

**Exhibit No. PA-102, INDEX**

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**NEW YORK POWER AUTHORITY**  


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**TRANSMISSION REVENUE REQUIREMENT**

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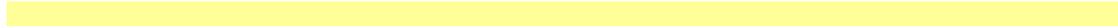
**Exhibit No. PA-102, SCH - Summary**

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

**TRANSMISSION REVENUE REQUIREMENT SUMMARY**

<u>Line No</u>	<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	<b>TOTAL OPERATING EXPENSE</b>	-	Sum lines 1, 2, & 3
5	<b><u>B. RATE BASE</u></b>	-	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	<b>TOTAL REVENUE REQUIREMENT</b>	-	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	<b>NET ADJUSTED REVENUE REQUIREMENT</b>	-	Line 7 + line 8 + line 9
<b>Breakout by Project</b>			
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.



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**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)
<b>Transmission:</b>						
<b>OPERATION:</b>						
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		<b>Total Operation</b>	(sum lines 1-4)	-		
<b>MAINTENANCE:</b>						
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		<b>Total Maintenance</b>	(sum lines 6-11)	-		
13		<b>TOTAL O&amp;M TRANSMISSION</b>	(sum lines 5 & 12)	-	-	
<b>Adjustments (Note 2)</b>						
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		<b>TOTAL ADJUSTED O&amp;M TRANSMISSION</b>	(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.



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

SCHEDULE A2  
ADMINISTRATIVE AND GENERAL EXPENSES

Line No.	FERC Account Description	Source	Unallocated A&G (\$)	Transmission Labor Ratio	Allocated to Transmission (\$)	Source/Comments	NYPA Form 1 Equivalent
(1)	(2)		(3)	(4)	(5)	(6)	(7)
<b>Administrative &amp; General Expenses</b>							
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)	-		-		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	<b>TOTAL</b>	(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	-				
21	PBOP Adjustment	WP-AF	-			3/	
22	<b>TOTAL A&amp;G Expense</b>	(sum lines 16 to 21)	-	-	-	- Allocated based on transmission labor allocator (Schedule E1)	
23	<b>NET A&amp;G TRANSMISSION EXPENSE</b>	(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.



**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		<b>Unadjusted Depreciation</b>		-				
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		<b>Unadjusted General Plant Depreciation</b>			-			
<b>Adjustments</b>								
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		<b>TOTAL</b>	(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

Line No.	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Average							
					Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
NYPA Form 1 Equivalent												
<b>PRODUCTION</b>												
	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				-	-	-	-	-	-	-	-	-
<b>TRANSMISSION</b>												
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		-	-	-	-	-	-	-	-	-
<u>Adjustments to Rate Base</u>												
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	<b>Net Adjusted Transmission</b>			-	-	-	-	-	-	-	-	-
<b>GENERAL</b>												
18	General - Land	WP-BC In. 86		-	-	-	-	-	-	-	-	-
19	General	WP-BC In. 99 - In. 86	In. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-
20		In. 99		-	-	-	-	-	-	-	-	-
<u>Adjustments to Rate Base</u>												
21	General - Asset Impairment			-	-	-	-	-	-	-	-	-
22	General - Cost of Removal	WP-BC		-	-	-	-	-	-	-	-	-
23	Relicensing	WP-BG		-	-	-	-	-	-	-	-	-
24	Excluded General 4/	WP-BC		-	-	-	-	-	-	-	-	-
24	Total Adjustments			-	-	-	-	-	-	-	-	-
25	<b>Net Adjusted General Plant</b>			-	-	-	-	-	-	-	-	-

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**

Based on Plant Data Year Ending December 31, 2015 (as filed with FERC in 2017 and as modified by settlement filed in Docket Nos. EL17-67, et al.)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/							
			Headquarters	St. Lawrence/FDR	Niagara Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable 2/	New Project
<b>TRANSMISSION PLANT</b>										
1	350	Land Rights								
2	352	Structures and Improvements		1.34%	1.22%	1.05%		1.30%	3.33%	1.60%
3	353	Station Equipment		1.51%	1.62%	1.75%		1.48%	1.55%	1.87%
4	354	Towers and Fixtures		3.20%	2.04%	1.72%	1.06%	1.89%	2.04%	2.06%
5	355	Poles and Fixtures		2.22%	1.98%	1.30%		1.45%	1.77%	2.06%
6	356	Overhead Conductor and Devices		2.50%	1.95%	1.36%	0.97%	2.14%	1.74%	1.88%
7	357	Underground Conduit		0.18%				1.23%	3.33%	1.40%
8	358	Underground Conductor and Devices		0.17%				1.29%	3.33%	1.75%
9	359	Roads and Trails		0.55%	0.28%	0.64%	0.13%	0.73%	0.90%	1.00%
<b>GENERAL PLANT</b>										
10	390	Structures & Improvements	1.14%	1.45%	0.97%	1.50%		1.34%	3.45%	1.67%
11	391	Office Furniture & Equipment	5.56%	5.56%	5.56%	5.56%		5.56%	9.08%	5.56%
12	391.2	Computer Equipment 5 yr	2000%	20.00%	20.00%	20.00%		2000%		2000%
13	391.3	Computer Equipment 10 yr	1000%	10.00%	10.00%	10.00%		1000%		1000%
14	392	Transportation Equipment	2.56%	4.49%	2.96%	5.03%		4.48%	1304%	1000%
15	393	Stores Equipment		2.65%	3/	3.21%		3.33%	3.15%	3.33%
16	394	Tools, Shop & Garage Equipment	2.88%	6.45%	4.14%	3.67%		1.20%	4.94%	5.00%
17	395	Laboratory Equipment	4.82%	5.48%	1.57%	2.30%		1.52%	4.43%	5.00%
18	396	Power Operated Equipment		5.47%	6.51%	7.23%		4.81%	3/	9.33%
19	397	Communication Equipment	6.67%	6.67%	6.67%	6.67%		6.67%	6.67%	6.67%
20	398	Miscellaneous Equipment 4/	0.002%	11.04%	0.86%	3.67%		0.02%	5.94%	5.00%
21		5 Year Property	2000%	20.00%	20.00%	20.00%	20.00%	2000%	20.00%	2000%
22		10 Year Property	1000%	10.00%	10.00%	10.00%	10.00%	1000%	10.00%	1000%
23		20 Year Property	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24	399	Other Tangible Property		6.67%	6.67%	6.67%				6.67%
<b>INTANGIBLE PLANT</b>										
25	303	Miscellaneous Intangible Plant								
26		5 Year Property	2000%	20.00%	20.00%	20.00%	20.00%	2000%	20.00%	2000%
27		7 Year Property	1429%	14.29%	14.29%	14.29%	14.29%	1429%	14.29%	1429%
28		10 Year Property	1000%	10.00%	10.00%	10.00%	10.00%	1000%	10.00%	1000%
29		Transmission facility Contributions in Aid of Construction 5/								

