

Attachment C

Rate Schedule 12

Redline Formula Rate Template

PDF

Central Hudson Gas and Electric Corporation
Rate Formula Template
Utilizing FERC Form 1 Data
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Index

Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/24XX

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Formula Rate - Non-Levelized

Central Hudson Gas and Electric Corporation
Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/2020

Line No.	(1)	(2)	(3)
			Allocated Amount
1	GROSS REVENUE REQUIREMENT	12 months	\$ -
2	REVENUE CREDITS		
	Total Revenue Credits	Total	-
		TP	100%
3	Net Revenue Requirement		-
4	True-up Adjustment (Included Only With Projected ATRR)	Attachment 7	-0
5	NET ADJUSTED REVENUE REQUIREMENT		\$ -

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

For the 12 months ended 5/31/20XX

(1)		(2)	(3)	(4)	(5)
Form No. 1 Reference		Page-Line-Col Attachment Reference	Company Total	Allocator	Transmission (Col 3 times Col 4)
Line No.	RATE BASE:				
	GROSS PLANT IN SERVICE (Note M)				
16	Production	(Attachment 2-line Line 75)	-	NA	-
17	Transmission	(Attachment 2-line Line 15)	-	TP	-0.0000-100%
18	Distribution	(Attachment 2-line Line 30)	-	NA	-
19	General & Intangible	(Attachment 2-line Line 45-4 + Line 60)	-	W/S	-
10	TOTAL GROSS PLANT (sum lines 6-9)	(Gross plant =) Sum of Lines 6 through 9	-	GP=	-
44	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
121	Production	(Attachment 2-line Line 151)	-	NA	-
122	Transmission	(Attachment 2-line Line 91 or Attachment 3, Line 38)	-	NADA	-
123	Distribution	(Attachment 2-line Line 106)	-	NA	-
124	General & Intangible	(Attachment 2-line Line 121-4 + Line 136)	-	NAW/S	-
125	TOTAL ACCUM. ACCUMULATED DEPRECIATION (sum lines 121-124) & AMORTIZATION	Sum of Lines 11 through 14	-		-
42	NET PLANT IN SERVICE				
126	Production	(sum Line 6-line 12) Line 11	-		-
127	Transmission	(sum Line 7-line 12) Line 12	-		-
128	Distribution	(sum Line 9-line 14) Line 13	-		-
129	General & Intangible	(sum Line 9-line 14) Line 14	-		-
130	TOTAL NET PLANT (sum lines 126-129)	(Net plant =) Sum of Lines 16 through 19	-	NP=	-
33	ADJUSTMENTS TO RATE BASE (Note A)				
141	-ADT Accumulated Deferred Income Taxes (Note A)	(Attachment 6a-line 4) Line 11	-ADT=0	DA	-0.0000-100%
142	-Tax Refers Excess or Deficient Accumulated Deferred Income Taxes (Note N)	(Attachment 4a-line 8) Attachment 5	-REF=0	DA	100%
143	Account No. 255 (enter negative) (Note F)	(Attachment 3-line 143) Line 1	-	NP	-
144	-GWRP	(Attachment 10)	-	DA	-0.0000-100%
145	Unfunded Reserves (enter negative)	(Attachment 3-line 123a) Line 22	-	DA	-
146	-Unamortized Regulatory Assets	(Attachment 10) (Note L)	-	DA	-0.0000
147	-Unamortized Abandoned Plant	(Attachment 10) (Note K)	-	DA	-0.0000
148	TOTAL ADJUSTMENTS (sum lines 141-147)		-ADT=0		-ADT=0
149	LAND HELD FOR FUTURE USE	Attachment 4a 9, Line 11	-	NADA	1.0000
150	WORKING CAPITAL (Note C)				
151	CWC	(sum Line 118 * Line 44) 20	-0.046-406		-ADT=0
152	Materials & Supplies (Note B)	(Attachment 3-line 152) Line 55	-	NA Attachment 3	-0.0000
153	Prepayments (Account 166 - Note C)	(Attachment 3-line 153) Line 15	-	GP	-
154	TOTAL WORKING CAPITAL (sum lines 151-153)	Sum of Lines 27 through 29	-0.046-406		-ADT=0
155	RATE BASE (sum lines 20-30-31- & 36)	Sum of Lines 20, 25, 26, & 30	-ADT=0		-ADT=0

