Col. (d) | Line 25, Col. (e) | Line 24 | Col. (h) x 24 months | + Col. (i) |

2 Subtotal - - -

1a NTAC Facilities - - - -

- -

- -

1b - - - - -

- -

- -

1c- - - - -

- -

- -

1d - - - - -

- -

- -

1e- - - - -

- -

- -

...

3 Under/(Over) Recovery -

Notes:

1. For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (e).
2. Schedule H, Page 3 of 3, col (14).

**SCH-J**

Schedule J Page 2 of 2

Project True-Up

Incentives

**FERC Refund Interest Rate**

Interest Rates under Section

4 Interest Rate (Note A): Year 35. 19(a)

|  |  |
| --- | --- |
| 5 January | - - |
| 6 February  7 March  8 April  9 May  10 June  11 July  12 August  13 September  14 October  15 November  16 December  17 January  18 February  19 March  20 April  21 May  22 June | - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - -  - - |
| 23 July | - - |

-

24 Avg. Monthly FERC Rate - -

**Prior Period Adjustments**

(a) (b) (c) (d) (e)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Project or | Adjustment | Amount | Interest | Total Adjustment |
| Schedule 1  25  25a  25b  25c  ...  .. | A Description of the Adjustment | In Dollars | (Note A) | Col. (c) + Col. (d) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
|  |  |  |  | - |
|  |  |  |  | - |
|  |  |  |  | - |

26 Total -

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for the current true up

period, because the interest is included in Row 25 column (d)

**SCH-K**

**Schedule K - Depreciation and Amortization Rates  
NEW YORK POWER AUTHORITY**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Line No. | Account Number | FERC Account |  |  |  | Rate (Annual) Percent | |  |  |  |
| 1 | **TRANSMISSION PLANT** 350 | Land Rights | St. Lawrence/FDR | Niagara | Blenheim-Gilboa | J. A. FitzPatrick | Massena-Marcy | Marcy-South | Long Island Sound Cable | New Projects |
| 2 | 352 | Structures and Improvements | 1.86% | 1.73% | 1.66% | 4.17% | 1.65% |  | 3.33% | 2.21% |
| 3 | 353 | Station Equipment | 2.35% | 2.34% | 2.24% | 3.87% | 2.26% | 2.27% | 3.33% | 2.56% |
| 4 | 354 | Towers and Fixtures | 2.31% | 2.20% | 2.14% | 4.67% | 2.13% | 2.15% |  | 2.60% |
| 5 | 355 | Poles and Fixtures | 2.64% | 2.59% | 2.59% |  | 2.57% | 2.62% |  | 2.60% |
| 6 | 356 | Overhead Conductor and Devices | 2.23% | 2.23% | 2.14% | 4.02% | 2.13% | 2.16% |  | 2.49% |
| 7 | 357 | Underground Conduit | 1.44% |  |  |  |  | 1.40% | 3.33% | 1.42% |
| 8 | 358 | Underground Conductor and Devices | 2.34% |  |  |  |  | 2.27% | 3.33% | 2.31% |
| 9 | 359 | Roads and Trails | 1.57% | 1.19% | 1.21% | 3.41% | 0.98% | 0.99% |  | 1.56% |
| 10 | **GENERAL PLANT** |  |  |  |  |  |  |  |  |  |
| 11 | 390 | Structures & Improvements | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% |
| 12 | 391 | Office Furniture & Equipment | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% |
| 13 | 392 | Transportation Equipment | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% |
| 14 | 393 | Stores Equipment | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% |
| 15 | 394 | Tools, Shop & Garage Equipment | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% |
| 16 | 395 | Laboratory Equipment | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% |
| 17 | 396 | Power Operated Equipment | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% |
| 18 | 397 | Communication Equipment | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% |
| 19 | 398 | Miscellaneous Equipment | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% |
| 20 |  | 5 Year Property | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 21 |  | 10 Year Property | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 22 |  | 20 Year Property | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| 23 | **INTANGIBLE PLANT** |  |  |  |  |  |  |  |  |  |
| 24 | 303 | Miscellaneous Intangible Plant |  |  |  |  |  |  |  |  |
| 25 |  | 5 Year Property | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 26 |  | 7 Year Property | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% |
| 27 |  | 10 Year Property | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 28 |  | Transmission facility Contributions in Aid of Construction | Note 1 |  |  |  |  |  |  |  |

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be estimated life of the facility or rights associated with the facility and will not change over the life of a CIAC without subsequent FERC approval.

##### These depreciation rates will not change absent the appropriate filing at FERC.

**WP-1a**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1a  
PLANT IN SERVICE SUMMARY**

|  |  |
| --- | --- |
| **20\_\_** | **20\_\_** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Depreciation**  **Expense ($)** | **Electric Plant in**  **Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant in**  **Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant in**  **Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant in**  **Service (Net $)** |

**Capital assets, not being depreciated:**

**Land Total** - - - - - - - -

**Construction in progress Total** - - - - - - - -

**Total capital assets not being depreciated - - - - - - - -**

**Capital assets, being depreciated:**

**Production - Hydro Total** - - - - - - - -

**Production - Gas turbine/combined cycle Total** - - - - - - - -

**Transmission Total** - - - - - - - -

**General Total** - - - - - - - -

**Total capital assets, being depreciated - - - - - - - -**

##### - - - - -

**WP-1b**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**



**20\_\_**

**20\_\_**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

|  |  |  |  |
| --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description** |

**Capital assets, not being depreciated:**

**Land**

Transmission **BLENHEIM - GILBOA** 350 Land & Land Rights

Transmission **J. A. FITZPATRICK** 350 Land & Land Rights

Transmission **LONG ISLAND SOUND CABLE** 350 Land & Land Rights

Transmission **MARCY-SOUTH** 350 Land & Land Rights

Transmission **MASSENA - MARCY (Clark)** 350 Land & Land Rights

Transmission **NIAGARA** 350 Land & Land Rights

Transmission **St. LAWRENCE / FDR** 350 Land & Land Rights

General **BLENHEIM - GILBOA** 389 Land & Land Rights

General **HEADQUARTERS** 389 Land & Land Rights

General **MASSENA - MARCY (Clark)** 389 Land & Land Rights

General **NIAGARA** 389 Land & Land Rights

General **St. LAWRENCE / FDR** 389 Land & Land Rights

General **Jarvis** 389 Land & Land Rights

General **POLETTI (Astoria)** 389 Land & Land Rights

Transmission **Astoria 2 (AE-II) Substation** 350 Land & Land Rights

Transmission **POLETTI (Astoria)** 350 Land & Land Rights

Production **500mW C - C at Astoria** 340 Land & Land Rights

Production **ASHOKAN / KENSICO** 330 Land & Land Rights

Production **BLENHEIM - GILBOA** 330 Land & Land Rights

Production **BRENTWOOD (Long Island)** 340 Land & Land Rights

Production **Crescent** 330 Land & Land Rights

Production **FLYNN (Holtsville)** 340 Land & Land Rights

Production **GOWANUS (Brooklyn)** 340 Land & Land Rights

Production **HARLEM RIVER YARDS (Bronx)** 340 Land & Land Rights

Production **HELLGATE (Bronx)** 340 Land & Land Rights

Production **Jarvis** 330 Land & Land Rights

Production **Kensico** 330 Land & Land Rights

Production **KENT (Brooklyn)** 340 Land & Land Rights

Production **NIAGARA** 330 Land & Land Rights

Production **POLETTI (Astoria)** 310 Land & Land Rights

Production **POUCH TERMINAL (Richmond)** 340 Land & Land Rights

Production **St. LAWRENCE / FDR** 330 Land & Land Rights

Production **VERNON BOULEVARD (Queens)** 340 Land & Land Rights

Production **Vischer Ferry** 330 Land & Land Rights

**Land Total** - - - - - - - -

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**



**20\_\_**

**20\_\_**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description**  **CWIP**  **Construction Work in Progress Total** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

**Total capital assets not being depreciated**

**Capital assets, being depreciated:**

**Production - Hydro**

Production **ASHOKAN / KENSICO** 333 Waterwheels, Turbines, Generators

Production **BLENHEIM - GILBOA** 331 Structures & Improvements

Production **BLENHEIM - GILBOA** 332 Reservoirs, Dams, Waterways

Production **BLENHEIM - GILBOA** 333 Waterwheels, Turbines, Generators

Production **BLENHEIM - GILBOA** 334 Accessory Electric Equipment

Production **BLENHEIM - GILBOA** 335 Misc Power Plant Equipment

Production **BLENHEIM - GILBOA** 336 Roads, Railroads & Bridges

Production **Crescent** 332 Reservoirs, Dams, Waterways

Production **Crescent** 333 Waterwheels, Turbines, Generators

Production **Crescent** 334 Accessory Electric Equipment

Production **Crescent** 335 Misc Power Plant Equipment

Production **Jarvis** 332 Reservoirs, Dams, Waterways

Production **Jarvis** 333 Waterwheels, Turbines, Generators

Production **Jarvis** 334 Accessory Electric Equipment

Production **Jarvis** 335 Misc Power Plant Equipment

Production **Kensico** 333 Waterwheels, Turbines, Generators

Production **NIAGARA** 331 Structures & Improvements

Production **NIAGARA** 332 Reservoirs, Dams, Waterways

Production **NIAGARA** 333 Waterwheels, Turbines, Generators

Production **NIAGARA** 334 Accessory Electric Equipment

Production **NIAGARA** 335 Misc Power Plant Equipment

Production **NIAGARA** 336 Roads, Railroads & Bridges

Production **St. LAWRENCE / FDR** 331 Structures & Improvements

Production **St. LAWRENCE / FDR** 332 Reservoirs, Dams, Waterways

Production **St. LAWRENCE / FDR** 333 Waterwheels, Turbines, Generators

Production **St. LAWRENCE / FDR** 334 Accessory Electric Equipment

Production **St. LAWRENCE / FDR** 335 Misc Power Plant Equipment

Production **St. LAWRENCE / FDR** 336 Roads, Railroads & Bridges

Production **Vischer Ferry** 332 Reservoirs, Dams, Waterways

Production **Vischer Ferry** 333 Waterwheels, Turbines, Generators

Production **Vischer Ferry** 334 Accessory Electric Equipment

Production **Vischer Ferry** 335 Misc Power Plant Equipment

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Adjustments*** |  | **Cost of Removal Deprec to Reg Assets (Prod)** |  |  |  |  |  |  |  |  |
|  |  | **Production - Hydro Total** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Production - Gas turbine/combined cycle** |  |  |  |  |  |  |  |  |