**Notes**

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project (other than the Long Island Sound Cable), NYPA lacks depreciable plant as of 12/31/2015 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.
- 2/ This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA Depreciation Study filed at FERC in 2017. NYPA recovers the cost of the cable from the Long Island Power Authority through debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of the bonds purchased to construct the facility in 1991.
- 3/ Fully accrued. If plant added to Marcy-South Account 396, 8.33% rate applies; if plant added to Niagara Account 393, 3.33% rate applies. 4/ For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies.
- 5/ 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

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 14 OATT Attachment H - Annual Transmission Revenue Requireme --> 14.2.3-14.2.3.1 OATT Att H - NYPA Formula Rate

facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e.,  $100\% \div \text{depreciation rate} = \text{life in years}$ .

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.

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**Exhibit No. PA-102, SCH-C1**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_  
  
SCHEDULE C1  
TRANSMISSION - RATE BASE CALCULATION**

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSM. LABOR RATIO</u> [Schedule E1] (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> (2) * (3) (4)	<u>TOTAL TRANSMISSION (\$)</u> (1) + (4) (5)	<u>RATE OF RETURN</u> [Schedule D1] (6)	<u>RETURN ON RATE BASE</u> (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 from WP-DA 1/ (1)</u>	<u>COST RATE from WP-DA 2/ (2)</u>	<u>WEIGHTED AVERAGE (3)</u>	<u>SOURCE/COMMENTS (4)</u>
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.



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

SCHEDULE D2  
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/ 4/

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> <u>(1)</u>	<u>COST RATE</u> <u>from WP-DA</u> <u>(2)</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>(3)</u>	<u>SOURCE/COMMENTS</u> <u>(4)</u>
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)

ProjectX

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.
- 4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A is inclusive of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88.



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	<u>From WP-EA</u> (1)	<u>RATIO</u> (2)	<u>TRANSMISSION</u> (3)	<u>COMMENTS</u> (4)	<u>NYPA Form 1</u> <u>Equivalent</u> (5)
1	PRODUCTION	-	-			Page 354 lines 17, 20, 24
2	TRANSMISSION	-	-	-	Col (1); Ln (2) / Ln (3)	Page 354 line 21
3	TOTAL LABOR	-	-			



Schedule F1  
Project Revenue Requirement Worksheet  
NEW YORK POWER AUTHORITY  
YEAR ENDING DECEMBER 31,

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (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	<b>Annual Allocation Factor for Expenses</b>	((line 3 + line 5) divided by line 1, col 2)	-	-
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	-	
8	<b>Annual Allocation Factor for Return on Rate Base</b>	(line 7 divided by line 2 col 2)	-	-

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 14 OATT Attachment H - Annual Transmission Revenue Requireme --> 14.2.3-14.2.3.1 OATT Att H - NYPA Formula Rate

Exhibit PA-102, SCH-F1																		
Schedule F1 Project Revenue Requirement Worksheet NEW YORK POWER AUTHORITY																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)	
Line No.	Project Name and #	Type	Project Gross Plant (\$) (Note C)	Project Accumulated Depreciation (\$)	Annual Allocation Factor for Expenses Page 1 line 6	Annual Allocation for Expenses (\$) Col. 3 * Col. 5	Project Net Plant (\$) (Note D)	Annual Allocation Factor for Return (Page 1, line 8)	Annual Return Charge (\$) (Col. 7 * Col. 8)	Project Depreciation/Amortization Expense (\$) (Note E)	Annual Revenue Requirement (\$) (Sum Col. 6, 9 & 10)	Incentive Return in basis Points Per FERC order (Note H)	Incentive Return (\$) (Schedule F2, Line 10 * (Col. 12/100)* Col. 7)	Discount (Note I)	CAPITAL STRUCTURE AND COST OF CAPITAL Schedule D2	Total Annual Revenue Requirement (\$) (Sum Col. 11 + 13 + 14 + 14a)	True Up Adjustment (\$) (Note F)	Net Revenue Requirement (\$) Sum Col. 15 + 16
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. 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.

F Reserved

G The Total General and Common Depreciation Expense excludes any depreciation expense 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). 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.

I 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-F2

		Schedule F2 Incentives			
		NEW YORK POWER AUTHORITY			
		YEAR ENDING DECEMBER 31, ____			
Line No.	Item	Reference			\$
1	Rate Base	Schedule C1, line 10, Col. 5			-
2	100 Basis Point Incentive Return				-
3	Long Term Debt	(Schedule D1, line 1)	%	Cost	-
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01	0.1045	-
5	Total (sum lines 3-4)				-
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)				-
7	Return (Schedule C1, line 10, Col. 7)				-
8	Incremental Return for 100 basis point increase in ROE			(Line 6 less line 7)	-
9	Net Transmission Plant			(Schedule C1, 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 F1 and must be approved by FERC. For example, if FERC 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 F1, Col. 13.



