

14.2.3 NYPA Formula Rate

14.2.3.1 Formula Rate Template

Exhibit No. PA-102, INDEX

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NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT**

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Exhibit No. PA-102, SCH - Summary

NEW YORK POWER AUTHORITY
 TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, ____

TRANSMISSION REVENUE REQUIREMENT SUMMARY

| Line No. | <u>A. OPERATING EXPENSES</u> | <u>TOTAL \$</u> (1) | <u>SOURCE/COMMENTS</u> (2) |
|----------------------------|---|------------------------|---------------------------------------|
| 1 | Operation & Maintenance Expense | - | Schedule A1, Col 5, Ln 17 |
| 2 | Administration & General Expenses | - | Schedule A2, Col 5, Ln 22 |
| 3 | Depreciation & Amortization Expense | - | Schedule B1, Col 6, Ln 26 |
| 4 | TOTAL OPERATING EXPENSE | - | Sum lines 1, 2, & 3 |
| 5 | <u>B. RATE BASE</u> | - | Schedule C1, Col 5, Ln 10 |
| 6 | Return on Rate Base | - | Schedule C1, Col 7, Ln 10 |
| 6a | Total Project Specific Return Adjustment | - | Schedule D2, Col 3, Ln A |
| 7 | TOTAL REVENUE REQUIREMENT | - | Line 4 + Line 6 + Line 6a |
| 8 | Incentive Return | - | Schedule F1, page 2, line 2, col. 13 |
| 9 | True-up Adjustment | - | Schedule F3, page 1, line 3, col. 10 |
| 10 | NET ADJUSTED REVENUE REQUIREMENT | - | Line 7 + line 8 + line 9 |
| Breakout by Project | | | |
| 11 | NTAC Facilities | - | Schedule F1, page 2, line 1a, col. 16 |
| 11a | Project 1 - Marcy South Series Compensation | - | Schedule F1, page 2, line 1b, col. 16 |
| 11b | Project 2 | - | Schedule F1, page 2, line 1c, col. 16 |
| 11c | - | - | |
| ... | - | - | - |
| 12 | 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.



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

**SCHEDULE A1
OPERATION & MAINTENANCE EXPENSE SUMMARY (\$)**

| <u>Line No.</u> | <u>FERC Account</u> (1) | <u>FERC Account Description</u> (2) | <u>Source</u> (3) | <u>Total</u> (4) | <u>Grand Total</u> (5) | <u>NYPA Form 1 Equivalent</u> (6) |
|-----------------------------|----------------------------|--|-----------------------|---------------------|---------------------------|--------------------------------------|
| Transmission: | | | | | | |
| OPERATION: | | | | | | |
| 1 | 560 | Supervision & Engineering | WP-AA, Col (5) | - | | Page 321 line 83 |
| 2 | 561 | Load Dispatching | WP-AA, Col (5) | - | | Page 321 lines 85-92 |
| 3 | 562 | Station Expenses | WP-AA, Col (5) | - | | Page 321 line 93 |
| 4 | 566 | Misc. Trans. Expenses | WP-AA, Col (5) | - | | Page 321 line 97 |
| 5 | | Total Operation | (sum lines 1-4) | - | | |
| MAINTENANCE: | | | | | | |
| 6 | 568 | Supervision & Engineering | WP-AA, Col (5) | - | | Page 321 line 101 |
| 7 | 569 | Structures | WP-AA, Col (5) | - | | Page 321 line 102-106 |
| 8 | 570 | Station Equipment | WP-AA, Col (5) | - | | Page 321 line 107 |
| 9 | 571 | Overhead Lines | WP-AA, Col (5) | - | | Page 321 line 108 |
| 10 | 572 | Underground Lines | WP-AA, Col (5) | - | | Page 321 line 109 |
| 11 | 573 | Misc. Transm. Plant | WP-AA, Col (5) | - | | Page 321 line 110 |
| 12 | | Total Maintenance | (sum lines 6-11) | - | | |
| 13 | | TOTAL O&M TRANSMISSION | (sum lines 5 & 12) | | - | |
| Adjustments (Note 2) | | | | | | |
| 14 | | Step-up Transformers | WP-AC, Col (1) line 5 | | - | |
| 15 | | FACTS (Note 1) | WP-AD, Col (1) line 5 | | - | |
| 16 | | Microwave Tower Rental Income | WP-AE, Col (3) line 2 | | - | |
| 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 NTAC are not revenue credited here.



Exhibit No. PA-102, SCH-A2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES

| Line No. | FERC Account | FERC Account Description | Source | Unallocated A&G (\$) (3) | Transmission Labor Ratio (4) | Allocated to Transmission (\$) (5) | Source/Comments (6) | NYPA Form 1 Equivalent (7) |
|----------|--------------|--|----------------------|--------------------------------|------------------------------------|--|---|-------------------------------|
| | (1) | (2) | | | | | | |
| | | Administrative & General Expenses | | | | | | |
| 1 | 920 | A&G Salaries | WP-AA, Col (5) | - | | | | Page 323 line 181 |
| 2 | 921 | Office Supplies & Expenses | WP-AA, Col (5) | - | | | | Page 323 line 182 |
| 3 | 922 | Admin. Exp. Transferred-Cr | WP-AA, Col (5) | - | | | | Page 323 line 183 |
| 4 | 923 | Outside Services Employed | WP-AA, Col (5) | - | | | | Page 323 line 184 |
| 5 | 924 | Property Insurance | WP-AA, Col (5) | - | | - | See WP-AG; Col (3) ,Ln 4 | Page 323 line 185 |
| 6 | 925 | Injuries & Damages Insurance | WP-AA, Col (5) | - | | - | See WP-AH; Col (3) ,Ln 4 | Page 323 line 186 |
| 7 | 926 | Employee Pensions & Benefits | WP-AA, Col (5) | - | | | | Page 323 line 187 |
| 8 | 928 | Reg. Commission Expenses | WP-AA, Col (5) | - | | - | See WP-AA; Col (3), Ln 2x | Page 323 line 189 |
| 9 | 930 | Obsolete/Excess Inv | WP-AA, Col (5) | - | | | | Page 323 line 190.5 |
| 10 | 930.1 | General Advertising Expense | WP-AA, Col (5) | - | | | | Page 323 line 191 |
| 11 | 930.2 | Misc. General Expenses | WP-AA, Col (5) | - | | | | Page 323 line 192 |
| 12 | 930.5 | Research & Development | 2/ | - | | - | 2/ | Page 323 line 192.5 |
| 13 | 931 | Rents | WP-AA, Col (5) | - | | | | Page 323 line 193 |
| 14 | 935 | Maint of General Plant A/C 932 | WP-AA, Col (5) | - | | | | Page 323 line 196 |
| 15 | | TOTAL | (sum lines 1-14) | - | | | | |
| 16 | | Less A/C 924 | Less line 5 | - | | | | Page 323 line 185 |
| 17 | | Less A/C 925 | Less line 6 | - | | | | Page 323 line 186 |
| 18 | | Less EPRI Dues | 1/ | - | | | | |
| 19 | | Less A/C 928 | Less line 8 | - | | | | Page 323 line 189 |
| 20 | | Less A/C 930.5 | Less line 12 | - | | | 3/ | |
| 21 | | PBOP Adjustment | WP-AF | - | | | | |
| 22 | | TOTAL A&G Expense | (sum lines 16 to 21) | - | - | - | - Allocated based on transmission labor allocator (Schedule E1) | |
| 23 | | NET A&G TRANSMISSION EXPENSE | (sum lines 1 to 22) | | | - | | |

1/ NYPA does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years ____ and 2015. It is populated as a sum of Transmission R&D Expense [Workpaper WP-AA Col (3) ln(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) ln (2ab) multiplied by Workpaper E1-Labor Ratio Col (3) ln (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years ____ and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.



Exhibit No. PA-102, SCH-B1

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)

| Line No. | FERC Account | FERC Account Description | Source (1) | Transmission (2) | General Plant (3) | Transmission Labor Ratio (%) (4) | General Plant Allocated to Transm. Col (3)*(4) (5) | Total Annual Depreciation Col (2)+(5) (6) |
|----------|--------------|---------------------------------------|-----------------------------|---------------------|----------------------|--|---|---|
| 1 | 352 | Structures & Improvements | WP-BA, Col (4) | - | | | | |
| 2 | 353 | Station Equipment | WP-BA, Col (4) | - | | | | |
| 3 | 354 | Towers & Fixtures | WP-BA, Col (4) | - | | | | |
| 4 | 355 | Poles & Fixtures | WP-BA, Col (4) | - | | | | |
| 5 | 356 | Overhead Conductors & Devices | WP-BA, Col (4) | - | | | | |
| 6 | 357 | Underground Conduit | WP-BA, Col (4) | - | | | | |
| 7 | 358 | Underground Conductors & Devices | WP-BA, Col (4) | - | | | | |
| 8 | 359 | Roads & Trails | WP-BA, Col (4) | - | | | | |
| 9 | | Unadjusted Depreciation | | - | | | | |
| 10 | 390 | Structures & Improvements | WP-BA, Col (4) | | - | | | |
| 11 | 391 | Office Furniture & Equipment | WP-BA, Col (4) | | - | | | |
| 12 | 392 | Transportation Equipment | WP-BA, Col (4) | | - | | | |
| 13 | 393 | Stores Equipment | WP-BA, Col (4) | | - | | | |
| 14 | 394 | Tools, Shop & Garage Equipment | WP-BA, Col (4) | | - | | | |
| 15 | 395 | Laboratory Equipment | WP-BA, Col (4) | | - | | | |
| 16 | 396 | Power Operated Equipment | WP-BA, Col (4) | | - | | | |
| 17 | 397 | Communication Equipment | WP-BA, Col (4) | | - | | | |
| 18 | 398 | Miscellaneous Equipment | WP-BA, Col (4) | | - | | | |
| 19 | 399 | Other Tangible Property | WP-BA, Col (4) | | - | | | |
| 20 | | Unadjusted General Plant Depreciation | | | - | | | |
| | | Adjustments | | | | | | |
| 21 | | Capitalized Lease Amortization | Schedule B2, Col 4, line 14 | - | | | | |
| 22 | | FACTS | Schedule B2, Col 4, line 13 | - | | | | |
| 23 | | Windfarm | Schedule B2, Col 4, line 11 | - | | | | |
| 24 | | Step-up Transformers | Schedule B2, Col 4, line 12 | - | | | | |
| 25 | | Relicensing Reclassification | WP-BG, Col 4 | | - | | | |
| 26 | | TOTAL | (Sum lines 1-25) | - | - | - 1/ | - | - |

1/ See Schedule-E1, Col (3), Ln 2

Exhibit No. PA-102, SCH- B2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING
DECEMBER 31, ____