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

For the 12 months ended 5/31/20XX

(1)		(2)	(3)	(4)	(5)	
		Form No. 1 References Page-Line-Col Attachment Reference	Company Total	Allocator	Transmission (Col 3 times Col 4)	
66	O&M					
66.22	Transmission	321.116 b	-11,763,917.00	AGP	#DIV/0!	#DIV/0!
66.24	Less Accounts 565, 561 and 561.1 to 561.8	321.99 b & 87 b to 94 b	2,221,480.00	AGP	#DIV/0!	#DIV/0!
66	Net Transmission O&M	Line 32 - Line 33	-			
44.33	ASG (Note D)	323.205 b	60,030,900.00	W/S	#DIV/0!	#DIV/0!
42.36	Less EPRI & Reg-Comm-Exp & Other-Mt-EEI Regulatory Expenses and Safety Expenses	(Note D & Attach Attachment 3, line 47+1) Line 37 + 38 + 40	-	W/S	#DIV/0!	#DIV/0!
27	Plus Safety Advertising	Attachment 3, Line 40	-	W/S	-	-
44.38	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach Attachment 3, line 47+1) Line 38	-	AGP	#DIV/0!	#DIV/0!
44	REG-Comm-Exp-Adjustment	(Attach 3, line 243)	-	AGP	#DIV/0!	#DIV/0!
44a	Less Account 566	324.100 b	-1,102,802.00	W/S	#DIV/0!	#DIV/0!
44b	Amortization of Regulatory Assets	(Attach 10, line 2)	-	W/S	#DIV/0!	#DIV/0!
44c	Amount R&E excluding amort. of Reg Assets	(line 44a less line 44b)	-1,102,802.00	W/S	#DIV/0!	#DIV/0!
45.32	TOTAL O&M (sum lines 66, 66.22, 66.24, 44, 44a, 44b less lines 40 & 42, 44a) (Note D)	Lines 34 + 35 + 36 + 38	-72,964,237.00			#DIV/0!
46	DEPRECIATION EXPENSE					
47.60	Transmission	336.7 f, h	-	DA Attachment 9	-1,000.00	-
48.1	General and Intangible	336.1 f + 336.10 f	-	W/S	-1,000.00	-
40	Amortization of Depreciated Plant	(Attach 3, line 145) (Note K)	-	DA	-1,000.00	-
64.2	TOTAL DEPRECIATION (sum lines 47-49)	Lines 45 + 46	-			-
61	TAXES OTHER THAN INCOME TAXES (Note E)					
62.63	LABOR RELATED					
64.1	Payroll	263-2263 + 263-4 + 263-12263 + 1 + 263 + 1	-42,667,300.00	W/S	#DIV/0!	#DIV/0!
64.45	Highway and vehicle	263 + 1 (enter FN1 line #)	-	W/S	#DIV/0!	#DIV/0!
66	PLANT RELATED					
66.66	Property	263-24263 + 1 + 263-26263 + 1	-30,087,362.00	AEP	#DIV/0!	#DIV/0!
67.17	Gross Receipts	263-14263 + 1 + 263-26263 + 1	-17,260.00	NA	-	-
68.48	Other	263-14263 + 1	-720.00	AEP	#DIV/0!	#DIV/0!
69.49	TOTAL OTHER TAXES (sum lines 62-66)	Sum of Lines 44 through 48	-81,648,142.00			#DIV/0!
60	INCOME TAXES (Note F)					
61.60	T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) + (1 - n) =	(Note F)	-8,261.00			#DIV/0!
62.61	CIT = (T * T) * (1 - (WLTDR)) =		#DIV/0!			#DIV/0!
62.62	where WLTDR = (line 60.60) and R = (line 60.60)					
64.63	and FIT, SIT, p, & n are as given in footnote F.					
65.61	1 / (1 - T) = (T from line 60.60)		-1,360.00			-1,364.00
66.62	Amortized Investment Tax Credit (Amortization) (Attachment 4, line 4)	Attachment 3, Line 1	-			
67.66	Income Tax Calculation = (line 62 + line 71 + (1 - n))	Line 50 + Line 53	#DIV/0!			#DIV/0!
68.67	ITC adjustment (line 66 + line 68 + (1 - n)) Investment Tax Credits	Line 54 + Line 55	-	NP	-	-
69.68	Total Income Taxes TOTAL INCOME TAXES	line 67 plus line 68 Line 56 + Line 57	#DIV/0!			#DIV/0!
70	RETURN					
71.69	Rate Base = (line 27) * Rate of Return (line 69)	Line 31 + Line 86	#DIV/0!	NA		#DIV/0!
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 60, 69, 71)		#DIV/0!			#DIV/0!
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 68, col 4)		#DIV/0!	DA	100%	#DIV/0!
74	TOTAL GROSS REVENUE REQUIREMENT		#DIV/0!			#DIV/0!
74	Total Revenue Requirement (sum lines 72 & 73)		#DIV/0!			#DIV/0!