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 of Project Number	Actual Revenues Received (Note 1)	Revenue Requirement (Note 2)	Principal Under/(Over)	Prior Period Adjustment (Note A)	Applicable Interest Rate on Under/(Over)	True-Up Adjustment Under/(Over)	Total True-Up Adjustment	
			Received for Transmission Service	Schedule F2 Using Actual Cost Data	Col. (5) - Col. (4)	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**

	Year	Interest Rates under Section 35.19(a)
4 Interest Rate (Note 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	-	-

	(a) Project or Schedule 1	(b) Adjustment A Description of the Adjustment	(c) Amount In Dollars	(d) Interest (Note A)	(e) Total Adjustment Col. (c) + Col. (d)
24	Avg. Monthly FERC Rate	-	-	-	-
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  
 Operation and Maintenance Summary**

Line No	(1) Amount (\$)	(2) PRODUCTION	(3) TRANSMISSION	(4) ADMIN & GENERAL	(5) OVERALL RESULT	(6) 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 Strm 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	-	-	-	-	-



Exhibit No. PA 102, WP AB

NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT

YEAR ENDING DECEMBER 31

WORK PAPER AB

Operation and Maintenance Detail

FERC by accounts and profit center

Line No.	FERC GL Account	Amount (\$)																				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
		0100105	0100110	0100115	0100120	0100122	0100125	0100130	0100135	0100140	0100145	0100150	0100155	0100156	0100157	0100158	0100159	0100160	0100161			
		Berheim-Gilboa	St. Lawrence	Niagara	Polets	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	1st & Grand (Kent)	Pouch Terminal	Brentwood			
1a	53 - Depreciation Expense																					
1b	501 - Steam Product/Fuel																					
1c	506 - SP-Misc Steam Power																					
1d	512 - SP-Maint Bdr & Pfr																					
1e	51 - SP-Maint Misc Stru Pt																					
1f	535 - HP-Oper Supv&Engng																					
1g	537 - HP-Hydraulic Expense																					
1h	538 - HP-Electric Expenses																					
1i	539 - HP-Misc Hyd Pwr Gen																					
1j	541 - HP-Maint Supv&Engng																					
1k	542 - HP-Maint of Struct																					
1l	543 - HP-Maint Res Dam&Wfr																					
1m	544 - HP-Maint Elect Warr																					
1n	545 - HP-Maint Misc Hyd Pt																					
1o	546 - OP-Oper Supv&Engng																					
1p	548 - OP-Generation Expense																					
1q	549 - OP-Misc Oth Pwr Gen																					
1r	551 - OP-Maint Supv & Eng																					
1s	552 - OP-Maint of Struct																					
1t	553 - OP-Maint Gen & Elect																					
1u	554 - OP-Maint Oth Pwr Prd																					
1v	555 - OPSE-Purchased Power																					
1w	560 - Trans-Oper Supv&Eng																					
1x	561 - Trans-Load Dispatchng																					
1y	562 - Trans-Station Expense																					
1z	565 - Trans-Xmen Elect Oth																					
1aa	566 - Trans-Misc Xmen Exp																					
1ab	568 - Trans-Maint Sup & En																					
1ac	569 - Trans-Maint Struct																					
1ad	570 - Trans-Maint St Equip																					
1ae	571 - Trans-Maint Ovrhd Lns																					
1af	572 - Trans-Maint Ugrnd Lns																					
1ag	573 - Trans-Maint Misc Xmn																					
1ah	905 - Misc. Customer Accts. Exps																					
1ai	916 - Misc. Sales Expense																					
1aj	920 - Misc. Admin & Genl Salaries																					
1ak	921 - Misc. Office Supp & Exps																					
1al	922 - Administrative Expenses Transferred																					
1am	923 - Outside Services Employed																					
1an	924 - A&G-Property Insurance																					
1ao	925 - A&G-Injuries & Damages Insurance																					
1ap	926 - A&G-Employee Pension & Benefits (PBOP)																					
1aq	926 - A&G-Employee Pension & Benefits																					
1ar	928 - A&G-Regulatory Commission Expense																					
1as	930 - Discrete Excess Inv.																					
1at	931 - Rents																					
1au	930.5-R & D Expense																					
1av	930.1-A&G-General Advertising Expense																					
1aw	930.2-A&G-Miscellaneous & General Expense																					
1ax	935 - A&G-Maintenance of General Plant																					
1ay																						
1az																						
2	Contribution to New York State																					
3	Overall Result																					





**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	-		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	-		Generator Step-Up Transformer Plant-in-Service Sch B2, Line 12, Col 9
3		-	<b>Ratio</b> Col 1, Ln 2 / Col 1, Ln 1
4	-		Transmission Maintenance Sch A1; Col 4, Ln 12
5	-		<b>Removed Step-up Transmission O&amp;M</b> Col 1, Ln 4 x Col 2, Ln 3



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

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

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	-		Sch B2; Col 5, Sum Ln 5, 6 and 10
2	-		Sch B2, Line 13, Col 9
3		-	Col 1, Ln 2 / Col 1, Ln 1
4	-		Sch A1: Col 4, Ln 12
5	-		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, \_\_\_\_\_**

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

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Allocated Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1a					
1b					
1c					
1d					
...					
2	<b>Subtotal (Gross Transmission Plant Ratio)</b>	-	-	-	Allocated based on transmission gross plant ratio from Work Paper AI
3a					
3b					
...					
4	<b>Subtotal (Full Transmission)</b>	-	100.00%	-	
5	<b>Grand Total</b>			-	



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**

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



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

**WORK PAPER AI  
PROPERTY INSURANCE ALLOCATOR**

	<u>12/31/</u> (1)	<u>(\$)</u>	<u>12/31/</u> (2)	<u>(\$)</u>	<u>Average</u> (3)	<u>Gross Plant in Service Ratio</u> (4)	<u>Source</u> (5)
1	-		-		-	-	WP-BC
2	-		-		-	-	WP-BC
3					-	-	