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

| | | | | ____ | | ____ | | ____ - ____ Average | | | | | |
|--------------------------|---|--------|--|-----------------------------|-------------------|--------------------|--------------|---------------------|-------------------|--------------------|--------------|--------------|-------------------|
| | | | | Plant in | Accumulated | Plant in | Depreciation | Plant in | Accumulated | Plant in | Depreciation | Plant in | Accumulated |
| | | | | Service (\$) | Depreciation (\$) | Service - Net (\$) | Expense (\$) | Service (\$) | Depreciation (\$) | Service - Net (\$) | Expense (\$) | Service (\$) | Depreciation (\$) |
| | | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | (11) | | | | | | | | | |
| NYPA Form 1 Equivalent | | | | | | | | | | | | | |
| PRODUCTION | | Source | Plant in Service (p. 204-207 column (g)) | Depreciation (p.219) | | | | | | | | | |
| 1 | Production - Land | WP-BC | In. 8 + In. 27 + In. 37 | | - | - | - | - | - | - | - | - | - |
| 2 | Production - Hydro | WP-BC | In. 35 - In. 27 | In. 22 - Cost of Removal 5/ | - | - | - | - | - | - | - | - | - |
| 3 | Production - Gas Turbine / Combined Cycle | WP-BC | In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37 | In. 20 + In. 23 | - | - | - | - | - | - | - | - | - |
| 4 | | | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | |
| TRANSMISSION | | | | | | | | | | | | | |
| 5 | Transmission - Land | WP-BC | In. 48 | | - | - | - | - | - | - | - | - | - |
| 6 | Transmission | WP-BC | In. 58 + In. 100.6 - In. 48 | In. 24 - Cost of Removal 5/ | - | - | - | - | - | - | - | - | - |
| 7 | | | | | - | - | - | - | - | - | - | - | - |
| 8 | Transmission - Cost of Removal 1/ | WP-BC | | | - | - | - | - | - | - | - | - | - |
| 9 | Excluded Transmission 2/ | WP-BB | | | - | - | - | - | - | - | - | - | - |
| Adjustments to Rate Base | | | | | | | | | | | | | |
| 10 | Transmission - Asset Impairment | WP-BC | | | - | - | - | - | - | - | - | - | - |
| 11 | Windfarm | WP-BC | | | - | - | - | - | - | - | - | - | - |
| 12 | Generator Step-ups | WP-BF | | | - | - | - | - | - | - | - | - | - |
| 13 | FACTS | WP-BE | | | - | - | - | - | - | - | - | - | - |
| 14 | Marcy South Capitalized Lease 3/ | | | | | | - | | | | - | | |
| 15 | Total Adjustments | | | | - | - | - | - | - | - | - | - | - |
| 16 | | | | | | | | | | | | | |
| 17 | Net Adjusted Transmission | | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | |
| GENERAL | | | | | | | | | | | | | |
| 18 | General - Land | WP-BC | In. 86 | | - | - | - | - | - | - | - | - | - |
| 19 | General | WP-BC | In. 99 - In. 86 | In. 27 - Cost of Removal 5/ | - | - | - | - | - | - | - | - | - |
| 20 | | | In. 99 | | - | - | - | - | - | - | - | - | - |
| Adjustments to Rate Base | | | | | | | | | | | | | |
| 21 | General - Asset Impairment | | | | - | - | - | - | - | - | - | - | - |
| 22 | General - Cost of Removal | WP-BC | | | - | - | - | - | - | - | - | - | - |
| 23 | Relicensing | WP-BG | | | - | - | - | - | - | - | - | - | - |
| 24 | Excluded General 4/ | WP-BC | | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

25

Net Adjusted General Plant

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

Notes

- 1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.
- 2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn. 3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.
- 4/ Excluded General: Assets not recoverable under ATRR, 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 Ashokan, Crescent, Jarvis and Vischer Ferry.
- 5/ The difference between the Accumulated Depreciation contained in the NYPA Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.

| | |
|--|--|
| | |
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Exhibit No. PA-102, SCH-B3

Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY

YEAR ENDING DECEMBER 31, ____

| Line No. | FERC Account | FERC Account Description | Rate (Annual) Percent | | | | | | | |
|----------|--------------|---|-----------------------|---------|-----------------|-------------------|---------------|-------------|-------------------------|-------------|
| | | | St. Lawrence/FDR | Niagara | Blenheim-Gilboa | J. A. FitzPatrick | Massena-Marcy | Marcy-South | Long Island Sound Cable | New Project |
| | | TRANSMISSION PLANT | | | | | | | | |
| 1 | 350 | Land Rights | | | | | | | | |
| 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% |
| | | GENERAL PLANT | | | | | | | | |
| 10 | 390 | Structures & Improvements | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% |
| 11 | 391 | Office Furniture & Equipment | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% | 9.08% |
| 12 | 392 | Transportation Equipment | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% | 13.04% |
| 13 | 393 | Stores Equipment | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% |
| 14 | 394 | Tools, Shop & Garage Equipment | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% | 4.94% |
| 15 | 395 | Laboratory Equipment | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% | 4.43% |
| 16 | 396 | Power Operated Equipment | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% | 9.33% |
| 17 | 397 | Communication Equipment | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% | 6.63% |
| 18 | 398 | Miscellaneous Equipment | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% | 5.94% |
| 19 | | 5 Year Property | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 20 | | 10 Year Property | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 21 | | 20 Year Property | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| | | INTANGIBLE PLANT | | | | | | | | |
| 22 | 303 | Miscellaneous Intangible Plant | | | | | | | | |
| 23 | | 5 Year Property | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 24 | | 7 Year Property | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% |
| 25 | | 10 Year Property | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 26 | | 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 equivalent to the depreciation rate calculated above, i.e., 100% ÷ deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

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



Exhibit No. PA-102, SCH-C1



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

| RATE BASE | | TRANSMISSION PLANT (\$) (1) | TOTAL GENERAL PLANT (\$) (2) | TRANSM. LABOR RATIO [Schedule E1] (3) | GENERAL PLANT ALLOCATED TO TRANSMISSION (\$) (2) * (3) (4) | TOTAL TRANSMISSION (\$) (1) + (4) (5) | RATE OF RETURN [Schedule D1] (6) | RETURN ON RATE BASE (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 | - 6/ | | - | | - | | |
| 7 | * CWIP | - 7/ | | | | | | |
| 8 | * Regulatory Asset | - 7/ | | | | | | |
| 9 | * Abandoned Plant | - 7/ | | | | | | |
| 10 | TOTAL (sum lines 1-9) | - | - | - | - | - | - | - |

1/ Schedule B2; Net Electric Plant in Service; Ln 17

2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days] 4/

WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c. 6/

WP-CB; Col 3, Ln 3

7/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by FERC as shown below. CWIP amount is shown in the NYPA Form 1 Equivalent, page 216, line 1

| | |
|---------------|-------------------|
| Docket Number | Authorized Amount |
|---------------|-------------------|



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D1
CAPITAL STRUCTURE AND COST OF CAPITAL

| <u>Line No.</u> | <u>TITLE</u> | <u>CAPITALIZATION RATIO</u> <u>from WP-DA 1/</u> (1) | <u>COST RATE</u> <u>from WP-DA 2/</u> (2) | <u>WEIGHTED</u> <u>AVERAGE</u> (3) | <u>SOURCE/COMMENTS</u> (4) |
|-----------------|----------------------|--|---|--|-------------------------------|
| 1 | LONG-TERM DEBT | 0.00% | - | - | Col (1) * Col (2) |
| 2 | <u>COMMON EQUITY</u> | <u>0.00%</u> | 9.45% | - | Col (1) * Col (2) |
| 3 | TOTAL CAPITALIZATION | 0.00% | | - | Col (3); Ln (1) + Ln (2) |

Notes

- 1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.



Exhibit No. PA-102, SCH-D2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/

| <u>Line No.</u> | <u>TITLE</u> | <u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> (1) | <u>COST RATE</u> <u>from WP-DA</u> (2) | <u>WEIGHTED</u> <u>AVERAGE</u> (3) | <u>SOURCE/COMMENTS</u> (4) |
|---|------------------------------------|---|--|--|---------------------------------------|
| Project 1 - Marcy South Series Compensation - Capital Structure | | | | | |
| 1 | LONG-TERM DEBT | - 1/ | - | - | Col (1) * Col (2) |
| 2 | COMMON EQUITY | - 1/ | 9.45% 2/ | - | Col (1) * Col (2) |
| 3 | TOTAL CAPITALIZATION | - | | - | Col (3); Ln (1) + Ln (2) |
| 4 | PROJECT NET PLANT | | | - | |
| 5 | PROJECT BASE RETURN | | | - | Col (3) Ln (4) * WP-DA Col (7) Ln (4) |
| 6 | PROJECT ALLOWED RETURN | | | - | Col (3); Ln (3) * Ln (4) |
| A | PROJECT SPECIFIC RETURN ADJUSTMENT | | | - | Col (3); Ln (6) - Ln (5) |

Project X

Notes

- 1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.



Exhibit No. PA-102, SCH-E1



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE E1
LABOR RATIO

| Line | | LABOR AMOUNT (\$) | | ALLOCATED TO | SOURCE/ | |
|------|--------------|-------------------|--------------|---------------------|--------------------------|----------------------------------|
| No. | DESCRIPTION | From WP-EA (1) | RATIO (2) | TRANSMISSION (3) | COMMENTS (4) | NYPA Form 1 Equivalent (5) |
| 1 | PRODUCTION | - | - | | | Page 354 lines 17, 20, 24 |
| 2 | TRANSMISSION | - | - | - | Col (1); Ln (2) / Ln (3) | Page 354 line 21 |
| 3 | TOTAL LABOR | - | - | | | |

Exhibit No. PA-102, SCH-F1

Schedule F1

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YEAR ENDING DECEMBER 31, ____

Line
No.

Item

Page, Line, Col.

Transmission (\$)

Allocator


| | | (1) | (2) | (3) |
|---|---|---|-----|-----|
| 1 | Gross Transmission Plant - Total | Schedule B2, line 17, col 9 (Note A) | - | |
| 1a | Transmission Accumulated Depreciation | Schedule B2, line 17, col 10 | - | |
| 1b | Transmission CWIP, Regulatory Asset and Abandoned Plant | Schedule C1, 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 A1, line 17, col 5 and Schedule A2, line 22, Col 5 | - | |
| | GENERAL DEPRECIATION EXPENSE | | | |
| 5 | Total General Depreciation Expense | Schedule B1 line 26, col 5 | - | |
| 6 | Annual Allocation Factor for Expenses | ((line 3 + line 5] divided by line 1, col 2) | - | - |
| | RETURN | | | |
| 7 | Return on Rate Base | Schedule C1 line 10, col 7 | - | |
| 8 | Annual Allocation Factor for Return on Rate Base | (line 7 divided by line 2 col 2) | - | - |