Production **500mW C - C at Astoria** 312 Boiler Plant Equipment

Production **500mW C - C at Astoria** 314 TurboGenerator Units

Production **500mW C - C at Astoria** 316 Misc Power Plant Equipment

Production **500mW C - C at Astoria** 341 Structures & Improvements

Production **500mW C - C at Astoria** 342 FuelHolders, Producers, Accessory

Production **500mW C - C at Astoria** 344 Generators

Production **500mW C - C at Astoria** 345 Accessory Electric Equipment

Production **500mW C - C at Astoria** 346 Misc Power Plant Equipment

Production **BRENTWOOD (Long Island)** 341 Structures & Improvements

Production **BRENTWOOD (Long Island)** 342 FuelHolders, Producers, Accessory

Production **BRENTWOOD (Long Island)** 344 Generators

Production **BRENTWOOD (Long Island)** 345 Accessory Electric Equipment

Production **BRENTWOOD (Long Island)** 346 Misc Power Plant Equipment

Production **FLYNN (Holtsville)** 341 Structures & Improvements

Production **FLYNN (Holtsville)** 342 FuelHolders, Producers, Accessory

Production **FLYNN (Holtsville)** 344 Generators

Production **FLYNN (Holtsville)** 345 Accessory Electric Equipment

Production **FLYNN (Holtsville)** 346 Misc Power Plant Equipment

Production **GOWANUS (Brooklyn)** 341 Structures & Improvements

Production **GOWANUS (Brooklyn)** 342 FuelHolders, Producers, Accessory

Production **GOWANUS (Brooklyn)** 344 Generators

Production **GOWANUS (Brooklyn)** 345 Accessory Electric Equipment

Production **GOWANUS (Brooklyn)** 346 Misc Power Plant Equipment

Production **HARLEM RIVER YARDS (Bronx)** 341 Structures & Improvements

Production **HARLEM RIVER YARDS (Bronx)** 342 FuelHolders, Producers, Accessory

Production **HARLEM RIVER YARDS (Bronx)** 344 Generators

Production **HARLEM RIVER YARDS (Bronx)** 345 Accessory Electric Equipment

Production **HARLEM RIVER YARDS (Bronx)** 346 Misc Power Plant Equipment

Production **HELLGATE (Bronx)** 341 Structures & Improvements

Production **HELLGATE (Bronx)** 342 FuelHolders, Producers, Accessory

Production **HELLGATE (Bronx)** 344 Generators

Production **HELLGATE (Bronx)** 345 Accessory Electric Equipment

Production **HELLGATE (Bronx)** 346 Misc Power Plant Equipment

Production **KENT (Brooklyn)** 341 Structures & Improvements

Production **KENT (Brooklyn)** 342 FuelHolders, Producers, Accessory

Production **KENT (Brooklyn)** 344 Generators

Production **KENT (Brooklyn)** 345 Accessory Electric Equipment

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

Production **KENT (Brooklyn)** 346 Misc Power Plant Equipment

Production **POLETTI (Astoria)** 311 Structures & Improvements

Production **POLETTI (Astoria)** 312 Boiler Plant Equipment

Production **POLETTI (Astoria)** 314 TurboGenerator Units

Production **POLETTI (Astoria)** 315 Accessory Electric Equipment

Production **POLETTI (Astoria)** 316 Misc Power Plant Equipment

Production **POUCH TERMINAL (Richmond)** 341 Structures & Improvements

Production **POUCH TERMINAL (Richmond)** 342 FuelHolders, Producers, Accessory

Production **POUCH TERMINAL (Richmond)** 344 Generators

Production **POUCH TERMINAL (Richmond)** 345 Accessory Electric Equipment

Production **POUCH TERMINAL (Richmond)** 346 Misc Power Plant Equipment

Production **VERNON BOULEVARD (Queens)** 341 Structures & Improvements

Production **VERNON BOULEVARD (Queens)** 342 FuelHolders, Producers, Accessory

Production **VERNON BOULEVARD (Queens)** 344 Generators

Production **VERNON BOULEVARD (Queens)** 345 Accessory Electric Equipment

Production **VERNON BOULEVARD (Queens)** 346 Misc Power Plant Equipment

**Astoria 2 (AE-II) Substation Capital Lease Asset (Manual)**

##### *Adjustments* Impairment (Prod)

**Production - Gas turbine/combined cycle**

**Total** - - - - - - - -

**Transmission**

Transmission **BLENHEIM - GILBOA** 352 Structures & Improvements

Transmission **BLENHEIM - GILBOA** 353 Station Equipment

Transmission **BLENHEIM - GILBOA** 354 Towers & Fixtures

Transmission **BLENHEIM - GILBOA** 355 Poles & Fixtures

Transmission **BLENHEIM - GILBOA** 356 Overhead Conductors & Devices

Transmission **BLENHEIM - GILBOA** 359 Roads & Trails

Transmission **J. A. FITZPATRICK** 352 Structures & Improvements

Transmission **J. A. FITZPATRICK** 353 Station Equipment

Transmission **J. A. FITZPATRICK** 354 Towers & Fixtures

Transmission **J. A. FITZPATRICK** 356 Overhead Conductors & Devices

Transmission **J. A. FITZPATRICK** 359 Roads & Trails

Transmission **LONG ISLAND SOUND CABLE** 352 Structures & Improvements

Transmission **LONG ISLAND SOUND CABLE** 353 Station Equipment

Transmission **LONG ISLAND SOUND CABLE** 357 Underground Conduit

Transmission **LONG ISLAND SOUND CABLE** 358 Underground Conductors & Devices

Transmission **MARCY-SOUTH** 352 Structures & Improvements

Transmission **MARCY-SOUTH** 353 Station Equipment

Transmission **MARCY-SOUTH** 354 Towers & Fixtures

Transmission **MARCY-SOUTH** 355 Poles & Fixtures

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



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| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

Transmission **MARCY-SOUTH** 356 Overhead Conductors & Devices

Transmission **MARCY-SOUTH** 357 Underground Conduit

Transmission **MARCY-SOUTH** 358 Underground Conductors & Devices

Transmission **MARCY-SOUTH** 359 Roads & Trails

Transmission **MASSENA - MARCY (Clark) 350 Land & Land Rights - Pathnode Substation WF**

Transmission **MASSENA - MARCY (Clark)** 352 Structures & Improvements

Transmission **MASSENA - MARCY (Clark)** 353 Station Equipment

Transmission **MASSENA - MARCY (Clark) 353 Station Equipment - Windfarm Assets acq. 12-1-11**

Transmission **MASSENA - MARCY (Clark)** 354 Towers & Fixtures

Transmission **MASSENA - MARCY (Clark)** 355 Poles & Fixtures

Transmission **MASSENA - MARCY (Clark)** 356 Overhead Conductors & Devices

Transmission **MASSENA - MARCY (Clark)** 359 Roads & Trails

Transmission **NIAGARA** 352 Structures & Improvements

Transmission **NIAGARA** 353 Station Equipment

Transmission **NIAGARA** 354 Towers & Fixtures

Transmission **NIAGARA** 355 Poles & Fixtures

Transmission **NIAGARA** 356 Overhead Conductors & Devices

Transmission **NIAGARA** 359 Roads & Trails

Transmission **St. LAWRENCE / FDR** 352 Structures & Improvements

Transmission **St. LAWRENCE / FDR** 353 Station Equipment

Transmission **St. LAWRENCE / FDR** 354 Towers & Fixtures

Transmission **St. LAWRENCE / FDR** 355 Poles & Fixtures

Transmission **St. LAWRENCE / FDR** 356 Overhead Conductors & Devices

Transmission **St. LAWRENCE / FDR** 357 Underground Conduit

Transmission **St. LAWRENCE / FDR** 358 Underground Conductors & Devices

Transmission **St. LAWRENCE / FDR** 359 Roads & Trails

Transmission **500mW C - C at Astoria** 353 Station Equip - Transmission

Transmission **Astoria 2 (AE-II) Substation** 352 Structures & Improvements

Transmission **Astoria 2 (AE-II) Substation** 353 Station Equipment

Transmission **Astoria 2 (AE-II) Substation** 354 Towers & Fixtures

Transmission **Astoria 2 (AE-II) Substation** 355 Poles & Fixtures

Transmission **Astoria 2 (AE-II) Substation** 356 Overhead Conductors & Devices

Transmission **Astoria 2 (AE-II) Substation** 357 Underground Conduit

Transmission **Astoria 2 (AE-II) Substation** 358 Underground Conductors & Devices

Transmission **Astoria 2 (AE-II) Substation** 359 Roads & Trails

Transmission **BRENTWOOD (Long Island)** 353 Station Equip - Transmission

Transmission **Crescent** 353 Station Equip - Transmission

Transmission FLYNN (Holtsville) 353 Station Equip - Transmission

##### Transmission GOWANUS (Brooklyn) 353 Station Equip - Transmission

##### Transmission HARLEM RIVER YARDS (Bronx) 353 Station Equip - Transmission

Transmission HELLGATE (Bronx) 353 Station Equip - Transmission

Transmission **Jarvis** 353 Station Equip - Transmission

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



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| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

