

## **Appendix B – Pro Forma Clean and Redline Tariff Records: TSC Formula Rate**

## **Pro Forma Clean Tariff Records: TSC Formula Rate**

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Shading denotes an input

Line No.	Description	Amount	Source	Definitions
1	Project Gross Plant In-Service	-	Workpaper _	Project Gross Plant In-Service will be the total capital investment for the project included in Transmission Plant In Service plus Electric General and Electric Intangible Plant times the SPC Allocator percentage for Electric to SPC plus NMPC Common Plant times the SPC Allocator percentage for Gas+Electric to SPC.
2	CWIP	-	Workpaper _	Authorized by FERC Order _____
3	Project - Related Depreciation and Amortization Reserves (Enter Credit)	-	Workpaper _	Project-related depreciation and amortization reserve shall equal the accumulated credit of Project - Related Depreciation Expense net of any applicable retirements, cost of removal or salvage adjustments associated with the project.
4	Project - Related Accumulated Deferred Income Taxes (Enter Credit)	-	Workpaper _	Project - Related Accumulated Deferred Income Taxes shall equal ADIT calculated based on cost, accumulated book depreciation and accumulated tax depreciation.
5	Project - Related (Excess) Deficient ADIT	-	Schedule 15c _ Line 2Q	Project - Related (Excess) Deficient ADIT shall be the unamortized excess or deficient ADIT balance related specifically to the project as per Schedule 15c.
6	Project - Related Prepayments	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 15 Column (5)	Project - Related Prepayments shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Prepayments
7	Project - Related Materials & Supplies	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 21 Column (5)	Project - Related Materials & Supplies shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Materials & Supplies
8	Project - Related Cash Working Capital	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 28 Column (5)	Project - Related Cash Working Capital shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Cash Working Capital
9	Net Investment Base	#DIV/0!	Sum lines 1 through 8	
10	Project Specific Investment Base excl CWIP Return and Asso. Taxes	#DIV/0!	Schedule 15b Line 24	
11	Project - Related Depreciation Expense	-	Workpaper _	Project-related depreciation expense will be determined based on application of the current FERC approved depreciation accrual rates per Section 14.1.9.1.14 of Attachment H of the NYISO OATT on a utility account basis to the Project Gross Plant In-service.
12	Project - Related Amortization of (Excess) Deficient ADIT	-	Schedule 15c _ Line 2J	Project - Related Amortization of (Excess) Deficient ADIT shall be the annual amortized excess or deficient ADIT balance related specifically to the project as identified in Schedule 15c Project Specific (Excess) Deficient ADIT.
13	Project - Related Real Estate Taxes	-	Workpaper _	Project related portion of Transmission Related Real Estate Tax Expense as determined based on the taxable value of the investment and the applicable property tax rate.

14	Project - Related Operation & Maintenance Expense	-	Workpaper __	Project - Related Operation and Maintenance Expense shall be based on charges to project-specific work orders. Operation & maintenance costs that cannot be directly attributed to a project will be allocated to a project based on the ratio of the Project Gross Plant In-service to Gross Transmission Investments.
15	Project Allocated Administrative & General Expense	#DIV/0!	(Line 1/ Schedule 5 Line 13) * (Schedule 9 Line 38 Column (5) + Schedule 9 Line 44 Column (5))	Project Allocated Administrative and General Expense shall equal the sum of Electric Administrative and General Expenses, Electric Pension & OPEB Expenses, and Electric Payroll Tax Expense times the SPC Allocator percentage for Electric to SPC, plus the ratio of Project Gross Plant In-Service to Gross NMPC Transmission Investment times Transmission Related Property Insurance and Transmission Related Research & Development expenses.
16	Billing Adjustments	-	Workpaper __	Billing Adjustments shall be any adjustments made in accordance with Section 14.1.9.4.4
17	Base Revenue Requirement	#DIV/0!	Sum lines 10 through 16	
18	Project Specific Investment Base CWIP Return and Asso. Taxes	#DIV/0!	Schedule 15b Line 25	Project Specific Investment Base CWIP Return and Associated Taxes shall be the Return and Associated Income Taxes related to authorized CWIP included in ratebase
19	Cost Containment Adjustment	-	Schedule 15e Line 23	Authorized by FERC Order _____.
20	Billing Adjustments	-	Workpaper __	Billing Adjustments shall be any adjustments made in accordance with Section 14.1.9.4.4
21	Non-Base Revenue Requirement	#DIV/0!	Sum lines 18 through 20	
22				
23	Annual True-up including Interest	#DIV/0!	Line 35	
24				
25	Total Project Specific Revenue Requirement	#DIV/0!	Sum line 17 + 21 + 23	