Exhibit PA-102, SCH-F1 Page 2 of 2

| Schedule F1 Project Revenue Requirement Worksheet NEW YORK POWER AUTHORITY | | | | | | | | | | | | | | |
|--|---|-------------|------------------------------------|---------------------------------------|--|-------------------------------|----------------------|------------------------|----------------------|-------------------------------|-------------------------|--|--|-------------------------|
| | (1) (14a) | (2) (15) | (3) (16) | (4) (17) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| ROJECT | | | | | | | | | | | | | | |
| PECIFIC | | | | | | | | | | | | | | |
| CAPITAL | | | | | | | | | | | | | | |
| STRUCTURE | | | | | | | | | | | | | | |
| Line | | | | | | | | | | | | | | |
| Return | | | | | | | | | | | | | | |
| No. | | | | | | | | | | | | | | |
| Points | | | | | | | | | | | | | | |
| | Project Name and # | Type | Project Gross Plant AND COST OF | Project Accumulated Revenue | Annual Allocation True-Up | Allocation for Requirement | Project Net Plant | Annual Total Annual | Annual Return Charge | Depreciation/A Net Revenue | Annual Revenue | Return in | Incentive | |
| | (\$) | Discount | (\$) CAPITAL | Depreciation (\$) Requirement (\$) | Factor for Expenses Adjustment (\$) | Expenses (\$) (\$) | (\$) | for Return | (\$) | Expense (\$) | Requirement (\$) | basis | Incentive | |
| 13 | | | (Note C) | | Page 1 line 6 Schedule D2 | Col. 3 * Col. 5 + 14 +14a) | (Note D) (Note F) | (Page 1, line 8) 16 | (Col. 7 * Col. 8) | (Note E) | (Sum Col. 6, 9 & 10) | Per FERC order (Note Sum Col. 15 + H) | (Schedule F2, Line 10 * (Col. 12/100)* Col. 7) | (Sum Col. 11 + (Note |
| 1l) | | | | | | | | | | | | | | |
| 1a | NTAC Facilities | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1b | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1c | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1d | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1e | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1f | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1g | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1h | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1i | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1j | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1k | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1l | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1m | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1n | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 1o | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| | | - | - | - | - | - | - | - | - | - | - | - | - | ---- |
| 2 | Total | | - | - | | - | - | | | - | - | | | ---- |
| Note | | | | | | | | | | | | | | |
| Letter | | | | | | | | | | | | | | |
| A | Gross Transmission Plant that is included on Schedule B2, Ln 17, 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 B1, Ln 26, Col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset. | | | | | | | | | | | | | |
| F | 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 B3 for all other projects. | | | | | | | | | | | | | |
| G | Reserved | | | | | | | | | | | | | |
| H | The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8. | | | | | | | | | | | | | |
| I | Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project. | | | | | | | | | | | | | |
| | The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate | | | | | | | | | | | | | |



Exhibit No. PA-102, SCH-F3

| Schedule F3 | | | | | | | | | |
|-------------------------------|-----------------------|-----------------------------|---|---|---|-------------------------------|--|---|-----------------------------------|
| Project True-Up Incentives | | | | | | | | | |
| YEAR ENDING DECEMBER 31, ____ | | | | | | | | | |
| (\$) | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Line No. | Project Name | NTAC ATRR or Project Number | Actual Revenues Received (Note 1) | Actual Net Revenue Requirement (Note 2) | True-Up Adjustment Principal Under/(Over) | Prior Period Adjustment | Applicable Interest Rate on Under/(Over) | True-Up Adjustment Interest Under/(Over) | Total True-Up Adjustment |
| | | | Amount Actually Received for Transmission Service | Schedule F2 Using Actual Cost Data | Col. (5) - Col. (4) | (Note A) Line 25, Col. (e) | Line 24 | (Col. (6) + Col. (7)) x Col. (8) x 24 months | Col. (6) + Col. (7) + Col. (9) |
| 1a | NTAC Facilities | - | - | - | - | - | - | - | - |
| 1b | | - | - | - | - | - | - | - | - |
| 1c | | - | - | - | - | - | - | - | - |
| 1d | | - | - | - | - | - | - | - | - |
| 1e | | - | - | - | - | - | - | - | - |
| ... | | | | | | | | | |
| ... | | | | | | | | | |
| 2 | Subtotal | | | | - | | | - | - |
| 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 (5).
- 2) Schedule F1, Page 2 of 2, col (16).

Exhibit No. PA-102, SCH-F3

Schedule F3
 Project True-Up
 Incentives

FERC Refund Interest Rate

| | | | | | |
|--------------------------|-------------------------|---------------------------------|---------------------------------------|----------|---------------------|
| 4 | Interest Rate (Note A): | Year | Interest Rates under Section 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 | A Description of the Adjustment | In Dollars | (Note A) | Col. (c) + Col. (d) |
| 25 | - | - | - | - | - |
| 25a | - | - | - | - | - |
| 25b | - | - | - | - | - |
| 25c | | | | | - |
| | | | | | - |
| 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 Ln 25 Col (d).



Exhibit No. PA-102, WP-AA

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

WORK PAPER AA

| Line No. | Operation and Maintenance Summary | | | | (5) | (6) |
|----------|---|------------|--------------|-----------------|-------------------|-------------------|
| | | | | | | |
| | (1) | (2) | (3) | (4) | | |
| | | | | | | |
| | Amount (\$) | PRODUCTION | TRANSMISSION | ADMIN & GENERAL | OVERALL RESULT | Major Category |
| 1a | 555 - OPSE-Purchased Power | - | - | - | - | - |
| 1b | 501 - Steam Product-Fuel | - | - | - | - | - |
| 1c | 565 - Trans-Xmsn Elect Oth | | - | - | - | - |
| ... | - | - | - | - | - | - |
| 2a | 506 - SP-Misc Steam Power | - | - | - | - | |
| 2b | 535 - HP-Oper Supvr&Engrg | - | - | - | - | |
| 2c | 537 - HP-Hydraulic Expense | - | - | - | - | |
| 2d | 538 - HP-Electric Expenses | - | - | - | - | |
| 2e | 539 - HP-Misc Hyd Pwr Gen | - | - | - | - | |
| 2f | 546 - OP-Oper Supvr&Engrg | - | - | - | - | |
| 2g | 548 - OP-Generation Expens | - | - | - | - | |
| 2h | 549 - OP-Misc Oth Pwr Gen | - | - | - | - | |
| 2i | 560 - Trans-Oper Supvr&Eng | - | - | - | - | |
| 2j | 561 - Trans-Load Dispatcng | - | - | - | - | |
| 2k | 562 - Trans-Station Expens | - | - | - | - | |
| 2l | 566 - Trans-Misc Xmsn Exp | - | - | - | - | |
| 2n | 905 - Misc. Customer Accts. Exps | - | - | - | - | |
| 2m | Contribution to New York State | | | - | - | |
| 2o | 916 - Misc. Sales Expense | - | - | - | - | |
| 2p | 920 - Misc. Admin & Gen'l Salaries | - | - | - | - | |
| 2q | 921 - Misc. Office Supp & Exps | - | - | - | - | |
| 2r | 922 - Administrative Expenses Transferred | - | - | - | - | |
| 2s | 923 - Outside Services Employed | - | - | - | - | |
| 2t | 924 - A&G-Property Insurance | - | - | - | - | |
| 2u | 925 - A&G-Injuries & Damages Insurance | - | - | - | - | |
| 2v | 926 - A&G-Employee Pension & Benefits | - | - | - | - | |
| 2w | 926 - A&G-Employee Pension & Benefits(PBOP) | - | - | - | - | |
| 2x | 928 - A&G-Regulatory Commission Expense | - | - | - | - | |
| 2y | 930 - Obsolete/Excess Inv | - | - | - | - | |
| 2z | 930.1-A&G-General Advertising Expense | - | - | - | - | |
| 2aa | 930.2-A&G-Miscellaneous & General Expense | - | - | - | - | |
| 2ab | 930.5-R & D Expense | - | - | - | - | |
| 2ac | 931 - Rents | - | - | - | - | |
| 2ad | 935 - A&G-Maintenance of General Plant | - | - | - | - | Operations |
| ... | - | - | - | - | - | - |
| 3a | 545 - HP-Maint Misc Hyd PI | - | - | - | - | |
| 3b | 512 - SP-Maint Boiler Plt | - | - | - | - | |
| 3c | 514 - SP-Maint Misc Stm PI | - | - | - | - | |
| 3d | 541 - HP-Maint Supvn&Engrg | - | - | - | - | |
| 3e | 542 - HP-Maint of Struct | - | - | - | - | |
| 3f | 543 - HP-Maint Res Dam&Wtr | - | - | - | - | |
| 3g | 544 - HP-Maint Elect Plant | - | - | - | - | |
| 3h | 551 - OP-Maint Supvn & Eng | - | - | - | - | |
| 3i | 552 - OP-Maint of Struct | - | - | - | - | |
| 3j | 553 - OP-Maint Gen & Elect | - | - | - | - | |
| 3k | 554 - OP-Maint Oth Pwr Prd | - | - | - | - | |
| 3l | 568 - Trans-Maint Sup & En | - | - | - | - | |
| 3n | 569 - Trans-Maint Struct | - | - | - | - | |
| 3m | 570 - Trans-Maint St Equip | - | - | - | - | |
| 3o | 571 - Trans-Maint Ovhd Lns | - | - | - | - | |
| 3p | 572 - Trans-Maint Ungrd Ln | - | - | - | - | |
| 3q | 573 - Trans-Maint Misc Xmn | - | - | - | - | Maintenance |
| ... | - | - | - | - | - | - |
| 4a | 403 - Depreciation Expense | - | - | - | - | |
| ... | - | - | - | - | - | - |
| 5 | TOTALS | - | - | - | - | - |

Exhibit No. PA-102, WP-AB

NEW YORK POWER AUTHORITY

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WORK PAPER AB
Operation and Maintenance Detail

FERC by accounts and profit center

| (15) | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|-------------------|-------|---------------------------------|--------------------------------------|--------------------------------|---------------------------|--------------------------------|----------|----------|----------|---------------|----------|----------|----------|
| | | (16) | (17) | (18) | (19) | (12) | | | | | | | | |
| | | | Amount (\$) | | | | | | | | | | | |
| 0100/156 | | | 0100/105 | 0100/110 | 0100/115 | 0100/120 | 0100/122 | 0100/125 | 0100/130 | 0100/135 | 0100/140 | 0100/145 | 0100/150 | 0100/155 |
| Line No. | FERC G/L Accounts | | 0100/157 | 0100/157 | 0100/158 | 0100/159 | 0100/160 | 0100/161 | | | | | | |
| Gate | Harlem River | | Blenheim-Gilboa Vernon Blvd. | St. Lawrence 23rd & 3rd (Gowanus) | Niagara N 1st &Grand (Kent) | Poletti Pouch Terminal | Astoria Energy II Brentwood | Flynn | Jarvis | Crescent | Vischer Ferry | Ashokan | Kensico | Hell |
| 1a | | 403 - | Depreciation Expense | | | | | | | | | | | |
| 1b | | 501 - | Steam Product-Fuel | | | | | | | | | | | |
| 1c | | 506 - | SP-Misc Steam Power | | | | | | | | | | | |
| 1d | | 512 - | SP-Maint Boiler Plt | | | | | | | | | | | |
| 1e | | 514 - | SP-Maint Misc Stm Pl | | | | | | | | | | | |
| 1f | | 535 - | HP-Oper Supvr&Engrg | | | | | | | | | | | |
| 1g | | 537 - | HP-Hydraulic Expense | | | | | | | | | | | |
| 1h | | 538 - | HP-Electric Expenses | | | | | | | | | | | |

| FERC by accounts and profit center | | |
|------------------------------------|-----|----------------------------------|
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925 - A&G-Injuries & Damages Insurance
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930.1-A&G-General Advertising Expense
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Contribution to New York State