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
SUPPORTING CALCULATIONS AND NOTES

For the 12 months ended 5/31/21XX

[illegible]

306 Total Revenue Credits
306 Base-Carrying Charge (used in Attach 4, Line 66) (Line 400 - Line 401) / Line 99

For the 12 months ended 5/31/24

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
B	Identified in Form 1 as being only transmission-related. For future use.
C	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
D	Line 42 removes A&G excludes EPRI Annual Membership Dues listed in Form 1 at 353--f (enter F41 line #), all Regulatory Commission Expenses itemized in Form 1 at page 351.h any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h Line 42 removes all advertising expenses included in Account 930.1, except safety, education or out-reach related advertising. Line 42 removes all E&I and EPRD research, development and demonstration expenses and R&D. Transcos will not participate in E&I or EPRD. Line 42 reflects A&G includes all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h. Line 38 or Line 41 and their Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded not included here. Gross receipts taxes are not included in the transmission revenue requirement in the Rate Formula Rate Template, since they are recovered elsewhere.
F	The currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and p = The percentage of federal income tax deductible for state income taxes. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, include amortization of investment tax credit for a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base. -rate base -multiplied by (1/(1-T)).
	Inputs Required: FIT = 0.21 0.0% SIT = 0.0660 0.0% (State Income Tax Rate or Composite SIT from Attach 3) p = - (percent of federal income tax deductible for state purposes) - (not for profit entity ownership percentage)
	For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
G	The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 once project financing is obtained. Prior to obtaining project financing, an interest rate of 3.85% from Table 4 of Attachment 5 will be used and will not be trueed up. Attachment 5 contains an estimate of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
H	After the completion of construction, the cost of debt will be calculated pursuant to Attachment 3.
I	step-up facilities, which are deemed to be included in O&M ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. Hurley Avenue
J	Enter dollar amounts for future use. ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206. The capital structure will be the actual capital structure up to 53% equity. Lines 93 will be capped at 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.

Attachment 1 - Revenue Credit Workpaper*
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Account 454 - Rent from Electric Property (300.19.b)		Notes 1 & 3	
1	Rent from FERC Form No. 1		-
Account 456 (including 456.1) (300.21.b and 300.22.b)		Notes 1 & 3	
2	Other Electric Revenues (Note 2)		-
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Total Revenue Credits	<u>Sum lines 2-5 + line 1</u>	<u>-</u>

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

Line No.

		<u>TOTAL</u>	<u>NY-ISO</u>	<u>Other 1</u>	<u>Other 2</u>
46	Account 456				
4a7	Transmission Service		-	-	-
...					
4x8	Trans. Fac. Charge	-	-	-	-
29	Trans Studies	-	-	-	-
10	Other	-	-	-	-
11					
312	Total	-	-	-	-
413	Less:				
514	Revenue for Demands in Divisor	-	-	-	-
615	Sub Total Revenue Credit	-	-	-	-
716	Prior Period Adjustments	-	-	-	-
817	<u>Total</u>	-	-	-	-

9	Account 454	\$
9a10	Joint pole attachments - telephone	-
9b11	Joint pole attachments - cable	-
9c12	Underground rentals	-
9d13	Transmission tower wireless rentals	-
9e14	Misc non-transmission rentals	-
9f15		-
9g16		-
...		
9x18		-
4019	Total	-

Attachment 2 - Cost Support
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Plant in Service Worksheet

					Less: Asset Retirement Obligations		Adjusted Balance
			Year	Balance			
1	Calculation of Transmission Plant In Service	Source					
2	March <u>May</u>	company records	2018	-	-	-	
3	April <u>June</u>	company records <u>p204-207, l. 58</u>	2018	-	-	-	
4	May <u>July</u>	company records	2018	-	-	-	
5	June <u>August</u>	company records	2018	-	-	-	
6	July <u>September</u>	company records <u>p204-207, l. 58</u>	2018	-	-	-	
7	August <u>October</u>	company records	2018	-	-	-	
8	September <u>November</u>	company records	2018	-	-	-	
9	October <u>December</u>	company records <u>p204-207, l. 58</u>	2018	-	-	-	
10	November <u>January</u>	company records	20182019	-	-	-	
11	December <u>February</u>	p207-58-g <u>company records</u>	20182019	-	-	-	
12	January <u>March</u>	company records <u>p204-207, l. 58</u>	2019	-	-	-	
13	February <u>April</u>	company records	2019	-	-	-	
14	March <u>May</u>	company records	2019	-	-	-	
15	Transmission Plant In Service	(sum lines <u>Average of Lines 2-14)</u> /13		-	-	-	
16	Calculation of Distribution Plant In Service	Source					
17	March <u>May</u>	company records	2018	-	-	-	
18	April <u>June</u>	company records <u>p204-207, l. 75</u>	2018	-	-	-	
19	May <u>July</u>	company records	2018	-	-	-	
20	June <u>August</u>	company records	2018	-	-	-	
21	July <u>September</u>	company records <u>p204-207, l. 75</u>	2018	-	-	-	
22	August <u>October</u>	company records	2018	-	-	-	
23	September <u>November</u>	company records	2018	-	-	-	
24	October <u>December</u>	company records <u>p204-207, l. 75</u>	2018	-	-	-	
25	November <u>January</u>	company records	20182019	-	-	-	
26	December <u>February</u>	p207-75-g <u>company records</u>	20182019	-	-	-	