## **Pro Forma Redline Tariff Records: TSC Formula Rate**

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Shading denotes an input

Line No.	Description	Amount	Source	Definitions
1	Project Gross Plant In-Service	-	Workpaper _	Project Gross Plant In-Service will be the total capital investment for the project included in Transmission Plant In Service plus <del>an allocation of Transmission allocated</del> Electric General; <del>Common</del> and <del>Electric</del> Intangible Plant <del>times the SPC Allocator percentage for Electric to SPC plus NMPC Common Plant times the SPC Allocator percentage for Gas+Electric to SPC</del> based on the ratio of project specific transmission plant to Transmission Plant.
2	CWIP	-	Workpaper _	Authorized by FERC Order _____
3	Project - Related Depreciation and Amortization Reserves (Enter Credit)	-	Workpaper _	Project-related depreciation and amortization reserve shall equal the accumulated credit of Project - Related Depreciation Expense net of any applicable retirements, cost of removal or salvage adjustments associated with the project.
4	Project - Related Accumulated Deferred Income Taxes (Enter Credit)	-	Workpaper _	Project - Related Accumulated Deferred Income Taxes shall equal ADIT calculated based on cost, accumulated book depreciation and accumulated tax depreciation.
5	Project - Related (Excess) Deficient ADIT	-	Schedule 15c _ Line 2Q	Project - Related (Excess) Deficient ADIT shall be the unamortized excess or deficient ADIT balance related specifically to the project as per Schedule 15c.
6	Project - Related Prepayments	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 15 Column (5)	Project - Related Prepayments shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Prepayments
7	Project - Related Materials & Supplies	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 21 Column (5)	Project - Related Materials & Supplies shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Materials & Supplies
8	Project - Related Cash Working Capital	#DIV/0!	(Line 1/ Schedule 5 Line 13 ) * Schedule 7 Line 28 Column (5)	Project - Related Cash Working Capital shall equal the ratio of Project Gross Plant In-Service to Gross Transmission Investments times Transmission Related Cash Working Capital
9	Net Investment Base	#DIV/0!	Sum lines 1 through 8	
10	Project Specific Investment Base excl CWIP Return and Asso. Taxes	#DIV/0!	Schedule 15b Line 24	
11	Project - Related Depreciation Expense	-	Workpaper _	Project-related depreciation expense will be determined based on application of the current FERC approved depreciation accrual rates per Section 14.1.9.1.14 of Attachment H of the NYISO OATT on a utility account basis to the Project Gross Plant In-service.
12	Project - Related Amortization of (Excess) Deficient ADIT	-	Schedule 15c _ Line 2J	Project - Related Amortization of (Excess) Deficient ADIT shall be the annual amortized excess or deficient ADIT balance related specifically to the project as identified in Schedule 15c Project Specific (Excess) Deficient ADIT.
13	Project - Related Real Estate Taxes	-	Workpaper _	Project related portion of Transmission Related Real Estate Tax Expense as determined based on the taxable value of the investment and the applicable property tax rate.

14	Project - Related Operation & Maintenance Expense	-	Workpaper _	Project - Related Operation and Maintenance Expense shall be based on charges to project-specific work orders. Operation & maintenance costs that cannot be directly attributed to a project will be allocated to a project based on the ratio of the Project Gross Plant In-service to Gross Transmission Investments.
15	Project Allocated Administrative & General Expense	#DIV/0!	(Line 1/ Schedule 5 Line 13) * (Schedule 9 Line 38 Column (5) + Schedule 9 Line 44 Column (5))	Project Allocated Administrative and General Expense shall equal <u>the sum of Electric Administrative and General Expenses, Electric Pension &amp; OPEB Expenses, and Electric Payroll Tax Expense times the SPC Allocator percentage for Electric to SPC, plus</u> the ratio of Project Gross Plant In-Service to Gross <del>NMPC</del> Transmission Investment times <del>the sum-of</del> Transmission Related <u>Property Insurance and Transmission Related Research &amp; Development expenses</u> <del>Administrative and General Expenses and Transmission-Related Payroll Tax Expense.</del>
16	Billing Adjustments	-	Workpaper _	Billing Adjustments shall be any adjustments made in accordance with Section 14.1.9.4.4
17	Base Revenue Requirement	#DIV/0!	Sum lines 10 through 16	
18	Project Specific Investment Base CWIP Return and Asso. Taxes	#DIV/0!	Schedule 15b Line 25	Project Specific Investment Base CWIP Return and Associated Taxes shall be the Return and Associated Income Taxes related to authorized CWIP included in ratebase
19	Cost Containment Adjustment	-	Schedule 15e Line 23	Authorized by FERC Order _____.
20	Billing Adjustments	-	Workpaper _	Billing Adjustments shall be any adjustments made in accordance with Section 14.1.9.4.4
21	Non-Base Revenue Requirement	#DIV/0!	Sum lines 18 through 20	
22				
23	Annual True-up including Interest	#DIV/0!	Line 35	
24				
25	Total Project Specific Revenue Requirement	#DIV/0!	Sum line 17 + 21 + 23	