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

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

Line No.	Source/Comments	Included General & Transmission Plant - Depreciation		Item	Depreciation (\$)
		(1) Included General Plant	(2) FERC Acct #		
1a			300		.
1b			300		.
1c			300		.
1d			300		.
1e			300		.
1f			300		.
1g			300		.
1h			300		.
1i			300		.
1j			300		.
1k			300		.
1l			300		.
1m			300		.
1n			300		.
1o			300		.
1p			300		.
1q			300		.
1r			300		.
1s			300		.
1t			300		.
1u			300		.
1v			300		.
1w			300		.
1x			300		.
1y			300		.
1z			300		.
2			301		.
2a			301		.
2b			301		.
2c			301		.
2d			301		.
2e			301		.
2f			301		.
2g			301		.
2h			301		.
2i			301		.
2j			301		.
2k			301		.
2l			301		.
2m			301		.
2n			301		.
2o			301		.
2p			301		.
2q			301		.
2r			301		.
2s			301		.
2t			301		.
2u			301		.
2v			301		.
2w			301		.
2x			301		.
2y			301		.
2z			301		.
3			302		.
3a			302		.
3b			302		.
3c			302		.
3d			302		.
3e			302		.
3f			302		.
3g			302		.
3h			302		.
3i			302		.
3j			302		.
3k			302		.
3l			302		.
3m			302		.
3n			302		.
3o			302		.
3p			302		.
3q			302		.
3r			302		.
3s			302		.
3t			302		.
3u			302		.
3v			302		.
3w			302		.
3x			302		.
3y			302		.
3z			302		.
4			303		.
4a			303		.
4b			303		.
4c			303		.
4d			303		.
4e			303		.
4f			303		.
4g			303		.
4h			303		.
4i			303		.
4j			303		.
4k			303		.
4l			303		.
4m			303		.
4n			303		.
4o			303		.
4p			303		.
4q			303		.
4r			303		.
4s			303		.
4t			303		.
4u			303		.
4v			303		.
4w			303		.
4x			303		.
4y			303		.
4z			303		.
5			304		.
5a			304		.
5b			304		.
5c			304		.
5d			304		.
5e			304		.
5f			304		.
5g			304		.
5h			304		.
5i			304		.
5j			304		.
5k			304		.
5l			304		.
5m			304		.
5n			304		.
5o			304		.
5p			304		.
5q			304		.
5r			304		.
5s			304		.
5t			304		.
5u			304		.
5v			304		.
5w			304		.
5x			304		.
5y			304		.
5z			304		.
6			305		.
6a			305		.
6b			305		.
6c			305		.
6d			305		.
6e			305		.
6f			305		.
6g			305		.
6h			305		.
6i			305		.
6j			305		.
6k			305		.
6l			305		.
6m			305		.
6n			305		.
6o			305		.
6p			305		.
6q			305		.
6r			305		.
6s			305		.
6t			305		.
6u			305		.
6v			305		.
6w			305		.
6x			305		.
6y			305		.
6z			305		.
7			306		.
7a			306		.
7b			306		.
7c			306		.
7d			306		.
7e			306		.
7f			306		.
7g			306		.
7h			306		.
7i			306		.
7j			306		.
7k			306		.
7l			306		.
7m			306		.
7n			306		.
7o			306		.
7p			306		.
7q			306		.
7r			306		.
7s			306		.
7t			306		.
7u			306		.
7v			306		.
7w			306		.
7x			306		.
7y			306		.
7z			306		.
8			307		.
8a			307		.
8b			307		.
8c			307		.
8d			307		.
8e			307		.
8f			307		.
8g			307		.
8h			307		.
8i			307		.
8j			307		.
8k			307		.
8l			307		.
8m			307		.
8n			307		.
8o			307		.
8p			307		.
8q			307		.
8r			307		.
8s			307		.
8t			307		.
8u			307		.
8v			307		.
8w			307		.
8x			307		.
8y			307		.
8z			307		.
9			308		.
9a			308		.
9b			308		.
9c			308		.
9d			308		.
9e			308		.
9f			308		.
9g			308		.
9h			308		.
9i			308		.
9j			308		.
9k			308		.
9l			308		.
9m			308		.
9n			308		.
9o			308		.
9p			308		.
9q			308		.
9r			308		.
9s			308		.
9t			308		.
9u			308		.
9v			308		.
9w			308		.
9x			308		.
9y			308		.
9z			308		.
10			309		.
10a			309		.
10b			309		.
10c			309		.
10d			309		.
10e			309		.
10f			309		.
10g			309		.
10h			309		.
10i			309		.
10j			309		.
10k			309		.
10l			309		.
10m			309		.
10n			309		.
10o			309		.
10p			309		.
10q			309		.
10r			309		.
10s			309		.
10t			309		.
10u			309		.
10v			309		.
10w			309		.
10x			309		.
10y			309		.
10z			309		.

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

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

	(1)	(2)	(3)	(4)
	Included General & Transmission Plant - Depreciation	FERC	Item	Depreciation (\$)
	Site	Acct #		
21	Total Included General Plant			
	Included Transmission Plant			
22a		307		
22b		302		
22c		307		
22d		302		
22e		307		
22f		302		
22g		307		
22h		302		
22i		307		
22j		302	Subtotal Transmission - Structures & Improvements	
23a		303		
23b		303		
23c		303		
23d		303		
23e		303		
23f		303		
23g		303		
23h		303		
23i		303	Subtotal Transmission - Station Equipment	
24a		304		
24b		304		
24c		304		
24d		304		
24e		304		
24f		304		
24g		304		
24h		304	Subtotal Transmission - Towers & Fixtures	
25a		305		
25b		305		
25c		305		
25d		305		
25e		305		
25f		305		
25g		305	Subtotal Transmission - Poles & Towers	
26a		306		
26b		306		
26c		306		
26d		306		
26e		306		
26f		306		
26g		306	Subtotal Transmission - Overhead Conductors & Devices	
27a		307		
27b		307		
27c		307		
27d		307	Subtotal Transmission - Underground Cables	
28a		308		
28b		308		
28c		308		
28d		308		
28e		308	Subtotal Transmission - Underground Conductors & Devices	
29a		309		
29b		309		
29c		309		
29d		309		
29e		309		
29f		309	Subtotal Transmission - Roads & Paths	
29g		309		
29h		309		
29i		309		
29j		309		
29k		309		
29l		309		
29m		309		
29n		309		
29o		309		
29p		309		
29q		309		
29r		309		
29s		309		
29t		309		
29u		309		
29v		309		
29w		309		
29x		309		
29y		309		
29z		309		
30	Total Included Transmission Plant			



Exhibit No. PA 102, WP BB

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

WORK PAPER BB  
- EXCLUDED PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Source/Comments	EXCLUDED TRANSMISSION		Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1											
1a											
2		SUBTOTAL 500mW C C at Astoria									
3											
3a											
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									



Exhibit No. PA 102, WP BB

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

**WORK PAPER BB  
EXCLUDED PLANT IN SERVICE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
14											
14a											
14b											
14c											
14d											
14e											
14f											
15											
16											
16a											
16b											
17											
18											
18a											
18b											
18c											
18d											
18e											
18f											
18g											
18h											
19											
20											
20a											
20b											
20c											
20d											
20e											
20f											
20g											
20h											
20i											
20j											
20k											
21											