<u>27</u>	January <u>March</u>	company records <u>204-207.1.75</u>	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>28</u>	February <u>April</u>	company records	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>29</u>	March <u>May</u>	company records	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>30</u>	Distribution Plant In Service	(sum lines <u>Average of Lines 17-29) /13</u>		<u>-</u>	<u>-</u>	<u>-</u>

Calculation of Intangible Plant In Service~~March~~ MaySource
company records

2018

-

-

-

~~April~~ June~~company records~~ p204-207, I. 5

2018

-

-

-

~~May~~ July

company records

2018

-

-

-

~~June~~ August

company records

2018

-

-

-

~~July~~ September~~company records~~ p204-207, I. 5

2018

-

-

-

~~August~~ October

company records

2018

-

-

-

~~September~~ November

company records

2018

-

-

-

~~October~~ December~~company records~~ p204-207, I. 5

2018

-

-

-

~~November~~ January

company records

2018 2019

-

-

-

~~December~~ February~~p205-5-g~~ company records

2018 2019

-

-

-

~~January~~ March~~company records~~ p204-207, I. 5

2019

-

-

-

~~February~~ April

company records

2019

-

-

-

~~March~~ May

company records

2019

-

-

-

Intangible Plant In Service~~(sum lines~~ Average of Lines 32-44) /13

-

-

-

Calculation of General Plant In Service~~March~~ MaySource
company records

2018

-

-

-

~~April~~ June~~company records~~ p204-207, I. 99

2018

-

-

-

~~May~~ July

company records

2018

-

-

-

~~June~~ August

company records

2018

-

-

-

~~July~~ September~~company records~~ p204-207, I. 99

2018

-

-

-

~~August~~ October

company records

2018

-

-

-

~~September~~ November

company records

2018

-

-

-

~~October~~ December~~company records~~ p204-207, I. 99

2018

-

-

-

~~November~~ January

company records

2018 2019

-

-

-

~~December~~ February~~p207-99-g~~ company records

2018 2019

-

-

-

~~January~~ March~~company records~~ p204-207, I. 99

2019

-

-

-

~~February~~ April

company records

2019

-

-

-

~~March~~ May

company records

2019

-

-

-

General Plant In Service~~(sum lines~~ Average of Lines 47-59) /13

-

-

-

<u>61</u>	Calculation of Production Plant In Service	Source			
<u>62</u>	March <u>May</u>	company records	2018	-	-
<u>63</u>	April <u>June</u>	company records <u>p204-207, l. 46</u>	2018	-	-
<u>64</u>	May <u>July</u>	company records	2018	-	-
<u>65</u>	June <u>August</u>	company records	2018	-	-
<u>66</u>	July <u>September</u>	company records <u>p204-207, l. 46</u>	2018	-	-
<u>67</u>	August <u>October</u>	company records	2018	-	-
<u>68</u>	September <u>November</u>	company records	2018	-	-
<u>69</u>	October <u>December</u>	company records <u>p204-207, l. 46</u>	2018	-	-
<u>70</u>	November <u>January</u>	company records	20182019	-	-
<u>71</u>	December <u>February</u>	p205-46-g <u>company records</u>	20182019	-	-
<u>72</u>	January <u>March</u>	company records <u>p204-207, l. 46</u>	2019	-	-
<u>73</u>	February <u>April</u>	company records	2019	-	-
<u>74</u>	March <u>May</u>	company records	2019	-	-
<u>75</u>	Production Plant In Service	(sum lines <u>Average of Lines 62-74) / 13</u>		-	-
<u>76</u>	Total Plant In Service	(sum lines <u>Sum Lines 15, 30, 45, 60, & 75)</u>		-	-

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

<u>77</u>	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	Less: Asset Retirement Obligations	Adjusted Balance
<u>78</u>	March <u>May</u>	company records	2018	-	-	-
<u>79</u>	April <u>June</u>	company records <u>p219.25c</u>	2018	-	-	-
<u>80</u>	May <u>July</u>	company records	2018	-	-	-
<u>81</u>	June <u>August</u>	company records	2018	-	-	-
<u>82</u>	July <u>September</u>	company records <u>p219.25c</u>	2018	-	-	-
<u>83</u>	August <u>October</u>	company records	2018	-	-	-
<u>84</u>	September <u>November</u>	company records	2018	-	-	-
<u>85</u>	October <u>December</u>	company records <u>p219.25c</u>	2018	-	-	-
<u>86</u>	November <u>January</u>	company records	20182019	-	-	-
<u>87</u>	December <u>February</u>	p219.25-b <u>company records</u>	20182019	-	-	-

<u>88</u>	January <u>March</u>	company records <u>p219.25c</u>	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>89</u>	February <u>April</u>	company records	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>90</u>	March <u>May</u>	company records	<u>2019</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>91</u>	Transmission Accumulated Depreciation	(sum lines <u>Average of Lines 78-90)</u> /43		<u>-</u>	<u>-</u>	<u>-</u>