Overall Result

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Exhibit No. PA-102, WP-AB Page 2 of 2

| FERC by accounts and profit center | | | | | | | | | | | | | |
|------------------------------------|---|----------------------------|--------------------------|----------------------|---------------------------|------------------------|----------------------------|-------------|--------------|--------------|-----------|----------|--------------|
| (1) | (2) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| (33) | (34) | (35) | (36) | (37) | (38) | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 0100/320 | | 0100/205 | 0100/210 0100/321 | 0100/215 0100/410 | 0100/220 0100/600 | 0100/225 ... | 0100/230 Overall Result | 0100/235 | 0100/240 | 0100/245 | 0100/255 | 0100/305 | 0100/310 |
| FERC G/L Accounts | | BG Trans Power for Jobs | JAF Trans Recharge NY | IP3/Pol Trans JAF | Marcy/Clark Trans SENY | Marcy South Trans - | Niagara Trans | Sound Cable | ST Law Trans | 765 KV Trans | HTP Trans | DSM | Headquarters |
| | | | | | | | | | | | | | |
| | 403 - Depreciation Expense - | | | | | | | | | | | | |
| | 501 - Steam Product-Fuel - | | | | | | | | | | | | |
| | 506 - SP-Misc Steam Power- | | | | | | | | | | | | |
| | 512 - SP-Maint Boiler Plt- | | | | | | | | | | | | |
| | 514 - SP-Maint Misc Strm Pl- | | | | | | | | | | | | |
| | 535 - HP-Oper Supvr&Engrg - | | | | | | | | | | | | |
| | 537 - HP-Hydraulic Expense- | | | | | | | | | | | | |
| | 538 - HP-Electric Expenses- | | | | | | | | | | | | |
| | 539 - HP-Misc Hyd Pwr Gen- | | | | | | | | | | | | |
| | 541 - HP-Maint Supvn&Engrg - | | | | | | | | | | | | |
| | 542 - HP-Maint of Struct - | | | | | | | | | | | | |
| | 543 - HP-Maint Res Dam&W tr - | | | | | | | | | | | | |
| | 544 - HP-Maint Elect Plant- | | | | | | | | | | | | |
| | 545 - HP-Maint Misc Hyd Pl - | | | | | | | | | | | | |
| | 546 - OP-Oper Supvr&Engrg - | | | | | | | | | | | | |
| | 548 - OP-Generation Expens- | | | | | | | | | | | | |
| | 549 - OP-Misc Oth Pwr Gen - | | | | | | | | | | | | |
| | 551 - OP-Maint Supvn & Eng- | | | | | | | | | | | | |
| | 552 - OP-Maint of Struct- | | | | | | | | | | | | |
| | 553 - OP-Maint Gen & Elect - | | | | | | | | | | | | |
| | 554 - OP-Maint Oth Pwr Prd- | | | | | | | | | | | | |
| | 555 - OPSE-Purchased Power - | | | | | | | | | | | | |
| | 560 - Trans-Oper Supvr&Eng- | | | | | | | | | | | | |
| | 561 - Trans-Load Dispatcng - | | | | | | | | | | | | |
| | 562 - Trans-Station Expens- | | | | | | | | | | | | |
| | 565 - Trans-Xmsn Elect Oth - | | | | | | | | | | | | |
| | 566 - Trans-Misc Xmsn Exp - | | | | | | | | | | | | |
| | 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- | | | | | | | | | | | | |
| | 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(PBOP) - | | | | | | | | | | | | |
| | 926 - A&G-Employee Pension & Benefits - | | | | | | | | | | | | |
| | 928 - A&G-Regulatory Commission Expense - | | | | | | | | | | | | |
| | 930 - Obsolete/Excess Inv- | | | | | | | | | | | | |
| | 931 - Rents- | | | | | | | | | | | | |
| | 930.5-R & D Expense - | | | | | | | | | | | | |
| | 930.1-A&G-General Advertising Expense- | | | | | | | | | | | | |
| | 930.2-A&G-Miscellaneous & General Expense - | | | | | | | | | | | | |
| | 935 - A&G-Maintenance of General Plant- | | | | | | | | | | | | |
| | - | | | | | | | | | | | | |
| | Contribution to New York State | | | | | | | | | | | | -- |
| Overall Result | | - | - | - | - | - | - | - | - | - | - | - | ----- |



Exhibit No. PA-102, WP-AC

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

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

| <u>Line No.</u> | | <u>Amount (\$)</u> (1) | <u>Ratio</u> (2) | <u>Notes</u> |
|-----------------|--|---------------------------|---|-----------------------------------|
| 1 | Avg. Transmission Plant in Service | - | | Sch B2; Col 9, Sum Ln 5, 6 and 10 |
| 2 | Generator Step-Up Transformer Plant-in-Service | - | <div style="border: 1px solid black; width: 50px; height: 20px;"></div> | Sch B2, Line 12, Col 9 |
| 3 | Ratio | | - | Col 1, Ln 2 / Col 1, Ln 1 |
| 4 | Transmission Maintenance | - | | Sch A1; Col 4, Ln 12 |
| 5 | Removed Step-up Transmission O&M | - | | Col 1, Ln 4 x Col 2, Ln 3 |



Exhibit No. PA-102, WP-AD

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

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

| <u>Line No.</u> | | Amount (\$) (1) | Ratio (2) | Notes |
|-----------------|--|---------------------------|---------------------|------------------------------------|
| 1 | Avg. Transmission Plant in Service | - | | Sch B2; Col 5, Sum Ln 5, 6 and 10 |
| 2 | FACTS Plant-in-Service | - | | Sch B2, Line 13, Col 9 |
| 3 | Ratio | | - | Col 1, Ln 2 / Col 1, Ln 1 |
| 4 | Transmission Maintenance | - | | Sch A1: Col 4, Ln 12 |
| 5 | Reclassified FACTS Transmission Plant | - | | Subtract Col 1, Ln 4 * Col 2, Ln 3 |



Exhibit No. PA-102, WP-AE

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

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

| | (1) | (2) | (3) |
|----------|-----------------|---------|-----------------------|
| Line No. | Posting Date | Account | Income Amount (\$) |
| 1a | | | |
| 1b | | | |
| 1c | | | |
| 1d | | | |
| 1e | | | |
| 1f | | | |
| 1g | | | |
| 1h | | | |
| 1i | | | |
| 1j | | | |
| 1k | | | |
| 1l | | | |
| 1n | | | |
| ... | | | |
| 2 | | | - |



Exhibit No. PA-102, WP-AF

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

WORK PAPER AF

| POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP) | | | |
|---|-----------------------------------|--------------------|-------------------|
| | | (1) | (2) |
| Line No. | Item | | Amount (\$) |
| 1 | Total NYPA PBOP | | |
| 2 | PBOP Capitalized | | |
| 3 | PBOP contained in Cost of Service | Line 1 less line 2 | - |
| 4 | Base PBOP Amount | | 35,797,785 |
| 5 | PBOP Adjustment | Line 4 less line 3 | - |

This work paper includes total NYPA PBOP which is allocated to transmission by labor ratio as shown on Schedule A2.



Exhibit No. PA-102, WP-AG

| NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT YEAR ENDING DECEMBER 31, ____ WORK PAPER AG PROPERTY INSURANCE ALLOCATION | | | | | |
|---|---|-----------------|-----------|---|--|
| Line No. | Site | Amount (\$) (1) | Ratio (2) | Allocated Insurance Expense - Transmission (\$) (3) | Notes (4) |
| 1a | | | | | Allocated based on transmission gross plant ratio from Work Paper AI |
| 1b | | | | | |
| 1c | | | | | |
| 1d | | | | | |
| ... | | | | | |
| 2 | Subtotal (Gross Transmission Plant Ratio) | - | - | - | |
| 3a | | | | | |
| 3b | | | | | |
| ... | | | | | |
| 4 | Subtotal (Full Transmission) | - | 100.00% | - | |
| 5 | Grand Total | | | - | |



Exhibit No. PA-102, WP-AH

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

**WORK PAPER AH
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION**

| Line No. | Site | Amount (\$) (1) | Ratio (%) (2) | Allocated Injury/Damage Insurance Expense - Transmission (\$) (3) | Notes (4) |
|----------|-------------|--------------------|------------------|--|---|
| 1a | | | | | |
| 1b | | | | | |
| 1c | | | | | |
| 1d | | | | | |
| ... | | | | | |
| 2 | Subtotal | - | - | - | Allocated based on transmission labor ratio from Schedule E1 |
| 3a | | | | | |
| ... | | | | | |
| | | - | 100.00 | | |
| 4 | Grand Total | | | - | |

Exhibit No. PA-102, WP-AI

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR

| | | <u>12/31/</u> <u>(\$)</u> | <u>12/31/</u> <u>(\$)</u> | <u>Average</u> | <u>Gross Plant in</u> <u>Service Ratio</u> | <u>Source</u> |
|---|-----------------------------------|---------------------------|---------------------------|----------------|---|---------------|
| | | (1) | (2) | (3) | (4) | (5) |
| 1 | <div>PRODUCTION</div> | - | - | - | - | WP-BC |
| 2 | TRANSMISSION (353 Station Equip.) | - | - | - | - | WP-BC |
| 3 | TOTAL | - | - | - | - | |