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 \$)	Depreciation Expense (\$)
			<b>Capital assets, not being depreciated</b>								
1			Land								
1a											
1b											
1c											
1d											
1e											
1f											
1g											
1h											
1i											
1j											
1k											
1l											
1n											
1m											
1o											
1p											
1q											
1r											
1s											
1t											
1u											
1v											
1w											
1x											
1y											
1z											
1aa											
1ab											
1ac											
1ad											
1ae											
1af											
1ag											
1ah											
1ai											
2			<b>Land Total</b>	-	-	-	-	-	-	-	-
3			<b>Construction in progress</b>								
3a	<b>Adjustments</b>		<b>CWIP</b>								
4			<b>Construction in progress Total</b>	-	-	-	-	-	-	-	-

5 ←

Total capital assets not being depreciated

Capital assets, being depreciated

--	--

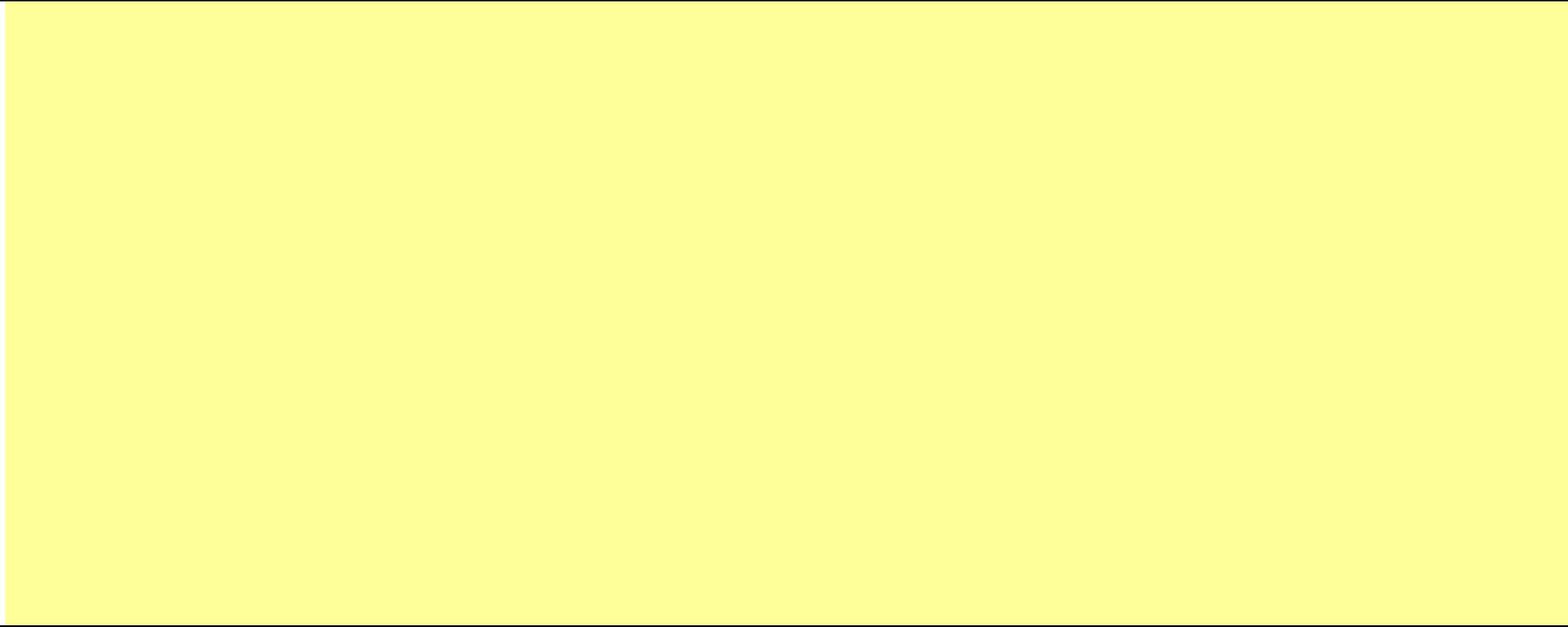


Exhibit No. PA-102, WP-BC

**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 \$)	Depreciation Expense (\$)
6			<b>Production - Hydro</b>								
6a											
6b											
6c											
6d											
6e											
6f											
6g											
6h											
6i											
6j											
6k											
6l											
6n											
6m											
6o											
6p											
6q											
6r											
6s											
6t											
6u											
6v											
6w											
6x											
6y											
6z											
6aa											
6ab											
6ac											
6ad											
6ae											
6af											
6ag											
7			<b>Production - Hydro Total</b>	-	-	-	-	-	-	-	-
8			<b>Production - Gas turbine/combined cycle</b>								
8a											
8b											
8c											
8d											
8e											
8f											

8g  
8h  
8i  
8j  
8k  
8l

[Redacted line]

[Redacted line]

[Redacted line]

[Large redacted block]

[Redacted block]

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 \$)	Depreciation Expense (\$)
8n											
8m											
8o											
8p											
8q											
8r											
8s											
8t											
8u											
8v											
8w											
8x											
8y											
8z											
8aa											
8ab											
8ac											
8ad											
8ae											
8af											
8ag											
8ah											
8ai											
8ak											
8al											
8am											
8an											
8ao											
8ap											
8aq											
8ar											
8as											
8at											
8au											
8av											
8aw											
8ax											
8ay											
8az											
8ba											
8bb											
8bc											
8bd											
9			Production - Gas turbine/combined cycle Total	-	-	-	-	-	-	-	-