9293949596979899100101102103104105106**Calculation of Distribution Accumulated Depreciation**~~March~~ May~~April~~ June~~May~~ July~~June~~ August~~July~~ September~~August~~ October~~September~~ November~~October~~ December~~November~~ January~~December~~ February~~January~~ March~~February~~ April~~March~~ May**Distribution Accumulated Depreciation**

Source

company records

company records

company records

company records

company records

company records

company records

company records

company records

p219.25.b

company records

company records

company records

~~(sum lines~~ Average of Lines 93-105) /43

2018

2018201820182018201820182018~~2018~~ 2019~~2018~~ 2019201920192019107108109110111112113114115116117118119120121**Calculation of Intangible Accumulated Amortization**~~March~~ May~~April~~ June~~May~~ July~~June~~ August~~July~~ September~~August~~ October~~September~~ November~~October~~ December~~November~~ January~~December~~ February~~January~~ March~~February~~ April~~March~~ May**Accumulated Intangible Amortization**

Source

company records

company records

company records

company records

company records

company records

company records

company records

company records

p200.21.c

company records

company records

company records

~~(sum lines~~ Average of Lines 108-120) /43

2018

2018201820182018201820182018~~2018~~ 2019~~2018~~ 2019201920192019

122	Calculation of General Accumulated Depreciation	Source	2018	-	-	-
123	March <u>May</u>	company records	2018	-	-	-
124	April <u>June</u>	company records	2018	-	-	-
125	May <u>July</u>	company records	2018	-	-	-
126	June <u>August</u>	company records	2018	-	-	-
127	July <u>September</u>	company records	2018	-	-	-
128	August <u>October</u>	company records	2018	-	-	-
129	September <u>November</u>	company records	2018	-	-	-
130	October <u>December</u>	company records	2018	-	-	-
131	November <u>January</u>	company records	20182019	-	-	-
132	December <u>February</u>	p219.28.b	20182019	-	-	-
133	January <u>March</u>	company records	2019	-	-	-
134	February <u>April</u>	company records	2019	-	-	-
135	March <u>May</u>	company records	2019	-	-	-
136	Accumulated General Depreciation	(sum lines <u>Average of Lines</u> 123-135) /43		-	-	-
137	Calculation of Production Accumulated Depreciation	Source	2018	-	-	-
138	March <u>May</u>	company records	2018	-	-	-
139	April <u>June</u>	company records	2018	-	-	-
140	May <u>July</u>	company records	2018	-	-	-
141	June <u>August</u>	company records	2018	-	-	-
142	July <u>September</u>	company records	2018	-	-	-
143	August <u>October</u>	company records	2018	-	-	-
144	September <u>November</u>	company records	2018	-	-	-
145	October <u>December</u>	company records	2018	-	-	-
146	November <u>January</u>	company records	20182019	-	-	-
147	December <u>February</u>	p219.20 thru 219.24.b	20182019	-	-	-
148	January <u>March</u>	company records	2019	-	-	-
149	February <u>April</u>	company records	2019	-	-	-
150	March <u>May</u>	company records	2019	-	-	-
151	Production Accumulated Depreciation	(sum lines <u>Average of Lines</u> 138-150) /43		-	-	-
152	Total Accumulated Depreciation and Amortization	(sum lines <u>Sum of Lines</u> 91, 106, 121, 136, & 151)		-	-	-

~~HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE~~

[illegible]

2000

[illegible]

Summary					Details	
200	200	Continuation of 2019-20 Expenses				
201	201	Cafeteria				
202	202	2019-2020 Expenses				
203	203	Cafeteria Expenses				
204	204	Cafeteria Expenses				
205	205	Cafeteria Expenses				
206	206	Cafeteria Expenses				
207	207	Cafeteria Expenses				
208	208	Cafeteria Expenses				
209	209	Cafeteria Expenses				
210	210	Cafeteria Expenses				
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268	268	Cafeteria Expenses				
269	269	Cafeteria Expenses				
270	270	Cafeteria Expenses				
271	271	Cafeteria Expenses				
272	272	Cafeteria Expenses				
273	273	Cafeteria Expenses				
274	274	Cafeteria Expenses				
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276	276	Cafeteria Expenses				
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295	295	Cafeteria Expenses				
296	296	Cafeteria Expenses				
297	297	Cafeteria Expenses				
298	298	Cafeteria Expenses				
299	299	Cafeteria Expenses				
300	300	Cafeteria Expenses				