Transmission **KENT (Brooklyn)** 353 Station Equip - Transmission

Transmission **POLETTI (Astoria)** 352 Structures & Improvements

Transmission **POLETTI (Astoria)** 353 Station Equipment

Transmission **POLETTI (Astoria)** 357 Underground Conduit

Transmission **POLETTI (Astoria)** 358 Underground Conductors & Devices

Transmission POUCH TERMINAL (Richmond) 353 Station Equip - Transmission

Transmission VERNON BOULEVARD (Queens) 353 Station Equip - Transmission

Transmission Vischer Ferry 353 Station Equip - Transmission

***Adjustments* Impairment (Trans)**

**Cost of Removal Deprec to Reg Assets**

***Adjustments* (Trans)**

**Transmission Total** - - - - - - - -

**General**

General **BLENHEIM - GILBOA** 390 Structures & Improvements

General **BLENHEIM - GILBOA** 391 Office Furniture & Equipment

General **BLENHEIM - GILBOA** 392 Transportation Equipment

General **BLENHEIM - GILBOA** 393 Stores Equipment

General **BLENHEIM - GILBOA** 394 Tools, Shop & Garage Equipment

General **BLENHEIM - GILBOA** 395 Laboratory Equipment

General **BLENHEIM - GILBOA** 396 Power Operated Equipment

General **BLENHEIM - GILBOA** 397 Communication Equipment

General **BLENHEIM - GILBOA** 398 Miscellaneous Equipment

General **BLENHEIM - GILBOA** 399 Other Tangible Property

General **HEADQUARTERS** 390 Structures & Improvements

General **HEADQUARTERS** 391 Office Furniture & Equipment

General **HEADQUARTERS** 392 Transportation Equipment

General **HEADQUARTERS** 394 Tools, Shop & Garage Equipment

General **HEADQUARTERS** 395 Laboratory Equipment

General **HEADQUARTERS** 397 Communication Equipment

General **HEADQUARTERS** 398 Miscellaneous Equipment

General **LONG ISLAND SOUND CABLE** 397 Communication Equipment

General **MARCY-SOUTH** 390 Structures & Improvements

General **MARCY-SOUTH** 396 Power Operated Equipment

General **MARCY-SOUTH** 397 Communication Equipment

General **MASSENA - MARCY (Clark)** 390 Structures & Improvements

General **MASSENA - MARCY (Clark)** 391 Office Furniture & Equipment

General **MASSENA - MARCY (Clark)** 392 Transportation Equipment

General **MASSENA - MARCY (Clark)** 393 Stores Equipment

General **MASSENA - MARCY (Clark)** 394 Tools, Shop & Garage Equipment

General **MASSENA - MARCY (Clark)** 395 Laboratory Equipment

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

General **MASSENA - MARCY (Clark)** 396 Power Operated Equipment

General **MASSENA - MARCY (Clark)** 397 Communication Equipment

General **MASSENA - MARCY (Clark)** 398 Miscellaneous Equipment

General **NIAGARA** 390 Structures & Improvements

General **NIAGARA** 391 Office Furniture & Equipment

General **NIAGARA** 392 Transportation Equipment

General **NIAGARA** 393 Stores Equipment

General **NIAGARA** 394 Tools, Shop & Garage Equipment

General **NIAGARA** 395 Laboratory Equipment

General **NIAGARA** 396 Power Operated Equipment

General **NIAGARA** 397 Communication Equipment

General **NIAGARA** 398 Miscellaneous Equipment

General **NIAGARA** 399 Other Tangible Property

General **St. LAWRENCE / FDR** 390 Structures & Improvements

General **St. LAWRENCE / FDR** 391 Office Furniture & Equipment

General **St. LAWRENCE / FDR** 392 Transportation Equipment

General **St. LAWRENCE / FDR** 393 Stores Equipment

General **St. LAWRENCE / FDR** 394 Tools, Shop & Garage Equipment

General **St. LAWRENCE / FDR** 395 Laboratory Equipment

General **St. LAWRENCE / FDR** 396 Power Operated Equipment

General **St. LAWRENCE / FDR** 397 Communication Equipment

General **St. LAWRENCE / FDR** 398 Miscellaneous Equipment

General **St. LAWRENCE / FDR** 399 Other Tangible Property

General **500mW C - C at Astoria** 391 Office Furniture & Equipment

General **500mW C - C at Astoria** 392 Transprt.Equip-500MW

General **500mW C - C at Astoria** 394 Tools, Shop & Garage Equipment

General **500mW C - C at Astoria** 395 Laboratory Equipment

General **500mW C - C at Astoria** 396 Power Oper Eqp-500MW

General **500mW C - C at Astoria** 398 Miscellaneous Equipment

General **BRENTWOOD (Long Island)** 398 Miscellaneous Equipment

General **FLYNN (Holtsville)** 391 Office Furniture & Equipment

General **FLYNN (Holtsville)** 392 Transportation Equipment

General **FLYNN (Holtsville)** 393 Stores Equipment

General **FLYNN (Holtsville)** 394 Tools, Shop & Garage Equipment

General **FLYNN (Holtsville)** 395 Laboratory Equipment

General **FLYNN (Holtsville)** 396 Power Operated Equipment

General **FLYNN (Holtsville)** 397 Communication Equipment

General **FLYNN (Holtsville)** 398 Miscellaneous Equipment

General **GOWANUS (Brooklyn)** 396 Power Operated Equipment

General **GOWANUS (Brooklyn)** 398 Miscellaneous Equipment

General **HARLEM RIVER YARDS (Bronx)** 396 Power Operated Equipment

General **HARLEM RIVER YARDS (Bronx)** 398 Miscellaneous Equipment

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 1b  
PLANT IN SERVICE DETAIL**

**20\_\_**

**20\_\_**



|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P/T/G** | **Plant Name** | **A/C** | **Description** | **Depreciation**  **Expense ($)** | **Electric Plant**  **InService ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $ )** | **Depreciation**  **Expense ($)** | **Electric Plant**  **in Service ($)** | **Accumulated**  **Depreciation ($)** | **Electric Plant**  **in Service (Net $)** |

**General HELLGATE (Bronx) 396 Power Operated Equipment**

**General HELLGATE (Bronx) 398 Miscellaneous Equipment**

**General Jarvis 399 Other Tangible Property**

**General KENT (Brooklyn) 396 Power Operated Equipment**

**General KENT (Brooklyn) 398 Miscellaneous Equipment**

**General POLETTI (Astoria) 390 Structures & Improvements**

**General POLETTI (Astoria) 391 Office Furniture & Equipment**

**General POLETTI (Astoria) 392 Transportation Equipment**

**General POLETTI (Astoria) 393 Stores Equipment**

**General POLETTI (Astoria) 394 Tools, Shop & Garage Equipment**

**General POLETTI (Astoria) 395 Laboratory Equipment**

**General POLETTI (Astoria) 396 Power Operated Equipment**

**General POLETTI (Astoria) 397 Communication Equipment**

**General POLETTI (Astoria) 398 Miscellaneous Equipment**

**General POLETTI (Astoria) 399 Other Tangible Property**

**General POUCH TERMINAL (Richmond) 396 Power Operated Equipment**

**General POUCH TERMINAL (Richmond) 398 Miscellaneous Equipment**

**General VERNON BOULEVARD (Queens) 396 Power Operated Equipment**

**General VERNON BOULEVARD (Queens) 398 Miscellaneous Equipment**

***Adjustments* Cost of Removal Deprec to Reg Assets (Gen)**

**General Total** - - - - - - - -

**Total capital assets, being depreciated - - - - - - - -**

**Net value of all capital assets - - - - - - - -**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

|  |  |  |
| --- | --- | --- |
| **WORK PAPER 2 2013-2014 EXCLUDED PLANT IN SERVICE** |  |  |
| 20\_\_ |  | 20\_\_ |

**Electric Electric Electric Electric**

**Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in**

**Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $)**

**EXCLUDED TRANSMISSION**

**353 Station Equip - Transmission (500MW) - - - - - - -**

350 Land & Land Rights - - - - - - -

352 Structures & Improvements - - - - - - -

353 Station Equipment - - - - - - -

354 Towers & Fixtures - - - - - - -

355 Poles & Fixtures - - - - - - -

356 Overhead Conductors & Devices - - - - - - -

357 Underground Conduit - - - - - - -

358 Underground Conductors & Devices - - - - - - -

359 Roads & Trails - - - - - - -

**SUBTOTAL Astoria 2 (AE-II) Substation - - - - - - -**

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

**SUBTOTAL Small Hydro - - - - - - -**

**353 Station Equip - Transmission (Flynn) - - - - - - -**

350 Land & Land Rights - - - - - - -

352 Structures & Improvements - - - - - - -

353 Station Equipment - - - - - - -

357 Underground Conduit - - - - - - -

358 Underground Conductors & Devices - - - - - - -

**SUBTOTAL Poletti - - - - - - -**

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

353 Station Equip - Transmission - - - - - - -

**SUBTOTAL SCPP - - - - - - -**

**TOTAL EXCLUDED TRANSMISSION - - - - - - -**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

|  |  |  |
| --- | --- | --- |
| **WORK PAPER 2 201 3-2014 EXCLUDED PLANT IN SERVICE** |  |  |
| 20\_\_ |  | 20\_\_ |

**Electric Electric Electric Electric**

**Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in**

**Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $)**

**EXCLUDED GENERAL**

391 Office Furniture & Equipment - - - - - - -

392 Transportation Equipment - - - - - - -

394 Tools, Shop & Garage Equipment - - - - - - -

395 Laboratory Equipment - - - - - - -

396 Power Oper Eqp-500MW - - - - - - -

398 Miscellaneous Equipment - - - - - - -

**SUBTOTAL 500Mw CC - - - - - - -**

389 Land & Land Rights - - - - - - -

399 Other Tangible Property - - - - - - -

**SUBTOTAL Small Hydro - - - - - - -**

391 Office Furniture & Equipment - - - - - - -

392 Transportation Equipment - - - - - - -

393 Stores Equipment - - - - - - -

394 Tools, Shop & Garage Equipment - - - - - - -

395 Laboratory Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

397 Communication Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

**SUBTOTAL Flynn - - - - - - -**

389 Land & Land Rights - - - - - - -

390 Structures & Improvements - - - - - - -

391 Office Furniture & Equipment - - - - - - -

392 Transportation Equipment - - - - - - -

393 Stores Equipment - - - - - - -

394 Tools, Shop & Garage Equipment - - - - - - -

395 Laboratory Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

397 Communication Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

399 Other Tangible Property - - - - - - -

**SUBTOTAL Poletti - - - - - - -**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

|  |  |  |
| --- | --- | --- |
| **WORK PAPER 2 201 3-2014 EXCLUDED PLANT IN SERVICE** |  |  |
| 20\_\_ |  | 20\_\_ |

**Electric Electric Electric Electric**

**Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in**

**Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $)**

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

396 Power Operated Equipment - - - - - - -

398 Miscellaneous Equipment - - - - - - -

**SUBTOTAL SCPP - - - - - - -**

**TOTAL EXCLUDED GENERAL - - - - - - -**

**WP-3**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 3  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
($ Thousands)**

**Actual Actual**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** |  | **20\_\_** |  | **20\_\_** |
|  |  |  |  |  |

(a) (b) (c)

**Operating Revenues**

Power Sales

Transmission Charges

Wheeling Charges

**Total Operating Revenues**

**- -**

**Operating Expenses**

Purchased Power

Fuel Oil and Gas

Wheeling Operations

Maintenance

Depreciation

**Total Operating Expenses - -**

**Operating Income - -**

**Nonoperating Revenues**

Investment Income

Other

**Investments and Other Income - -**

**Nonoperating Expenses**

Contribution to New York State

Interest on Long-Term Debt

Interest - Other

Interest Capitalized

Amortization of Debt Premium

**Investments and Other Income - -**

**Net Income Before Contributed Capital - -**

Contributed Capital - Wind Farm Transmission Assets -

Change in net position - -

Net position at January 1

Net position at December 31 - -

**WP-4**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 4  
STATEMENT OF NET POSITION ($ Thousands)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DESCRIPTION** |  | **20\_\_ 20\_\_** | | |
| **Assets and Deferred Outflows**  Current Assets:  Cash and cash equivalents  Investment in securities  Receivables - customers  Materials and supplies, at average Cost:  Plant and general  Fuel  Miscellaneous receivables and other |  |  | | |
|  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Total current assets |  | - |  | - |
| Noncurrent Assets: |  |  |  |  |
| Restricted funds: |  |  |  |  |
| Cash and cash equivalents  Investment in securities |  |  |  |  |
| Total restricted assets |  | - |  | - |
| Capital funds: |  |  |  |  |
| Cash and cash equivalents  Investment in securities |  |  |  |  |
| Total capital funds |  | - |  | - |
| Capital Assets: |  |  |  |  |
| Capital assets not being depreciated  Capital assets, net of accumulated depreciation |  |  |  |  |
| Total capital assets |  | - |  | - |
| Other noncurrent assets: |  |  |  |  |
| Receivable - New York State  Notes receivable - nuclear plant sale  Other long-term assets |  |  |  |  |
| Total other noncurrent assets |  | - |  | - |
|  |  |  |  |  |
| Total noncurrent assets |  | - |  | - |
|  |  |  |  |  |
| Total assets |  | - |  | - |
|  |  |  |  |  |
| Deferred outflows: |  |  |  |  |
| Accumulated decrease in fair value of hedging derivatives |  |  |  |  |
|  |  |  |  |  |
| **Total assets and deferred outflows** |  |  |  |  |
|  |  |  |  |  |

1/ Source: Annual Financial Statements

**WP-4**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 4  
STATEMENT OF NET POSITION ($ Thousands)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DESCRIPTION** |  | **20\_\_** | | |  | **20\_\_** | |
| Liabilities, Deferred Inflows and Net Position  Current Liabilities: |  |  | | |  |  | |
| Accounts payable and accrued liabilities Short-term debt  Long-term debt due within one year  Capital lease obligation due within one year  Risk management activities - derivatives |  |  | | |  |  | |
| Total current liabilities |  | - | | |  | - | |
|  |  |  | | |  |  | |
| Noncurrent liabilities: Long-term debt:  Senior:  Revenue bonds  Adjustable rate tender notes  Subordinated:  Subordinated Notes, Series 2012  Commercial paper |  |  | |  | | |  |
|  | |  | | |  |
| Total long-term debt |  | - | | |  | - | |
| Other noncurrent liabilities:  Capital lease obligation  Liability to decommission divested nuclear facilities Disposal of spent nuclear fuel  Relicensing  Risk management activities – derivatives  Other long-term liabilities |  |  |  | | | |  |
|  |  | | | |  |
| Total other noncurrent liabilities |  | - | | |  | - | |
| Total noncurrent liabilities |  | - | | |  | - | |
| Total liabilities |  | - | | |  | - | |
| Deferred inflows: |  |  | | |  |  | |
| Cost of removal obligation |  |  | | |  |  | |
|  |  |  | | |  |  | |
| Net position: |  |  | | |  |  | |
| Net investment in capital assets  Restricted  Unrestricted |  |  | | |  |  | |
|  |  |  | | |  |  | |
| Total net position |  | - | | |  | - | |
|  |  | - | | |  | - | |
| **Total liabilities, deferred inflows and net position** |  |  | | |  |  | |
|  |  |  | | |  |  | |
| **1/ Source: Actual Financial Statements**- |  |  | | |  |  | |