10  
10a  
10b  
10c

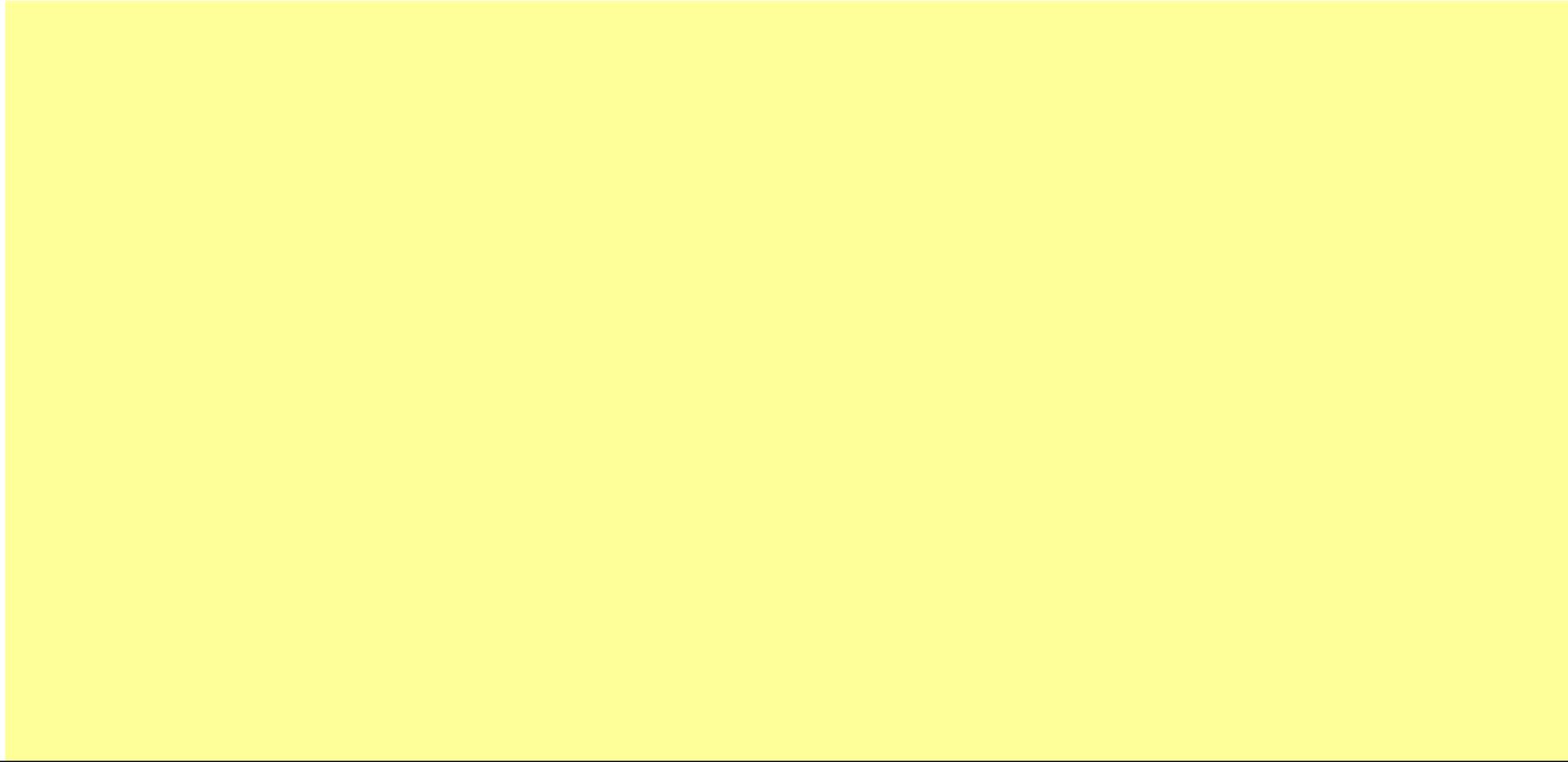
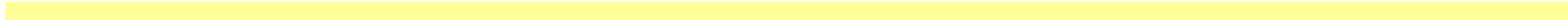


Exhibit No. PA-102, WP-BC

**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 \$)	Depreciation Expense (\$)
10d												
10e												
10f												
10g												
10h												
10i												
10j												
10k												
10l												
10n												
10m												
10o												
10p												
10q												
10r												
10s												
10t												
10u												
10v												
10w												
10y												
10z												
10aa												
10ab												
10ac												
10ad												
10ae												
10af												
10ag												
10ah												
10ai												
10ak												
10al												
10am												
10an												
10ao												
10ap												
10aq												
10ar												
10as												
10at												
10au												
10av												
10aw												
10ax												
10ay												
10az												
10ba												
10bb												

10bc  
10bd ←  
10be  
10bh

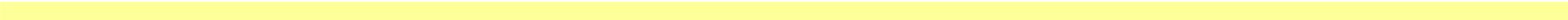


Exhibit No. PA-102, WP-BC

**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 \$)	Depreciation Expense (\$)
10bi												
10bk												
10bl												
10bm												
10bn												
10bo												
10bp												
10bq												
10br												
10bs												
10bt												
10bu												
10bv												
10bw												
11				<b>Transmission Total</b>	-	-	-	-	-	-	-	-
12				<b>General</b>								
12a												
12b												
12c												
12d												
12e												
12f												
12g												
12h												
12i												
12j												
12k												
12l												
12n												
12m												
12o												
12p												
12q												
12r												
12s												
12t												
12u												
12v												
12w												
12x												
12y												
12z												
12aa												
12ab												