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

Item		Transmission Related	Plant Related	Labor Related	Total
1	Nonprorated Items				
2	ADIT-282	-	-	-	From Acct. 282 total, below
3	ADIT-283	-	-	-	From Acct. 283 total, below
4	ADIT-190	-	-	-	From Acct. 190 total, below
5	Subtotal	-	-	-	
6	Wages & Salary Allocator			#DIV/0! -	Appendix A
7	NP Gross Plant Allocator		-		Appendix A
8	Beginning of Year	-	-	#DIV/0! -	#DIV/0! -
9	End of year from Attachment 6b, line 7 Year	-	-	#DIV/0! -	#DIV/0! -
10	Average	-	-	-	-
11	Prorated ADIT	-	-	-	-
11	Average of Beginning of Year and End of Year ((7 +8)/2) Total ADIT	-	-	#DIV/0! -	#DIV/0! -

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.
 dissimilar [Dissimilar](#) items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
40	ADIT-190						
44a12	Cost of Removal	-		-			Related to Hurley Substation Project
44b13		-		-			
44c14		-					
44d15		-					
44e16		-					
17							
18							
19							
20							
21							
4222	Subtotal - p234	-	-	-	-	-	
4323	Less FASB 109 Above if not separately removed	-					
4424	Less FASB 106 Above if not separately removed	-		-			
4525	Total	-	-	-	-	-	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

Beginning of Year

24- ADIT- 282	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
22a26	MACRS for plant additions	-	-	-	-	-	Timing difference related to depreciation for TOTS Projects placed in service on Hurley Avenue Substation Project.
22b27							
22c28							
22d29							
22e30							
22f31							
22g32							
22h33							
22i34							
2335	Subtotal - p275	-	-	-	-	-	
2436	Less FASB 109 Above if not separately removed	-	-	-	-	-	
2637	Less FASB 106 Above if not separately removed	-	-	-	-	-	
2638	Total	-	-	-	-	-	

Instructions for Account 282:

- 27 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 28 2. ADIT items related only to Transmission are directly assigned to Column D
- 29 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 30 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 34 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

A		B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
32	ADIT- 283						
33a39	GOR	-		-			Cost of removal
33b40		-					
33c41		-					
33d42		-					
33e43		-					
44							
45							
46							
47							
48							
3449	Subtotal - p277	-	-	-	-	-	
3650	Less FASB 109 Above if not separately removed	-		-			
3651	Less FASB 106 Above if not separately removed						
3752	Total	-	-	-	-	-	

- Instructions for Account 283:
- 38 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 39 2. ADIT items related only to Transmission are directly assigned to Column D
 - 40 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 41 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 42 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

	Line	Transmission Related	Plant Related	Labor Related	Total
	Nonprorated Items				
1	1 ADIT-282	-	-	-	From Acct. 282 total, below
2	2 ADIT-283	-	-	-	From Acct. 283 total, below
3	3 ADIT-190	-	-	-	From Acct. 190 total, below
4	4 Subtotal	-	-	-	
5	5 Wages & Salary Allocator			#DIV/0! -	Appendix A
6	6 NP Gross Plant		-		Appendix A
7	7 End of Year ADIT	-	-	#DIV/0! -	#DIV/0! -

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must be shown in a separate row for each project.

	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
8	ADIT-190						
9a	Cost of Removal	-					Related to Hurley Avenue Substation Project.
9b		-					
9c		-					
9d		-					
9e		-					
10							
11							
12							
13							
14							
15							
16							
17							
18	Subtotal - p234	-	-	-	-	-	
19	Less FASB 109 Above if not separately removed	-					
20	Less FASB 106 Above if not separately removed	-		-			
21	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

End of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
20a22	MACRS for plant additions						Timing difference related to depreciation on Hurley Avenue Substation Project.
20b23							
20c24							
25							
26							
27							
28							
29							
30							
2431	Subtotal - p275	-	-	-	-	-	
2232	Less FASB 109 Above if not separately removed	-					
2333	Less FASB 106 Above if not separately removed	-		-			
2434	Total	-	-	-	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

End of Year

A		B	C	D	E	F	G
		Total	Gas, Prod Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	
30	ADIT - 283						
34a35	COR						Cost of removal
34b36							
34c37							
34d38							
34e39							
40							
41							
42							
43							
44							
3245	Subtotal - p277	-	-	-	-	-	
3346	Less FASB 109 Above if not separately removed	-	-	-	-	-	
3447	Less FASB 106 Above if not separately removed	-	-	-	-	-	
3648	Total	-	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Central Hudson Gas and Electric Corporation
Workpaper 6c: Accumulated Deferred Income Taxes -
Prorated Projection

Debit amounts are shown as positive and credit amounts are shown as negative.

