# INDEX NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

Name	Description
Cost-of-Service Summary	TRANSMISSION REVENUE REQUIREMENT SUMMARY
Schedule A1	OPERATION & MAINTENANCE EXPENSE SUMMARY
Schedule A2	ADMINISTRATIVE AND GENERAL EXPENSES
Schedule B1	ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES
Schedule B2	ADJUSTED PLANT IN SERVICE
Schedule B3	DEPRECIATION AND AMORTIZATION RATES
Schedule C1	TRANSMISSION - RATE BASE CALCULATION
Schedule D1	CAPITAL STRUCTURE AND COST OF CAPITAL
Schedule D2	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL
Schedule E1	A&G AND GENERAL PLANT ALLOCATOR
Schedule F1	PROJECT REVENUE REQUIREMENT WORKSHEET
Schedule F2	INCENTIVES
Schedule F3	PROJECT TRUE-UP
Work Paper-AA	O&M AND A&G SUMMARY
Work Paper-AB	O&M AND A&G DETAIL
Work Paper-AC	STEP-UP TRANSFORMERS O&M ALLOCATOR
Work Paper-AD	FACTS O&M ALLOCATOR
Work Paper-AE	MICROWAVE TOWER RENTAL INCOME
Work Paper-AF	POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)
Work Paper-AG	PROPERTY INSURANCE ALLOCATION
Work Paper-AH	INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION
Work Paper-Al	PROPERTY INSURANCE ALLOCATOR
Work Paper-BA	DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)
Work Paper-BB	EXCLUDED PLANT IN SERVICE
Work Paper-BC	PLANT IN SERVICE DETAIL
Work Paper-BC (Support A)	PLANT IN SERVICE DETAIL SUPPORT A
Work Paper-BC (Support B)	PLANT IN SERVICE DETAIL SUPPORT B
Work Paper-BD	MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE
Work Paper-BE	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
Work Paper-BE (Support)	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION SUPPORT
Work Paper-BF	GENERATOR STEP-UP TRANSFORMERS BREAKOUT
Work Paper-BF (Support)	GENERATOR STEP-UP TRANSFORMERS BREAKOUT SUPPORT
Work Paper-BG	RELICENSING/RECLASSIFICATION EXPENSES
Work Paper-BG (Support)	RELICENSING/RECLASSIFICATION EXPENSES SUPPORT
Work Paper-BH	ASSET IMPAIRMENT
Work Paper-BI	COST OF REMOVAL
Work Paper-BJ	INDIVIDUAL PROJECTS - PLANT IN SERVICE AND DEPRECIATION
Work Paper-BJ (Support)	INDIVIDUAL PROJECTS - PLANT IN SERVICE AND DEPRECIATION SUPPORT
Work Paper-CA	MATERIALS AND SUPPLIES
Work Paper-CB	PREPAYMENTS AND INSURANCE
Work Paper-CC	LAND HELD FOR FUTURE USE
Work Paper-DA	WEIGHTED COST OF CAPITAL
Work Paper-DB	LONG-TERM DEBT AND RELATED INTEREST
Work Paper-EA	CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR
Work Paper-AR-IS	STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Work Paper AR-BS	STATEMENT OF NET POSITION
Work Paper-AR-Cap Assets	CAPITAL ASSETS
Work Paper-Reconciliations	RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

## NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

### TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No.	A. OPERATING EXPENSES	TOTAL \$	SOURCE/COMMENTS
		(1)	(2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 7
2	Administrative & General Expenses	-	Schedule A2, Col 5, Ln 5
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 6
4	TOTAL OPERATING EXPENSE	<u>-</u>	Sum lines 1, 2, & 3
5	B. RATE BASE		Schedule C1, Col 5, Ln 11
6	Return on Rate Base	-	Schedule C1, Col 7, Ln 11
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 (Central East Energy Connect)	-	Schedule F1, page 2, line 1c, col. 17
11c 11d		-	
		-	
12	Total Break out	-	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.

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

<u>Line No</u> .	FERC Account (1)	FERC Account Description (2)	Source (3)	<u>Total</u> (4)	Grand Total (5)	NYPA Form 1 Equivalent (6)
	Transmissio	on:				
		OPERATION:				
1a	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
1b	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
1c	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
1d	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
•••						
2		Total Operation	(sum lines 1)	-		
3a 3b 3c 3d 3e 3f	568 569 570 571 572 573	MAINTENANCE: Supervision & Engineering Structures Station Equipment Overhead Lines Underground Lines Misc. Transm. Plant	WP-AA, Col (5) WP-AA, Col (5) WP-AA, Col (5) WP-AA, Col (5) WP-AA, Col (5) WP-AA, Col (5)	- - - - -		Page 321 line 101 Page 321 line 102-106 Page 321 line 107 Page 321 line 108 Page 321 line 109 Page 321 line 110
4 5		Total Maintenance TOTAL O&M TRANSMISSION	(sum lines 3) (sum lines 2 & 4)	-	-	]
		Adjustments (Note 2)				
6a		Step-up Transformers	WP-AC, Col (1) line 5		-	
6b		FACTS (Note 1)	WP-AD, Col (1) line 5		-	
6c		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
<b>7</b> Note 1	Flexible Alter	TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 5-6)		-	]

Note 1 Flexible Alternating Current Transmission System device

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

## SCHEDULE A2 ADMINISTRATIVE AND GENERAL EXPENSES

Line No	FERC Account	FERC Account Description (2)	Source	Unallocated <u>A&amp;G (\$)</u> (3)	Transmission Allocator (%) (4)	Allocated to Transmission (\$) (5)	Source/Comments (6)	NYPA Form 1 Equivalent (7)
	Administ	rative & General Expenses						
1a	920	A&G Salaries	WP-AA, Col (5)	-				Page 323 line 181
1b	921	Office Supplies & Expenses	WP-AA, Col (5)	=				Page 323 line 182
1c	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	=				Page 323 line 183
1d	923	Outside Services Employed	WP-AA, Col (5)	=				Page 323 line 184
1e	924	Property Insurance	WP-AA, Col (5)	=		-	See WP-AG; Col (3) ,Ln 5	Page 323 line 185
1f	925	Injuries & Damages Insurance	WP-AA, Col (5)	=		-	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
1g	926	Employee Pensions & Benefits	WP-AA, Col (5)	=				Page 323 line 187
1h	928	Reg. Commission Expenses	WP-AA, Col (5)	-		-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
1i	930	Obsolete/Excess Inv	WP-AA, Col (5)	-				Page 323 line 190.5
1j	930.1	General Advertising Expense	WP-AA, Col (5)	-				Page 323 line 191
1k	930.2	Misc. General Expenses	WP-AA, Col (5)	-				Page 323 line 192
11	930.5	Research & Development	2/	-		-	2/	Page 323 line 192.5
1m	931	Rents	WP-AA, Col (5)	-				Page 323 line 193
1n	935	Maint of General Plant A/C 932	WP-AA, Col (5)	-				Page 323 line 196
2		TOTAL	(sum lines 1)	-				
3a		Less A/C 924	Less line 1e	-				Page 323 line 185
3b		Less A/C 925	Less line 1f	=				Page 323 line 186
3с		Less EPRI Dues	1/	=				
3d		Less A/C 928	Less line 1h	-				Page 323 line 189
3е		Less A/C 930.5	Less line 1I	-			3/	
3f		PBOP Adjustment	WP-AF	-				
4		TOTAL A&G Expense	(sum lines 2 to 4)	-	-	-	- Allocated based on	
5		NET A&G TRANSMISSION EXPENSE	(sum lines 1 to 4)			-	transmission allocator (Schedule E1)	

### 1/ NYPA does not pay EPRI dues

<sup>2/</sup> 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-Allocator Col (3) ln (2)] for data pertaining to calendar years 2016 and later.

<sup>3/</sup> 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)	<u>General Plant</u> (3)	Transmission Allocator (%) (4)	General Plant Allocated to <u>Transm. Col (3)*(4)</u> (5)	Total Annual Depreciation Col (2)+(5) (6)
1a	352	Structures & Improvements	WP-BA, Col (4)	_				
1b	353	Station Equipment	WP-BA, Col (4)	_				
1c	354	Towers & Fixtures	WP-BA, Col (4)	-				
1d	355	Poles & Fixtures	WP-BA, Col (4)	-				
1e	356	Overhead Conductors & Devices	WP-BA, Col (4)	-				
1f	357	Underground Conduit	WP-BA, Col (4)	-				
1g	358	Underground Conductors & Devices	WP-BA, Col (4)	-				
1h	359	Roads & Trails	WP-BA, Col (4)	-				
1i	351.1	Computer Hardware	WP-BA, Col (4)	-				
1j	351.2	Computer Software	WP-BA, Col (4)	-				
1k	351.3	Communications Equipment	WP-BA, Col (4)	-				
2	Unadju	sted Depreciation		-				
3a	390	Structures & Improvements	WP-BA, Col (4)		_			
3b	391	Office Furniture & Equipment	WP-BA, Col (4)		_			
3c	392	Transportation Equipment	WP-BA, Col (4)		_			
3d	393	Stores Equipment	WP-BA, Col (4)		_			
3e	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		_			
3f	395	Laboratory Equipment	WP-BA, Col (4)		_			
3g	396	Power Operated Equipment	WP-BA, Col (4)		-			
3h	397	Communication Equipment	WP-BA, Col (4)		_			
3i	398	Miscellaneous Equipment	WP-BA, Col (4)		_			
3j	399	Other Tangible Property	WP-BA, Col (4)		_			
4	Unadju	sted General Plant Depreciation			-			
_	Adjust							
5a		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
5b		FACTS	Schedule B2, Col 4, line 13	-				
5c		Windfarm	Schedule B2, Col 4, line 11	-				
5d		Step-up Transformers	Schedule B2, Col 4, line 12	-				
5e		Relicensing Reclassification	WP-BG, Col 4		-			
•••			•••					
6		TOTAL	(Sum lines 2-5)	-	-	-	1/ -	-

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

## SCHEDULE B2 ADJUSTED PLANT IN SERVICE

40 Manth Assault

					13-Month	Average	
Line <u>No.</u>				Plant in Service (\$) (1)	Accumulated <u>Depreciation (\$)</u> (2)	Plant in Service - Net (\$) (3)	Depreciation Expense (\$) (4)
			NYPA Form 1 Equivalent	_			
	PRODUCTION	Source	Depreciation (p.219)				
1	Production - Land	WP-BC		-	-	-	-
2	Production - Hydro	WP-BC	In. 22 - Cost of Removal 5/	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC	In. 20 + In. 23	<u>=</u>			<u>=</u> _
4				-	-	-	-
	TRANSMISSION						
5	Transmission - Land	WP-BC		_	_	-	-
6	Transmission	WP-BC	In. 24 - Cost of Removal 5/		<u> </u>		
7				-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC		_	_	_	_
•	Transmission Cost of Nomeyor II	W. BO					
9	Excluded Transmission 2/	WP-BB					
	Adjustments to Rate Base						
10	Transmission - Asset Impairment	WP-BC		-	-	-	-
11	Windfarm	WP-BC WP-BF		-	-	-	-
12 13	Generator Step-ups FACTS	WP-BE		-	-	-	-
14	Marcy South Capitalized Lease 3/	WI -DL		_	_	_	_
15				-	-	-,,,	_
16	Total Adjustments			-			
17	,						
18	Net Adjusted Transmission			-	-	-	-
	GENERAL						
19	General - Land	WP-BC		-	-	_	-
20	General	WP-BC	In. 27 - Cost of Removal 5/		<u> </u>		
21				-	-	-	-
	Adjustments to Rate Base						
22	General - Asset Impairment			-	-	-	-
23	General - Cost of Removal	WP-BC		-	-	-	-
24	Relicensing	WP-BG		-	-	-	-
25	Excluded General 4/	WP-BC		-	-		-
26				-	· <del></del>		
27	Total Adjustments			-	-	-	-
28	Net Adjusted General Plant			_	-	-	-
	<u> </u>			1			

#### 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.
- $\ensuremath{\mathrm{3/}}$  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.

Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY

Based on Plant Data Year Ending December 31, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022 in Docket ER22-2581)

Line No.	FERC Account	FERC Account Description					Rate (Ani	nual) Percent 1/			
		·		St.		Blenheim-	J. A.	Massena-	Marcy-	Long Island	New Project
	TRANSMISSION PLA	ANT	Headquarters	Lawrence/FDR	Niagara	Gilboa	FitzPatrick	Marcy	South	Sound Cable	2/
1	350	Land Rights									
2	351.1	Computer Hardware	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3	351.2	Computer Software	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	
4	351.3	Communications Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
5	352	Structures and Improvements		1.87%	1.78%	1.60%		1.83%		0.89%	1.92%
6	353	Station Equipment		2.73%	2.80%	2.79%		2.83%	2.90%	1.67%	
7	354	Towers and Fixtures		1.63%	1.65%	1.65%	0.87%	1.84%	2.12%		2.27%
8	355	Poles and Fixtures		2.26%	2.30%	1.71%		1.75%	2.28%		2.65%
9	356	Overhead Conductor and Devices		2.32%	2.25%	1.95%	1.37%	2.83%	2.43%		2.45%
10	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%
11	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%
12	359	Roads and Trails		0.77%	0.53%	1.02%	0.11%	1.23%	1.42%		1.33%
	GENERAL PLANT										
13	390	Structures & Improvements	1.37%	1.69%	1.53%	1.61%		1.70%			1.75%
14	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
16	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17	392	Transportation Equipment	10.00% 4/	5.58%	4.30%	6.30%		5.53%			10.00%
18	393	Stores Equipment		2.84%		3.08%		2.11%			3.33%
19	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%	5.11%		3.71%			5.00%
20	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%	5.11%		4.78%			5.00%
21	396	Power Operated Equipment		6.19%	5.68%	2.28%		3.55%	8.33% 4/		8.33%
22	397	Communication Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23	398	Miscellaneous Equipment 4/	4.000%	1.09%	4.42%	5.02%		5.00% 4/	1		5.00%
24	399	Other Tangible Property	6.67%	6.67%	6.67%	6.67%	6.67%	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	3/								

#### Notes:

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project, NYPA lacks depreciable plant as of 12/31/2019 or 2020 (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/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.
- 3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.
- 4/ NYPA has replaced the anomalous rates for these assets with New Project rates.

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)	TRANSMISSION ALLOCATOR [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							
* Cash Working Capital (1/8 O&M)  * Marcy South Capitalized Lease  * Materials & Supplies  * Prepayments  * Land Held for Future Use  * CWIP  * Regulatory Asset  * Abandoned Plant	- 3/ - 4/ - 5/ - 6/ - 8/ - 7/ - 7/			-	- - - - -		
11 TOTAL (sum lines 1-10)	-	-	-	-	_	- [	-

- 1/ Schedule B2; Net Electric Plant in Service; Ln 18
- 2/ Schedule B2; Net Electric Plant in Service; Ln 28
- 3/ 1/8 of (Schedule A1; Col 5, Ln 7 + Schedule A2; Col 5, Ln 5) [45 days]
- 4/ WP-BD; Average of Year-end Unamortized Balances, Col 5
- 5/ Average of 13 month inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, year ending balance in columns b and c.
- 6/ WP-CB; Col 3, Ln 14

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

Docket Number	Authorized Amount

## SCHEDULE D1 CAPITAL STRUCTURE AND COST OF CAPITAL

		CAPITALIZATION RATIO	COST RATE	WEIGHTED	
Line No.	TITLE	<u>from WP-DA 1/</u> (1)	from WP-DA 2/ (2)	AVERAGE (3)	SOURCE/COMMENTS (4)
1	LONG-TERM DEBT	0.00%	-	-	Col (1) * Col (2)
2	COMMON EQUITY	<u>0.00%</u>	11.48%	<del>-</del>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	0.00%		-	Col (3); Ln (1) + Ln (2)

### Notes

<sup>1/</sup> 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.

<sup>2/</sup> The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation, which currently reflects NYPA's FPA Section 205 filling made on October 24, 2024 in Docket No. ER25-\_\_\_, which is subject to FERC review. ROE may only be changed pursuant to an FPA Section 205 or 206 filling to FERC.

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

Line No	<u>. TITLE</u>	CAPITALIZATION RATIO from WP-DA (1)	COST RATE from WP-DA (2)	WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
Project '	1 - Marcy South Series Compen	sation - Capital Structure			
1	LONG-TERM DEBT	- 1/	-	-	Col (1) * Col (2)
2	COMMON EQUITY	<u> </u>	<b>11.48%</b> 2/	<del>-</del>	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 RETUR	RN		-	Col (3); Ln (3) * Ln (4)
1A	PROJECT SPECIFIC RETUR	N ADJUSTMENT		-	Col (3); Ln (6) - Ln (5)
Project 2	2 - AC Project Segment A (Centi	ral East Energy Connect) - Capita	l Structure 4/		
1	LONG-TERM DEBT	-	-	-	Col (1) * Col (2)
2	COMMON EQUITY	-	11.98%	=	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 RETUR	RN		-	Col (3); Ln (3) * Ln (4)
2B	PROJECT SPECIFIC RETUR	N ADJUSTMENT		-	Col (3); Ln (6) - Ln (5)
Project 3	3 - SPC Project - Capital Structi	ure 5/			
1	LONG-TERM DEBT	-	-	-	Col (1) * Col (2)
2	COMMON EQUITY		11.98%	<del></del>	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 RETUR	RN		-	Col (3); Ln (3) * Ln (4)
3C	PROJECT SPECIFIC RETUR	N ADJUSTMENT		-	Col (3); Ln (6) - Ln (5)

### 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 filling 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, which currently reflects NYPA's FPA Section 205 filling made on October 24, 2024 in Docket No. ER25-\_\_\_, which is subject to FERC review. ROE may only be changed pursuant to an FPA Section 205 or 206 filling 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 11.48% 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 07/05/22 in Docket No. ER22-1014. 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 22-1014 added to the 11.48% 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 A&G AND GENERAL PLANT ALLOCATOR

Line <u>No.</u>	DESCRIPTION (1)	RATIO <u>From WP-EA</u> (2)	ALLOCATED TO TRANSMISSION (3)	SOURCE/ COMMENTS (4)
1	PRODUCTION	0.00%		
2	INCLUDED TRANSMISSION	0.00%	0.00%	Col (2); Ln (2)
3	TOTAL	0.00%		

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

Transmission (\$) Allocator (2) (3)
- -
<del>-</del>
-
-
-
-
-

### 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

#### Project Revenue Requirement Worksheet NEW YORK POWER AUTHORITY

1f 1g		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)
## NTAC Facilities    1			Туре				Allocation for		Allocation Factor for		Depreciation/ Amortization		Return in basis		Discount	SPECIFIC CAPITAL STRUCTURE AND COST OF	Revenue		
15 MSSC				(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)		Line 10 * (Col.	(Note I)	Schedule D2		(Note F)	Sum Col. 15 + 16
15 MSSC	40	NTAC Englistee				0.0000%			0.00009/										
1c AC Project Segment A (Central East Energy Connect) 1 d Smart Path Connect - NTAC - ROE Risk Addier 1 0,0000% 1 0,				-															
1d         Smart Path Connect - NTAC - ROE Risk Adder         0.0000%         - <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>] [</td></th<>																			] [
1e   0.000%   - 0.000%   - 0.000%   -   0.000%   -     -     -     -     -     -     -     -     -     -     -     -     -       -       -       -					_							_		_		_	-		_
1f	1e									_		_		_			_		_
1ħ       0.0000%       -       0.0000%       -							-			_		_		-			-		_
1i	1g					0.0000%	-		0.0000%	-		-		-			-		-
1j   0.0000%   - 0.0000%   -   0.0000%   -       -       -     -     -     -     -     -     -     -     -     -     -       -     -     -     -       -     -     -       -       -       -       -       -         -         -         -	1h					0.0000%	-		0.0000%	-		-		-			-		-
1k         0.0000%         -         0.0000%         -	1i					0.0000%	-		0.0000%	-		-		-			-		-
11	1j					0.0000%	-		0.0000%	-		-		-			-		-
1m     0.0000%     -     0.0000%     -	1k					0.0000%	-		0.0000%	-		-		-			-		-
1n 10 0.0000% - 0.0000% - 0.0000%	11						-					-		-			-		-
10 0.0000% - 0.0000% - 0.0000%	1m						-			-		-		-			-		-
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0.0000% - 0.0000%							-			-		-		-			-		-
														-			-		-
						0.0000%	-		0.0000%	-		-		-			-		-
2 Total		Total																	-

- Gross Transmission Plant that is included on Schedule B2, Ln 18, Col 1.
  Inclusive of any CWIP. Unamordized Regulatory Asset or Unamordized Abandoned Plant balances included in rate base when authorized by FERC order.
  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. Unamordized Regulatory Asset or Unamordized Abandoned Plant.
- 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. Project Depreciation Expense is the amount in Schedule B1, Ln 6, 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.

- The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8.
- Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project. The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

### Schedule F2 Incentives NEW YORK POWER AUTHORITY

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

Line				·					
No.	<u>ltem</u>	Reference						_	\$ 
1	Rate Base	Schedule C1, line 11, Col. 5							-
2	100 Basis Point Incentive R	Return						\$	
3	Long Term Debt	(Schedule D1, line 1)		-	%		Cost	Weighted Cost	
	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01			-	12.48%		
	Total (sum lines 3-4)		4+11 5)					-	
ь	100 Basis Point Incentive R	Return multiplied by Rate Base (line	1 ^ line 5)						-
7	Return (Schedule C1, line	e 11, 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 divide	d 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.

## Schedule F3 Project True-Up Incentives

#### YEAR ENDING DECEMBER 31, (1) (2) (3) (4) (5) (6) (7) (8) (10) (9) True-Up Applicable True-Up Actual NTAC ATRR Adjustment Net Interest Adjustment Total Line Project or Project Actual Revenues Revenue Principal Prior Period Rate on Interest True-Up No. Name Number Received (Note 1) Requirement (Note 2) Under/(Over) Adjustment Under/(Over) Under/(Over) Adjustment (Note A) (Col. (6) + Col. (7)) x Col. (6) + Col. (7) Amount Actually Received for Schedule F2 Using Actual Transmission Service Cost Data Col. (5) - Col. (4) Line 25, Col. (e) Line 24 Col. (8) x 24 months + Col. (9) 1a NTAC Facilities 1b MSSC AC Project Segment A (Central East Energy Connect) 1d 1e

3 Under/(Over) Recovery

#### Notes:

2 Subtotal

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

<sup>1)</sup> 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 F3 Project True-Up Incentives

#### **FERC Refund Interest Rate**

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

**Prior Period Adjustments** 

(a) (b) (c) (d) (e) Project or Adjustment Amount Interest Total Adjustment Schedule 1 A Description of the Adjustment In Dollars Col. (c) + Col. (d) (Note A) 25 25a 25b 25c Total 26

Notes:

Α

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 CoI (d).