Exhibit No. PA-102, WP-BA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

| Included General & Transmission Plant - Depreciation _____ | | | | | |
|--|------------------------------|--|-------------------------------------|---|---|
| | (1) | (2) | (3) | (4) | |
| | Site | FERC Acct # | Item | Depreciation (\$) | |
| Line No. | Source/Comments | Included General Plant | | | |
| 1a | | 390 | | - | |
| 1b | | 390 | | - | |
| 1c | | 390 | | - | |
| 1d | | 390 | | - | |
| 1e | | 390 | | - | |
| 1f | | 390 | | - | |
| ... | | 390 | | - | |
| ... | | 390 | | - | |
| 2 | | 390 | | Subtotal General - Structures & Improvements | - |
| 3a | | 391 | | - | |
| 3b | | 391 | | - | |
| 3c | | 391 | | - | |
| 3d | | 391 | | - | |
| 3e | | 391 | | - | |
| ... | | 391 | | - | |
| ... | | 391 | | - | |
| 4 | | 391 | | Subtotal General - Office Furniture & Equipment | - |
| 5a | | 392 | | | - |
| 5b | 392 | - | | | |
| 5c | 392 | - | | | |
| 5d | 392 | - | | | |
| 5e | 392 | - | | | |
| ... | 392 | - | | | |
| ... | | 392 | | - | |
| 6 | | 392 | | Subtotal General - Transportation Equipment | - |
| 7a | | 393 | | - | |
| 7b | | 393 | | - | |
| 7c | | 393 | | - | |
| 7d | | 393 | | - | |
| ... | | 393 | | - | |
| ... | | 393 | | - | |
| 8 | | 393 | Subtotal General - Stores Equipment | - | |
| 9a | | 394 | | - | |
| 9b | | 394 | | - | |
| 9c | | 394 | | - | |
| 9d | | 394 | | - | |
| 9e | | 394 | | - | |
| ... | 394 | - | | | |
| ... | | 394 | | - | |
| 10 | | 394 | | Subtotal General - Tools, Shop & Garage Equipment | - |
| 11a | | 395 | | - | |
| 11b | | 395 | | - | |
| 11c | | 395 | | - | |
| 11d | | 395 | | - | |
| 11e | | 395 | | - | |
| ... | | 395 | | - | |
| ... | | 395 | | - | |
| 12 | | 395 | | Subtotal General - Laboratory Equipment | - |
| 13a | | 396 | | - | |
| 13b | | 396 | | - | |
| 13c | | 396 | | - | |
| 13d | | 396 | | - | |
| 13e | | 396 | | - | |
| ... | | 396 | | - | |
| ... | | 396 | | - | |
| 14 | | 396 | | Subtotal General - Power Operated Equipment | - |
| 15a | | 397 | | - | |
| 15b | | 397 | | - | |
| 15c | | 397 | | - | |
| 15d | | 397 | | - | |
| 15e | | 397 | | - | |
| 15f | | 397 | | - | |
| 15g | 397 | - | | | |
| ... | 397 | - | | | |
| 16 | 397 | Subtotal General - Communication Equipment | | - | |
| 17a | | 398 | | - | |
| 17b | | 398 | | - | |
| 17c | | 398 | | - | |
| 17d | | 398 | | - | |
| 17e | | 398 | | - | |
| ... | | 398 | | - | |
| ... | | 398 | | - | |
| 18 | | 398 | | Subtotal General - Miscellaneous Equipment | - |
| 19a | | 399 | | - | |
| 19b | | 399 | | - | |
| 19c | | 399 | | - | |
| ... | | 399 | | - | |
| ... | | 399 | | - | |
| 20 | | 399 | | Subtotal General - Other Tangible Property | - |
| 21 | Total Included General Plant | | | | |

Exhibit No. PA-102, WP-BA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

| Included General & Transmission Plant - Depreciation ____ | | | |
|---|----------------|--|-------------------|
| (1) | (2) | (3) | (4) |
| Site | FERC Acct # | Item | Depreciation (\$) |
| Included Transmission Plant | | | |
| 22a | 352 | | - |
| 22b | 352 | | - |
| 22c | 352 | | - |
| 22d | 352 | | - |
| 22e | 352 | | - |
| 22f | 352 | | - |
| 22g | 352 | | - |
| ... | 352 | | - |
| ... | 352 | | - |
| 23 | 352 | Subtotal Transmission - Structures & Improvements | - |
| 24a | 353 | | - |
| 24b | 353 | | - |
| 24c | 353 | | - |
| 24d | 353 | | - |
| 24e | 353 | | - |
| 24f | 353 | | - |
| 24g | 353 | | - |
| 24h | 353 | | - |
| ... | 353 | | - |
| ... | 353 | | - |
| 25 | 353 | Subtotal Transmission - Station Equipment | - |
| 26a | 354 | | - |
| 26b | 354 | | - |
| 26c | 354 | | - |
| 26d | 354 | | - |
| 26e | 354 | | - |
| 26f | 354 | | - |
| ... | 354 | | - |
| ... | 354 | | - |
| 27 | 354 | Subtotal Transmission - Towers & Fixtures | - |
| 28a | 355 | | - |
| 28b | 355 | | - |
| 28c | 355 | | - |
| 28d | 355 | | - |
| 28e | 355 | | - |
| ... | 355 | | - |
| ... | 355 | | - |
| 29 | 355 | Subtotal Transmission - Poles & Fixtures | - |
| 30a | 356 | | - |
| 30b | 356 | | - |
| 30c | 356 | | - |
| 30d | 356 | | - |
| 30e | 356 | | - |
| 30f | 356 | | - |
| ... | 356 | | - |
| ... | 356 | | - |
| 31 | 356 | Subtotal Transmission - Overhead Conductors & Devices | - |
| 32a | 357 | | - |
| 32b | 357 | | - |
| 32c | 357 | | - |
| ... | 357 | | - |
| ... | 357 | | - |
| 33 | 357 | Subtotal Transmission - Underground Conduit | - |
| 34a | 358 | | - |
| 34b | 358 | | - |
| 34c | 358 | | - |
| ... | 358 | | - |
| ... | 358 | | - |
| 35 | 358 | Subtotal Transmission - Underground Conductors & Devices | - |
| 36a | 359 | | - |
| 36b | 359 | | - |
| 36c | 359 | | - |
| 36d | 359 | | - |
| 36e | 359 | | - |
| 36f | 359 | | - |
| ... | 359 | | - |
| ... | 359 | | - |
| ... | 359 | | - |
| 37 | 359 | Subtotal Transmission - Roads & Trails | - |
| 38 | | Total Included Transmission Plant | - |

Exhibit No. PA-102, WP-BB

NEW YORK POWER AUTHORITY

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WORK PAPER BB
EXCLUDED PLANT IN SERVICE

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| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| (9) | (10) | (11) | | | | | |

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(\$)

Line No. 1

Source/Comments

EXCLUDED TRANSMISSION

1a

...

2

3

3a

SUBTOTAL 500mW C - C at Astoria

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

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|-----|---|---|---|---|---|------|
| 3b | | - | - | - | - | ---- |
| 3c |  | - | - | - | - | ---- |
| 3d | | - | - | - | - | ---- |
| 3e | | - | - | - | - | ---- |
| 3f | | - | - | - | - | ---- |
| 3g | | - | - | - | - | ---- |
| 3h | | - | - | - | - | ---- |
| 3i | | - | - | - | - | ---- |
| ... | | - | - | - | - | ---- |
| 4 | SUBTOTAL Astoria 2 (AE-II) Substation | - | - | - | - | ---- |
| 5 | | | | | | |
| 5a | | - | - | - | - | ---- |
| 5b | | - | - | - | - | ---- |
| 5c | | - | - | - | - | ---- |
| ... | | - | - | - | - | ---- |
| 6 | SUBTOTAL Small Hydro | - | - | - | - | ---- |
| 7 | | | | | | |
| 7a | | - | - | - | - | ---- |
| ... | | - | - | - | - | ---- |
| 8 | SUBTOTAL FLYNN (Holtsville) | - | - | - | - | ---- |
| 8a | | - | - | - | - | ---- |
| 8b | | - | - | - | - | ---- |
| 8c | | - | - | - | - | ---- |
| 8d | | - | - | - | - | ---- |
| 8e | | - | - | - | - | ---- |
| ... | | - | - | - | - | ---- |
| 9 | SUBTOTAL Poletti | - | - | - | - | ---- |
| 10 | | | | | | |
| 10a | | - | - | - | - | ---- |
| 10b | | - | - | - | - | ---- |
| 10c | | - | - | - | - | ---- |
| 10d | | - | - | - | - | ---- |
| 10e | | - | - | - | - | ---- |
| 10f | | - | - | - | - | ---- |
| 10g | | - | - | - | - | ---- |
| ... | | - | - | - | - | ---- |
| 11 | SUBTOTAL SCPP | - | - | - | - | ---- |
| 12 | | | | | | |
| ... | | - | - | - | - | ---- |
| | | - | - | - | - | ---- |
| 13 | TOTAL EXCLUDED TRANSMISSION | - | - | - | - | ---- |


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| ... | | - | - | - | - | - | - |
| |  | - | - | | | | |
| 15 | SUBTOTAL 500Mw CC | | - | - | - | - | ---- |
| 16 | | | | | | | |
| 16a | | | - | - | - | - | ---- |
| 16b | | | - | - | - | - | ---- |
| ... | | - | - | - | - | - | - |
| | | - | - | | | | |
| 17 | SUBTOTAL Small Hydro | | - | - | - | - | ---- |
| 18 | | | | | | | |
| 18a | | | - | - | - | - | ---- |
| 18b | | | - | - | - | - | ---- |
| 18c | | | - | - | - | - | ---- |
| 18d | | | - | - | - | - | ---- |
| 18e | | | - | - | - | - | ---- |
| 18f | | | - | - | - | - | ---- |
| 18g | | | - | - | - | - | ---- |
| 18h | | | - | - | - | - | ---- |
| ... | | - | - | - | - | - | - |
| | | - | - | | | | |
| 19 | SUBTOTAL Flynn | | - | - | - | - | ---- |
| 20 | | | | | | | |
| 20a | | | - | - | - | - | ---- |
| 20b | | | - | - | - | - | ---- |
| 20c | | | - | - | - | - | ---- |
| 20d | | | - | - | - | - | ---- |
| 20e | | | - | - | - | - | ---- |
| 20f | | | - | - | - | - | ---- |
| 20g | | | - | - | - | - | ---- |
| 20h | | | - | - | - | - | ---- |
| 20i | | | - | - | - | - | ---- |
| 20j | | | - | - | - | - | ---- |
| 20k | | | - | - | - | - | ---- |
| ... | | - | - | - | - | - | - |
| | | - | - | | | | |
| 21 | SUBTOTAL Poletti | | - | - | - | - | ---- |
| | | | | | | | |

Exhibit No. PA-102, WP-BB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT YEAR ENDING DECEMBER 31, — — — —

WORK PAPER BB
EXCLUDED PLANT IN SERVICE

| | | | | |
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| EXCLUDED PLANT IN SERVICE | | | | |
| _____ - _____ | | | | |
| (4) | (5) | (6) | (7) | (8) |

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22e
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| 22h | | - | - | - | - | ---- |
| 22i | | - | - | - | - | ---- |
| 22j | | - | - | - | - | ---- |
| 22k | | - | - | - | - | ---- |
| 22l | | - | - | - | - | ---- |
| 22n | | - | - | - | - | ---- |
| ... | | - | - | - | - | - |
| | | | | | | |
| 23 | SUBTOTAL SCPP | - | - | - | - | ---- |
| 24 | | | | | | |
| ... | | - | - | - | - | - |
| | | - | - | - | - | ---- |
| | | | | | | |
| 25 | TOTAL EXCLUDED GENERAL | - | - | - | - | ---- |