**WP-5**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 5  
CAPITAL ASSETS - Note 5 ($ Millions)**

**New York Power Authority Capital Assets - Note 5**

**2014 Annual Report**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **12/31/20\_\_** | **Additions** | **Deletions** | **12/31/20\_\_** |
| **Ending**  **Balance** | **Ending Balance** |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Capital assets, not being depreciated:  Land  Construction in progress  Total capital |  |  |  |  | -  - |
|  |  |  |
| Total capital assets not  being depreciated | | - | - | - | - |
| Capital assets, being  depreciated:  Production – Hydro |  |  |  |  |  |
|  |  |  |  | - |
| Production – Gas turbine/combined cycle |  |  |  |  |  |
|  |  |  |  | - |
| Transmission |  |  |  |  | - |
| General |  |  |  |  | - |
| Total capital | Assets being depreciated |  |  |  | - |
|  |  |  |  |  |  |
|  |  |  |  |  |
| Less accumulated  depreciation for:  Production – Hydro |  |  |  |  |  |
|  |  |  |  | - |
| Production – Gas turbine/combined cycle |  |  |  |  |  |
|  |  |  |  | - |
| Transmission  General |  |  |  |  |  |
| Total accumulated depreciation | | - | - | - | - |
| Net value of capital assets, being depreciated | | - | - | - | - |
| Net value of all capital assets | | - | - | - | - |
|  |  |  |  |  |  |

**WP-6a**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 6a  
Operation and Maintenance Summary**

1. (b) (c) (d) (e) (f) (g)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  | OVERALL RESULT | Major Category |
| Amount ($) | PRODUCTION | TRANSMISSION | ADMIN & GENERAL |
|  |  |  |  |  |  |
| 555 - OPSE-Purchased Power | - | - | - | - | - |
| 501 - Steam Product-Fuel | - | - | - | - | - |
| 565 Trans-Xmsn Elect Oth |  | - | - | - | - |
| 506 - SP-Misc Steam Power | - | - | - | - | Operations |
| 535 - HP-Oper Supvr&Engrg | - | - | - | - |
| 537 - HP-Hydraulic Expense | - | - | - | - |
| 538 - HP-Electric Expenses | - | - | - | - |
| 539 - HP-Misc Hyd Pwr Gen | - | - | - | - |
| 546 - OP-Oper Supvr&Engrg | - | - | - | - |
| 548 - OP-Generation Expens | - | - | - | - |
| 549 - OP-Misc Oth Pwr Gen | - | - | - | - |
| 560 - Trans-Oper Supvr&Eng | - | - | - | - |
| 561 - Trans-Load Dispatcng | - | - | - | - |
| 562 - Trans-Station Expens | - | - | - | - |
| 566 Trans-Misc Xmsn Exp | - | - | - | - |
| 905 Misc. Customer Accts. Exps | - | - | - | - |
| 916 Misc. Sales Expense | - | - | - | - |
| 920 Misc. Admin & Gen'l Salaries | - | - | - | - |
| 921 Misc. Office Supp & Exps | - | - | - | - |
| 922 Administrative Expenses Transferred | - | - | - | - |
| 923 Outside Services Employed | - | - | - | - |
| 924 A&G-Property Insurance | - | - | - | - |
| 925 A&G-Injuries & Damages Insurance | - | - | - | - |
| 926 A&G-Employee Pension & Benefits | - | - | - | - |
| 926 A&G-Employee Pension & Benefits(PBOP) | - | - | - | - |
| 928 A&G-Regulatory Commission Expense | - | - | - | - |
| 930 Obsolete/Excess Inv | - | - | - | - |
| 930.1- A&G-General Advertising Expense | - | - | - | - |
| 930.2- A&G-Miscellaneous & General Expense | - | - | - | - |
| 930.5- R & D Expense | - | - | - | - |
| 931 - Rents | - | - | - | - |
| 935 - A&G-Maintenance of General Plant | - | - | - | - | - |
| 545 - HP-Maint Misc Hyd Pl |  |  |  |  |  |
| 512 SP-Maint Boiler Plt |  |  |  |  |  |
| 552 - OP-Maint of Struct |  |  |  |  |  |
| 553 OP-Maint Gen & Elect |  |  |  |  |  |
| 554 OP-Maint Oth Pwr Prd |  |  |  |  |  |
| 568 - Trans-Maint Sup & En |  |  |  |  |  |
| 569 - Trans-Maint Struct |  |  |  |  |  |
| 570 - Trans-Maint St Equip |  |  |  |  |  |
| 571 - Trans-Maint Ovhd Lns |  |  |  |  |  |
| 572 - Trans-Maint Ungrd Ln |  |  |  |  |  |
| 573 - Trans-Maint Misc Xmn |  |  |  |  |  |
| 403 - Depreciation Expense |  |  |  |  |  |
| Contribution to New York State |  |  |  |  |  |
|  |  |  |  |  |  |
| TOTALS |  |  |  |  |  |

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**WP-6b Page 1 of 2**

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31,**

**WORK PAPER 6b  
Operation and Maintenance Detail**

**FERC by accounts and profit center**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Amount ($  ) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 0100/105 | 0100/110 | 0100/115 | 0100/120 | 0100/122 | 0100/125 | 0100/130 | 0100/135 | 0100/140 | 0100/145 | 0100/150 | 0100/155 | 0100/156 | 0100/157 | 0100/158 | 0100/159 | 0100/160 | 0100/161 | 0100/165 | 0100/205 |
| FERC G/L Accounts Blenheim-Gilboa | | | St. Lawrence | Niagara | Poletti | Astoria Energy II | Flynn | Jarvis | Crescent | Vischer Ferry | Ashokan | Kensico | Hell Gate | Harlem River | Vernon Blvd. | 23rd & 3rd (Gowanus)N | 1st &Grand (Kent) | Pouch Terminal | Brentwood | 500MW Combined Cycle | BG Trans |
|  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/940300403 | - Depreciation Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/950100501 | - Steam Product-Fuel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/950600506 | - SP-Misc Steam Power |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/951200512 | - SP-Maint Boiler Plt |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/951400514 | - SP-Maint Misc Stm Pl |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/953500535 | - HP-Oper Supvr&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/953700537 | - HP-Hydraulic Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/953800538 | - HP-Electric Expenses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/953900539 | - HP-Misc Hyd Pwr Gen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954100541 | - HP-Maint Supvn&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954200542 | - HP-Maint of Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954300543 | - HP-Maint Res Dam&Wtr |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954400544 | - HP-Maint Elect Plant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954500545 | - HP-Maint Misc Hyd Pl |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954600546 | - OP-Oper Supvr&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954800548 | - OP-Generation Expens |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/954900549 | - OP-Misc Oth Pwr Gen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/955100551 | - OP-Maint Supvn & Eng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/955200552 | - OP-Maint of Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/955300553 | - OP-Maint Gen & Elect |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/955400554 | - OP-Maint Oth Pwr Prd |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/955500555 | - OPSE-Purchased Power |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956000560 | - Trans-Oper Supvr&Eng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956100561 | - Trans-Load Dispatcng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956200562 | - Trans-Station Expens |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956500565 | - Trans-Xmsn Elect Oth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956600566 | - Trans-Misc Xmsn Exp |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956800568 | - Trans-Maint Sup & En |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/956900569 | - Trans-Maint Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/957000570 | - Trans-Maint St Equip |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/957100571 | - Trans-Maint Ovhd Lns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/957200572 | - Trans-Maint Ungrd Ln |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/957300573 | - Trans-Maint Misc Xmn |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 905 - Misc. Customer Accts. Exps |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 916 - Misc. Sales Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 920 - Misc. Admin & Gen'l Salaries |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 921 - Misc. Office Supp & Exps |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/920000922 | - Administrative Expenses Transferred |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 923 - Outside Services Employed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/992400924 | - A&G-Property Insurance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 925 - A&G-Injuries & Damages Insurance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/992600926 | - A&G-Employee Pension & Benefits(PBOP) | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 926 - A&G-Employee Pension & Benefits |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/992800928 | - A&G-Regulatory Commission Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/993000930 | - Obsolete/Excess Inv |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 931 - Rents |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/920030930.5-R | & D Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 930.1-A&G-General Advertising Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | NYPA/993020930.2-A&G-Miscellaneous  & General Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/993500935 | - A&G-Maintenance of General Plant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/9 56900 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Contribution to New York State** | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Overall Result | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**FERC by accounts and profit center**

**WP-6b**

**Page 2 of 2**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 0100/210 | 0100/215 | 0100/220 | 0100/225 | 0100/230 | 0100/235 | 0100/240 | 0100/245 | 0100/255 | 0100/305 | 0100/310 | 0100/320 | 0100/321 | 0100/410 | 0100/600 | **Overall Result** |
| FERC G/L Accounts | | JAF Trans | IP3/Pol Trans | Marcy/Clark Trans | Marcy South Trans | Niagara Trans | Sound Cable | ST Law Trans | 765 KV Trans | HTP Trans | DSM | Headquarters | Power for Jobs | Recharge NY | JAF | SENY |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NYPA/940300403 | - Depreciation Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/950100501 | - Steam Product-Fuel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/950600506 | - SP-Misc Steam Power |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/951200512 | - SP-Maint Boiler Plt |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/951400514 | - SP-Maint Misc Stm Pl |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/953500535 | - HP-Oper Supvr&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/953700537 | - HP-Hydraulic Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/953800538 | - HP-Electric Expenses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/953900539 | - HP-Misc Hyd Pwr Gen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954100541 | - HP-Maint Supvn&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954200542 | - HP-Maint of Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954300543 | - HP-Maint Res Dam&Wtr |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954400544 | - HP-Maint Elect Plant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954500545 | - HP-Maint Misc Hyd Pl |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954600546 | - OP-Oper Supvr&Engrg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954800548 | - OP-Generation Expens |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/954900549 | - OP-Misc Oth Pwr Gen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/955100551 | - OP-Maint Supvn & Eng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/955200552 | - OP-Maint of Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/955300553 | - OP-Maint Gen & Elect |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/955400554 | - OP-Maint Oth Pwr Prd |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/955500555 | - OPSE-Purchased Power |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956000560 | - Trans-Oper Supvr&Eng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956100561 | - Trans-Load Dispatcng |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956200562 | - Trans-Station Expens |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956500565 | - Trans-Xmsn Elect Oth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956600566 | - Trans-Misc Xmsn Exp |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956800568 | - Trans-Maint Sup & En |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/956900569 | - Trans-Maint Struct |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/957000570 | - Trans-Maint St Equip |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/957100571 | - Trans-Maint Ovhd Lns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/957200572 | - Trans-Maint Ungrd Ln |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/957300573 | - Trans-Maint Misc Xmn |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 905 - Misc. Customer Accts. Exps |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 916 - Misc. Sales Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 920 - Misc. Admin & Gen'l Salaries |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 921 - Misc. Office Supp & Exps |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/920000922 | - Administrative Expenses Transferred |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 923 - Outside Services Employed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/992400924 | - A&G-Property Insurance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 925 - A&G-Injuries & Damages Insurance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/992600926 | - A&G-Employee Pension & Benefits(PBO |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 926 - A&G-Employee Pension & Benefits |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/992800928 | - A&G-Regulatory Commission Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/993000930 | - Obsolete/Excess Inv |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 931 - Rents |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/920030930.5-R | & D Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | 930.1-A&G-General Advertising Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
|  | NYPA/993020930.2-A&G-Miscellaneous  & General Expense |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/993500935 | - A&G-Maintenance of General Plant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |
| NYPA/9 56900 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **-** |
| **Contribution to New York State** | |  |  |  |  |  |  |  |  |  |  | **(90,000,000)** |  |  |  |  | **(90,000,000)** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**WP-7**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