## WORK PAPER AA Operation and Maintenance Summary

	(1)	(2)	(3)	(4)	(5)	(6)
					OVERALL	Major
Line No	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	RESULT	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 537 - HP-Hydraulic Expense				<del>-</del>	
2c 2d	538 - HP-Electric Expenses				- 1 -	
2u 2e	539 - HP-Misc Hyd Pwr Gen				-	
2e 2f	546 - OP-Oper Supvr&Engrg				-	
2g	548 - OP-Generation Expens				-	
29 2h	549 - OP-Misc Oth Pwr Gen				-	
2i	560 - Trans-Oper Supvr&Eng				<u>-</u>	
2j	561 - Trans-Load Dispatcng			-	<u>-</u>	
2j 2k	562 - Trans-Station Expens				-	
2l	566 - Trans-Misc Xmsn Exp				-	
2m	905 - Misc. Customer Accts. Exps				-	
2m	Contribution to New York State				-	
	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				-	
	926 - A&G-Employee Pension & Benefits(PBOP)				-	
2x	928 - A&G-Regulatory Commission Expense				-	
2y	930 - Obsolete/Excess Inv				-	
	930.1-A&G-General Advertising Expense				-	
2aa	930.2-A&G-Miscellaneous & General Expense				-	
2ab	930.5-R & D Expense		The state of the s		-	
2ac	931 - Rents		The state of the s		-	
2ad	935 - A&G-Maintenance of General Plant				-	Operations
					-	-
3a	545 - HP-Maint Misc Hyd PI				-	
3b	512 - SP-Maint Boiler Plt				-	
3c	514 - SP-Maint Misc Stm PI				-	
3d	541 - HP-Maint Supvn&Engrg				-	
3e	542 - HP-Maint of Struct				-	
3f	543 - HP-Maint Res Dam&Wtr				-	
3g	544 - HP-Maint Elect Plant				-	
3h	551 - OP-Maint Supvn & Eng				-	
3i	552 - OP-Maint of Struct				-	
3j	553 - OP-Maint Gen & Elect				-	
3k	554 - OP-Maint Oth Pwr Prd				-	
31	568 - Trans-Maint Sup & En				-	
3m	569 - Trans-Maint Struct				-	
3n	570 - Trans-Maint St Equip				-	
30	571 - Trans-Maint Ovhd Lns				-	
3р	572 - Trans-Maint Ungrd Ln				-	
3q	573 - Trans-Maint Misc Xmn				-	Maintenance
					-	-
4a	403 - Depreciation Expense				-	
	n Pri er				-	-
5	TOTALS	-	-	-	-	
-			1			

## WORK PAPER AB Operation and Maintenance Detail

FERC by accounts and profit center

(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Amount (\$)	0400/440	0400445	0400400	0400/400	04001405	04001400	0400405	04001440	04001445	0400450	0400455	04001450	04001457	0400450	0100/159	0100/1
FERC G/L Accounts	0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155	0100/156	0100/157	0100/158		Pouch Te
FERC G/L ACCOUNTS	Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st &Grand (Kent)	Pouch
403 - Depreciation Expense										-							
501 - Steam Product-Fuel												(2					
506 - SP-Misc Steam Power																	
512 - SP-Maint Boiler Plt																	_
512 - SP-Maint Boiler Pit 514 - SP-Maint Misc Stm PI	- Va								-	-							_
535 - HP-Oper Supvr&Engrg																	
537 - HP-Hydraulic Expense																	
538 - HP-Electric Expenses																	
539 - HP-Misc Hyd Pwr Gen																	
541 - HP-Maint Supvn&Engrg																	
542 - HP-Maint of Struct																	
543 - HP-Maint Res Dam&Wtr																	
544 - HP-Maint Elect Plant																	
545 - HP-Maint Misc Hyd PI																	
546 - OP-Oper Supvr&Engrg																	
548 - OP-Generation Expens																	
549 - OP-Misc Oth Pwr Gen																	
551 - OP-Maint Supvn & Eng	83	is a second									is .						
552 - OP-Maint of Struct	- Ar																
553 - OP-Maint Gen & Elect									6								
554 - OP-Maint Oth Pwr Prd																	
555 - OPSE-Purchased Power		,									7						
560 - Trans-Oper Supvr&Eng						-											
561 - Trans-Load Dispatcing		6										100					
562 - Trans-Station Expens		9									1						
565 - Trans-Xmsn Elect Oth																	
566 - Trans-Misc Xmsn Exp				- 4													
568 - Trans-Maint Sup & En																	
569 - Trans-Maint Struct																	_
570 - Trans-Maint Struct																	_
																	_
571 - Trans-Maint Ovhd Lns																	
572 - Trans-Maint Ungrd Ln																	_
573 - Trans-Maint Misc Xmn		e e										13					
905 - Misc. Customer Accts. Exps												-					
916 - Misc. Sales Expense	9								4								
920 - Misc. Admin & Gen'l Salaries	- 4								ė.								
921 - Misc. Office Supp & Exps																	
922 - Administrative Expenses Transferred																	
923 - Outside Services Employed																	
924 - A&G-Property Insurance																	
925 - A&G-Injuries & Damages Insurance											7						
926 - A&G-Employee Pension & Benefits(PBOP)				1													
926 - A&G-Employee Pension & Benefits																	
928 - A&G-Regulatory Commission Expense																	
930 - Obsolete/Excess Inv																	
931 - Rents																	
930.5-R & D Expense																	
930.1-A&G-General Advertising Expense																	
930.1-A&G-General Advertising Expense 930.2-A&G-Miscellaneous & General Expense												-					
935 - A&G-Maintenance of General Plant																	
Contribution to New York State																	
									· ·	*					1		
Overall Result	-	-	-	-		-		-	-	-	-	-	-	-	-	-	

	FERC by accounts and profit center (1) (2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
		0100/161	0100/165	0100/205	0100/210	0100/215	0100/220	0100/225	0100/230	0100/235	0100/240	0100/245	0100/255	0100/305	0100/310	0100/320	0100/321	0100/410
No.	FERC G/L Accounts		500MW Combined Cycle		JAF Trans			Marcy South Trans				765 KV Trans	HTP Trans	DSM	Headquarters		Recharge NY	JAF
								,										
а	403 - Depreciation Expense																	
	501 - Steam Product-Fuel																	
	506 - SP-Misc Steam Power																	
	512 - SP-Maint Boiler Plt																	
	514 - SP-Maint Misc Stm PI																	
	535 - HP-Oper Supvr&Engrg																	
	537 - HP-Hydraulic Expense				1					,								
	538 - HP-Electric Expenses																	
	539 - HP-Misc Hyd Pwr Gen										-	-						
	541 - HP-Maint Supvn&Engrg											-				-		
	542 - HP-Maint Supvide Ligity				+	1												
	543 - HP-Maint Res Dam&Wtr													_				
	544 - HP-Maint Elect Plant					-												
	545 - HP-Maint Misc Hyd PI					_												
	546 - OP-Oper Supvr&Engrg							-										
	548 - OP-Generation Expens							-										
	549 - OP-Misc Oth Pwr Gen																	
	551 - OP-Maint Supvn & Eng																	
	552 - OP-Maint of Struct							-										
	553 - OP-Maint Gen & Elect							6	4									
	554 - OP-Maint Oth Pwr Prd																	
	555 - OPSE-Purchased Power							1								1		
	560 - Trans-Oper Supvr&Eng																	
	561 - Trans-Load Dispatcng																	
	562 - Trans-Station Expens									1								
	565 - Trans-Xmsn Elect Oth																	
	566 - Trans-Misc Xmsn Exp																	
	568 - Trans-Maint Sup & En																	
	569 - Trans-Maint Struct																	
	570 - Trans-Maint St Equip																	
	571 - Trans-Maint Ovhd Lns															i i		
	572 - Trans-Maint Ungrd Ln																	
	573 - Trans-Maint Misc Xmn																	
	905 - Misc. Customer Accts. Exps															1		
	916 - Misc. Sales Expense																	
	920 - Misc. Admin & Gen'l Salaries							4								1		
	921 - Misc. Office Supp & Exps															1		
	922 - Administrative Expenses Transferred							Ŷ.	Ŷ.		10							
	923 - Outside Services Employed							1	1							1		
	924 - A&G-Property Insurance																	
	925 - A&G-Injuries & Damages Insurance							1										
	926 - A&G-Employee Pension & Benefits(PBOP)																	
	926 - A&G-Employee Pension & Benefits																	
	928 - A&G-Regulatory Commission Expense																	
	930 - Obsolete/Excess Inv																	
	931 - Rents																	
	930.5-R & D Expense																	
	930.1-A&G-General Advertising Expense																	
	930.2-A&G-Miscellaneous & General Expense																	
	935 - A&G-Maintenance of General Plant																	
	200 - Aug-Maintenance of General Pidit																	
	Contribution to New York State				1												$\rightarrow$	
	Contribution to New York State																	
	Overall Beauty				-	-	-											-
I	Overall Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	- 1	

	FERC	by accounts and profit center													
	(1)	(2)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
		9								1		10			
			0100/600	0100/700	0100/800	0100/900	0100/901	0100/265	0100/322	0100/350	0100/550	0100/701	0100/902		Overall Result
Line No.	FERC G/L Accoun	ts	SENY	CES	Canal Corp	EV Charging Stations	Large Energy Storage	AC Proceedings	GPSP	Canals Reimagined	CANALS CAPITAL	NYEM	Lrg Scale Renewables		
1a		403 - Depreciation Expense									g.				
1b		501 - Steam Product-Fuel													
1c		506 - SP-Misc Steam Power													
1d		512 - SP-Maint Boiler Plt		-							2				-
1e		514 - SP-Maint Misc Stm PI													
1f		535 - HP-Oper Supvr&Engrg 537 - HP-Hydraulic Expense													
1g		537 - HP-Hydraulic Expense 538 - HP-Electric Expenses													
1h 1i		539 - HP-Misc Hyd Pwr Gen													-
1i		541 - HP-Maint Supvn&Engrg									-				-
1k		542 - HP-Maint of Struct													-
11		543 - HP-Maint Res Dam&Wtr													
1m		544 - HP-Maint Elect Plant													-
1n		545 - HP-Maint Misc Hyd PI													
10		546 - OP-Oper Supvr&Engrg		-											
1p		548 - OP-Generation Expens													
1q		549 - OP-Misc Oth Pwr Gen													
1r		551 - OP-Maint Supvn & Eng									u .				-
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 Supvr&Eng		-											-
1x		561 - Trans-Load Dispatcng													-
1y		562 - Trans-Station Expens													
1z		565 - Trans-Xmsn Elect Oth													-
1aa		566 - Trans-Misc Xmsn Exp													-
1ab		568 - Trans-Maint Sup & En													-
1ac		569 - Trans-Maint Struct													-
1ad		570 - Trans-Maint St Equip													-
1ae		571 - Trans-Maint Ovhd Lns													
1af		572 - Trans-Maint Ungrd Ln													-
1ag 1ah		573 - Trans-Maint Misc Xmn 905 - Misc. Customer Accts. Exps									9				-
1an 1ai		905 - Misc. Customer Accts. Exps 916 - Misc. Sales Expense													-
1ak		916 - Misc. Sales Expense 920 - Misc. Admin & Gen'l Salaries													
1al		921 - Misc. Office Supp & Exps									8				
1am		922 - Administrative Expenses Transferred													
1an		923 - Outside Services Employed		-											
1ao		924 - A&G-Property Insurance													
1ap		925 - A&G-Injuries & Damages Insurance													-
1aq		926 - A&G-Employee Pension & Benefits(PBOP)													-
1ar		926 - A&G-Employee Pension & Benefits													
1as		928 - A&G-Regulatory Commission Expense													-
1at		930 - Obsolete/Excess Inv													-
1au		931 - Rents													
1av		930.5-R & D Expense													-
1aw		930.1-A&G-General Advertising Expense													-
1ax		930.2-A&G-Miscellaneous & General Expense													-
1ay		935 - A&G-Maintenance of General Plant									ų.				
											8				-
2		Contribution to New York State		1											
3	Overall Result		-	- 1	-	-	-	-	-	-	-	-	-	-	-
											100				

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

Line No.	•	Amount (\$) (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	-		Sch B2; Col 1, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in- Service	-		Sch B2, Line 12, Col 1
3	Ratio		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 4
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

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

# WORK PAPER AE MICROWAVE TOWER RENTAL INCOME

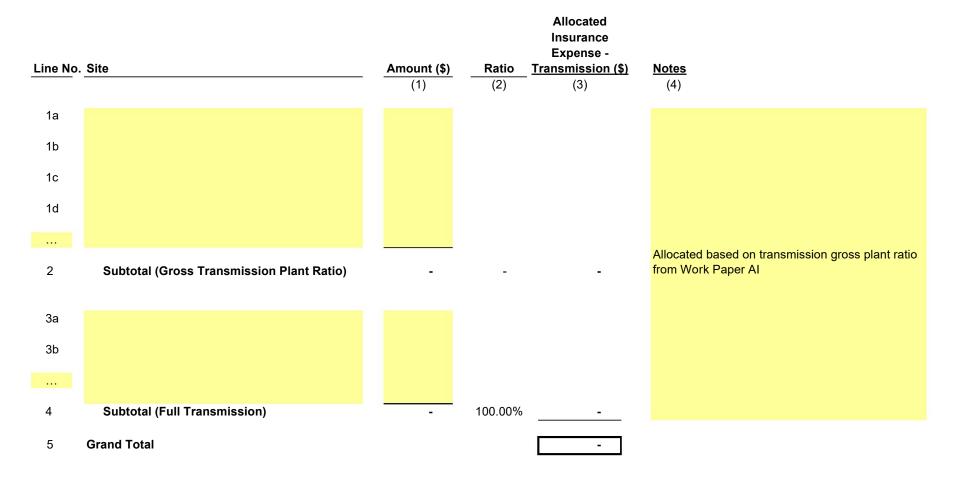
	(1)	(2)	(3)
Line No.	Posting Date	Account	Income Amount (\$)
 1a			
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1j			
1k			
11			
1m			
2			-

