

Attachment I

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NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT**

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**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	TOTAL OPERATING EXPENSE	<u>-</u>	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	<u>-</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 + line 1d, col. 17
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 17
11b	Project 2 - AC Project Segment A	-	Schedule F1, page 2, line 1c, col. 17
11c		-	
11d		-	
12	Total Break out	<u>-</u>	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. are 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 (\$)**

Line No	FERC Account (1)	FERC Account Description (2)	Source (3)	Total (4)	Grand Total (5)	NYPA Form 1 Equivalent (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.

**NEW YORK POWER AUTHORITY
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YEAR ENDING DECEMBER 31, ____**

**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

FERC Line No. Account	FERC Account Description	Source	Unallocated A&G (\$)	Transmission Labor Ratio	Allocated to Transmission (\$)	Source/Comments	NYP A Form 1 Equivalent
(1)	(2)		(3)	(4)	(5)	(6)	(7)
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/ NYP A 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) In(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) In (2ab) multiplied by Workpaper E1-Labor Ratio Col (3) In (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 (\$)**

<u>Line No.</u>	<u>FERC</u>		<u>Source</u>	<u>Transmission</u>	<u>General Plant</u>	<u>Transmission</u>	<u>General Plant</u>	<u>Total</u>
	<u>Account</u>	<u>FERC Account Description</u>						
			(1)	(2)	(3)	(4)	Transm. Col (3)*(4)	Depreciation
							(5)	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

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

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

				Average								
Line No.		Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Net Plant in Service (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NYP 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			-	-	-	-	-	-	-	-
<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	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		-	-	-	-	-	-	-	-
<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	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 NYP Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.

**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
TRANSMISSION PLANT											
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%	3.33%	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%
GENERAL PLANT											
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	20.00%	20.00%	20.00%	20.00%		20.00%			20.00%
13	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%		10.00%			10.00%
14	392	Transportation Equipment	2.56%	4.49%	2.96%	5.03%		4.48%		13.04%	10.00%
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%	8.33%
19	397	Communication Equipment	6.67%	6.67%	6.67%	6.67%		6.67%	6.67%	6.63%	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	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
22		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23		20 Year Property	5.00%	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%
INTANGIBLE PLANT											
25	303	Miscellaneous Intangible Plant									
26		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
27		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
28		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
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 facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ depreciation 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.

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 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.

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TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

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

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA (1)	COST RATE from WP-DA (2)	WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (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			-	F1-Proj RR, Col (7), Ln (1b)
5	PROJECT BASE RETURN			-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			-	Col (3); Ln (3) * Ln (4)
1A	PROJECT SPECIFIC RETURN ADJUSTMENT			-	Col (3); Ln (6) - Ln (5)
Project 2 - AC Project Segment A - Capital Structure 4/					
1	LONG-TERM DEBT	-	-	-	Col (1) * Col (2)
2	COMMON EQUITY	-	9.95%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-		-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			-	F1-Proj RR, Col (7), Ln (1c)
5	PROJECT BASE RETURN			-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			-	Col (3); Ln (3) * Ln (4)
2B	PROJECT SPECIFIC RETURN ADJUSTMENT			-	Col (3); Ln (6) - Ln (5)
Project 3 - SPC Project - Capital Structure 5/					
1	LONG-TERM DEBT	-	-	-	Col (1) * Col (2)
2	COMMON EQUITY	-	9.95%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-		-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			-	F1-Proj RR, Col (7), Ln (1d)
5	PROJECT BASE RETURN			-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			-	Col (3); Ln (3) * Ln (4)
3C	PROJECT SPECIFIC RETURN ADJUSTMENT			-	Col (3); Ln (6) - Ln (5)

Project X

A Total Project Adjustments

-

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 consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
- 5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated ____ in Docket No. ER22-____. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-____ added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

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

SCHEDULE E1
 LABOR RATIO

Line	LABOR AMOUNT (\$)		ALLOCATED TO		SOURCE/ COMMENTS	NYP A Form 1 Equivalent
<u>No.</u>	<u>From WP-EA</u> (1)	<u>RATIO</u> (2)	<u>TRANSMISSION</u> (3)	<u>COMMENTS</u> (4)	<u>(5)</u>	
1	-	-				Page 354 lines 17, 20, 24
2	-	-	-	Col (1); Ln (2) / Ln (3)		Page 354 line 21
3	-	-				

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	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)	-	-

**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 (\$)	Project Accumulated Depreciation (\$)	Annual Allocation Factor for Expenses	Annual Allocation for Expenses (\$)	Project Net Plant (\$)	Annual Allocation Factor for Return	Annual Return Charge (\$)	Project Depreciation/Amortization Expense (\$)	Annual Revenue Requirement (\$)	Incentive Return in basis Points	Incentive Return (\$)	Discount	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL	Total Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Net Revenue Requirement (\$)
			(Note C)		Page 1 line 6	Col. 3 * Col. 5	(Note D) (Page 1, line 8)		(Col. 7 * Col. 8)	(Note E)	(Sum Col. 6, 9 & 10)	Per FERC order (Note H)	(Schedule F2, Line 10 * (Col. 12/100) * Col. 7)	(Note I)	Schedule D2	(Sum Col. 11 + 13 + 14 + 14a)	(Note F)	Sum Col. 15 + 16
1a	NTAC Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	MSSC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1c	AC Transmission Project		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d	Smart Path Connect - NTAC - ROE Risk Adde		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1e			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1g			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1h			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1i			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1j			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1k			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1l			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1m			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1n			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1o			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note

- 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

Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, _____

Line No.	Item	Reference	%	Cost	\$ Weighted Cost	\$
1	Rate Base	Schedule C1, line 10, Col. 5				-
2	100 Basis Point Incentive Return					-
3	Long Term Debt	(Schedule D1, line 1)	-	-	-	-
4	Common Stock	(Schedule D1, line 2)	-	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					-
9	Net Transmission Plant					-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base					-

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.