Rate Year =

Account 282 (Note A)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Transmission	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation (j) * (k)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (l) x (p)	Total Transmission Prorated Amount (i) + (m) + (q)
May 31st balance of Prorated ADIT 1 (Note B)		2020				100.00%	0	0	0									-
2 June		2021	30	336	365	92.05%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
3 July		2021	31	305	365	83.56%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
4 August		2021	31	274	365	75.07%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
5 September		2021	30	244	365	66.85%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
6 October		2021	31	213	365	58.36%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
7 November		2021	30	183	365	50.14%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
8 December		2021	31	152	365	41.64%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
9 January		2021	31	121	365	33.15%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
10 February		2021	28	93	365	25.48%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
11 March 12		2021	31	62	365	16.99%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
April 13 May		2021	30	32	365	8.77%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
		2021	31	1	365	0.27%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
14 Prorated Balance			365				0	0	0	0			0	0			0	-

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)
(6). Note B: From Worksheet 6d-Prior Year ADIT Proration Actual

Central Hudson Gas and Electric Corporation
Worksheet 6d: Accumulated Deferred Income Taxes - Actual Proration

Year =
Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)					Projection - Proration of Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount (e) * (f)	Prorated Projected Balance Sum of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 May 31st balance							0						0
2 June	30	336	365	92.05%	0	0	0	0	0	0	0	0	0
3 July	31	305	365	83.56%	0	0	0	0	0	0	0	0	0
4 August	31	274	365	75.07%	0	0	0	0	0	0	0	0	0
5 September	30	244	365	66.85%	0	0	0	0	0	0	0	0	0
6 October	31	213	365	58.36%	0	0	0	0	0	0	0	0	0
7 November	30	183	365	50.14%	0	0	0	0	0	0	0	0	0
8 December	31	152	365	41.64%	0	0	0	0	0	0	0	0	0
9 January	31	121	365	33.15%	0	0	0	0	0	0	0	0	0
10 February	28	93	365	25.48%	0	0	0	0	0	0	0	0	0
11 March	31	62	365	16.99%	0	0	0	0	0	0	0	0	0
12 April	30	32	365	8.77%	0	0	0	0	0	0	0	0	0
13 May	31	1	365	0.27%	0	0	0	0	0	0	0	0	0
14 Total	365				0	0		0	0	0	0	0	0

	Schedule 19 Projects	Plant Related	Gross Plant Allocator (Appendix A)	Total (d) * (e)	Labor Related (General and	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
Actual Monthly Activity								
15 June	0	0	0.000%	0	0	0.000%	0	0
16 July	0	0	0.000%	0	0	0.000%	0	0
17 August	0	0	0.000%	0	0	0.000%	0	0
18 September	0	0	0.000%	0	0	0.000%	0	0
19 October	0	0	0.000%	0	0	0.000%	0	0
20 November	0	0	0.000%	0	0	0.000%	0	0
21 December	0	0	0.000%	0	0	0.000%	0	0
22 January	0	0	0.000%	0	0	0.000%	0	0
23 February	0	0	0.000%	0	0	0.000%	0	0
24 March	0	0	0.000%	0	0	0.000%	0	0
25 April	0	0	0.000%	0	0	0.000%	0	0
26 May	0	0	0.000%	0	0	0.000%	0	0

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Central Hudson Gas and Electric Corporation
Attachment 7 - Example of Annual True-Up Calculation - (Note 3) Adjustment
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

2017 Year	2017 Year	
Revenue Requirement Billed (Note 1)	Actual Revenue Requirement (Note 2)	Over (Under) Recovery
\$2,164,047	\$2,164,047	\$0
Less		Equals

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.42250.0000%				
An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year. If the first year is a partial year, the true-up (over or under recovery per month and interest calculation) will reflect only the number of months for which the rate was charged.						
Calculation of Interest	Year			Monthly		
January June	Year 2017 2018	-	0.42250.0000%	12	-	-
February July	Year 2017 2018	-	0.42250.0000%	11	-	-
March August	Year 2017 2018	-	0.42250.0000%	10	-	-
April September	Year 2017 2018	-	0.42250.0000%	9	-	-
May October	Year 2017 2018	-	0.42250.0000%	8	-	-
June November	Year 2017 2018	-	0.42250.0000%	7	-	-
July December	Year 2017 2018	-	0.42250.0000%	6	-	-
August January	Year 2017 2019	-	0.42250.0000%	5	-	-
September February	Year 2017 2019	-	0.42250.0000%	4	-	-
October March	Year 2017 2019	-	0.42250.0000%	3	-	-
November April	Year 2017 2019	-	0.42250.0000%	2	-	-
December May	Year 2017 2019	-	0.42250.0000%	1	-	-
January June through December May	2020	-	0.42250.0000%	12	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
January June	Year 2019 2020	-	0.42250.0000%	-	-	-
February July	Year 2019 2020	-	0.42250.0000%	-	-	-
March August	Year 2019 2020	-	0.42250.0000%	-	-	-
April September	Year 2019 2020	-	0.42250.0000%	-	-	-
May October	Year 2019 2020	-	0.42250.0000%	-	-	-
June November	Year 2019 2020	-	0.42250.0000%	-	-	-
July December	Year 2019 2020	-	0.42250.0000%	-	-	-
August January	Year 2019 2021	-	0.42250.0000%	-	-	-
September February	Year 2019 2021	-	0.42250.0000%	-	-	-
October March	Year 2019 2021	-	0.42250.0000%	-	-	-
November April	Year 2019 2021	-	0.42250.0000%	-	-	-
December May	Year 2019 2021	-	0.42250.0000%	-	-	-
Total Amount of True-Up Adjustment					\$	-
Less Over (Under) Recovery					\$	-
Total Interest					\$	-

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments.