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

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

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

## WORK PAPER AG PROPERTY INSURANCE ALLOCATION



## WORK PAPER AH INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

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

# NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

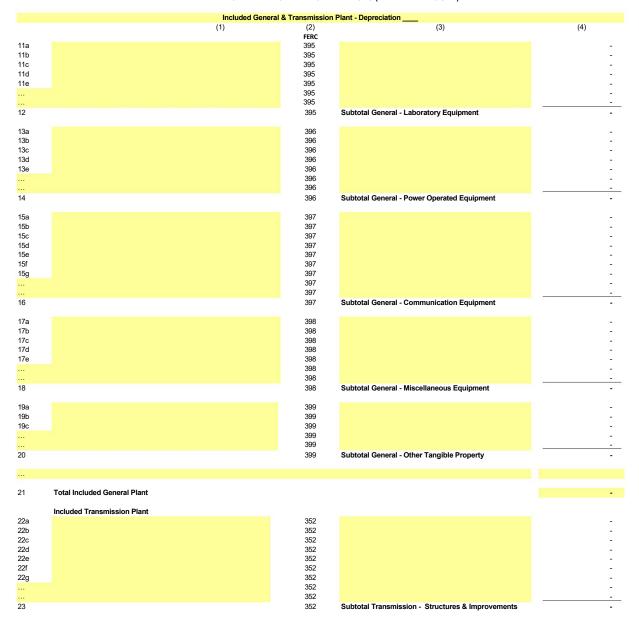
## WORK PAPER AI PROPERTY INSURANCE ALLOCATOR

		Gross Plant in							
Line	No.	13-Month Average (\$)	Service Ratio	<u>Source</u>					
		(1)	(2)	(3)					
1	PRODUCTION	-	-	WP-BC					
2	TRANSMISSION (353 Station Equip.)	<del>_</del>	-	WP-BC					
3	TOTAL	-	-						

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

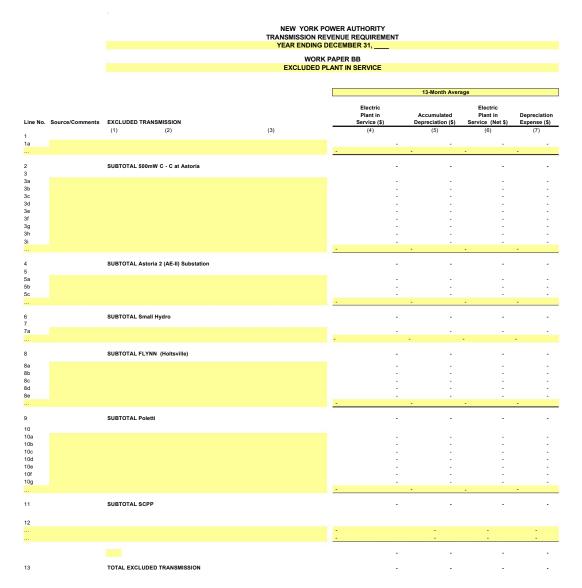
		(1)	(2) FERC	(3)	(4)
		Site	FERC Acct #	Item	Depreciation (\$
e No.	Source/Comments	Included General Plant	390		
			390		
			390		
			390		
			390		
			390		
			390		
			390		
			390	Subtotal General - Structures & Improvem	nents
			204		
			391		
			391		
			391		
l			391		
•			391		
			391.2		
1			391.2		
, 1			391.2		
			391.2		
			391.2		
(			391.3		
			391.3		
m			391.3		
1			391.3		
			391		
			391		
			391	Subtotal General - Office Furniture & Equi	pment
a			392		
			392		
;			392		
t			392		
•			392		
			392		
			392 392	Subtotal Conoral Transportation Equipme	
			392	Subtotal General - Transportation Equipm	ent
			393		
)			393		
;			393		
i			393		
			393		
			393		
			393	Subtotal General - Stores Equipment	
			394		
)			394		
;			394		
I			394		
			394		
			394		
			394		
)			394	Subtotal General - Tools, Shop & Garage I	Equipment

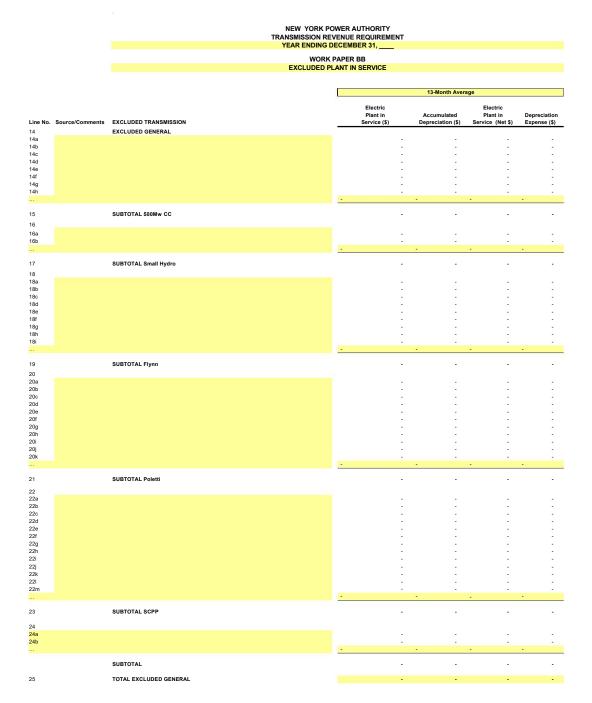
## WORK PAPER BA DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)



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







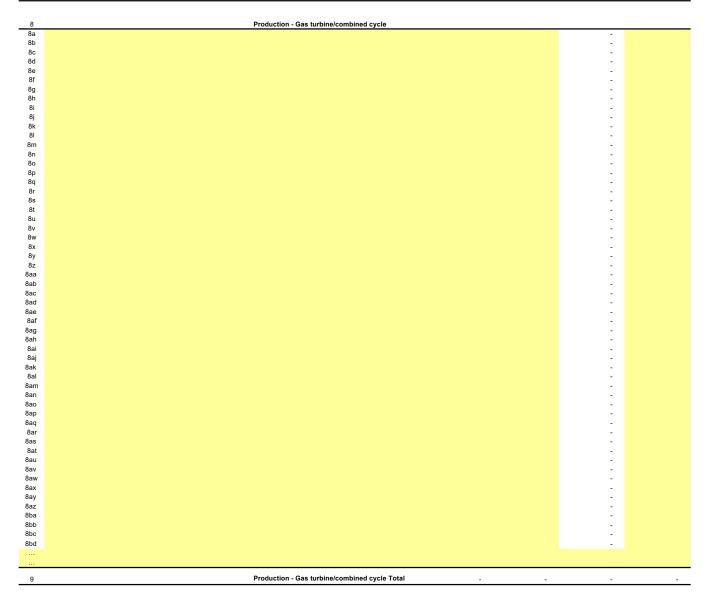
### WORK BARER BC

					WORK PAPER BO PLANT IN SERVICE DE					
						Г		13-Month	h Average	
							Electric Plant in	Accumulated	Electric Plant in	Depreciation
	P/T/G	Plant Name	A/C I	Description			Service (\$)	Depreciation (\$)	Service (Net \$ )	Expense (\$)
	(1)	(2)	(3)		(4)		(5)	(6)	(7)	(8)
-			Capital as:	sets, not being	depreciated:					
1 1a				Land						
1b 1c										
1d										
1e 1f										
1g 1h										
1i 1j									-	
1k 1l									:	
1m 1n										
1o 1p									-	
1q 1r									-	
1s 1t									:	
1u										
1v 1w										
1x 1y										
1z 1aa									:	
1ab 1ac										
1ad 1ae										
1af 1ag									:	
1ah 1ai										
2				Land Total			-	-	-	-
3				Construction in	progress					
3a 3b		Adjustments		CWIP CWIP - CEEC	progress:		-	-	-	-
4					progress Total		-	-	-	
5			Total capit	tal assets not b	eing depreciated			-		-
			Capital as:	sets, being dep	reciated:					
6			ı	Production - Hy	dro					
6a 6b									-	
6c 6d									-	
6e 6f									:	
6g 6h									:	
6i 6j									:	
6k 6l									:	
6m										
6n 6o										
6p 6q										
6r 6s										
6t 6u										
6v 6w									:	
6x 6y									:	
6z 6aa									-	
6ab									-	

Effective Date: 11/1/2024 - Docket #: ER25-198-000 - Page 6

### WORK PAPER BC PLANT IN SERVICE DETAIL

						13-Month Average			
	P/T/G	Plant Name	A/C	Description		Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
6ac								- 1	
6ad								-	
6ae								- 1	
6af								-	
6ag								-	
7				Production - Hyd	ro Total	-	-	-	-



### WORK PAPER BC PLANT IN SERVICE DETAIL

					PLANT IN SERVICE DETAIL				
				13-Month Average			Ī		
	<b>P/T/G</b> (1)	Plant Name (2)	<b>A/C</b> (3)	Description	(4)	Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$ ) (7)	Depreciation Expense (\$) (8)
10				Transmission					
10a 10b								[ ]	
10c								-	
10d 10e								-	
10f								-	
10g 10h								:	
10ii									
10j 10k								:	
101								-	
10m								-	
10n 10o									
10p								-	
10q 10r								:	
10s								-	
10t 10u									
10v								-	
10w 10x									
10y								-	
10z 10aa								-	
10ab								-	
10ac 10ad									
10ae								1	
10af 10ag								:	
10ah									
10ai 10aj								:	
10ak									
10al 10am								-	
10an									
10ao								:	
10ap 10aq									
10ar								-	
10as 10at									
10au								:	
10av 10aw								.	
10ax								-	
10ay 10az								:	
10ba								-	
10bb 10bc								] ]	
10bd								1	
10be 10bf								] ]	
10bg								-	
10bh 10bi								:	
10bj								-	
10bk 10bl								:	
10bm								-	
10bn 10bo								:	
10bp								-	
10bq 10br								:	
11				Transmission To	otal	-	-	-	-

### WORK PAPER BC PLANT IN SERVICE DETAIL

						13-Month Average			
	P/T/G (1)	Plant Name (2)	A/C (3)	Description	(4)	Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$ ) (7)	Depreciation Expense (\$)
12	. ,			General	. ,				
12a 12b								[ ]	
12b									
12d								-	
12e								-	
12f								[ ]	
12g 12h									
12i									
12j								-	
12k								-	
12I 12m								[ ]	
12n								1	
12o								-	
12p								-	
12q 12r									
12s								1	
12t								-	
12u								-	
12v 12w								•	
12w								1	
12y								-	
12z								-	
12aa 12ab								[ ]	
12ab									
12ad								-	
12ae								-	
12af 12ag								•	
12ay 12ah									
12ai								-	
12aj								-	
12ak 12al								[ ]	
12an								1	
12an								-	
12ao								-	
12ap 12aq									
12ar									
12as								-	
12at								[ ]	
12au 12av									
12aw								-	
12ax								-	
12ay 12az								1	
12az 12ba									
12bb								-	
12bc								-	
12bd 12be								[ ]	
12be 12bf								[ ]	
12bg								-	
12bh								-	
12bi 12bj								[ ]	
12bj									
12bl								-	
12bm								-	
12bn 12bo								-	
12b0 12bp									
12bq								-	
12br									