**Schedule F3
Project True-Up
Incentives**

YEAR ENDING DECEMBER 31, ____

(\$)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1)	(5) Actual Net Revenue Requirement (Note 2)	(6) True-Up Adjustment Principal Under/(Over)	(7) Prior Period Adjustment	(8) Applicable Interest Rate on Under/(Over)	(9) True-Up Adjustment Interest Under/(Over)	(10) Total True-Up Adjustment
			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	MSSC	-	-	-	-	-	-	-	-
1c	AC Transmission	-	-	-	-	-	-	-	-
1d		-	-	-	-	-	-	-	-
1e		-	-	-	-	-	-	-	-
...									
...									
2	Subtotal				-			-	-
3	Under/(Over) Recovery								-

Notes:

- 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).
- Schedule F1, Page 2 of 2, col (15).

Schedule F3
Project True-Up
Incentives

FERC Refund Interest Rate

Interest Rate (Note A):		Year	Interest Rates under Section 35.19(a)	
4	January	-	-	-
5	February	-	-	-
6	March	-	-	-
7	April	-	-	-
8	May	-	-	-
9	June	-	-	-
10	July	-	-	-
11	August	-	-	-
12	September	-	-	-
13	October	-	-	-
14	November	-	-	-
15	December	-	-	-
16	January	-	-	-
17	February	-	-	-
18	March	-	-	-
19	April	-	-	-
20	May	-	-	-
21	June	-	-	-
22	July	-	-	-
23				
24	Avg. Monthly FERC Rate			-

Prior Period Adjustments

	(a)	(b)	(c)	(d)	(e)
	Project or Schedule 1	Adjustment A Description of the Adjustment	Amount In Dollars	Interest (Note A)	Total Adjustment 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).

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

**WORK PAPER AA
Operation and Maintenance Summary**

Line No	(1)	(2)	(3)	(4)	(5)	(6)	
	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	-	-	-	-	Operations	
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	-	-	-	-		
...	-	-	-	-	-		-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-		Maintenance
3b	512 - SP-Maint Boiler Plt	-	-	-	-		
3c	514 - SP-Maint Misc Stm Pl	-	-	-	-		
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	-	-	-	-		
...	-	-	-	-	-	-	
4a	403 - Depreciation Expense	-	-	-	-	-	
...	-	-	-	-	-	-	
5	TOTALS	-	-	-	-	-	

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	-		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

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	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

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

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

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

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

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

<u>Line No.</u>	<u>Item</u>	(1)	(2) <u>Amount (\$)</u>
1	Total NYPA PBOP		
2	PBOP Capitalized		
3	PBOP contained in Cost of Service	Line 1 less line 2	-
4	Base PBOP Amount		<u>35,797,785</u>
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.

**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					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			-	

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			-	

**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 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		-
...			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	-

**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 (\$)	
21		Total Included General Plant	-	
.				
		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		-	
37	359	Subtotal Transmission - Roads & Trails	-	
.				
38		Total Included Transmission Plant	-	

**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	Total	-	-	-	-

**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		Total Plant	-	-	-	-	-	-	-	-
3		Year-Over-Year Accumulated Depreciation		-						

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.

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		-	

**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.

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

**WORK PAPER CA
MATERIALS AND SUPPLIES**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
NYP Acct #	Facility	Total M&S Inventory (\$) 12/31/ ____	Total M&S Inventory (\$) 12/31/ ____	Avg. M&S Inventory ____-14	Transmission Allocator	Allocated 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	-	-	-	-	-

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

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

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

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

**WORK PAPER DA
WEIGHTED COST OF CAPITAL**

(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 (\$)	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	-	-	

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

**WORK PAPER EA
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	Cost Center(s)	Site	Labor Actual 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	-	-

**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	Actual	Actual
(1)	(2)	(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	-	-

**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	-	-

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

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

13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives		
...	-		
14	Total Deferred outflows	-	-
15	Total assets and deferred outflows	-	-

1/ Source: Annual Financial Statements

**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		
...	-		

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

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

26	Total net position	-	-
27	Total liabilities, deferred inflows and net position	-	-

1/ Source: Annual Financial Statements

**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)	<u>12/31/____</u> Ending balance (2)	<u>Additions</u> (3)	<u>Deletions</u> (4)	<u>12/31/____</u> 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	-	-	-

**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	<u>OPERATION & MAINTANANCE EXPENSES</u>								
		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	-	-	-					

2 **ELECTRIC PLANT IN SERVICE & DEPRECIATION**

		Electric Plant in	Accumulated	Electric Plant in	Depreciation	Electric Plant in	Accumulated	Electric Plant in	Depreciation
		Service (\$)	Depreciation (\$)	Service - Net (\$)	Expense (\$)	Service (\$)	Depreciation (\$)	Service - Net (\$)	Expense (\$)
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 CWIP	-	-	-	-	-	-	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	-	-	-	-	-	-	0	0
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

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	FERC approved ATRR (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	-