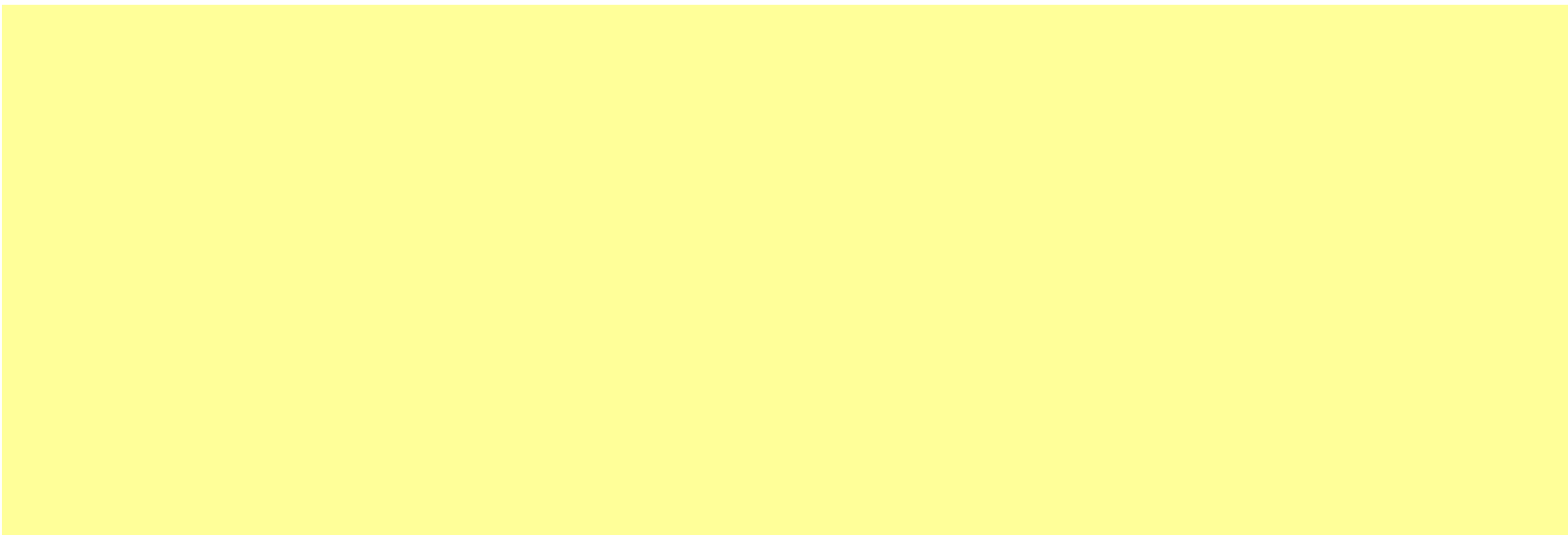


Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, _____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|--|------------|-----|-------------|--------------------------------|--|-------------------------------------|---------------------------|--------------------------------|-------------------------------|------------------------------------|---------|
| P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| Capital assets, not being depreciated: | | | | | | | | | | | |
| 1 | | | Land | | | | | | | | |
| 1a | | | | | | | | | | | |
| 1b | | | | | | | | | | | |
| 1c | | | | | | | | | | | |
| 1d | | | | | | | | | | | |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|----|---------------|-------------|-----|--|-----------------------------------|--|--|------------------------------|-----------------------------------|----------------------------------|---------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| 3 | | | | Construction in progress | | | | | | | | |
| 3a | | Adjustments | | CWIP | | | | | | | | |
| 4 | | | | Construction in progress Total | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | | |
| 5 | | | | Total capital assets not being depreciated | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | | |
| | | | | Capital assets, being depreciated: | | | | | | | | |
| 6 | | | | Production - Hydro | | | | | | | | |
| 6a | | | | | | | | | | | | |
| 6b | | | | | | | | | | | | |
| 6c | | | | | | | | | | | | |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-------------|------------|------------|-----|---|--------------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------------|-------------------------------|------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| 6 a d | | | | | | | | | | | | |
| 6 a e | | | | | | | | | | | | |
| 6 a f | | | | | | | | | | | | |
| 6 a g | | | | | | | | | | | | |
| ... | | | | | | | | | | | | |
| ... | | | | | | | | | | | | |
| 7 | | | | Production - Hydro Total | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | | |
| 8 | | | | Production - Gas turbine/combined cycle | | | | | | | | |
| 8a | | | | | | | | | | | | |
| 8b | | | | | | | | | | | | |
| 8c | | | | | | | | | | | | |
| 8d | | | | | | | | | | | | |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, _____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| _____ | | | | | | | | | | | | |
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| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense | |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, _____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-----|---------------|------------|-----|-------------|-----------------------------------|--|--|------------------------------|-----------------------------------|----------------------------------|---------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-------|------------|------------|-----|-------------|--------------------------------|--|-------------------------------------|---------------------------|--------------------------------|-------------------------------|------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| 10b e | | | | | | | | | | | | |
| 10b h | | | | | | | | | | | | |
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| 10bn | | | | | | | | | | | | |
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| 10bp | | | | | | | | | | | | |
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Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-----|------------|------------|-----|-------------|--------------------------------|--|-------------------------------------|---------------------------|--------------------------------|-------------------------------|------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| 12t | | | | | | | | | | | | |
| 12u | | | | | | | | | | | | |
| 12v | | | | | | | | | | | | |
| 12w | | | | | | | | | | | | |
| 12x | | | | | | | | | | | | |
| 12y | | | | | | | | | | | | |
| 12z | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| c | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| d | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| e | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| a | | | | | | | | | | | | |
| f | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |

2
a
g

1
2
a
h

12ai
12ak
12al
12am
12an
12ao
12ap
12aq
12ar
12as
12at
12au
12av
12aw
12ax
12ay
12az
12ba
12bb
12bc
12bd
12be
12bh
1
2
b
i

1
2
b
k

1
2
b
l

1
2
b
m

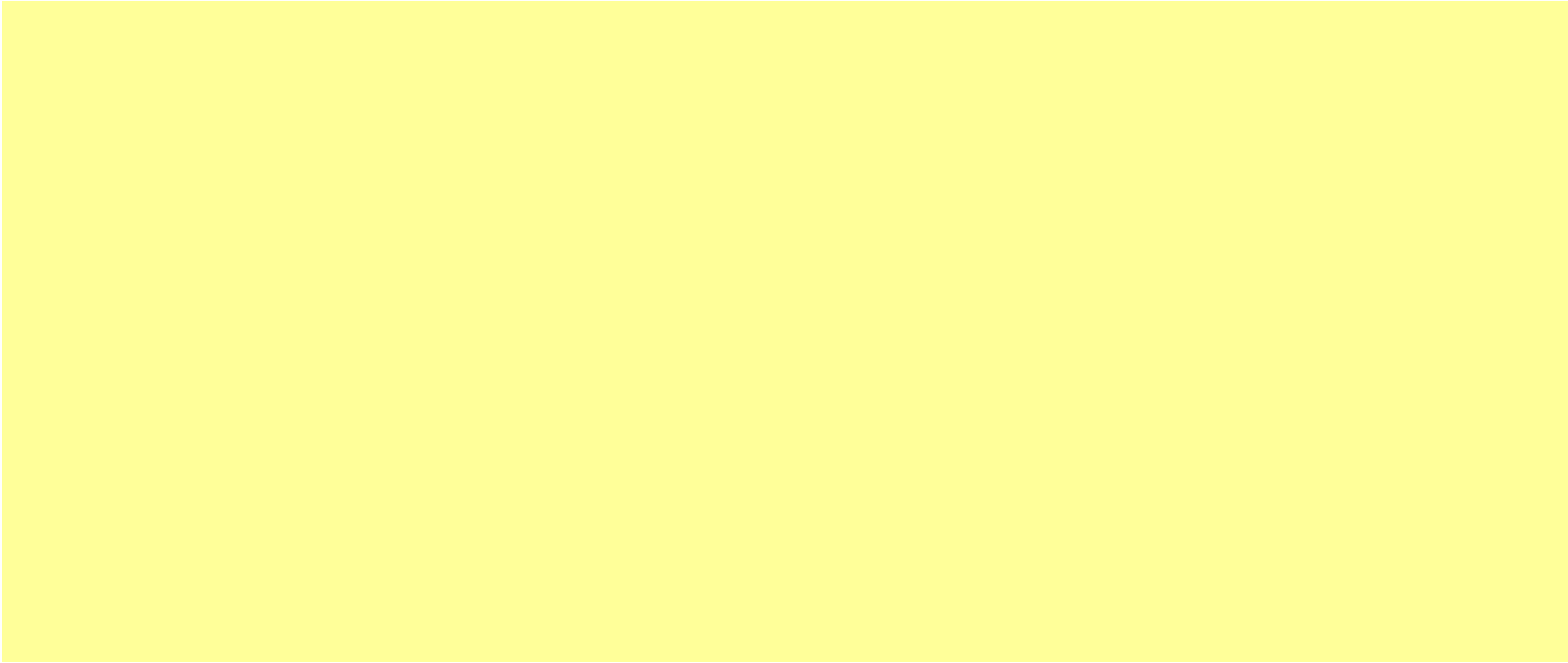


Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE
REQUIREMENT
YEAR ENDING DECEMBER
31, _____

WORK PAPER BC
PLANT IN SERVICE DETAIL

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|------|------------|------------|-----|-------------|--------------------------------|--|-------------------------------------|---------------------------|--------------------------------|-------------------------------|------------------------------------|---------|
| | P/T/G (\$) | Plant Name | A/C | Description | Electric Plant in Service (\$) | Accumulated Depreciation Depreciation (\$) | Electric Plant in Service (Net \$) | Depreciation Expense (\$) | Electric Plant in Service (\$) | Accumulated Depreciation (\$) | Electric Plant in Service (Net \$) | Expense |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| n | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| o | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| p | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| q | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| r | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| b | | | | | | | | | | | | |
| s | | | | | | | | | | | | |
| 12bt | | | | | | | | | | | | |
| 12bu | | | | | | | | | | | | |
| 12bv | | | | | | | | | | | | |
| 12bw | | | | | | | | | | | | |
| 12bx | | | | | | | | | | | | |
| 12by | | | | | | | | | | | | |
| 12bz | | | | | | | | | | | | |
| 12ca | | | | | | | | | | | | |
| 12cb | | | | | | | | | | | | |
| 12cc | | | | | | | | | | | | |

12cd
12ce
12cf
12cg
12ch
12ci
12ck
12cl



1
2
c
m

1
2
c
n

1
2
c
o

1
2
c
p

...

...