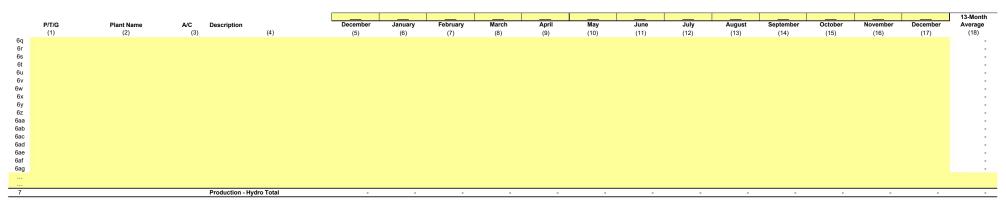
#### WORK PAPER BC PLANT IN SERVICE DETAIL

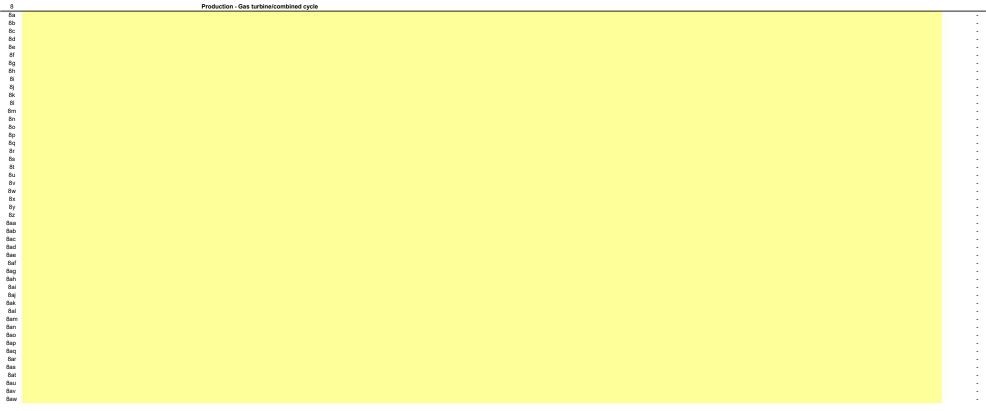
							13-Mont	h Average	
	<b>P/T/G</b> (1)	Plant Name (2)	A/C (3)	Description	(4)	Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$ ) (7)	Depreciation Expense (\$) (8)
12bs								- 1	
12bt								-	
12bu								-	
12bv								-	
12bw								-	
12bx								-	
12by 12bz								1	
1202 12ca									
12ca 12cb									
12cc									
12cd									
12ce								- 1	
12cf								-	
12cg									
12ch								-	
12ci								-	
12cj								-	
12ck								-	
12cl								-	
12cm								-	
12cn								-	
12co								-	
12cp								-	
12cq								-	
12cr								-	
12cs								-	
12ct 12cu								[ ]	
12cu 12cv									
12cv								] ]	
12cx									
12cy								-	
12cz								-	
12da								_	
13				General Total		-	-	-	-
14			Total ca	pital assets, being dep	reciated	-	-	-	-
15			N	et value of all capital a	ssets	-		-	
				uo or un oupitul u					

### WORK PAPER BC (SUPPORT A) GROSS ELECTRIC PLANT IN SERVICE DETAIL

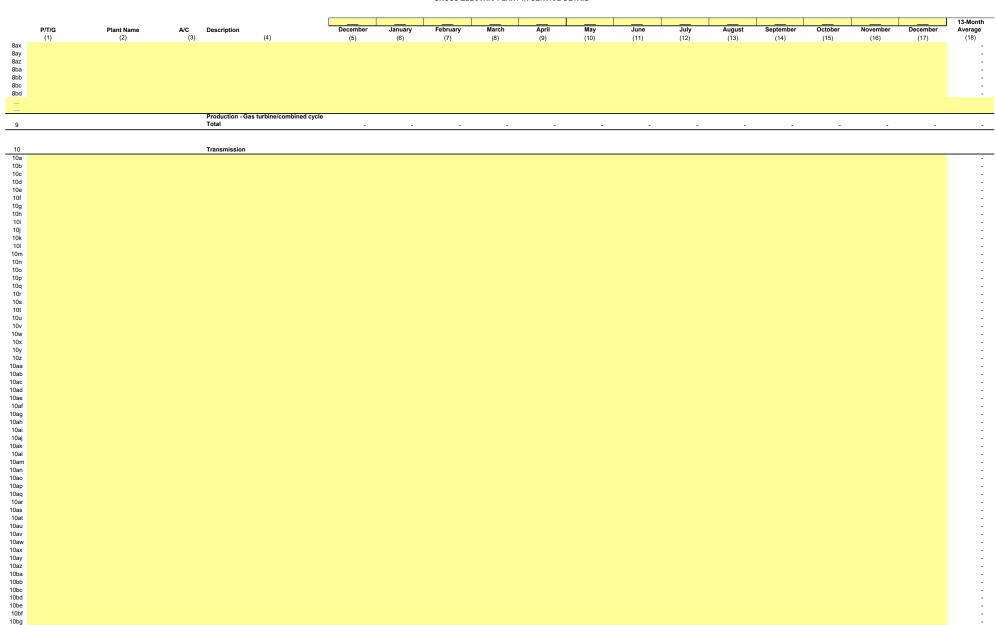
	P/T/G	Plant Name	A/C Description		December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
-			Capital assets, not being de	preciated:														
11			Land															
1a 1b																		
1c 1d																		-
1e																		
1f 1g																		
1h																		-
1i 1j																		:
1k 1l																		:
1m																		
1n 1o																		
1p 1q																		
1r																		-
1s 1t																		:
1u 1v																		-
1w																		
1x 1y																		
1z																		-
1aa 1ab																		:
1ac 1ad																		:
1ae																		
1af 1ag																		
1ah 1ai																		
2			Land Total		-		-											
3			Construction in p	rogress														
3 3a 3b		Adjustments	CWIP CWIP - CEEC			- 1	- 1	- 1	- 1	- 1	1	- 1	1	1	- 1	1		:
4			Construction in p	rogress Total	-		-					-						-
- 5			Total capital assets not bein	ng depreciated	-	-	-	-	-	-	-	-	-		-	-	-	-
in the second																		
			Conital access to be to the	alatad.														
			Capital assets, being depre															
6			Production - Hydr	0														
6b																		-
6a 6b 6c 6d																		
6e 6f																		
6g																		-
6h 6i																		
6j																		-
6k 6l																		
6m 6n																		:
60																		
6р																		-

### WORK PAPER BC (SUPPORT A) GROSS ELECTRIC PLANT IN SERVICE DETAIL



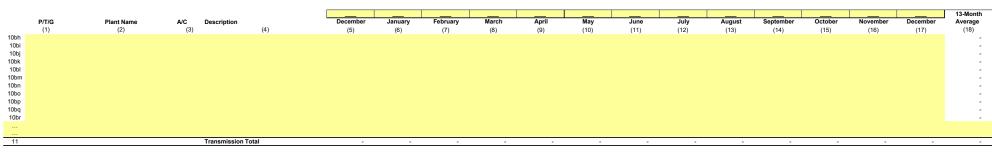


### WORK PAPER BC (SUPPORT A) GROSS ELECTRIC PLANT IN SERVICE DETAIL



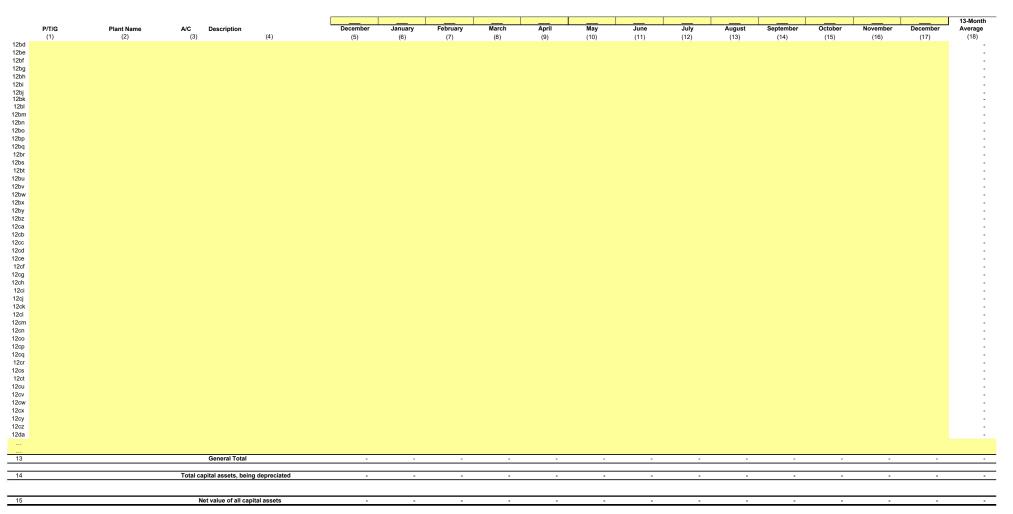
Effective Date: 11/1/2024 - Docket #: ER25-198-000 - Page 3

### WORK PAPER BC (SUPPORT A) GROSS ELECTRIC PLANT IN SERVICE DETAIL



12 General 12a 12b 12c 12c 12d 12e 12e 12e 12e 12f 12g 12g 12g 12h	
12b 12c 12d 12e 12f 12f 12g 12g 12h	- - - - - - - - - - - - - - - - - -
120 120 121 121 123 124 121 121	
12e 12f 12g 12h 12h 12l	
12f 12g 12h 12l 12l	
12g 12h 12]	
	1
	-
12.4	
121 12m	
12n	-
	-
14p	
12n	
12s	-
12) 12)	
12u 12v	
12w 12x 12x 12y	-
	-
14y 12z	
22a	-
	-
12ac 12ad	
12ae	-
12af	-
222	
12aj	-
22ag 22ag 22ah 12ai 12ai 12ai 12ai	-
12an	-
220	-
12ap 12aq	
12ar	-
22s 12at	-
12at 12au	
12av	
12aw	-
12ax 12ay	-
-	
12az 12ba	-
12bb 12bc	-
200	-