12ac  
12ad ←  
12ae  
12af  
12ag

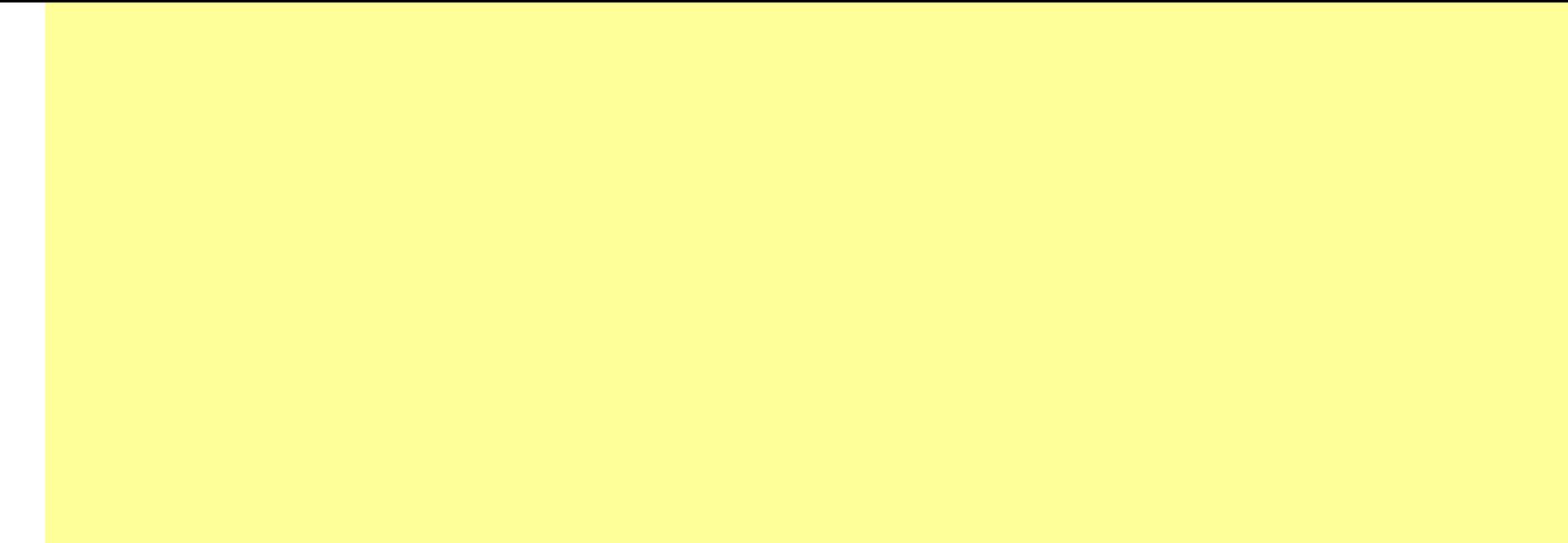
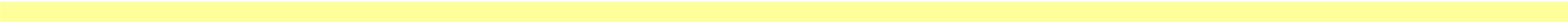


Exhibit No. PA-102, WP-BC

**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 \$)	Depreciation Expense (\$)
12ah											
12ai											
12ak											
12al											
12am											
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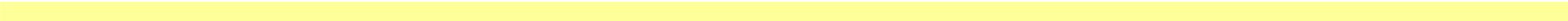




Exhibit No. PA-102, WP-BC

**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 \$)	Depreciation Expense (\$)
13	General Total			-	-	-	-	-	-	-	-
14	Total capital assets, being depreciated			-	-	-	-	-	-	-	-
15	Net value of all capital assets			-	-	-	-	-	-	-	-

12co  
12cp

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**

<u>Line No.</u>	<u>Year</u>	<u>Beginning Unamortized Lease Asset/ Obligation (\$)</u>	<u>Ending Unamortized Lease/Asset (\$)</u>	<u>Capitalized Lease Amortization (\$)</u>	<u>Current Year Average Unamortized Balance</u>
	(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	<b>Total</b>			-

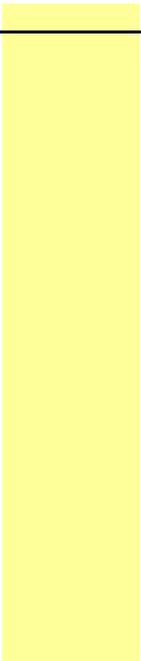
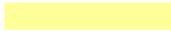




Exhibit No. PA-102, WP-BE

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

WORK PAPER BE  
 FACTS PROJECT PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE

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		<b>Total Plant</b>	-	-	-	-	-	-	-	-
3		<b>Year-Over-Year Accumulated Depreciation</b>		-						

Note: The FACTS project data is based on NYPA's financial records with adherence to FERC's Uniform System of Accounts and U.S. generally accepted accounting principles.



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	Accumulated	Electric Plant	Depreciation	Electric Plant in	Accumulated	Electric Plant	Depreciation
		Service (\$)	Depreciation (\$)	(Net \$)	Expense (\$)	Service (\$)	Depreciation (\$)	(Net \$)	Expense (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(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)	-	-	-	-	-	-	-	-



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

WORK PAPER BG

RELICENSING/RECLASSIFICATION EXPENSES

	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	NIAGARA							
2a 2b 2c 2d 2e 2f 2g 2	ST. LAWRENCE							
3a 3 3	-	-	-	-	-	-	-	-
4	<b>Total Expenses</b>							



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)
	<u>Amount (\$)</u>	<u>Amount (\$)</u>
1 Production		
2 Transmission		
3 General		
4 <b>Total</b>	-	-

**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)
<b>NYPA Acct #</b>	<b>Facility</b>	<b>Total M&amp;S Inventory (\$) 12/31/____</b>	<b>Total M&amp;S Inventory (\$) 12/31/____</b>	<b>Avg. M&amp;S Inventory ____-14</b>	<b>Transmission Allocator</b>	<b>Allocated M&amp;S (\$)</b>
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	-	-			
<hr/>						
3a	Reserve for Degraded Materials					
3b	Reserve for Excess and Obsolete Inventory					
...	-					
4	Reserves Subtotal	-	-			
5	<b>Total</b>	-	-	-	-	-



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	<b>Beginning/End of Year Average</b>	-	-



Exhibit No. PA-102, WP-DA

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

<b>WORK PAPER DA WEIGHTED COST OF CAPITAL</b>						
(1) Component	(2) Amount (\$)	(3) Actual Share	(4) Equity Cap	(5) Applied Share	(6) Cost Rate	(7) Weighted Cost
1 Long-Term Debt	-	6/	-	50.00%	-	-
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)].



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 (\$)	<b>NYPA Form 1 Equivalent</b>
<b>1 Long Term Debt Cost</b>			
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
<b>2 Total Long Term Debt Interest</b>	-	-	
<b>3 Long Term Debt</b>			
3a Bonds			p. 112 ln. 18 c,d
3b (Less) Reacquired Bonds			p. 112 ln. 19 c,d
3c 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
<b>4 Net Proceeds Long Term Debt</b>	-	-	
<b>5 Net Position</b>	-	-	



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

**WORK PAPER EA  
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	<b>Cost Center(s)</b>	<b>Site</b>	<b>Labor Actual Postings \$</b>	<b>Ratio</b>
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		-
...	-	-		-
		<b>Total - Production + Transmission</b>	-	-
		<b>Total - Production Only</b>	-	-