Note 2: The actual revenue requirement is input from Attachment 4, line 66, column p, Appendix A. The amounts exclude any true-ups or prior period adjustments, corrections.

Note 3: This "Example" sheet will be populated with actuals and used in each year's annual true-up calculation.

Attachment 7a - Interest Rate for Annual True-Up Adjustment

Attachment-7a

True HURLEY AVENUE PROJECT - Up Interest Calculation SYSTEM DISTRIBUTION UPGRADE		Page 2	
		Pursuant to	
		18 C.F.R. - Section	
		18 C.F.R. - Section 18.35.19	
		(a)	
1	FERC Quarterly Interest Rate		
2	Qtr QTR 3 (Previous Year) 2018	4.44 0.00%	
3	Qtr QTR 4 (Previous Year) 2018	4.96 0.00%	
4	Qtr QTR 1 (Current Year) 2019	6.44 0.00%	
5	Qtr QTR 2 (Current Year) 2019	6.44 0.00%	
	Average of the last 4 quarters QTR 3 2019	6.07 0.00%	
6	Interest Rate Used for True-up adjustment (Note B) QTR 4 2019	6.0607 0.00%	
7	QTR 1 2020	0.00%	
8	QTR 2 2020	0.00%	
9	QTR 3 2020	0.00%	
10	QTR 4 2020	0.00%	
11	QTR 1 2021	0.00%	
12	Monthly Interest Rate for Attachment 7 QTR 2 2021	0.0042 0.00%	(Line 6 / 12)
13	Average	0.00%	

[Central Hudson Gas and Electric Corporation](#)
Attachment 8 - Depreciation and Amortization Rates
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
[Effective July 1, 2024](#)

Account Number	FERC Account	Rate (Annual) Percent
TRANSMISSION PLANT		
1 350.1	Land Rights - Substations and Other	1.18%
2 352	Structures and Improvements	-0.43 1.63%
3 353	Station Equipment	-0.38 2.26%
4 353	Supervisory Equipment - In Use	3.64%
5 353	Supervisory Equipment - Held	2.67%
6 353	Station Equipment - Electronics	4.00%
47 354	Towers and Fixtures	1.63%
58 355	Poles and Fixtures	-0.91 3.09%
69 356	Overhead Conductor and Devices	-0.50 2.29%
10 356	Overhead Lines - Clearing	2.13%
11 356.3	Smart Wire Device	2.75%
711 357	Underground Conduit	2.44%
812 358	Underground Conductor and Devices	1.92%
9 356.3	Smart Wire Device	2.50
40 PRODUCTION PLANT	All Accounts	
44 DISTRIBUTION PLANT	All Accounts	
GENERAL PLANT		
12 390	Structures & Improvements	2.89%
13 390	Structures & Improvements - Equipment and Landscaping	3.75%
14 391	EDP Equipment - System and Main Frame	12.50%
15 391	EDP - Systems Operations - SCADA Data Handling Equipment	9.89%
1316 391	Office Furniture & Equipment	10.00%
4417 392	Transportation Equipment	7.50%
4518 393	Stores Equipment	4.00%
19 394	Garage and Repair Equipment	3.55%
20 394	Shop Equipment	1.80%
1621 394	Tools, Shop & Garage and Work Equipment	3.92%
4722 395	Laboratory Equipment	4.00%
4823 396	Power Operated Equipment	6.92%
4924 397	Communication Equipment	10.00%
2025 398	Miscellaneous Equipment	5.00%
INTANGIBLE PLANT		
2426 303	Miscellaneous Intangible Plant 3 Yr	33.33%
27	5 Yr	20.00%
28	7 Yr	
29	10 Year	
28	15 year	6.67%
29	Transmission facility Facility Contributions in Aid of Construction	Note 1

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

Note 1: The Contribution in Aid of Construction (CIAC) ~~made for this project is assumed related to be this Project is~~ applied to offset all transmission plant categories with the remaining balance in account ~~35x~~ [356.3](#) for the new Smart Wire ~~Devices~~ [Device](#) for the purposes of calculating rate base and depreciation to be recovered.

[illegible]

[illegible]

The screenshot displays a complex spreadsheet layout, likely a calendar or project management tool. The interface includes a header row with a date range (10/1/2024 to 10/31/2024) and a title "The amount is included in a Schedule & PERC Form No. 7 on page 7". Below this, there are several rows of data, including a "Date" column and a "Description" column. The data is organized into a grid with various colored cells (yellow, orange, red, blue) and formulas. A large blue cell is visible in the center, and a yellow cell is visible in the bottom right. The spreadsheet is titled "The amount is included in a Schedule & PERC Form No. 7 on page 7".