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| --- |
| **YEAR ENDING DECEMBER 31, \_\_\_\_\_** |

**WORK PAPER 7  
CALCULATION OF LABOR RATIO**

**Cost Labor Actual Implied**

**Center Site Postings $ Ratio**

**105 Blenheim-Gilboa**

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**110 St. Lawrence**

**115 Niagara**

**120 Poletti**

**125 Flynn**

**122 AE II**

**130-1 50 Total Small Hydro**

**155-1 61 Total Small Clean Power Plants**

**165 500MW Combined Cycle**

**205-245 Total Included Transmission**

**321 Recharge New York**

**600 SENY**

**Total - Production + Transmission -** -

**Total - Production Only -** -

**WP-8**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 8  
CAPITAL STRUCTURE  
LONG-TERM DEBT AND RELATED INTEREST**

**2014 Amount ($) 2013 Amount ($)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Income Statement Interest** |  |  |  |
| Interest LTD (including Swaps, Deferred Refinancing) |  |  |  |
| Debt Discount/Premium |  |  |  |
| **Total LTD Interest** | **-** |  | **-** |
| **Balance Sheet Capital Structure** |  |  |  |
| Long Term Debt |  |  |  |
| Long Term Debt due within 1 year |  |  |  |
| **Total Debt** | **-** |  | **-** |
| **Net Asset Value** | **-** |  | **-** |

##### 

**WP-9**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 9  
WEIGHTED COST OF CAPITAL**

**Capped Cost Weighted**

**Component Amount ($) Share Share Rate Cost**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Long-Term Debt |  |  |  | - |  | 40% |  | * 2/ |  | - |
| 2 | Preferred Stock |  |  |  | - |  | - |  | * 3/ |  | - |
| 3 | Common Equity |  |  | 1/ | - |  | 60% 4/ |  | 8.85% |  | 0.05 |
| 4 | Total |  | - |  | - |  | 100.0% |  |  |  | 0.05 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Notes |  |  |  |  |  |  |  |  |  |  |  |
|  | 1/: |  |  |  |  |  |  |  |  |  |  |
| 5 | Total Proprietary Capital |  |  |  | Workpaper 8 |  |  |  |  |  |  |
| 6 | less Preferred |  |  |  | Workpaper 8 |  |  |  |  |  |  |
| 7 | less Acct. 216.1 |  |  |  | Workpaper 8 |  |  |  |  |  |  |
| 8 | Common Equity |  | - |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2/: |  |  |  |  |  |  |  |  |  |  |
| 9 | Long Term Interest Paid |  |  |  | Workpaper 8 |  |  |  |  |  |  |
| 10 | Long Term Debt |  |  |  | Workpaper 8 |  |  |  |  |  |  |
| 11 | LTD Cost Rate |  | - |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3/: |  |  |  |  |  |  |  |  |  |  |
| 12 | Preferred Dividends |  | - |  | Workpaper 8 |  |  |  |  |  |  |
| 13 | Preferred Stock |  | - |  | Workpaper 8 |  |  |  |  |  |  |
| 14 | Preferred Cost Rate |  | - |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | 4/ Common equity is only capped at 60% when actual common equity share exceeds 60%. | | | | | | | | | | |

**WP-10**

**Page 1 of 2**

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_\_\_**

**WORK PAPER 10**

**DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)**

**Included General & Transmission Plant – Depreciation 2014**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **FERC** |  |  |  |  |  |
|  | **Site** |  |  | **Acct #** |  | **Item** |  | **Depreciation ($)** |  |
|  |  |  |  |  |  |  |  |  |  |
| **Included General Plant** | |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  | *HEADQUARTERS* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  | *MARCY-SOUTH* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  | *MASSENA - MARCY (Clark)* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  | *NIAGARA* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  | *St. LAWRENCE / FDR* |  |  | 390 |  | Structures & Improvements |  |  |  | |
|  |  |  |  | 390 | **Subtotal General - Structures & Improvements** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 391 |  | Office Furniture & Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 391 |  | Office Furniture & Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 391 |  | Office Furniture & Equipment |  |  |  |
|  | *NIAGARA* |  |  | 391 |  | Office Furniture & Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 391 |  | Office Furniture & Equipment |  |  |  |
|  |  |  |  | 391 | **Subtotal General - Office Furniture & Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 392 |  | Transportation Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 392 |  | Transportation Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 392 |  | Transportation Equipment |  |  |  |
|  | *NIAGARA* |  |  | 392 |  | Transportation Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 392 |  | Transportation Equipment |  |  |  |
|  |  |  |  | 392 | **Subtotal General - Transportation Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 393 |  | Stores Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 393 |  | Stores Equipment |  |  |  |
|  | *NIAGARA* |  |  | 393 |  | Stores Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 393 |  | Stores Equipment |  |  |  |
|  |  |  |  | 393 | **Subtotal General - Stores Equipment** |  |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 394 |  | Tools, Shop & Garage Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 394 |  | Tools, Shop & Garage Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 394 |  | Tools, Shop & Garage Equipment |  |  |  |
|  | *NIAGARA* |  |  | 394 |  | Tools, Shop & Garage Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 394 |  | Tools, Shop & Garage Equipment |  |  |  |
|  |  |  |  | 394 | **Subtotal General - Tools, Shop & Garage Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 395 |  | Laboratory Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 395 |  | Laboratory Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 395 |  | Laboratory Equipment |  |  |  |
|  | *NIAGARA* |  |  | 395 |  | Laboratory Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 395 |  | Laboratory Equipment |  |  |  |
|  |  |  |  | 395 | **Subtotal General - Laboratory Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 396 |  | Power Operated Equipment |  |  |  |
|  | *MARCY-SOUTH* |  |  | 396 |  | Power Operated Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 396 |  | Power Operated Equipment |  |  |  |
|  | *NIAGARA* |  |  | 396 |  | Power Operated Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 396 |  | Power Operated Equipment |  |  |  |
|  |  |  |  | 396 | **Subtotal General - Power Operated Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *LONG ISLAND SOUND CABLE* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *MARCY-SOUTH* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *NIAGARA* |  |  | 397 |  | Communication Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 397 |  | Communication Equipment |  |  |  |
|  |  |  |  | 397 | **Subtotal General - Communication Equipment** |  |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 398 |  | Miscellaneous Equipment |  |  |  |
|  | *HEADQUARTERS* |  |  | 398 |  | Miscellaneous Equipment |  |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 398 |  | Miscellaneous Equipment |  |  |  |
|  | *NIAGARA* |  |  | 398 |  | Miscellaneous Equipment |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 398 |  | Miscellaneous Equipment |  |  |  |
|  |  |  |  | 398 | **Subtotal General - Miscellaneous Equipment** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 399 |  | Other Tangible Property |  |  |  |
|  | *NIAGARA* |  |  | 399 |  | Other Tangible Property |  |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 399 |  | Other Tangible Property |  |  |  |
|  |  |  |  | 399 | **Subtotal General - Other Tangible Property** | |  | **-** |  |
|  |  |  |  |  |  |  |  |  |  |
| **Total Included General Plant** | | |  |  |  |  |  | **-** |  |

**WP-10**

**Page 2 of 2**

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|  |  |  |  |  |  |  |  |  |
|  |  |  |  | **FERC** |  |  |  |  |
|  | **Site** |  |  | **Acct #** |  | **Item** |  | **Depreciation ($)** |
|  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Included Transmission Plant** | |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *J. A. FITZPATRICK* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *LONG ISLAND SOUND CABLE* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *MARCY-SOUTH* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *NIAGARA* |  |  | 352 |  | Structures & Improvements |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 352 |  | Structures & Improvements |  |  |
|  |  |  |  | 352 | **Subtotal Transmission - Structures & Improvements** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 353 |  | Station Equipment |  |  |
|  | *J. A. FITZPATRICK* |  |  | 353 |  | Station Equipment |  |  |
|  | *LONG ISLAND SOUND CABLE* |  |  | 353 |  | Station Equipment |  |  |
|  | *MARCY-SOUTH* |  |  | 353 |  | Station Equipment |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 353 |  | Station Equipment |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 353 |  | Station Equipment - Windfarm Assets acq. 12-1-11 |  |  |
|  | *NIAGARA* |  |  | 353 |  | Station Equipment |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 353 |  | Station Equipment |  |  |
|  |  |  |  | 353 | **Subtotal Transmission - Station Equipment** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 354 |  | Towers & Fixtures |  |  |
|  | *J. A. FITZPATRICK* |  |  | 354 |  | Towers & Fixtures |  |  |
|  | *MARCY-SOUTH* |  |  | 354 |  | Towers & Fixtures |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 354 |  | Towers & Fixtures |  |  |
|  | *NIAGARA* |  |  | 354 |  | Towers & Fixtures |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 354 |  | Towers & Fixtures |  |  |
|  |  |  |  | 354 | **Subtotal Transmission - Towers & Fixtures** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 355 |  | Poles & Fixtures |  |  |
|  | *MARCY-SOUTH* |  |  | 355 |  | Poles & Fixtures |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 355 |  | Poles & Fixtures |  |  |
|  | *NIAGARA* |  |  | 355 |  | Poles & Fixtures |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 355 |  | Poles & Fixtures |  |  |
|  |  |  |  | 355 | **Subtotal Transmission - Poles & Fixtures** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  | *J. A. FITZPATRICK* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  | *MARCY-SOUTH* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  | *NIAGARA* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 356 |  | Overhead Conductors & Devices |  |  |
|  |  |  |  | 356 | **Subtotal Transmission - Overhead Conductors & Devices** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *LONG ISLAND SOUND CABLE* |  |  | 357 |  | Underground Conduit |  |  |
|  | *MARCY-SOUTH* |  |  | 357 |  | Underground Conduit |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 357 |  | Underground Conduit |  |  |
|  |  |  |  | 357 | **Subtotal Transmission - Underground Conduit** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *LONG ISLAND SOUND CABLE* |  |  | 358 |  | Underground Conductors & Devices |  |  |
|  | *MARCY-SOUTH* |  |  | 358 |  | Underground Conductors & Devices |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 358 |  | Underground Conductors & Devices |  |  |
|  |  |  |  | 358 | **Subtotal Transmission - Underground Conductors & Devices** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | *BLENHEIM - GILBOA* |  |  | 359 |  | Roads & Trails |  |  |
|  | *J. A. FITZPATRICK* |  |  | 359 |  | Roads & Trails |  |  |
|  | *MARCY-SOUTH* |  |  | 359 |  | Roads & Trails |  |  |
|  | *MASSENA - MARCY (Clark)* |  |  | 359 |  | Roads & Trails |  |  |
|  | *NIAGARA* |  |  | 359 |  | Roads & Trails |  |  |
|  | *St. LAWRENCE / FDR* |  |  | 359 |  | Roads & Trails |  |  |
|  |  |  |  | 359 | **Subtotal Transmission - Roads & Trails** | |  | **-** |
|  |  |  |  |  |  |  |  |  |
| **Total Included Transmission Plant** | | | | |  |  |  | **-** |