13

General Total

-

-

-

-

-

-

-

14

Total capital assets, being depreciated

-

-

-

-

-

-

-

15

Net value of all capital assets

-

-

-

-

-

-

-

Exhibit No. PA-102, WP-BD

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

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

| Line No. | Year | Beginning Unamortized Lease Asset/ Obligation (\$) | Ending Unamortized Lease/Asset (\$) | Capitalized Lease Amortization (\$) | Current Year Average Unamortized Balance |
|----------|------|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| 1 | 1988 | - | - | - | |
| 2 | 1989 | - | - | - | |
| 3 | 1990 | - | - | - | |
| 4 | 1991 | - | - | - | |
| 5 | 1992 | - | - | - | |
| 6 | 1993 | - | - | - | |
| 7 | 1994 | - | - | - | |
| 8 | 1995 | - | - | - | |
| 9 | 1996 | - | - | - | |
| 10 | 1997 | - | - | - | |
| 11 | 1998 | - | - | - | |
| 12 | 1999 | - | - | - | |
| 13 | 2000 | - | - | - | |
| 14 | 2001 | - | - | - | |
| 15 | 2002 | - | - | - | |
| 16 | 2003 | - | - | - | |
| 17 | 2004 | - | - | - | |
| 18 | 2005 | - | - | - | |
| 19 | 2006 | - | - | - | |
| 20 | 2007 | - | - | - | |
| 21 | 2008 | - | - | - | |
| 22 | 2009 | - | - | - | |
| 23 | 2010 | - | - | - | |
| 24 | 2011 | - | - | - | |
| 25 | 2012 | - | - | - | |
| 26 | 2013 | - | - | - | |
| 27 | 2014 | - | - | - | - |
| 28 | 2015 | - | - | - | |
| 29 | 2016 | - | - | - | |
| 30 | 2017 | - | - | - | |
| 31 | 2018 | - | - | - | |
| 32 | 2019 | - | - | - | |
| 33 | 2020 | - | - | - | |
| 34 | 2021 | - | - | - | |
| 35 | 2022 | - | - | - | |
| 36 | 2023 | - | - | - | |
| 37 | 2024 | - | - | - | |
| 38 | 2025 | - | - | - | |
| 39 | 2026 | - | - | - | |
| 40 | 2027 | - | - | - | |
| 41 | 2028 | - | - | - | |
| 42 | 2029 | - | - | - | |
| 43 | 2030 | - | - | - | |
| 44 | 2031 | - | - | - | |
| 45 | 2032 | - | - | - | |
| 46 | 2033 | - | - | - | |
| 47 | 2034 | - | - | - | |
| 48 | 2035 | - | - | - | |
| 49 | 2036 | - | - | - | |

| | | | | |
|----|-------|---|---|---|
| 50 | 2037 | - | - | - |
| 51 | Total | - | | |
| | | | | |

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
| | | | | | |



WORK PAPER BE

| LN | Cap.Date | Asset Description | (1) Electric Plant in Service (\$) | (2) Accumulated Depreciation (\$) | (3) Electric Plant in Service (Net \$) | (4) Depreciation Expense (\$) | (5) Electric Plant in Service (\$) | (6) Accumulated Depreciation (\$) | (7) Electric Plant in Service (Net \$) | (8) Depreciation Expense (\$) |
|----|----------|---|---|---|---|-------------------------------------|---|---|---|-------------------------------------|
| | | | | | | | | | | |
| 2 | | Total Plant | - | - | - | - | - | - | - | - |
| 3 | | Year-Over-Year Accumulated Depreciation | | - | | | | | | |

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Exhibit No. PA-102, WP-BF

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT

YEAR ENDING DECEMBER 31, ____

WORK PAPER BF

GENERATOR STEP-UP TRANSFORMERS BREAKOUT

| | Asset No. | Electric Plant in Service (\$) (1) | Accumulated Depreciation (\$) (2) | Electric Plant (Net \$) (3) | Depreciation Expense (\$) (4) | Electric Plant in Service (\$) (5) | Accumulated Depreciation (\$) (6) | Electric Plant (Net \$) (7) | Depreciation Expense (\$) (8) |
|-----|--|---|---|-----------------------------------|-------------------------------------|---|---|-----------------------------------|-------------------------------------|
| 1 | | | | | | | | | |
| 1a | | | | | | | | | |
| 1b | | | | | | | | | |
| 1c | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 2 | | | | | | | | | |
| 2a | | | | | | | | | |
| 2b | | | | | | | | | |
| 2c | | | | | | | | | |
| 2d | | | | | | | | | |
| 2e | | | | | | | | | |
| 2f | | | | | | | | | |
| 2g | | | | | | | | | |
| 2h | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 3a | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 4a | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 5 | | | | | | | | | |
| 5a | | | | | | | | | |
| 5b | | | | | | | | | |
| 5c | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 6a | | | | | | | | | |
| ... | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| 7 | Grand Total | - | - | - | - | - | - | - | - |
| 8 | Adjusted Grand Total (Excludes 500MW C - C at Astoria) | - | - | | - | - | - | | - |



Exhibit No. PA-102, WP-BG

| NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT YEAR ENDING DECEMBER 31, ____ | | | | | | | | | |
|---|--------------|---------------------------------|---|-------------------------------------|-------------------------------------|---------------------------------|---|-------------------------------------|-------------------------------------|
| WORK PAPER BG RELICENSING/RECLASSIFICATION EXPENSES | | | | | | | | | |
| | NIAGARA | Plant in Service (\$) (1) | Accumulated Depreciation (\$) (2) | Plant in Service (Net \$) (3) | Depreciation Expense (\$) (4) | Plant in Service (\$) (5) | Accumulated Depreciation (\$) (6) | Plant in Service (Net \$) (7) | Depreciation Expense (\$) (8) |
| 1a | | | | | | | | | |
| 1b | | | | | | | | | |
| 1c | | | | | | | | | |
| ... | | | | | | | | | |
| 1 | ST. LAWRENCE | - | - | - | - | - | - | - | - |
| 2a | | | | | | | | | |
| 2b | | | | | | | | | |
| 2c | | | | | | | | | |
| 2d | | | | | | | | | |
| 2e | | | | | | | | | |
| 2f | | | | | | | | | |
| 2g | | | | | | | | | |
| ... | | | | | | | | | |
| 2 | - | - | - | - | - | - | - | - | - |
| 3a | | | | | | | | | |
| ... | | | | | | | | | |
| ... | | | | | | | | | |
| ... | | | | | | | | | |
| 3 | | - | - | - | - | - | - | - | - |
| 4 Total Expenses | | - | - | - | - | - | - | - | - |



Exhibit No. PA-102, WP-BH

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BH
ASSET IMPAIRMENT

| | (1) | (2) | (3) | (4) | (5) |
|-----|----------------------------------|----------------|---------|---------------------------|----------|
| | Posting Date | Cost Center | Account | Impairment Amount (\$) | Facility |
| 1a | | | | | |
| 1b | | | | | |
| 1c | | | | | |
| 1d | | | | | |
| 1e | | | | | |
| 1f | | | | | |
| 1g | | | | | |
| ... | | | | | |
| 2 | | | | - | |
| 3 | Total Impairment - Production | | | - | |
| 4 | Total Impairment - Transmission | | | - | |
| 5 | Total Impairment - General Plant | | | - | |



Exhibit No. PA-102, WP-BI

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

**WORK PAPER BI
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

| (1) | | |
|----------------|--------------------|--------------------|
| | (2) | (3) |
| | ____ | ____ |
| | Amount (\$) | Amount (\$) |
| 1 Production | | |
| 2 Transmission | | |
| 3 General | | |
| 4 Total | - | - |

Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.



Exhibit No. PA-102, WP-CA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER CA
MATERIALS AND SUPPLIES

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-----|---|-------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| | NYPA | | Total M&S | Total M&S | Avg. M&S | | |
| | Acct # | Facility | Inventory (\$) | Inventory (\$) | Inventory | Transmission | Allocated |
| | | | 12/31/ ____ | 12/31/ ____ | ____-14 | Allocator | M&S (\$) |
| 1a | 1100 | NIA | | | | | |
| 1b | 1200 | STL | | | | | |
| 1c | 3100 | POL | | | | | |
| 1d | 3200 | Flynn | | | | | |
| 1e | 1300 | B/G | | | | | |
| 1f | 3300 | 500MW | | | | | |
| 1g | 2100 | CEC | | | | | |
| ... | - | - | | | | | |
| 2 | | Facility Subtotal | - | - | | | |
| 3a | Reserve for Degraded Materials | | | | | | |
| 3b | Reserve for Excess and Obsolete Inventory | | | | | | |
| ... | - | - | | | | | |
| 4 | | Reserves Subtotal | - | - | | | |
| 5 | | Total | - | - | - | - | - |



Exhibit No. PA-102, WP-CB

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

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

| | (1) | (2) | (3) |
|---|--------------------------------------|----------------------------|---------------------------|
| | Date | Property Insurance (\$) | Other Prepayments (\$) |
| 1 | 12/31/____ | - | |
| 2 | 12/31/____ | - | |
| 3 | Beginning/End of Year Average | - | - |



Exhibit No. PA-102, WP-DA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DA
WEIGHTED COST OF CAPITAL

| | (1) | | (2) | | (3) | | (4) | | (5) | | (6) | | (7) |
|---|-----------------|---|-------------|---|--------------|---|------------|-------|---------------|---|-----------|---|---------------|
| | Component | | Amount (\$) | | Actual Share | | Equity Cap | | Applied Share | | Cost Rate | | Weighted Cost |
| 1 | Long-Term Debt | - | 6/ | - | 50.00% | - | - | - | 2/ | - | - | - | |
| 2 | Preferred Stock | - | | - | - | - | - | - | 3/ | - | - | - | |
| 3 | Common Equity | - | 1/ | - | 50.00% | - | 4/ | 9.45% | 5/ | - | - | - | |
| 4 | Total | - | | - | 100% | - | | | | | | - | |

Notes

- 1/:
- 5

Total Proprietary Capital

-

Workpaper WP-DB Ln (5), average of Col (2) and (3)
- 6

less Preferred
- 7

less Acct. 216.1
- 8

Common Equity

-
- 2/:
- 9

Total Long Term Debt Interest

-

Workpaper WP-DB Col (2) Ln (2)
- 10

Net Proceeds Long Term Debt

-

Workpaper WP-DB Ln (4), average of Col (2) and (3)
- 11

LTD Cost Rate

-

7/
- 3/:
- 12

Preferred Dividends

-
- 13

Preferred Stock

-
- 14

Preferred Cost Rate

-
- 15

4/:

The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.
- 16

5/:

The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 17

6/:

The Long-Term Debt Amount (\$) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).
- 18

7/:

The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].



Exhibit No. PA-102, WP-DB

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DB
CAPITAL STRUCTURE
LONG-TERM DEBT AND RELATED INTEREST

| (1) | | (2) | (3) | (4) |
|-----|--|------------------|------------------|---------------------------|
| | | ____ Amount (\$) | ____ Amount (\$) | NYPA Form 1 Equivalent |
| 1 | Long Term Debt Cost | | | |
| 1a | Interest on Long-Term Debt | | | p. 117 ln. 62 c,d |
| 1b | Amort. of Debt Disc. and Expense | | | p. 117 ln. 63 c,d |
| 1c | Amortization of Loss on Reacquired Debt | | | p. 117 ln. 64 c,d |
| 1d | (Less) Amort. of Premium on Debt | | | p. 117 ln. 65 c,d |
| 1e | (Less) Amortization of Gain on Reacquired Debt | | | p. 117 ln. 66 c,d |
| 2 | Total Long Term Debt Interest | - | - | |
| 3 | Long Term Debt | | | |
| 3a | Bonds | | | p. 112 ln. 18 c,d |
| 3b | (Less) Reacquired Bonds | | | p. 112 ln. 19 c,d |
| 3d | Other Long Term Debt | | | p. 112 ln. 21 c,d |
| 3e | Gross Proceeds Outstanding LT Debt | - | - | |
| 3f | (Less) Unamortized Discount on Long-Term Debt | | | p. 112 ln. 23 c,d |
| 3g | (Less) Unamortized Debt Expenses | | | p. 111 ln. 69 c,d |
| 3h | (Less) Unamortized Loss on Reacquired Debt | | | p. 111 ln. 81 c,d |
| 3i | Unamortized Premium on Long-Term Debt | | | p. 112 ln. 22 c,d |
| 3k | Unamortized Gain on Reacquired Debt | | | p. 113 ln. 61 c,d |
| 4 | Net Proceeds Long Term Debt | - | - | |
| 5 | Net Position | - | - | |

Exhibit No. PA-102, WP-EA

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

**WORK PAPER EA
CALCULATION OF LABOR RATIO**

| | (1) | (2) | (3) | (4) |
|-----|------------------|---------------------------------------|---------------------|--------------|
| | Cost | | Labor Actual | |
| | Center(s) | Site | Postings \$ | Ratio |
| 1a | 105 | Blenheim-Gilboa | | - |
| 1b | 110 | St. Lawrence | | - |
| 1c | 115 | Niagara | | - |
| 1d | 120 | Poletti | | - |
| 1e | 125 | Flynn | | - |
| 1f | | | | |
| 1g | 122 | AE II | | - |
| 1h | | | | |
| 1i | 130-150 | Total Small Hydro | | - |
| 1j | | | | |
| 1k | 155-161 | Total Small Clean Power Plants | | - |
| 1l | | | | |
| 1n | 165 | 500MW Combined Cycle | | - |
| 1m | | | | |
| 1o | 205-245 | Total Included Transmission | | - |
| 1p | | | | |
| 1q | 321 | Recharge New York | | - |
| 1r | | | | |
| 1s | 600 | SENY | | - |
| ... | - | - | | - |

| | | |
|--|---|---|
| Total - Production + Transmission | - | - |
| Total - Production Only | - | - |

The diagram consists of a horizontal line at the top. Below this line, there are three horizontal bars of increasing length, colored yellow. The first bar is the shortest, the second is medium, and the third is the longest. To the right of the longest bar, there is a vertical bar of the same yellow color. Further to the right, there is a small rectangular box with a black border.