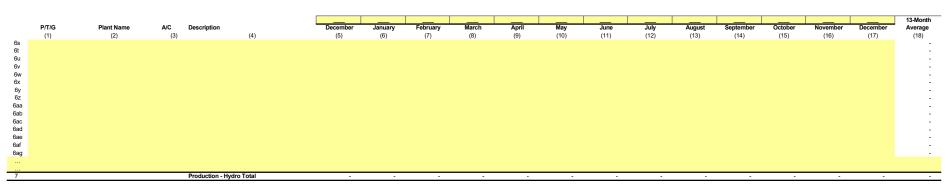
### WORK PAPER BC (SUPPORT A) GROSS ELECTRIC PLANT IN SERVICE DETAIL

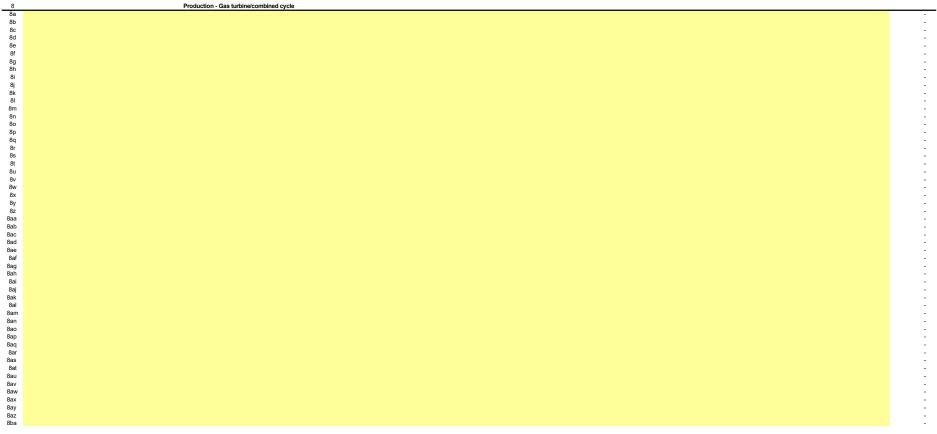


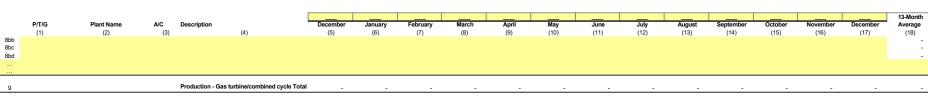
Votes

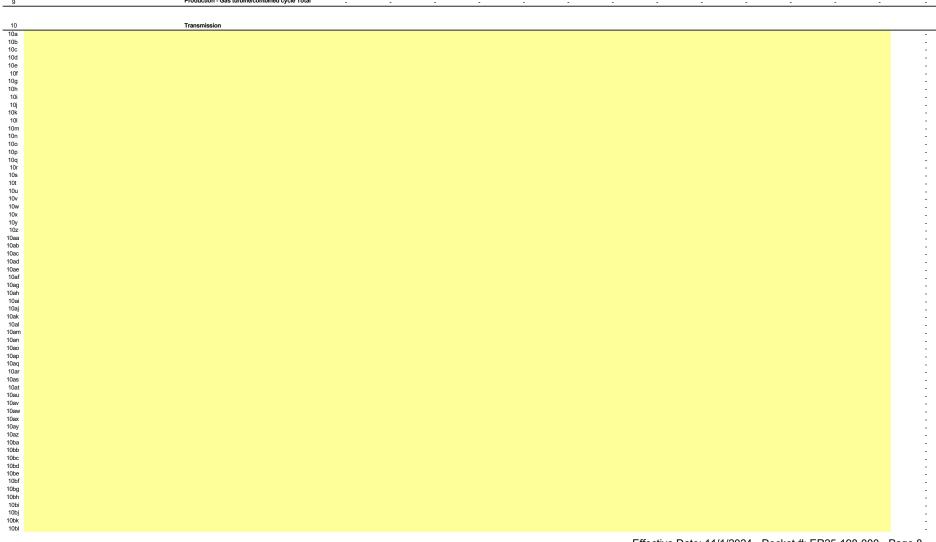
<sup>1/</sup> Data source for monthly amounts is NYPA financial records.

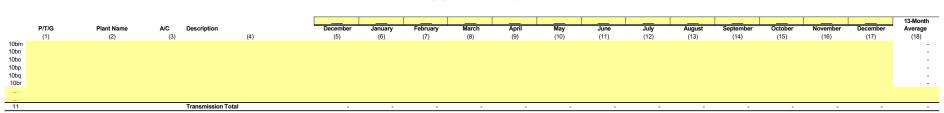
<b>P/T/G</b> (1)	Plant Name (2)	(3)	escription ets, not being depre	(4)	Decen (5)	nber Ja	anuary (6)	February (7)	March (8)	April (9)	<b>May</b> (10)	June (11)	July (12)	August (13)	September (14)	October (15)	November (16)	December (17)	13-Mor Averag (18)
			and	eciateu.															
T .		L	anu																1
		Lé	and Total				-	-	-	-				-	-				
				gress		<u> </u>	-		-		<u> </u>		-		-		-	-	
	Adjustments	C	onstruction in prog	yress	_		-			•		•	•	•	•	-	-		
	Adjustments	Ci Ci				-	-			1	-			-	:			· ·	
	Adjustments	Cr Cr Cr	onstruction in prog WIP WIP - CEEC	gress Total			:				-	:	Ī	-	:	- 1	1	:	
	Adjustments	Cr Cr Cr	onstruction in prog WIP WIP - CEEC onstruction in prog	gress Total		-	•			:	:	:	Ī	-	:	- 1	1	:	
	Adjustments	Co Ci Ci Co Total capita	onstruction in prog WIP WIP - CEEC onstruction in prog	gress Total depreciated		-	:			:	-	:	Ī	:	:	- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated		-	:			- - - -		:	Ī	:	:	- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated		:	:					:	Ī	:	-	- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated		-	:					:	Ī	:	-	- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated		-	-					:	Ī	:		- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated								:	Ī		-	- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated								:	Ī			- 1	1		
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated								:	Ī			- 1	1		
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated								:	Ī			- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated			-			- - - -		:	Ī			- 1	1	:	
	Adjustments	Ci Ci Ci Ci Total capita	onstruction in prog WIP - CEEC onstruction in prog Il assets not being o	gress Total depreciated			-			- - - -		:	Ī			- 1	1	: :	





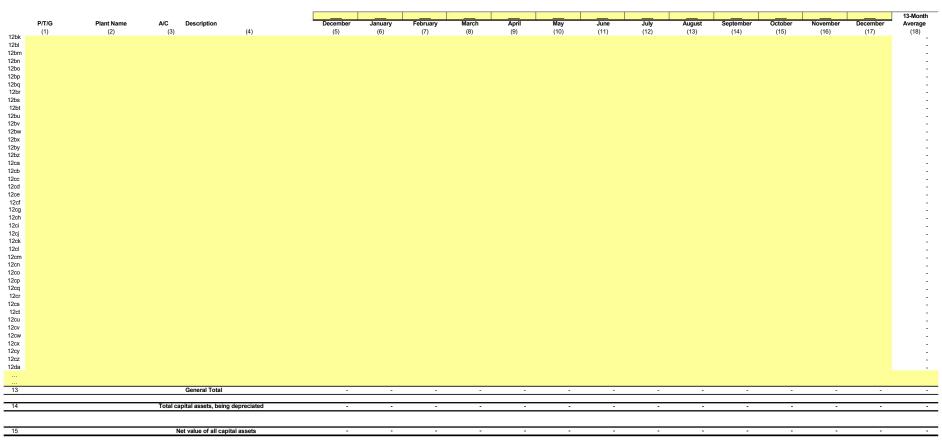








#### WORK PAPER BC (SUPPORT B) ACCUMULATED DEPRECIATION DETAIL



Notes

1/ Data source for monthly amounts is NYPA financial records.

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

Line No	o. Year	Beginning Unamortized Lease Asset/ Obligation (\$)	Ending Unamortized Lease/Asset (\$)	Capitalized Lease Amortization (\$)	Current Year Average Unamortized Balance
	(1)	(2)	(3)	(4)	(5)
	` ,	. ,	( )	( )	,
1	1988		-	_	
2	1989	-	-	_	
3	1990	-	-	-	
4	1991	-	-	-	
5	1992	-	-	-	
6	1993	-	-	-	
7	1994	-	-	-	
8	1995	-	-	-	
9	1996	-	-	-	
10	1997	-	-	-	
11	1998	-	-	-	
12	1999	-	-	-	
13	2000	-	-	-	
14	2001	-	-	-	
15	2002	-	-	-	
16	2003	-	-	-	
17	2004	_	-	_	
18	2005	_	_	_	
19	2006	_	_	_	
20	2007	_	_	_	
21	2008	_	-	_	
22	2009	_	_	_	
23	2010	_	_	_	
24	2011	_	_	_	
25	2012	_	_	_	
26	2012			_	
27	2013	_		_	
28	2015	_	_	_	
29	2016	_	_	_	
30	2017	_		_	
31	2018	_			
32	2019	_			
33	2020	_			
34	2020	-	-	-	
35	2022	_			
36	2022	_		_	-
	2023			_	
37 38	2025			_	
39	2026			_	
40	2027			_	
41	2027	-	-	-	
42	2029			_	
43	2029	_	-	-	
44	2030	_	-	-	
45	2031	_	- -	-	
45 46	2032	<u>-</u>	<u>.</u>	-	
46 47	2033	-	-	-	
48	2034	-	-	-	
46 49	2035	-	-	-	
49 50	2036	-	-	-	
90	2031		· -		
51	Total				

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

				13-Month	Average	
			(1)	(2)	(3)	(4)
			Electric		Electric	
			Plant in	Accumulated	Plant in	Depreciation
Line No.s	Cap.Date	Asset Description	Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)
1a					-	
1b					-	
1c					-	
1d					-	
1e					-	
1f					-	
1g					-	
1h					-	
1i					-	
1j					-	
1k					-	
11					-	
1m					-	
1n					-	
10					-	
1p					-	
1q					-	
1r					-	
1s					-	
1t					-	
1u					-	
1v					-	
1w					-	
2		Total Plant				
۷		I VI AI FIAIII	-	•	-	<u>-</u>
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.

### WORK PAPER BE (SUPPORT) FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION DETAILS

									GROSS PLAN	IT IN SERVICE						
																13-Month
Line No.	Cap.Date	Asset Description	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
20	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1a																ii -
1b																-
1c																-
1d																-
1e																-
1f																-
1g																-
1h																-
1i																-
1j																-
1k																-
11																-
1m																-
1n																-
10																-
1p																-
1q																-
1r																-
1s																-
1t																-
1u																-
1v																-
1w																-
1																
2		Total Plant		-	-	-	-	-		-	-		-		-	- 3

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.

									ACCUMULATED	DEPRECIATIO	N					
											L					13-Month
Line No.	Cap.Date	Asset Description	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
3a																-
3b																-
3c																-
3d																-
3e																-
3f																-
3g																-
3h																-
3i																-
3j																-
3k																-
31																-
3m																-
3n																-
30																-
3р																-
3q																-
3г																-
3s																-
3t																-
3u																-
3v																-
3w																
3		Table 1 Account to 1 Barrer Station														
4		Total Accumulated Depreciation		<u> </u>	-	-	-	-	<u> </u>	-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	-	

# NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

YEAR ENDING DECEMBER 31, \_\_

## WORK PAPER BF GENERATOR STEP-UP TRANSFORMERS BREAKOUT

				13-Month	Average	
Line No	<u>:</u>	Asset No.	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant (Net \$)	Depreciation Expense (\$)
1 1a 1b 1c 1d 1e					:	
				-	<u> </u>	-
2 2a 2b 2c 2d 2e 2f 2g 2h					: : : : : :	
2				<del></del>		
3 3a 						-
4 4a 						
5 5a 5b 5c 5d					: : : :	
6 6a 						
7	Grand Total		-	-	-	
8	Adjusted Grand Total (Excludes 500MW C - C at Astoria)	)	-	-		-

#### WORK PAPER BF (SUPPORT) GENERATOR STEP-UP TRANSFORMERS BREAKOUT DETAILS

GROSS PLANT IN SERVICE

Line No.	(1)	Asset No.	December (3)	January (4)	February (5)	March (6)	April (7)	May (8)	June (9)	July (10)	August (11)	September (12)	October (13)	November (14)	December (15)	13-Month Average (16)
1 1a 1b 1c 1d 1d																:
2 2a 2b 2c 2d 2e 2f 2g 2h							•	·	·				-	-		:
3 3a				-	-	-		-	-	-	-	-	-	-	-	
4 4a 				-	-	-	-	-		-	-	-	-	-	-	-
5 5a 5b 5c 5d				-	-			-	-	-	-	-	-			:
6 6a 							•	· ·				-				
7	Grand Total  Adjusted Grand Total (Excludes 500MW C - C at Astoria)			-				-	-	-	-	-	-			
								-	ACCUMULATED D	EPRECIATION						
Line No.		Asset No.	December	January	February	March	April				August	September	October	November	December	13-Month Average
9 9a 9b 9c 9d 9e	(1)	Asset No. (2)	December (3)	January (4)	February (5)	March (6)	April (7)	May (8)	June (9)	July (10)	August (11)	September (12)	October (13)	November (14)	December (15)	13-Month Average (16)
9 9a 9b 9c 9d 9e	(1)	Asset No. (2)	December (3)	January (4)	February (5)	March (6)	April (7)				August (11)	September (12)	October (13)	November (14)	December (15)	Average
9 9a 9b 9c 9d 9e 	(1)	Asset No. (2)	December (3)	January (4)	February (5)	March (6)	April (7)				August (11)	September (12)	October (13)	November (14)	December (15)	Average
9 9a 9b 9c 9d 9e 10 10a 10b 10c 10d 10e 10f 10g 10h	(4)	Asset No. (2)	December (3)	January (4)	February (S)	March (é)	April (7)				August (11)	September (12)	October (13)	November (14)	December (15)	Average
9a 9b 9c 9d 9e  10 10a 10b 10c 10d 10d 10d 10d 10f 10g 111 11a 	(4)	Asset No. (2)						May (8)	June (9)	July (10)						Average (18)
9 9 9a 9b 9c 9d 9d 9e 10 10a 10b	(4)	Asset No. (2)	December (3)	January (4)			April (7)				August (11)				(15)	Average (16)
9 9a 9b 9c 9c 10 10a 10b 10c	Grand Total  Adjusted Grand Total (Excludes 500MW C - C at Astoria)	Asset No. (2)						May (8)	June (9)	July (10)						Average (16)

# NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

# WORK PAPER BG RELICENSING/RECLASSIFICATION EXPENSES

			13-Month	Average	
		Plant in	Accumulated	Plant in	Depreciation
Line No	. NIAGARA	Service (\$)	Depreciation (\$)		Expense (\$)
		(1)	(2)	(3)	(4)
1a		-	-	-	
1b		-	-	-	
1c		-	-	-	
1	-	-	-	-	-
	=				
	ST. LAWRENCE				
2a		-	-	-	
2b		-	-	-	
2c		-	-	-	
2d 2e		-	-	-	
2 <del>6</del> 2f		-	-	-	
2g		_	_	-	
2h		-	-	-	
2			-	-	
	DI ENLIFIM CII DOA				
3a	BLENHEIM GILBOA			1	
3b		_	- -	- -	
3c		_	-	-	
3d		-	-	_	
3			-	-	
4a					
4a					
4			-	-	-
_	T / 15				
5	Total Expenses	-	-	-	-

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

#### WORK PAPER BG (SUPPORT) RELICENSING/RECLASSIFICATION EXPENSES DETAILS

								GROSS PLANT	IN SERVICE						
		December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
Line No.	(1) NIAGARA	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1a	NIAGARA														-
1b 1c															-
1				-	-	-	-	-	-	-	-		•	-	
20	ST. LAWRENCE														
2a 2b															
2c 2d															
2e 2f															-
2g															-
2h															_
2						-	-			-					
	BLENHEIM GILBOA														
3a 3b															:
3c															
3d															
3			-	-		-	-	-	-	-				-	<u>-</u>
4a 															
4										-					-
5	Total Gross Plant in Service	-	-	-	-	-	-	-	-	-	-			-	-
							10	OUMUL ATED D	EDDECLATION						
6								CUMULATED D							13-Month
Line No.	(1)	December (2)	January (3)	February (4)	March	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
Line No.	(1) NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)					September (11)	October (12)	November (13)	December (14)	
6a	(1) NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
	(1) NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b	(1) NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c	(1) NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c  6 7a 7b 7c 7d 7e 7f 7g	NIAGARA	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6	NIAGARA	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	Fobruary (4)	March (5)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	Fobruary (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7g 7h 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6 7a 7b 7c 7d 7e 7f 7n 7	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average
6a 6b 6c 6	NIAGARA ST. LAWRENCE	December (2)	January (3)	February (4)	March (S)	April (6)	May	June	July	August	September (11)	October (12)	November (13)	December (14)	Average

Notes
1/ Data source for monthly amounts is NYPA financial records.

#### WORK PAPER BH ASSET IMPAIRMENT

	Posting	Profit															T .
Line No.	Date	Center	Account	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1a			( )		(-/	(2)		\-/	X-7					. /		( - 7	_
1b																	
1c																	
1d																	
1e																	
1f																	
1a																	
1h																	
11																	
11																	
')																	
					_	_	_					_	_	_	-	_	-
	Total Impairme			-	-	-	-	-	-	-	-	-	-	-			-
4	Total Impairme Total Impairme	nt - Transmi	ssion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i otal impairme	nt - Generai	Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
	Notes																
		Data source	for monthly am	ounts is NYPA fin	ancial records.												

#### WORK PAPER BI COST OF REMOVAL

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

Line No.	ļ	December	 January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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.

### WORKPAPER BJ INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION

Line No. P/T/G Plant Name A/C Description (3) (4) (5) Depreciation (6) (5) Depreciation (6) (6) (6) (7) (2) (3) (4) (4) (5) Description (6) (6) (6) (6) (6) (6) (7) (7) (7) (7) (7) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9		Depreciation Expense (\$) (8)
1bTransmissionMARCY-SOUTH SERIES COMPENSATION352 Structures & Improvements1cTransmissionMARCY-SOUTH SERIES COMPENSATION353 Station Equipment1dTransmissionMARCY-SOUTH SERIES COMPENSATION354 Towers & Fixtures1eTransmissionMARCY-SOUTH SERIES COMPENSATION355 Poles & Fixtures1fTransmissionMARCY-SOUTH SERIES COMPENSATION356 Overhead Conductors & Devices	-	
1c     Transmission     MARCY-SOUTH SERIES COMPENSATION     353     Station Equipment       1d     Transmission     MARCY-SOUTH SERIES COMPENSATION     354     Towers & Fixtures       1e     Transmission     MARCY-SOUTH SERIES COMPENSATION     355     Poles & Fixtures       1f     Transmission     MARCY-SOUTH SERIES COMPENSATION     356     Overhead Conductors & Devices	: : :	
1dTransmissionMARCY-SOUTH SERIES COMPENSATION354 Towers & Fixtures1eTransmissionMARCY-SOUTH SERIES COMPENSATION355 Poles & Fixtures1fTransmissionMARCY-SOUTH SERIES COMPENSATION356 Overhead Conductors & Devices	- - - - - -	
1e     Transmission     MARCY-SOUTH SERIES COMPENSATION     355 Poles & Fixtures       1f     Transmission     MARCY-SOUTH SERIES COMPENSATION     356 Overhead Conductors & Devices		
1f Transmission MARCY-SOUTH SERIES COMPENSATION 356 Overhead Conductors & Devices		
	-	
1g Transmission MARCY-SOUTH SERIES COMPENSATION 357 Underground Conduit	1	
Ty Transmission MARKET CONTROLLING COMMITTEE CONTROLLING CONTROL	-	
1h Transmission MARCY-SOUTH SERIES COMPENSATION 358 Underground Conductors & Devices		
1i Transmission MARCY-SOUTH SERIES COMPENSATION 359 Roads & Trails	-	
MSSC Transmission Total		_
· · · · · · · · · · · · · · · · · · ·		
2a Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 350 Land & Land Rights	_	
2b Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 352 Structures & Improvements	-	
2c Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 353 Station Equipment	-	
2d Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 354 Towers & Fixtures	-	
2e Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 355 Poles & Fixtures	-	
2f Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 356 Overhead Conductors & Devices	-	
2g Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 357 Underground Conduit	-	
2h Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 358 Underground Conductors & Devices	-	
2i Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 359 Roads & Trails	-	
2 AC Project Seg A (Central East Energy Connect) Total	_	_
AO I Toject deg A (definition Last Entergy definition) Total		
3a Transmission Smart Path Connect 350 Land & Land Rights	-	
3b Transmission Smart Path Connect 352 Structures & Improvements	-	
3c Transmission Smart Path Connect 353 Station Equipment	_	
3d Transmission Smart Path Connect 354 Towers & Fixtures	-	
3e Transmission Smart Path Connect 355 Poles & Fixtures	-	
3f Transmission Smart Path Connect 356 Overhead Conductors & Devices	-	
3g Transmission Smart Path Connect 357 Underground Conduit	-	
3h Transmission Smart Path Connect 358 Underground Conductors & Devices	-	
3i Transmission Smart Path Connect 359 Roads & Trails	-	
3 SPC Project Total	-	

Effective Date: 11/1/2024 - Docket #: ER25-198-000 - Page 4

#### NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT YEAR ENDING DECEMBER 31. WORKPAPER BJ (SUPPORT) INDIVIDUAL PROJECTS - GROSS PLANT IN SERVICE Line No. P/T/G Plant Name A/C Description MARCY-SOUTH SERIES COMPENSATION 352 Structures & Improvements 353 Station Equipment 354 Towers & Fixtures 355 Poles & Fixtures Transmission MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION Transmission 356 Overhead Conductors & Devices 357 Underground Conduit 358 Underground Conductors & Devices Transmission Transmission MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION Transmission Transmission MARCY-SOUTH SERIES COMPENSATION 359 Roads & Trails MSSC Transmission Total AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 350 Land & Land Rights 352 Structures & Improvements Transmission Transmission Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 353 Station Equipment Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 354 Towers & Fivtures AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 355 Poles & Fixtures Transmission 356 Overhead Conductors & Devices Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 357 Underground Conduit 358 Underground Conductors & Devices 359 Roads & Trails Transmission AC Project Seg A (Central East Energy Connect) Total 350 Land & Land Rights Smart Path Connect Smart Path Connect Smart Path Connect 352 Structures & Improvements 353 Station Equipment 354 Towers & Fixtures Transmission Smart Path Connect Smart Path Connec 355 Poles & Fixtures 356 Overhead Conductors & Devices 357 Underground Conduit Transmission Transmission Smart Path Connect Smart Path Connect Transmission Smart Path Connect 358 Underground Conductors & Devices 359 Roads & Trails Smart Path Connect SPC Project Tota WORKPAPER BJ INDIVIDUAL PROJECTS - ACCUMULATED DEPRECIATION Average 11a 11b 11c 11d MARCY-SOLITH SERIES COMPENSATION 350 Land & Land Rights 352 Structures & Improvement MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION Transmission 353 Station Equipment Transmission Transmission Transmission MARCY-SOUTH SERIES COMPENSATION 354 Towers & Fixtures MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION 355 Poles & Fixtures 356 Overhead Conductors & Devices Transmission MARCY-SOUTH SERIES COMPENSATION 357 Underground Conduit 358 Underground Conductors & Devices 359 Roads & Trails Transmission Transmission MARCY-SOUTH SERIES COMPENSATION MARCY-SOUTH SERIES COMPENSATION MSSC Transmission Total AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 350 Land & Land Rights 12a 12b Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 352 Structures & Improvements AC Project Segment A (CENTRAL EAST ENERGY CONNECT AC Project Segment A (CENTRAL EAST ENERGY CONNECT) Transmission 354 Towers & Fixtures Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 355 Poles & Fixtures 12f 12g 12h 12h 12i AC Project Segment A (CENTRAL EAST ENERGY CONNECT) AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 356 Overhead Conductors & Devices 357 Underground Conduit AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 358 Underground Conductors & Devices AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 359 Roads & Trails AC Project Seg A (Central East Energy Connect) Total Transmission Smart Path Connect 350 Land & Land Rights Transmission Smart Path Connect 352 Structures & Improvements 353 Station Equipment Transmission Smart Path Connect Transmission Transmission Transmission Smart Path Connect 356 Overhead Conductors & Devices 357 Underground Conduit 358 Underground Conductors & Devices 13i Transmission Smart Path Connect 359 Roads & Trails Data source for monthly amounts is NYPA financial records.

#### WORK PAPER CA MATERIALS AND SUPPLIES

	Total M&S Inventory (\$)															
	NYPA															13-Month
Line No	o Acct#	Facility	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	r Degraded Materials														_
3b		r Excess and Obsolete Inventory														_
	-	-														
4		Reserves Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		Total			-	-	-	-	-	-	-	-		-		
6	Transmiss	ion Allocator	-													
7	Allocated I	M&S (\$)	-													

Notes

1/ Data source for monthly amounts is NYPA financial records.

# NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

# WORK PAPER CB PREPAYMENTS AND INSURANCE

Line No.	<u>Date</u> (1)	Property Insurance (\$) (2)	Other Prepayments (\$) (3)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

14 **13-Month Average** 

#### Notes

1/ Data source for monthly amounts is NYPA financial records.

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#### WORK PAPER CC LAND HELD FOR FUTURE USE

		M													13-Month
Line No.	Property Name (Note 2)	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1a		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1c		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1e		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1g		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-

#### Notes

1/ Data source for monthly amounts is NYPA financial records.