##### WP-11

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_\_\_**

**WORK PAPER 11**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ASSET IMPAIRMENT DEPRECIATION RECONCILIATION** | | | | | | | | | | |
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|  | **Posting** |  | **Cost** |  |  |  | **Impairment** |  |  |  |
|  | **Date** |  | **Center** |  | **Account** |  | **Amount ($)** |  | **Facility** |  |
|  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  | **-** |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | Total Impairment - Production | | | |  |  | **-** |  |  |  |
|  | Total Impairment - Transmission | | | |  |  | **-** |  |  |  |
|  | Total Impairment - General Plant | | | |  |  | **-** |  |  |  |

##### WP-12

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_\_\_**

**WORK PAPER 12**

**GENERATOR STEP-UP TRANSFORMERS BREAKOUT**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  | **20\_\_** | | | | | | | | | | | | | | |  | | **20\_\_** | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | | | | | |
| **Asset No.** | | |  | **Electric**  **Plant in**  **Service ($)** |  | **Accumulated**  **Depreciation ($)** | | | |  | **Electric Plant**  **(Net $)** | |  | **Deprecation**  **Expense ($)** |  | | **Electric**  **Plant in**  **Service ($)** | | | | |  | | **Accumulated**  **Depreciation ($)** |  | | **Electric Plant**  **(Net $)** | |  | | **Deprecation**  **Expense ($)** | |
|  |  |  |  | **A** |  | **B** |  | **C** |  | | | **D** | | | |  | | **E** | |  | | | **F** | | |  | | **G** | |  | | **H** | |
|  |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | |  | |  | |
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|  |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | |  | |  | |
| **Grand Total** |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | |  | |  | |
|  |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | |  | |  | |
| **Adjusted Grand Total (Excludes 500mW C - C at Astoria)** |  |  |  |  |  |  |  |  |  | | |  | | | |  | |  | |  | | |  | | |  | |  | |  | |  | |

**WP-13**

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 13  
RELICENSING/RECLASSIFICATION EXPENSES**

|  |  |  |
| --- | --- | --- |
| **20\_\_** |  | **20\_\_** |

**Depreciation Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in**

**NIAGARA Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $)**

**A B C D E F G H**

**- - - - - - - -**

**ST LAWRENCE**

**- - - - - - - -**

**Total Expenses - - - - - - - -**

**WP-14**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 14  
FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION**

|  |  |  |
| --- | --- | --- |
| **20\_\_** |  | **20\_\_** |

**Electric Electric Electric Electric**

**Plant in Accumulated Plant in Plant in Accumulated Plant in**

LN **Cap.Date Asset Description Service ($) Depreciation ($) Service (Net $) Service ($) Depreciation ($) Service (Net $)**

24 Total Plant

25 Year-Over-Year Accumulated Depreciation

1

2

3

4

5

6

7

8

9

10

11

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**WP-15**

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 15  
WINDFARM PLANT IN SERVICE AND DEPRECIATION**

**20\_\_ 1/**

**20\_\_ 2/**

**Net Net**

**Electric Electric Electric Electric**

**Plant in Accumulated Plant in Plant in Accumulated Plant in**

**Asset Description Service ($) Depreciation ($) Service ($) Service ($) Depreciation ($) Service ($)**

**Total Windfarm - - - - - -**

**WP-16**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 16  
MATERIALS AND SUPPLIES**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **Total M&S** | **Total M&S** |  |  |  |  | **Allocated** |
| **NYPA** |  |  |  | **Inventory ($)** | **Inventory ($)** | **Avg. M&S** |  |  |  | **M&S ($)** |
| **Acct #** |  | **Facility** |  | **12/31/20\_\_** | **12/31/20\_\_** | **Inventory** |  | **Allocator** |  | **12/31/20\_\_** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Total** |  | **-** | **-** | **-** |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |  |  |  |

**WP-17**

**NEW YORK POWER AUTHORITY**

**TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 17  
MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION  
AND UNAMORTIZED BALANCE**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **Beginning** |  |  |  |  |  |  |  |
|  |  |  | **Unamortized** |  | **Ending** |  | **Capitalized** |  | **Average** |  |
|  |  |  | **Lease Asset/** |  | **Unamortized** |  | **Lease** |  | **Unamortized** |  |
|  | **Year** |  | **Obligation ($)** |  | **Lease/Asset ($)** |  | **Amortization ($)** |  | **Balance** |  |
|  | (1) |  | (2) |  | (3) |  | (4) |  | (5) |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | 1988 |  |  |  |  |  |  |  |  |  |
|  | 1989 |  |  |  |  |  |  |  |  |  |
|  | 1990 |  |  |  |  |  |  |  |  |  |
|  | 1991 |  |  |  |  |  |  |  |  |  |
|  | 1992 |  |  |  |  |  |  |  |  |  |
|  | 1993 |  |  |  |  |  |  |  |  |  |
|  | 1994 |  |  |  |  |  |  |  |  |  |
|  | 1995 |  |  |  |  |  |  |  |  |  |
|  | 1996 |  |  |  |  |  |  |  |  |  |
|  | 1997 |  |  |  |  |  |  |  |  |  |
|  | 1998 |  |  |  |  |  |  |  |  |  |
|  | 1999 |  |  |  |  |  |  |  |  |  |
|  | 2000 |  |  |  |  |  |  |  |  |  |
|  | 2001 |  |  |  |  |  |  |  |  |  |
|  | 2002 |  |  |  |  |  |  |  |  |  |
|  | 2003 |  |  |  |  |  |  |  |  |  |
|  | 2004 |  |  |  |  |  |  |  |  |  |
|  | 2005 |  |  |  |  |  |  |  |  |  |
|  | 2006 |  |  |  |  |  |  |  |  |  |
|  | 2007 |  |  |  |  |  |  |  |  |  |
|  | 2008 |  |  |  |  |  |  |  |  |  |
|  | 2009 |  |  |  |  |  |  |  |  |  |
|  | 2010 |  |  |  |  |  |  |  |  |  |
|  | 2011 |  |  |  |  |  |  |  |  |  |
|  | 2012 |  |  |  |  |  |  |  |  |  |
|  | 2013 |  |  |  |  |  |  |  |  |  |
|  | 2014 |  |  |  |  |  |  |  | **-** |  |
|  | 2015 |  |  |  |  |  |  |  |  |  |
|  | 2016 |  |  |  |  |  |  |  |  |  |
|  | 2017 |  |  |  |  |  |  |  |  |  |
|  | 2018 |  |  |  |  |  |  |  |  |  |
|  | 2019 |  |  |  |  |  |  |  |  |  |
|  | 2020 |  |  |  |  |  |  |  |  |  |
|  | 2021 |  |  |  |  |  |  |  |  |  |
|  | 2022 |  |  |  |  |  |  |  |  |  |
|  | 2023 |  |  |  |  |  |  |  |  |  |
|  | 2024 |  |  |  |  |  |  |  |  |  |
|  | 2025 |  |  |  |  |  |  |  |  |  |
|  | 2026 |  |  |  |  |  |  |  |  |  |
|  | 2027 |  |  |  |  |  |  |  |  |  |
|  | 2028 |  |  |  |  |  |  |  |  |  |
|  | 2029 |  |  |  |  |  |  |  |  |  |
|  | 2030 |  |  |  |  |  |  |  |  |  |
|  | 2031 |  |  |  |  |  |  |  |  |  |
|  | 2032 |  |  |  |  |  |  |  |  |  |
|  | 2033 |  |  |  |  |  |  |  |  |  |
|  | 2034 |  |  |  |  |  |  |  |  |  |
|  | 2035 |  |  |  |  |  |  |  |  |  |
|  | 2036 |  |  |  |  |  |  |  |  |  |
|  | 2037 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  | **-** |  | **-** |  |  |  |

**WP-18**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 18  
ESTIMATED PREPAYMENTS AND INSURANCE**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | **Property** |  | **Other** |  |
|  |  | **Date** |  |  | **Insurance ($)** |  | **Prepayments ($)** |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | - |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | - |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  | **Beg/End of Year Average** | | | **-** |  | **-** |  |



**WP-19**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,** |

**WORK PAPER 19  
STEP-UP TRANSFORMERS O&M ALLOCATOR**

|  |  |  |  |
| --- | --- | --- | --- |
| Line No. |  | **Amount ($) Ratio Notes** | |
| (1) (2) | |
| **1** | Avg. Transmission Plant in Service |  | Sch G; Col 5, Sum Ln 5,6,8 and 9 |
|  |
|  | Generator Step-Up Transformer Plant-in‑ |  |  |
| **2** | Service |  |  |
| **3** | **Ratio -** Col 1, Ln 2 / Col 1, Ln 1 | | |
| **4** | Transmission Maintenance |  | Sch A; Col 4, Ln 12 |
| **5** | **Removed Step-up Transmission O&M -** | | |

**WP-20**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

|  |
| --- |
| **YEAR ENDING DECEMBER 31,\_\_\_\_\_\_\_** |

**WORK PAPER 20  
FACTS O&M ALLOCATOR**

|  |  |  |  |
| --- | --- | --- | --- |
| Line No. | | **Amount ($)** | **Ratio Notes** |
| (1) | (2) |
| **1** | Avg. Transmission Plant in Service |  | Sch G; Col 5, Sum Ln 5,6,8 and 9 |
|  |
| **2** | FACTS Plant-in-Service |  |  |
| **3** | **Ratio** | |  |
| **-** Col 1, Ln 2 / Col 1, Ln 1 |
| **4** | Transmission Maintenance |  | Sch A: Col 4, Ln 12 |
|  |
| **5** | **Reclassified FACTS Transmission Plant -** | | Subtract Col 1, Ln 4 \* Col 2, Ln 3 |

**WP-21**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 21  
PROPERTY INSURANCE ALLOCATOR**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | **Gross Plant in** |
|  |  |  | **20\_\_ Amount ($)** | **20\_\_ Amount ($)** |  | **Average** |  | **Service Ratio** |
|  |  |  | (1) | (2) |  | (3) |  | (4) |
|  |  |  |  |  |  |  |  |  |
| A) | **PRODUCTION** |  |  |  |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |  |
| B) | **TRANSMISSION (353 Station Equip.)** |  |  |  |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |  |
|  | **TOTAL** |  | **-** | **-** |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |  |

**WP-22**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

##### WORK PAPER 22

##### PROPERTY INSURANCE ALLOCATION

##### 

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Line No.** |  | **Site** |  | **Amount ($)** |  | **Ratio** |  | **Allocated Insurance**  **Expense -**  **Transmission ($)** |  | **Notes** |
|  |  |  |  | (1) |  | (2) |  | (3) |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 5 |  | **Subtotal (Gross Trans. Plant Ratio)** |  | **-** |  | - |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 8 |  | **Subtotal (Full Transmission)** |  | **-** |  | - |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 9 |  | **Grand Total** |  |  |  |  |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

**WP-23**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

##### WORK PAPER 23 INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Line No.** |  | **Site** |  | **Amount ($)** |  | **Ratio (%)** |  | **Allocated**  **Injury/Damage**  **Insurance**  **Expense -**  **Transmission ($)** |  | **Notes** |
|  |  |  |  | (1) |  | (2) |  | (3) |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 5 |  | **Subtotal** |  | **-** |  | - |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  | - |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 7 |  | **Grand Total** |  |  |  |  |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

**WP-24**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 24  
COST OF REMOVAL**

**Cost of Removal to Regulatory Assets - Depreciation:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  | **20\_\_\_** |  | **20\_\_\_** |  |
|  |  | **Amount ($)** |  | **Amount ($)** |  |
|  |  |  |  |  |  |
|  | Production |  |  |  |  |
|  | Transmission |  |  |  |  |
|  | General |  |  |  |  |
|  | **Total** | **-** |  | **-** |  |

**WP-25**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 25  
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Line No.** |  | **Item** |  |  |  | **Amount ($)** |
|  |  |  |  |  |  |  |  |
|  | **1** |  | Total NYPA PBOPs |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **2** |  | PBOP Capitalized |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **3** |  | PBOP contained in Cost of Service | Line 1 less line 2 | |  |  |
|  |  |  |  |  |  |  |  |
|  | **4** |  | Base PBOP Amount |  |  |  | **35,919,072** |
|  |  |  |  |  |  |  |  |
|  | **5** |  | **PBOP Adjustment** | Line 4 less line 3 | |  | **-** |
|  |  |  |  |  |  |  |  |

**WP-26**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 26**

**REGULATORY COMMISSION EXPENSE**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **Regulatory Commission** |  |  |  |
|  |  |  |  | **Expense -** |  |  |  |
|  |  |  |  |  |  |  |  |
| **Line No.** |  | **Item** |  | **Amount ($)** |  |  | **Notes** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 1 |  | Transmission |  | - |  |  |  |
|  |  |  |  |  |  |  |  |
| 2 |  | Other |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 3 |  | **Grand Total** |  | **-** |  |  |  |
|  |  |  |  |  |  |  |  |

**WP-27**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

**YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER 27**

**MICROWAVE TOWER RENTAL INCOME**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  | **Posting** |  |  |  | **Income** |  |  |
|  | **Line No.** |  | **Date** |  | **Account** |  | **Amount ($)** |  |  |
|  | 1 |  |  |  |  |  |  |  |  |
|  | 2 |  |  |  |  |  |  |  |  |
|  | 3 |  |  |  |  |  |  |  |  |
|  | 4 |  |  |  |  |  |  |  |  |
|  | 5 |  |  |  |  |  |  |  |  |
|  | 6 |  |  |  |  |  |  |  |  |
|  | 7 |  |  |  |  |  |  |  |  |
|  | 8 |  |  |  |  |  |  |  |  |
|  | 9 |  |  |  |  |  |  |  |  |
|  | 10 |  |  |  |  |  |  |  |  |
|  | 11 |  |  |  |  |  |  |  |  |
|  | 12 |  |  |  |  |  |  |  |  |
|  | 13 |  |  |  |  |  |  |  |  |
|  | 14 |  |  |  |  |  | **-** |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

##### 14.2.2.4.2 NYPA Formula Rate Implementation Protocols

**14.2.2.4.2.1 General**

(a) NYPA employs the Formula Rate (contained in Section 14.2.2.4.1 (“Formula Rate Template”) of this Attachment) to calculate its NTAC and any project-specific transmission revenue requirements annually, in accordance with the Protocols set forth herein. NYPA employs an Annual Update Process, which refreshes the calculation of these revenue requirements by populating the Formula in Section 14.2.2.4.1 of this Attachment with prior-year information from the Financial Report contained in the NYPA annual report and other historical data from additional accounting and financial statements. The Annual Update Process does not effect any changes to the Formula Rate itself. NYPA will hold an Open Meeting each year to provide an additional opportunity for Interested Parties to obtain information about the Annual Update.

(b) Protocols Definitions:

(i) “Accounting Change” means any change in accounting that affects inputs to the formula rate or the resulting charges billed under the formula rate, including any change in (A) NYPA’s accounting policies, practices and procedures, including changes resulting from revisions to the U.S. generally accepted accounting principles, from those in effect during the Calendar Year upon which the most recent Actual ATRR was based and that, in NYPA’s exercise of reasonable judgment, could impact the Formula Rate or calculations under the Formula; (B) NYPA’s cost allocation policies, from those policies or methodologies in effect for the Initial Rate Period or Calendar Year upon which the immediately preceding True-Up Adjustment was based and that, in NYPA’s exercise of reasonable judgment, could impact the Formula Rate or calculations under the Formula; (C) the initial implementation of an accounting standard or policy; and (D) any items included in the True-Up Adjustment at an amount other than on a historic cost basis (e.g., fair value adjustments).

(ii) “Actual Annual Transmission Revenue Requirement” (“Actual ATRR”) means the actual net annual transmission revenue requirement calculated in accordance with the Formula Rate, using as inputs only those costs and credits properly recorded in NYPA’s most recent Financial Report (to the extent the Formula Rate specifies Financial Report data as the input source) or data reconcilable to the Financial Report by the application of clearly identified and supported information that is properly recorded in NYPA’s books and records, which books and records are maintained in accordance with (A) NYPA’s internal accounting policies and practices; (B) U.S. generally accepted accounting principles; and (C) NYPA’s cost allocation policies. Where the reconciliation to the Financial Report is provided through a worksheet, the inputs to the worksheet shall be either taken directly from the Financial Report or reconcilable to the Financial Report by the application of clearly identified and supported information.

(iii) “Annual Review Procedures” means the procedures for review of each Annual Update, as described in these Protocols.

(iv) “Annual Update” means the calculation and publication of the Actual ATRR for the prior Calendar Year, and the Projected ATRR (including the True-Up Adjustment and any Prior Period Adjustment, if applicable) to be applicable for the upcoming Rate Year, beginning in 2016.

(v) “Annual Update Process” means the annual process by which the NTAC and any project-specific revenue requirements under this Tariff are calculated by populating the Formula with information reflecting the Projected ATRR.

(vi) “Calendar Year” means January 1st through December 31st of a given year.

(vii) “Discovery Period” means the period for serving Information Requests pursuant to Section 14.2.2.4.2.3 of this Attachment, commencing as of the calendar day immediately following the Publication Date and ending one hundred fifty (150) days after the Publication Date. The Discovery Period may be extended only as provided in Sections 14.2.2.4.2.3(a)(ii) and 14.2.2.4.2.3 (a)(iii) of this Attachment.

(viii) “Financial Report” means the independently audited financial statements contained in the NYPA annual report which is issued in April of each year for the prior Calendar Year.

(ix) “Formal Challenge” means a dispute regarding an aspect of the Annual Update that is raised with FERC by an Interested Party pursuant to these Protocols, and served on NYPA by electronic service on the date of such filing.

(x) “Formula” means the cost-of-service template and associated schedules shown in Section 14.2.2.4.1 of this Attachment.

(xi) “Formula Rate” means the Formula together with the Protocols.

(xii) “Information Request” means a request served upon NYPA by an Interested Party within the Discovery Period for information or documents relating to an Annual Update as provided for in these Protocols.

(xiii) “Initial Rate Period” means the initial period, from the date the rates are first made effective by the Commission through June 30, 2016.

(xiv) “Interested Party” includes, but is not limited to, customers under the Tariff, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

(xv) “NYPA Exploder List” means an e-mail list maintained by NYPA that includes all Interested Parties who have notified NYPA of their intent to be included. Interested Parties can subscribe to the NYPA Exploder List on the NYPA website.

(xvi) “Open Meeting” means an open meeting or conference call (in webinar format) that shall permit NYPA to explain and clarify, and shall provide Interested Parties an opportunity to seek information and clarification concerning the Annual Update. The Open Meeting shall be held no earlier than fifteen (15) days and no later than sixty (60) days after the Publication Date. NYPA shall provide notice of the Open Meeting no less than seven (7) days prior to such meeting.

(xvii) “Preliminary Challenge” means a written notification by an Interested Party to NYPA, during the Review Period, of any specific challenge to the Annual Update.

(xviii) “Prior Period Adjustment” means any change to the True-Up Adjustment agreed upon or determined through the review and challenge procedures outlined in these Protocols that is carried forward with interest to the subsequent True-Up Adjustment.

(xix) “Projected Annual Transmission Revenue Requirement” (“Projected ATRR”) means the Actual ATRR for the prior Calendar Year as adjusted to reflect the True-Up Adjustment and any Prior Period Adjustments.

(xx) “Protocols” means the Formula Rate Implementation Protocols set forth in Section 14.2.2.4.2 of this Attachment.

(xxi) “Publication Date” means the date of the posting on the ISO website (in a workable Excel format with cell formulas intact) of the Annual Update. The Publication Date shall be no later than July 1st, provided, however, that if July 1st should fall on a weekend or a holiday recognized by FERC, then the posting or filing shall be due no later than the next business day, and the Publication Date shall correspond to the actual posting or filing date.

(xxii) “Rate Year” means July 1st of a given Calendar Year through June 30th of the succeeding Calendar Year.

(xxiii) “Review Period” means the period of one hundred eighty (180) days following the Publication Date during which an Interested Party may review the Annual Update calculations and make a Preliminary Challenge. The Review Period may be extended only as provided in Section 14.2.2.4.2.3(a)(ii) or Section 14.2.2.4.2.3(a)(iii) of this Attachment.

(xxiv) “True-Up Adjustment” means the amount of under- or over-collection of NYPA’s Actual ATRR during the preceding Calendar Year, measured by the difference between the Actual ATRR and the transmission revenues received by NYPA during the preceding Calendar Year, plus interest, as calculated on Schedule J of the Formula using the interest rates specified in 18 CFR § 35.19a.

**Section 14.2.2.4.2.2 Annual Update Process**

(a) The Projected ATRR derived pursuant to the Formula Rate each year shall be applicable to services during the upcoming Rate Year.

(b) On or before the Publication Date of each year, as part of the Annual Update Process, NYPA shall:

(i) Calculate the Actual ATRR for the preceding Calendar Year;

(ii) Calculate the Projected ATRR, reflecting the True-Up Adjustment and any Prior Period Adjustments, for the upcoming Rate Year;

(iii) Post on the ISO website:

1. the Annual Update (in a “workable” Excel file);
2. sufficiently detailed supporting documentation, including underlying data and calculations, that explains the source and derivation of any data affecting the Formula that is not drawn directly from NYPA’s Financial Report, such that Interested Parties can verify that each input is consistent with the requirements of the Formula Rate;
3. the date, time, or call-in information for the Open Meeting;

(iv) Within ten days of such posting, notify Interested Parties via the NYPA Exploder List of the posting of the Annual Update.

(c) The Annual Update for the Rate Year:

(i) Shall provide notice and a detailed explanation of Accounting Changes and their impacts on inputs to the Formula Rate or resulting charges billed under the Formula Rate;

(ii) Shall be subject to challenge and review in accordance with the procedures set forth in these Protocols;

(iii) Shall not seek to modify the Formula Rate and shall not be subject to challenge by anyone seeking to modify the Formula Rate (i.e., all such modifications/amendments to the Formula Rate shall require, as applicable, a Section 205 or Section 206 filing with FERC); and

(iv) Shall reflect any corrections or modifications to NYPA’s Financial Report if said corrections or modifications are made prior to the Publication Date and would affect the True-Up Adjustment for a prior Rate Year. The True-Up Adjustment for each Rate Year(s) affected by the corrections or modifications shall be updated to reflect the corrected or modified Financial Report and the Annual Update and shall incorporate the changes in such True-Up Adjustment for the next effective Rate Year(s), with interest. Corrections or modifications to a Financial Report filed after the Publication Date of an Annual Update and not included in a revised Annual Update shall be incorporated in the next True-Up Adjustment or Annual Update, as applicable. NYPA shall report in a timely manner to the ISO and to Interested Parties, via the NYPA Exploder List, any corrections or modifications to its Financial Report, that affect the past or present implementation of the Formula Rate, whether such corrections or modifications have the effect of increasing or decreasing the resulting transmission rates.

**Section 14.2.2.4.2.3 Annual Review Procedures**

Each Annual Update shall be subject to the following Annual Review Procedures:

(a) Review Period

(i) Interested Parties shall have up to one hundred fifty (150) days after the Publication Date (unless such period is extended pursuant to these Protocols) to serve reasonable Information Requests on NYPA. If the deadline for Interested Parties should fall on a weekend or a holiday recognized by FERC, then Information Requests shall be due no later than the next business day. Such Information Requests shall be limited to what is or may reasonably be necessary to determine:

(A) That input data under the Formula Rate are accurate and properly recorded consistent with NYPA’s internal accounting policies, practices, and procedures and with U.S. generally accepted accounting principles as applicable;

(B) That NYPA has properly applied the Formula Rate;

(C) The accuracy and the consistency with the Formula Rate of the data included in the Actual ATRR (including the True-Up Adjustment and any Prior Period Adjustment) under review;

(D) The extent, effect(s), and reasonableness of Accounting Changes;

(E) The prudence of the costs and expenditures included in the Actual ATRR under review, including information on procurement methods and cost control methodologies;

(F) The effect of any change to the underlying Uniform System of Accounts or the Financial Report; and

(G) Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the Formula Rate.

Such Information Requests shall not solicit information that relates solely to inputs that are stated values or cost allocation methods that have been approved or accepted by any final order by FERC pursuant to Sections 205, 206, or 306 of the FPA with respect to NYPA (including an order approving a settlement), except that such Information Requests shall be permitted if they seek to determine if there have been materially changed circumstances and to confirm consistency with the applicable order (and associated settlement, if any).

(ii) NYPA shall make a good faith effort to respond to Information Requests pertaining to the Annual Update within fifteen (15) business days of receipt of such requests. NYPA shall be precluded from claiming settlement privilege with respect to responses to Information Requests pursuant to these Protocols. Notwithstanding anything to the contrary contained in these Protocols, with respect to any Information Requests received by NYPA within the Discovery Period and for which NYPA is unable to provide a response within fifteen (15) business days after the end of the Discovery Period, the Discovery Period shall be extended fifteen (15) business days beyond the date NYPA has provided its response. If the Discovery Period is extended, the Review Period shall be extended so that it ends thirty (30) business days after completion of the Discovery Period. NYPA shall provide copies of its responses to Information Requests to all Interested Parties that have subscribed to the NYPA Exploder List.

(iii) To the extent NYPA and any Interested Party are unable to resolve disputes related to Information Requests submitted in accordance with these Protocols, NYPA or the Interested Party may petition FERC to appoint an Administrative Law Judge as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes, and compel the production of discovery, as appropriate, in accordance with these Protocols, and, if deemed appropriate, to extend the Discovery Period and Review Period to permit completion of the discovery process.

(iv) All information produced pursuant to these Protocols may be included in any Preliminary or Formal Challenge, in any other proceeding concerning the Formula Rate initiated at FERC pursuant to the FPA, or in any proceeding before the U.S. Court of Appeals to review a FERC decision involving the Formula Rate. NYPA may, however, designate any response to an Information Request as confidential if the information conveyed is not publicly available and if NYPA in good faith believes the information should be treated as privileged and confidential. Interested Parties’ representatives shall treat such response as confidential in connection with any of the proceedings discussed in this Section 14.2.2.4.2 of this Attachment; provided, however, that when so used, such response shall initially be filed under seal (unless the claim of confidentiality is waived by NYPA), subject to a later determination by the presiding authority that the material is, in whole or part, not entitled to confidential treatment.

(b) Challenges and Resolution of Challenges

(i) Any Interested Party shall have the duration of the Review Period (as such Review Period may be extended pursuant to these Protocols), to review the calculations and to submit a Preliminary Challenge. If the deadline for Interested Parties should fall on a weekend or a holiday recognized by FERC, then Preliminary Challenges shall be due no later than the next business day.

(ii) NYPA shall provide copies of all Preliminary Challenges, and any written response by NYPA to a Preliminary Challenge, to all Interested Parties that have subscribed to the NYPA Exploder List. NYPA and any Interested Party raising a Preliminary Challenge shall attempt in good faith to resolve the Preliminary Challenge in a timely manner. Where applicable, NYPA shall appoint senior representatives to work with Interested Parties to resolve Preliminary Challenges.

(iii) An Interested Party shall make a good faith effort to raise all issues in a Preliminary Challenge; however, the failure to raise an issue in a Preliminary Challenge shall not act as a bar to raising the issue in a Formal Challenge provided the Interested Party raised one or more other issues in a Preliminary Challenge.

(iv) An Interested Party that submitted a Preliminary Challenge shall have up to sixty (60) days after the close of the Review Period or thirty (30) days after NYPA makes its informational filing, whichever is later, to make a Formal Challenge with FERC, which shall be served on NYPA by electronic service on the date of such filing. If the deadline for Interested Parties should fall on a weekend or a holiday recognized by FERC, then Formal Challenges shall be due no later than the next business day. An Interested Party shall file a Formal Challenge in the docket assigned to NYPA’s informational filing. Nothing in this paragraph shall alter the rights of any party to file a complaint under Section 206 of the FPA regarding NYPA’s Formula Rate.

(v) Any response by NYPA to a Formal Challenge must be submitted to FERC within thirty (30) days following the date of the filing of the Formal Challenge and shall be served on the filing party(ies) by electronic service on the date of such filing.

(vi) In any proceeding on a Formal Challenge, or proceeding initiated sua sponte by FERC challenging an Annual Update or an Accounting Change, NYPA shall bear the burden of proof with respect to the correctness of its Annual Update and/or the Accounting Change.  Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.

(vii) Failure to make a Preliminary Challenge or Formal Challenge as to any Annual Update shall not act as a bar to a Preliminary Challenge or Formal Challenge related to the same issue in any subsequent Annual Update.

(c) Challenges to Accounting Changes

Preliminary Challenges or Formal Challenges related to Accounting Changes are not intended to serve as a means of pursuing changes to the Formula Rate.

Failure to make a Preliminary Challenge with respect to an Accounting Change to an Annual Update shall not act as a bar with respect to making a Formal Challenge regarding the Accounting Change to that Annual Update, provided the Interested Party submitted a Preliminary Challenge with respect to one or more other issues. Nor shall failure to make a Preliminary Challenge or Formal Challenge with respect to an Accounting Change as to any Annual Update act as a bar to a Preliminary Challenge or Formal Challenge related to that Accounting Change in any subsequent Annual Update to the extent such Accounting Change affects the subsequent Annual Update.

Preliminary Challenges or Formal Challenges related to Accounting Changes shall be subject to the procedures and limitations in Section 14.2.2.4.2.3(b) of this Attachment. It is recognized that resolution of Formal Challenges concerning Accounting Changes may necessitate adjustments to the Formula input data for the applicable Annual Update or changes to the Formula to achieve a just and reasonable end result consistent with the intent of the Formula.

**Section 14.2.2.4.2.4 Changes Pursuant to Annual Update Process**

Any changes to the data inputs, including but not limited to revisions to NYPA’s Financial Report, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the Annual Review Procedures set forth herein, shall be incorporated into the Formula and into the charges produced by the Formula (with interest determined in accordance with 18 CFR § 35.19a) in the Annual Update for the next effective Rate Year as a Prior Period Adjustment. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any associated refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 CFR § 35.19a) shall be made, as appropriate, in the event that the Formula Rate is replaced by a stated rate for NYPA.

**Section 14.2.2.4.2.5 Changes to the Formula Rate**

(a) The following Formula inputs shall be stated values to be used in the Formula until changed pursuant to an FPA Section 205 or Section 206 proceeding: (i) rate of return on common equity; (ii) Post-Retirement Benefits other than Pensions (“PBOPs”) expense; and (iii) the depreciation and/or amortization rates as set forth in Schedule K to the Formula.

(b) Except as specifically provided herein, nothing in these Protocols shall be deemed to limit in any way (i) the right of NYPA to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, to change the Formula Rate or any of its stated inputs or to replace the Formula Rate with a stated rate, or (ii) the right of any other party to challenge inputs to, or the implementation of, or to request changes to, the Formula Rate pursuant to Section 206, or any other applicable provision, of the FPA and the regulations thereunder.

(c) NYPA may, at its discretion and at a time of its choosing, make a limited filing pursuant to Section 205 to change its FERC-approved amortization/depreciation rates, add new amortization/depreciation rates, or file changes to PBOPs expense. The sole issue in any such limited Section 205 filing shall be whether such proposed changes or recovery are just and reasonable, and shall not include other aspects of the Formula Rate.

**Section 14.2.2.4.2.6 Informational Filing**

By February 15 of each year, following the close of the Review Period, NYPA shall submit to FERC an informational filing of its Projected ATRR for the Rate Year, including its True-Up Adjustment. Within five (5) days, NYPA shall notify Interested Parties via the NYPA Exploder List that it has made its informational filing, and shall post the docket number assigned to the informational filing on the ISO website. This informational filing must include the information that is reasonably necessary to determine: (1) that input data under the formula rate are properly recorded in any underlying schedules and workpapers; (2) that NYPA has properly applied the Formula and these Protocols; (3) the accuracy of data and the consistency with the formula rate of the True-Up Adjustment and rates under review; (4) the extent of accounting changes that affect Formula inputs; and (5) the reasonableness of projected costs. The informational filing must also describe any corrections or adjustments made during the Review Period, and must describe all aspects of the Annual Update or its inputs that are the subject of an ongoing dispute under the Preliminary Challenge or Formal Challenge procedures. Any challenges to the implementation of the Formula must be made through the annual review and challenge procedures described in these Protocols or in a separate complaint proceeding, and not in response to the informational filing.

#### 14.2.2.5 Billing

The New York State Loads, Wheels Through, and Exports will be billed based on the product of: (i) the NTAC; and (ii) the Customer’s billing units for the Billing Period. The billing units will be based on the metered energy for all Transactions to supply Load in the NYCA during the Billing Period, and hourly Energy schedules for the Billing Period for all Wheels Through and Exports.

1. The NTAC shall not apply to Wheels Through or Exports scheduled with the ISO to destinations within the New England Control Area provided that the conditions listed in Section 2.7.2.1.4 of this Tariff are satisfied. [↑](#footnote-ref-1)