**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)**

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



**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 (1)	DECEMBER ____ (2)	DECEMBER ____ (3)
<b>1</b>	<b>Assets and Deferred Outflows</b>		
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		
...	-		
<b>2</b>	Total current assets	-	-
<b>3</b>	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents		
3c	Investment in securities		
...	-		
<b>4</b>	Total restricted assets	-	-
<b>5</b>	Capital funds:		
5a	Cash and cash equivalents		
5b	Investment in securities		
...	-		
<b>6</b>	Total capital funds	-	-
<b>7</b>	Capital Assets		
7a	Capital assets not being depreciated		
7b	Capital assets, net of accumulated depreciation		
...	-		
<b>8</b>	Total capital assets	-	-
9	Other noncurrent assets:		
9a	Receivable - New York State		
9b	Notes receivable - nuclear plant sale		
9c	Other long-term assets		
...	-		
<b>10</b>	Total other noncurrent assets	-	-
<b>11</b>	Total noncurrent assets	-	-





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)**

<b>15</b>	<b>Total assets and deferred outflows</b>	-	-
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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 ____
<b>16</b>	<b>Liabilities, Deferred Inflows and Net Position</b>		
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		
...	-		
<b>17</b>	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		
...	-		
<b>19</b>	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		
...	-		
<b>21</b>	Total other noncurrent liabilities	-	-
<b>22</b>	Total noncurrent liabilities	-	-
<b>23</b>	Total liabilities	-	-
<b>24</b>	Deferred inflows:		
24a	Cost of removal obligation		
...	-		
<b>25</b>	Net position:		
25a	Net investment in capital assets		





**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-Cap Assets

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

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

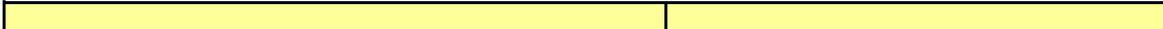
New York Power Authority Capital Assets - Note 5 ____ Annual Report		12/31/____ Ending balance (2)	Additions (3)	Deletions (4)	12/31/____ Ending balance (5)
	(1)				
<b>1</b>	Capital assets, not being depreciated:				
1a	Land				-
1b	Construction in progress				-
...	-				-
<b>2</b>	Total capital assets not being depreciated	-	-	-	-
<b>3</b>	Capital assets, being depreciated:				
3a	Production - Hydro				-
3b	Production - Gas				-
3c	turbine/combined cycle				-
3d	Transmission				-
3e	General				-
...	-				-
<b>4</b>	Total capital assets being depreciated	-	-	-	-
<b>5</b>	Less accumulated depreciation for:				
5a	Production - Hydro				-
5b	Production - Gas				-
5c	turbine/combined cycle				-
5d	Transmission				-
5e	General				-
...	-				-
<b>6</b>	Total accumulated depreciation	-	-	-	-
<b>7</b>	Net value of capital assets being depreciated	-	-	-	-
<b>8</b>	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 <u>No.</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>1</b>	<b><u>OPERATION &amp; MAINTANANCE EXPENSES</u></b>								
		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	-	-	-					
	<i>check</i>	-	-	-					



**2 ELECTRIC PLANT IN SERVICE & DEPRECIATION**

	<u>Electric Plant in</u>	<u>Accumulated</u>	<u>Electric Plant in</u>	<u>Depreciation</u>	<u>Electric Plant in</u>	<u>Accumulated</u>	<u>Electric Plant in</u>	<u>Depreciation</u>
	<u>Service (\$)</u>	<u>Depreciation (\$)</u>	<u>Service - Net (\$)</u>	<u>Expense (\$)</u>	<u>Service (\$)</u>	<u>Depreciation (\$)</u>	<u>Service - Net (\$)</u>	<u>Expense (\$)</u>
2a	As per Annual Report							
2b	Capital Assets not being depreciated	-	-	-	-	-	0	0
2c	Capital Assets being depreciated	-	-	-	-	-	0	0
2d	Total Capital Assets	-	-	-	-	-	0	0
2e	Less CW P	-	-	-	-	-	0	0
2f	Total Assets in Service	-	-	-	-	-	0	0
2g	Adjustments for ATRR							
2h	Cost of Removal (note 1)							
2i	Transmission	-	-	-	-	-	0	0
2j	General	-	-	-	-	-	0	0
2k	Total	-	-	-	-	-	0	0
2l	Excluded (note 2)							
2n	Transmission	-	-	-	-	-	0	0
2m	General	-	-	-	-	-	0	0
2o	Total	-	-	-	-	-	0	0
2p	Adjustments to Rate Base (note 3)							
2q	Transmission	-	-	-	-	-	0	0
2r	General	-	-	-	-	-	0	0
2s	Total	-	-	-	-	-	0	0
2t								
2u	Total Assets in Service - As per ATRR							
2v	Comprising:							
2w	Production	-	-	-	-	-	0	0
2x	Transmission	-	-	-	-	-	0	0
2y	General	-	-	-	-	-	0	0
2z	Total	-	-	-	-	-	0	0
2aa	check		differences due to rounding	-	-	-	0	0

Notes

- 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

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**3 MATERIALS & SUPPLIES**

3a	As per Annual Report		
3b	Plant and General	-	-
3c	As per ATRR	-	-
3d	check	-	-

**4 CAPITAL STRUCTURE**

		Long-Term Debt	Common Equity	Long-Term Debt	Common Equity
4a	As per Annual Report				
4b	Long-Term	-	-	-	-
4c	Short-Term	-	-	-	-
4d	Total	-	-	-	-
4e	As per ATRR	-	-	-	-
4f	check	-	-	-	-

**5 INTEREST ON LONG-TERM DEBT**

5a	As per Annual Report		
5b	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5c	Debt Discount/Premium	-	-
5d	Total	-	-
5e	As per ATRR		
5f	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5g	Debt Discount/Premium	-	-
5h	Total	-	-
5i	check	-	-

**6 REVENUE REQUIREMENT**

6a	As per Annual Report	-
6b	SENY load (note 4)	
6c	FACTS revenue (note 5)	
6d	Timing differences	
7a	Total (sum lines 64-66)	-
7b	<b>FERC approved ATRR</b> (line 63 - line 67)	-
7c	check	-

Notes

7d	4	Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.
7e	5	Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

**8 OTHER POSTEMPLOYMENT BENEFIT PLANS**

8a	As per Annual Report	
8b	Annual OPEB Cost	-
8c	As per ATRR	-
8d	Total NYPA PBOP	-
8e	check	-