2/ Identify property as transmission or general and intangible

### NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

YEAR ENDING DECEMBER 31, \_

### WORK PAPER DA WEIGHTED COST OF CAPITAL

Line No.	Component (1)	Amount (\$) (2)		Actual Share (3)	Equity <u>Cap</u> (4)	Applied <u>Share</u> (5)			Cost <u>Rate</u> (6)		Weighted Cost (7)
1	Long-Term Debt	-	6/	-	50.00%		-		-	2/	-
2	Preferred Stock	-		-	-		-		-	3/	-
3	Common Equity	-	_ 1/		50.00%		-	4/	11.48%	5/	<u>-</u>
4	Total	-		0%	100%		-				-
Notes 5 6 7 8	1/: Total Proprietary Capital less Preferred less Acct. 216.1 Common Equity	-	_	Workpaper	WP-DB Ln (5)	), Col (15)					
9 10 11 12 13 14	2/: Total Long Term Debt Interest Net Proceeds Long Term Debt LTD Cost Rate  3/: Preferred Dividends Preferred Stock Preferred Cost Rate	- - - - -	- <sub>7/</sub>		WP-DB Col (2 WP-DB Ln (4)						

- 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 filling 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, which currently reflects NYPA's FPA Section 205 filling made on October 24, 2024 in Docket No. ER25-\_\_\_, which is subject to FERC review. ROE may only be changed pursuant to an FPA Section 205 or 206 filling 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 (15).
- 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), Col (15)].

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line I	io.	12/31/ Amount (\$)														NYPA Form 1 Equivalent
1 1a 1b 1c 1d 1e 2	Amort. of Debt Disc. and Expense Amortization of Loss on Reacquired Debt (Less) Amort. of Premium on Debt															p. 117 in. 62 c p. 117 in. 63 c p. 117 in. 64 c p. 117 in. 65 c p. 117 in. 66 c
															13-Month Average	
3	Long Term Debt	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	
3a 3b 3d	(Less) Reacquired Bonds															p. 112 ln. 18 c,d p. 112 ln. 19 c,d p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	<u>-</u>	-		-		-			-	-			-	-,	
3f 3g 3h 3i 3k	(Less) Unamortized Discount on Long-Term Debt (Less) Unamortized Debt Expenses (Less) Unamortized Loss on Reacquired Debt Unamortized Premium on Long-Term Debt Unamortized Gain on Reacquired Debt														:	p. 112 ln. 23 c,d p. 111 ln. 69 c,d p. 111 ln. 81 c,d p. 112 ln. 22 c,d p. 113 ln. 61 c,d
4	Net Proceeds Long Term Debt	-	-	-	-		-	-	-	-					_	
5	Net Position	-1												ń -	-	

Notes
1/ Data source for monthly amounts is NYPA financial records.

# NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

## WORK PAPER EA CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Profit		Labor 1/	Net Plant <sup>2/</sup>	Net Revenue <sup>3/</sup>	Labor	Net Plant	Net Revenue	Allocator
	Center(s)	Site	\$	\$	\$	%	%	%	Ratio
1a	105	Blenheim-Gilboa	1						0.00%
1b	110	St. Lawrence							0.00%
1c	115	Niagara							0.00%
1d	120	Poletti							0.00%
1e	125	Flynn							0.00%
1f									
1g	122	AE II							0.00%
1h									
1i	130-150	Total Small Hydro							0.00%
1j									
1k	155-161	Total Small Clean Power Plants							0.00%
11									
1m	165	500MW Combined Cycle							0.00%
1n									8
1o	205-245	Total Included Transmission							0.00%
1p									·
1q	321	Recharge New York							0.00%
1r									
1s	600	SENY							0.00%
	-	-							0.00%
		Total - Production + Transmission	_	_	-	0.00%	0.00%	0.00%	0.00%
		Total - Production Only	-	-	-	0.00%	0.00%	0.00%	0.00%

#### Notes

- 1/ Data source for Labor is NYPA Form 1 Equivalent and audited financials.
- 2/ Data source for Net Plant is NYPA audited financials. The balance at the end of the calendar year is used in determining the percentages for the Net Plant factor.
- 3/ Data source for Net Revenue is NYPA audited financials.

Net Revenue excludes fuel, purchased power and certain other charges that are passed through to direct service customers.

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

	Actual	Actual
<u>Description</u> (1)	(2)	(3)
(.)	(=)	(0)
1 Operating Revenues		
1a Power Sales		
1b Transmission Charges 1c Wheeling Charges		
1c Wheeling Charges 1d Other		
-		
2 Total Operating Revenues	-	-
3 Operating Expenses		
3a Purchased Power		
3b Fuel Oil and Gas		
3c Wheeling		
3d Operations		
3e Maintenance 3f Depreciation		
3g Impairment Cost		
4 Total Operating Expenses	-	-
5 Operating Income	-	
6 Nonoperating Revenues		
6a Investment Income		
6b Other		
- Investment of Other Learning		
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		
8f Canal Reimbursement Agreement		
9 Investments and Other Income	-	-
Net Income Before Contributed Capital		
11 Contributed Capital - Wind Farm Transmission Assets		
	-	_
13 Change in net position	-	-
Net position at January 1		

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

	DESCRIPTION	DECEMBER	DECEMBER
<b>1</b> 1a	(1) Assets and Deferred Outflows Current Assets:	(2)	(3)
1b 1c 1d	Cash and cash equivalents Investment in securities Investments in securities- restricted		
1e 1f	Receivables - customers Materials and supplies, at average Cost:		
1g 1h 1i	Plant and general Fuel Miscellaneous receivables and other		
	- · ·		
2	Total current assets		<u>-</u>
3	Noncurrent Assets:		
3a 3b 3c	Restricted funds:  Cash and cash equivalents Investment in securities		
1	- ·		
4	Total restricted assets	3	
<b>5</b> 5a	Capital funds:  Cash and cash equivalents Investment in securities		
5b	-		
6	Total capital funds		<u></u>
7	Capital Assets		
7a	Capital assets not being depreciated		
7b	Capital assets, net of accumulated depreciation		
	-		
8	Total capital assets	ē	
9	Other noncurrent assets:		
9a	Receivable - New York State		
9b 9c	Notes receivable - nuclear plant sale Other long-term assets		
	-		
10	Total other noncurrent assets	·	<u> </u>
11	Total noncurrent assets		
12	Total assets	P	<u></u>
13	Deferred outflows:		
13a 13b	Accumulated decrease in fair value of hedging derivatives  Pensions		
13b 13c	Pensions  Postemployment benefits other than pensions (Note 11)		
13d	Asset retirement obligation		
 14	- Total Deferred outflows		
15	Total assets and deferred outflows		

1/ Source: Annual Financial Statements

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

	DESCRIPTION	DECEMBER	DECEMBER
16 16a 16b 16c 16d 16e 16f	Liabilities, Deferred Inflows and Net Position Current Liabilities:    Accounts payable and accrued liabilities    Short-term debt    Long-term debt due within one year    Capital lease obligation due within one year    Risk management activities - derivatives		
17 18 18a 18b 18c 18d 18e 18f	Total current liabilities  Noncurrent liabilities:     Long-term debt:     Senior:     Revenue bonds     Adjustable rate tender notes     Subordinated:     Subordinated Notes, Series 2012		
18g	Commercial paper		
19	Total long-term debt	-	
20 20a 20b 20c 20d 20e 20f	Other noncurrent liabilities:     Capital lease obligation     Liability to decommission divested nuclear facilities     Disposal of spent nuclear fuel     Relicensing     Risk management activities - derivatives     Other long-term liabilities		
	-		
21	Total other noncurrent liabilities		
22	Total noncurrent liabilities	<del></del>	
23	Total liabilities	2	<u>-</u>
24 24a 24b 24c 24d	Deferred inflows: Cost of removal obligation Accumulated increase in fair value of hedging Pensions (Note 10) Postemployment benefits other than pensions (Note 11)		
	Not position:		
25 25a 25b 25c 25d	Net position: Net investment in capital assets Restricted Unrestricted Postemployment benefits other than pensions (Note 11)		
	•		
26 27	Total net position  Total liabilities, deferred inflows and net position		 

1/ Source: Annual Financial Statements

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

New York Power Authority

Capital Assets - Note 5

Appual Papart

	Annual Report				
		12/31/			12/31/
		Ending			Ending
		balance	Additions	Deletions	balance
	(1)	(2)	(3)	(4)	(5)
	(=)	(2)	(3)	()	(3)
1	Capital assets, not being depreciated:				
1a	Land				_
1b	Construction in progress				_
1c	Land-Canal System				_
1d	CIP- Canal System				
	-				_
•••	-				-
2	Total capital assets not being depreciated				
2	Total capital assets not being depreciated	-			
3	Capital assets, being depreciated:				
ა 3a	Production – Hydro				
3a 3b	Production – Hydro Production – Gas				
3c	turbine/combined cycle Transmission				-
3d	General				-
3e					-
3f	Canal System				
					-
_					
4	Total capital assets being depreciated		·	2	le
_	land accommission of the form				
5	Less accumulated depreciation for:				
5a	Production – Hydro				-
5b	Production – Gas				
5c	turbine/combined cycle				-
5d	Transmission				-
5e	General				-
5f	Canal System				-
6	Total accumulated depreciation				

Net value of capital assets being depreciate

Net value of all capital assets

Line	WORK PAPER Reconciliations RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR			
No.			<u></u>	
	(1)	(2)	(3)	(4)
	1 OPERATION & MAINTANANCE EXPENSES			
		Operations	Maintenance	Total O&M
1a	Operations & Maintenance Expenses - as per Annual Report	-	-	-
	Excluded Expenses			
1b	Production			-
1c	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-
1d	FERC acct 905 (less contribution to New York State)	-	-	-
1e	FERC acct 916 - Misc Sales Expense	-		-
				-
h	A&G not allocated to Transmission			-
	A disease was			
1i	Adjustments Less A/C 924 - Property Insurance			-
'' 1j	Less A/C 925 - Injuries & Damages Insurance	-	-	-
k k	Less EPRI Dues		-	
11	Less A/C 928 - Regulatory Commission Expense	_	_	_
m	Less A/C 930.5 - R&D Expense	-	-	_
In	PBOP Adjustment	-	-	-
10	924 -Property Insurance as allocated	-	-	-
р	925 - Injuries & Damages Insurance as allocated	-	-	-
q	930.5 - R&D Expense	-		
r	Step-up Transformers	-	-	-
3	FACTS	-	-	-
	Microwave Tower Rental Income	-	- ,,	-
				-
N	Reclassifications (post Annual Report)			-
w X	Operations & Maintenance Expenses - as per ATRR		-	
	check			

### WORK PAPER Reconciliations RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

#### 2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

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

## NEW YORK POWER AUTHORITY TRANSMISSION REVENUE REQUIREMENT

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

		TEAR ENDING DECEMBER 3	
		WORK PAPER Recon RECONCILIATIONS BETWEEN ANN	
	4	CAPITAL STRUCTURE	NUAL REPORT & ATRK
4-		As you Assessed Downst	Long -Term Debt   Common Equity
4a 4b		As per Annual Report  Long-Term	_
4c		Short-Term	-
4d		Unamortized Premium/Discount	
4e 4f		Total	<u>-</u>
4g		As per ATRR (Note 4) check	
3		Notes	
4h		4 Actual common equity amounts not used in weighted average cost of capital.	
	5	INTEREST ON LONG-TERM DEBT	
5a		As per Annual Report	
5b 5c		Interest LTD (including Swaps, Deferred Refinancing)	·
5d		Debt Discount/Premium	
5e		Total	<u> </u>
5f		As per ATRR Interest LTD (including Swaps, Deferred Refinancing)	
5g 5h		Debt Discount/Premium	- -
5i		Total	<u> </u>
5j		check	-
		Notes	
		REVENUE REQUIREMENT	
	•	REVENUE REQUIREMENT	
6a		As per Annual Report	
6b 6c		SENY load (note 5) FACTS revenue (note 6)	
6d		Timing differences	
6e			
6f 6g			
6h			
6i			
6j			
6k			
7a		Subtotal	-
7b		FERC approved ATRR (line 6a + line 7a)	-
7c		check	-
7d		Notes 5 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. The	and the second of the second period within Period of the Period of the second of the s
7u 7e		<ul> <li>Amount that NYPA will credit to its ATRR assessed to the SENY customer load. The</li> <li>Compensation for FACTS through the NYISO's issuance of Transmission Congestion</li> </ul>	
	8	OTHER POSTEMPLOYMENT BENEFIT PLANS	
8a		As per Annual Report	
oa 8b		Annual OPEB Cost	
8c			
8d		Subtotal	
8e 8f		Subtotal As per ATRR	•
8g		Total NYPA PBOP	-
8h		check	

check