Exhibit No. PA-102, WP-AR-IS

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

**WORK PAPER AR- IS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
(\$ Millions)**

| | Description (1) | Actual (2) | Actual (3) |
|-----------|---|---------------|---------------|
| 1 | Operating Revenues | | |
| 1a | Power Sales | | |
| 1b | Transmission Charges | | |
| 1c | Wheeling Charges | | |
| ... | - | | |
| 2 | Total Operating Revenues | - | - |
| 3 | Operating Expenses | | |
| 3a | Purchased Power | | |
| 3b | Fuel Oil and Gas | | |
| 3c | Wheeling | | |
| 3d | Operations | | |
| 3e | Maintenance | | |
| 3f | Depreciation | | |
| ... | - | | |
| 4 | Total Operating Expenses | - | - |
| 5 | Operating Income | - | - |
| 6 | Nonoperating Revenues | | |
| 6a | Investment Income | | |
| 6b | Other | | |
| ... | - | | |
| 7 | Investments and Other Income | - | - |
| 8 | Nonoperating Expenses | | |
| 8a | Contribution to New York State | | |
| 8b | Interest on Long-Term Debt | | |
| 8c | Interest - Other | | |
| 8d | Interest Capitalized | | |
| 8e | Amortization of Debt Premium | | |
| ... | - | | |
| 9 | Investments and Other Income | - | - |
| 10 | Net Income Before Contributed Capital | - | - |
| 11 | Contributed Capital - Wind Farm Transmission Assets | | |
| ... | - | - | - |
| 13 | Change in net position | - | - |



14 Net position at January 1

| | | | |
|----|-----------------------------|---|---|
| 15 | Net position at December 31 | - | - |
|----|-----------------------------|---|---|

Exhibit No. PA-102, WP-AR-BS

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

**WORK PAPER AR-BS
STATEMENT OF NET POSITION
(\$ Millions)**

| | DESCRIPTION | DECEMBER ____ | DECEMBER ____ |
|-----------|---|---------------|---------------|
| | (1) | (2) | (3) |
| 1 | Assets and Deferred Outflows | | |
| 1a | Current Assets: | | |
| 1b | Cash and cash equivalents | | |
| 1c | Investment in securities | | |
| 1d | Receivables - customers | | |
| 1e | Materials and supplies, at average Cost: | | |
| 1f | Plant and general | | |
| 1g | Fuel | | |
| 1h | Miscellaneous receivables and other | | |
| ... | - | | |
| 2 | Total current assets | - | - |
| 3 | Noncurrent Assets: | | |
| 3a | Restricted funds: | | |
| 3b | Cash and cash equivalents | | |
| 3c | Investment in securities | | |
| ... | - | | |
| 4 | Total restricted assets | - | - |
| 5 | Capital funds: | | |
| 5a | Cash and cash equivalents | | |
| 5b | Investment in securities | | |
| ... | - | | |
| 6 | Total capital funds | - | - |
| 7 | Capital Assets | | |
| 7a | Capital assets not being depreciated | | |
| 7b | Capital assets, net of accumulated depreciation | | |
| ... | - | | |
| 8 | Total capital assets | - | - |
| 9 | Other noncurrent assets: | | |
| 9a | Receivable - New York State | | |
| 9b | Notes receivable - nuclear plant sale | | |
| 9c | Other long-term assets | | |
| ... | - | | |
| 10 | Total other noncurrent assets | - | - |
| 11 | Total noncurrent assets | - | - |
| 12 | Total assets | - | - |
| 13 | Deferred outflows: | | |
| 13a | Accumulated decrease in fair value of hedging derivatives | | |

...

—

Total Deferred outflows

—

Total assets and deferred outflows

1

Exhibit No. PA-102, WP-AR-BS

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

**WORK PAPER AR-BS
STATEMENT OF NET POSITION
(\$ Millions)**

1/ Source: Annual Financial Statements

Exhibit No. PA-102, WP-AR-BS

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

**WORK PAPER AR-BS
STATEMENT OF NET POSITION
(\$ Millions)**

| | DESCRIPTION | DECEMBER ____ | DECEMBER ____ |
|-----------|---|---------------|---------------|
| 16 | Liabilities, Deferred Inflows and Net Position | | |
| 16a | Current Liabilities: | | |
| 16b | Accounts payable and accrued liabilities | | |
| 16c | Short-term debt | | |
| 16d | Long-term debt due within one year | | |
| 16e | Capital lease obligation due within one year | | |
| 16f | Risk management activities - derivatives | | |
| ... | - | | |
| 17 | Total current liabilities | - | - |
| 18 | Noncurrent liabilities: | | |
| 18a | Long-term debt: | | |
| 18b | Senior: | | |
| 18c | Revenue bonds | | |
| 18d | Adjustable rate tender notes | | |
| 18e | Subordinated: | | |
| 18f | Subordinated Notes, Series 2012 | | |
| 18g | Commercial paper | | |
| ... | - | | |
| 19 | Total long-term debt | - | - |
| 20 | Other noncurrent liabilities: | | |
| 20a | Capital lease obligation | | |
| 20b | Liability to decommission divested nuclear facilities | | |
| 20c | Disposal of spent nuclear fuel | | |
| 20d | Relicensing | | |
| 20e | Risk management activities - derivatives | | |
| 20f | Other long-term liabilities | | |
| ... | - | | |
| 21 | Total other noncurrent liabilities | - | - |
| 22 | Total noncurrent liabilities | - | - |
| 23 | Total liabilities | - | - |
| 24 | Deferred inflows: | | |
| 24a | Cost of removal obligation | | |
| ... | - | | |
| 25 | Net position: | | |
| 25a | Net investment in capital assets | | |
| 25b | Restricted | | |
| 25c | Unrestricted | | |
| ... | - | | |
| 26 | Total net position | - | - |
| 27 | Total liabilities, deferred inflows and net position | - | - |

1/ Source: Annual Financial Statements

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]



Exhibit No. PA-102, WP-AR-Cap Assets

NEW YORK POWER AUTHORITY
 TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, ____

 WORK PAPER AR-Cap Assets
 CAPITAL ASSETS - Note 5 (\$ Millions)

| New York Power Authority Capital Assets - Note 5 ____ Annual Report | | | | | |
|---|---|--|------------------|------------------|--|
| (1) | | 12/31/____ Ending balance (2) | Additions (3) | Deletions (4) | 12/31/____ Ending balance (5) |
| 1 | Capital assets, not being depreciated: | | | | |
| 1a | Land | | | | - |
| 1b | Construction in progress | | | | - |
| ... | - | | | | - |
| 2 | Total capital assets not being depreciated | - | - | - | - |
| 3 | Capital assets, being depreciated: | | | | |
| 3a | Production - Hydro | | | | - |
| 3b | Production - Gas | | | | |
| 3c | turbine/combined cycle | | | | - |
| 3d | Transmission | | | | - |
| 3e | General | | | | - |
| ... | - | | | | - |
| 4 | Total capital assets being depreciated | - | - | - | - |
| 5 | Less accumulated depreciation for: | | | | |
| 5a | Production - Hydro | | | | - |
| 5b | Production - Gas | | | | |
| 5c | turbine/combined cycle | | | | - |
| 5d | Transmission | | | | - |
| 5e | General | | | | - |
| ... | - | | | | - |
| 6 | Total accumulated depreciation | - | - | - | - |
| 7 | Net value of capital assets being depreciated | - | - | - | - |
| 8 | Net value of all capital assets | - | - | - | - |



Exhibit No. PA-102, WP-Reconciliations

| NEW YORK POWER AUTHORITY | | | | | | | | | |
|--|--|------------|-------------|-----------|-----|-----|-----|-----|-----|
| TRANSMISSION REVENUE REQUIREMENT | | | | | | | | | |
| YEAR ENDING DECEMBER 31, ____ | | | | | | | | | |
| WORK PAPER Reconciliations | | | | | | | | | |
| RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR | | | | | | | | | |
| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1 | OPERATION & MAINTANANCE EXPENSES | | | | | | | | |
| | | Operations | Maintenance | Total O&M | | | | | |
| 1a | Operations & Maintenance Expenses - as per Annual Report | - | - | - | | | | | |
| 1b | Excluded Expenses | | | | | | | | |
| 1c | Production | - | - | - | | | | | |
| 1d | A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen | - | - | - | | | | | |
| 1e | FERC acct 905 (less contribution to New York State) | - | - | - | | | | | |
| 1f | FERC acct 916 - Misc Sales Expense | - | - | - | | | | | |
| 1g | A&G allocated to Production and General | - | - | - | | | | | |
| 1h | Adjustments | | | | | | | | |
| 1i | Less A/C 924 - Property Insurance | - | - | - | | | | | |
| 1j | Less A/C 925 - Injuries & Damages Insurance | - | - | - | | | | | |
| 1k | Less EPRI Dues | - | - | - | | | | | |
| 1l | Less A/C 928 - Regulatory Commission Expense | - | - | - | | | | | |
| 1n | PBOP Adjustment | - | - | - | | | | | |
| 1m | 924 -Property Insurance as allocated | - | - | - | | | | | |
| 1o | 925 - Injuries & Damages Insurance as allocated | - | - | - | | | | | |
| 1p | Step-up Transformers | | | | | | | | |
| 1q | FACTS | | | | | | | | |
| 1r | Microwave Tower Rental Income | - | - | - | | | | | |
| 1s | Reclassifications (post Annual Report) | - | - | - | | | | | |
| | Operations & Maintenance Expenses - as per ATRR | - | - | - | | | | | |
| | check | - | - | - | | | | | |

[illegible]

| | | |
|-----|---|--|
| 2ab | 1 | Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report |
| 2ac | 2 | Excluded: Assets not recoverable under ATRR |
| 2ad | 3 | Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment |

