

## Attachment II

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

<b>New York Independent System</b>	)	
<b>Operator, Inc.</b>	)	
	)	<b>Docket Nos. EL17-67-000 &amp;</b>
<b>New York Power Authority</b>	)	<b>ER17-1010-000</b>
	)	

**OFFER OF SETTLEMENT**

Pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission (“FERC” or “Commission”), 18 C.F.R. § 385.602 (2017), the New York Power Authority (“NYPA”) hereby submits this Offer of Settlement (“Settlement”) as a full and complete resolution of all issues in the above-captioned proceedings. Each party to this proceeding has indicated to NYPA that it either supports or does not oppose the Settlement.<sup>1</sup>

**ARTICLE I  
PROCEDURAL HISTORY**

NYPA is a corporate municipal instrumentality and a political subdivision of the State of New York, organized under the laws of New York, and operates pursuant to Title 1 of Article 5 of the New York Public Authorities Law. On February 22, 2017, NYPA submitted a filing to the Commission to update its depreciation rates<sup>2</sup> used in its transmission formula rate to fulfill NYPA’s commitment set forth in the related

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<sup>1</sup> The following entities intervened in this proceeding: the City of New York; Municipal Electric Utilities Association of New York State; and the New York Association of Public Power (each a “Party,” and together with NYPA, the “Parties”). Participation by the New York Independent System Operator, Inc. (“NYISO”) in this proceeding is limited solely to its role as Tariff Administrator. The NYISO takes no position with respect to the Settlement.

<sup>2</sup> New York Power Authority, Request for Acceptance of Updated Depreciation Rates, Docket No. ER17-1010-000 (filed February 22, 2017) (“Depreciation Filing”).

settlement accepted by the Commission in Docket No. ER16-835-000 (“ER16-835”).<sup>3</sup> Specifically, in the settlement reached in the ER16-835 docket, NYPA was obligated to file a single-issue filing at FERC to incorporate updated depreciation rates in its transmission formula rate template (“Template”). Consistent with the section 3.4 of the ER16-835 settlement, NYPA’s Depreciation Filing requested an effective date of March 1, 2017 to commence booking its depreciation accruals in accordance with the new depreciation rates. The depreciation accruals resulting from the new depreciation rates will first be captured in rates starting in July 2018, when NYPA’s annual transmission revenue requirement (“ATRR”) is revised during the 2018 annual update (“Annual Update”) utilizing 2017 year-end financial statements and accounting records in accordance with Template and the process set forth in the implementation protocols (“Protocols”).<sup>4</sup> Both the Template and the Protocols (together, “Formula Rate”) are components of the NYISO Open Access Transmission Tariff (“OATT”).

The Depreciation Filing was assigned to Docket No. ER17-1010-000. Motions to intervene were filed by: City of New York (“City”); Municipal Electric Utilities Association of New York State (“MEUA”); and New York Association of Public Power (“NYAPP”). On March 15, 2017, the City filed comments and a protest to NYPA’s application. On March 30, 2017, NYPA filed an answer to the City. No other party filed comments or protests in this proceeding.

On April 21, 2017, the Commission issued a letter order accepting NYPA’s updated depreciation rates for filing, effective March 1, 2017, and set them for hearing

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<sup>3</sup> Offer of Settlement of New York Power Authority, Docket No. ER16-835-000 (filed September 30, 2016). FERC approved the settlement in ER16-835 by letter order. *New York Indep. Sys. Operator, Inc.*, 158 FERC ¶ 61,043 (2017).

<sup>4</sup> See also Depreciation Filing, Transmittal Letter at 6-7.

and settlement judge procedures. Because the Depreciation Filing constituted a rate decrease, the Commission initiated a new proceeding under Section 206 of the Federal Power Act (“FPA”) to determine whether further decreases in the proposed depreciation accrual rates might be warranted. The Section 206 proceeding was assigned to Docket No. EL17-67-000 (“April 21 Order”).<sup>5</sup>

On April 26, 2017, the Chief Administrative Law Judge issued an order appointing Settlement Judge Jennifer M. Long to facilitate settlement discussions.<sup>6</sup> An initial settlement conference was held before Judge Long on May 24, 2017 in which parties could participate via video or telephone, and a second in-person settlement conference was held on June 19, 2017. Following the initial settlement conference, NYPA responded to informal settlement data requests from Commission Trial Staff. Beginning on May 22, 2017, when NYPA circulated its first settlement offer, and continuing through June 19, 2017, the date of the second settlement conference, NYPA, the intervening parties and Commission Trial Staff worked expeditiously to reach a settlement-in-principle. A third settlement conference was held via telephone conference on July 26, 2017 for review of preliminary draft settlement documents by the parties, Trial Staff and Judge Long. These efforts have culminated in this Settlement.

The Settlement includes (i) Exhibit A, which contains a revised, clean version of the Template contained in Section 14.2.3.1 of Attachment H of the NYISO OATT, including the depreciation rate changes in Schedule B3 – Depreciation and Amortization Rates (“Schedule B3”) that emanate from the settlement service lives and salvage factors

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<sup>5</sup> *New York Power Authority, et al.*, 159 FERC ¶ 62,075 at p. 3 (2017) (slip op.).

<sup>6</sup> *New York Indep. Sys. Operator, Inc.*, Order of Chief Judge Designating Settlement Judge at P 2, Docket No. EL17-67-000 (issued April 26, 2017) (unpublished order).

that are set forth in this Settlement;<sup>7</sup> (ii) Exhibit B, which contains a red-line version of the Template, including Schedule B3, marked against the currently effective version of the Template;<sup>8</sup> (iii) Exhibit C, which is a worksheet in Native Excel File Format showing how the settlement service lives and salvage factors produce the revised depreciation rates that are included the revised Schedule B3; and (iv) Exhibit D, which contains a clean, unpopulated version of NYPA's Formula Rate Template in Native Excel File Format, as revised in accordance with this Settlement. Collectively, these items represent the complete settlement package.

## **ARTICLE II SCOPE OF SETTLEMENT**

This Settlement represents a complete and final settlement of all issues set for hearing in Docket Nos. ER17-1010-000 and EL17-67-000.

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<sup>7</sup> Exhibit A also contains the Protocols set forth in Section 14.2.3.2 of Attachment H of the NYISO OATT, which are included here as an *errata* filing to correct a prior non-substantive, administrative error that was subsequently identified in Section 14.2.3.2.2(c) of Attachment H of the NYISO OATT. Correction of this ministerial error is intended to ensure that the Protocols accurately reflect the revisions agreed to as part of the previously approved settlement in ER16-835. Specifically, the word "five" needs to be deleted from the currently effective version of Section 14.2.3.2.2(c) in order to be consistent with the Protocols agreed to in the ER16-835 settlement. This change was reflected in the tariff revisions contained in Exhibits A and B to the Offer of Settlement filed on September 30, 2016 in ER16-835 and approved by the Commission via the order issued on January 19, 2017 in that proceeding. This change, however, was inadvertently not reflected accurately in the tariff revisions filed as part of the February 2, 2017 compliance filing in Docket No. ER16-835-001 that was subsequently approved by the Commission via a letter order issued on April 7, 2017.

<sup>8</sup> Consistent with the discussion in note 7, *supra*, Exhibit B contains the redlined version of the Protocols depicting the correction of Section 14.2.3.2.2(c) of Attachment H of the NYISO OATT being submitted as an *errata* filing as part of this Settlement.

### **ARTICLE III TERMS OF SETTLEMENT**

Central to this Settlement on the Depreciation Filing, the Parties agreed on specific terms and conditions concerning (a) the service lives and (b) the net salvage factors for certain NYPA transmission and general plant assets used in the development of NYPA's ATRR. The service lives and net salvage factors affected by this Settlement are inputs in determining NYPA's depreciation rates contained in its Formula Rate Template. The terms and conditions are set forth below.

#### **3.1 Service Lives for NYPA Assets**

The Parties agree that the service lives for the indicated asset classes shall be set as follows:

FERC Account	Settlement Service Life (Years)
358	60
390	60
391	18
392	10

These settlement service lives are used in determining certain depreciation rates contained in the revised Schedule B3 included in the Template attached hereto. In addition, the depreciation rates affected by these settlement service lives can be found in the applicable tab in the Excel file included in Exhibit C.<sup>9</sup> The service lives for all other FERC accounts shall remain at the levels contained in the Depreciation Filing.

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<sup>9</sup> Exhibit C, consistent with the study used in the Depreciation Filing, also uses 2015 calendar year plant balances data. The affected dollar amounts shown in that exhibit are merely illustrative because the rate impacts of the depreciation rates established by this Settlement will be applied in the 2018 Annual Update when 2017 plant balances are used. See the discussion in Article I, *supra*.

### **3.2 Net Salvage Factors for NYPA Assets**

The Parties agree that the net salvage factors for the indicated asset classes shall be set as follows:

FERC Account	Settlement Net Salvage Factor
352	-20%
353	-12%
354	-65%
355	-65%
356	-50%

As with the settlement service lives set forth in Section 3.1 above, the net salvage factors are used in determining certain depreciation rates contained in the revised Schedule B3 included in the Template attached hereto. In addition, the depreciation rates affected by these settlement net salvage factors can be found in the applicable tab in the Excel file included in Exhibit C. The net salvage factors for all other FERC accounts shall remain at the levels contained in the Depreciation Filing.

With respect to FERC Accounts 392, 394 and 396, the Parties agree that NYPA will utilize a zero net salvage factor, as contained in the Depreciation Filing. In consideration for the use of zero net salvage factors for these accounts, NYPA shall continue its existing practice of crediting to its rate base the auction proceeds for the vehicles and equipment sold by NYPA and attributable to FERC Accounts 392, 394 and 396. NYPA will continue to credit its FERC Account 108.4 (Accumulated Depreciation-Salvage) balances with the value of those auction proceeds.

#### **ARTICLE IV SETTLEMENT EFFECTIVE DATE**

The terms and conditions of this Settlement are expressly contingent upon approval by the Commission of this Settlement without material modification or condition. This Settlement shall become effective on the date of a final order of the Commission accepting or approving this Settlement without material condition or modification, or, if approved with material condition or modification, if no Party files notice with the Commission in accordance with this Article IV (“Settlement Effective Date”). For purposes of this Article IV, an order shall be deemed a “final order” as of the date that rehearing is denied by the Commission, or if rehearing is not sought, the day following the date by which any request for rehearing would have been required to be filed with the Commission. The Settlement shall bind the Parties as of the Settlement Effective Date. However, upon the Settlement Effective Date, the revisions to the Template described in Article III of this Settlement shall become effective as of March 1, 2017.<sup>10</sup>

If the Commission by order approves the Settlement with material condition or modification, a Party must notify the other Parties within fifteen (15) business days of the issuance of such order if it does not agree to this Settlement as so conditioned or modified. In such event, the Parties shall meet or confer within fifteen (15) business days after such notification is provided to negotiate in good faith to reach a revised agreement or otherwise address the concerns of the Parties. If a revised agreement cannot be reached

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<sup>10</sup> With respect to the *errata* filing to correct the non-substantive, ministerial error in Section 14.2.3.2.2(c) of Attachment H of the NYISO OATT, an April 1, 2016 effective date is requested (*i.e.*, the effective date previously accepted by the Commission in its letter order issued April 7, 2017 in Docket No. ER16-835-001 for the tariff revisions submitted as part of the February 2, 2017 compliance filing in that proceeding).



and the concerns of the Parties cannot otherwise be adequately addressed within fifteen (15) business days of such meeting or conference (unless mutually extended by the Parties), the Settlement shall be of no force and effect and the objecting Party shall so inform the Commission. Any Party that does not so communicate its objections to the other Parties within fifteen (15) business days as described in this Article IV shall be deemed to have waived all objections to the condition or modification.

## **ARTICLE V NO PRECEDENTIAL EFFECT**

It is specifically understood and agreed that the Settlement represents an agreement for the purpose of settlement of the above-captioned dockets and that no Party shall be deemed to have approved, accepted, agreed, or consented to any fact, concept, theory, principle, or method in this proceeding. The Commission's approval of this Settlement shall not constitute precedent nor be used to prejudice any otherwise available rights or arguments of any Party in a future proceeding, other than to enforce the terms of this Settlement, and shall not be used as evidence that a particular method is a "long-standing practice" as that term is used in *Columbia Gas Transmission Corp. v. FERC*, 628 F.2d 578 (D.C. Cir. 1975), or a "settled practice" as that term is used in *Public Service Commission of New York v. FERC*, 642 F.2d 1335 (D.C. Cir. 1980).

## **ARTICLE VI STANDARD OF REVIEW FOR SETTLEMENT MODIFICATION**

Unless the Parties otherwise agree in writing, the standard of review for any modification to this Settlement proposed by a Party shall be the "public interest" application of the just and reasonable standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956) and *Federal Power*

*Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956) (the *Mobile-Sierra* doctrine), as clarified in *Morgan Stanley Capital Group Inc. v. Public Utility District No. 1 of Snohomish County*, 554 U.S. 527 (2008), and refined in *NRG Power Marketing, LLC v. Maine Public Utilities Commission*, 558 U.S. 165, 174-75 (2010). The standard of review for any modifications to this Settlement requested by a non-Party, or initiated by the Commission acting *sua sponte* will be the ordinary just and reasonable standard of review. See *Morgan Stanley Capital Group Inc.*, 554 U.S. 527. Notwithstanding the foregoing, nothing herein is intended to modify or restrict in any way the rights of any Party, non-Party, or the Commission, acting under Section 205 or 206 of the FPA, to propose future changes to the depreciation rates stated in NYPA's Template.

## **ARTICLE VII MISCELLANEOUS**

### **7.1 Final Resolution**

This Settlement shall be a final and complete resolution of all issues in this proceeding.

### **7.2 Binding**

This Settlement is binding upon and for the benefit of the Parties and their successors and assigns.

### **7.3 Entire Agreement**

This Settlement and the attached Exhibits constitute the entire agreement between the Parties with reference to the subject matter hereto, and supersedes all prior or contemporaneous representations, understandings or agreements, whether oral or written, between the Parties with respect to the subject matter of this Settlement.

#### **7.4 Interpretation**

This Settlement is the result of negotiations among the Parties and has been subject to review by each Party and its respective counsel. No Party shall be deemed the drafter of this Settlement, and this Settlement shall not be construed against any party as the drafter.

#### **7.5 Conflict**

In the event of a conflict between terms contained in this Settlement and those of the attached Explanatory Statement, the terms of this Settlement shall control.

#### **7.6 Admissibility of Settlement**

This Settlement is submitted pursuant to Rule 602(e) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602(e) (2017). Unless and until the Settlement becomes effective pursuant to its terms, the Settlement shall be of no effect and shall not be admissible in evidence or in any way described or discussed in any proceeding before any court or regulatory body (except in comments on the Settlement in this proceeding). In addition, the discussions that produced this Settlement have been conducted with the understanding, pursuant to Rule 602(e), that all offers of settlement, and any discussions relating thereto, are and shall be privileged, shall be without prejudice to the position of any Party, and are not to be used in any manner in connection with this or any other proceeding, except as specifically noted in the Settlement or in an action to enforce the Settlement.

#### **7.7 Titles and Headings**

The titles and headings of the Settlement are for reference and convenience purposes only. They are not to be construed or taken into account in interpreting the Settlement and do not qualify, modify, or explain the effects of the Settlement.

#### **7.8 Enforceability and Waiver**

No provisions of this Settlement may be waived as to any Party except through a writing signed by an authorized representative of the waiving Party. Waiver of any provision of this Settlement by a Party shall not be deemed to waive any other provision or to be a waiver of another Party. Any failure of any Party (i) to enforce any of the provisions of this Settlement, or (ii) to require compliance with any of its terms at any time during the term of this Settlement shall in no way affect the validity of this Settlement, or any part hereof, and shall not be deemed a waiver of the right of such Party thereafter to enforce any and each such provision. Commission approval of this Settlement shall constitute a grant of any waivers of the Commission's regulations that may be necessary to effectuate all of the provisions of this Settlement.

#### **7.9 Admissions**

This Settlement shall not be deemed in any respect to constitute an admission by any Party that any allegation or contention made or contained in this proceeding is true or valid or untrue or invalid. The approval or acceptance of the Settlement by the Commission shall not in any respect constitute a determination by the Commission as to the merits of any allegations or contentions made in this proceeding.

#### **7.10 Further Assurances**

Each Party shall cooperate with and support or not oppose, and shall not take any action inconsistent with, (1) the filing of this Settlement with the Commission; and (2)

efforts to obtain Commission acceptance or approval of this Settlement. No Party shall take any actions that are inconsistent with the provisions of this Settlement.

**7.11 Non-Severability**

The Parties agree and understand that the various provisions of this Settlement are not severable and shall not become operative unless and until this Settlement becomes effective as described in Article IV of this Settlement.

# **Exhibit A**

**Clean Tariff**

**INDEX**  
**NEW YORK POWER AUTHORITY**  
**TRANSMISSION REVENUE REQUIREMENT**

<b>Name</b>	<b>Description</b>
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	LABOR RATIO
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-AI	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-BD	MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE
Work Paper-BE	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
Work Paper-BF	GENERATOR STEP-UP TRANSFORMERS BREAKOUT
Work Paper-BG	RELICENSING/RECLASSIFICATION EXPENSES
Work Paper-BH	ASSET IMPAIRMENT
Work Paper-BI	COST OF REMOVAL
Work Paper-CA	MATERIALS AND SUPPLIES
Work Paper-CB	ESTIMATED PREPAYMENTS AND INSURANCE
Work Paper-DA	WEIGHTED COST OF CAPITAL
Work Paper-DB	LONG-TERM DEBT AND RELATED INTEREST
Work Paper-EA	CALCULATION OF LABOR RATIO
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**

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u> (1)	<u>SOURCE/COMMENTS</u> (2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	-	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 26
4	<b>TOTAL OPERATING EXPENSE</b>	<u>-</u>	Sum lines 1, 2, & 3
5	<b><u>B. RATE BASE</u></b>	<u>-</u>	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	-	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	-	Schedule D2, Col 3, Ln A
7	<b>TOTAL REVENUE REQUIREMENT</b>	-	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	-	Schedule F3, page 1, line 3, col. 10
10	<b>NET ADJUSTED REVENUE REQUIREMENT</b>	<div style="border: 1px solid black; display: inline-block; padding: 2px;">-</div>	Line 7 + line 8 + line 9
<b>Breakout by Project</b>			
11	NTAC Facilities	-	Schedule F1, page 2, line 1a, col. 16
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c	-	-	
...	-	-	
12	<b>Total Break out</b>	<u>-</u>	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. and annual revenue requirements. If the first year is a partial year, 1/12 of the amounts should be recovered for every month of the Rate Year.



NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT

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

SCHEDULE A1

OPERATION & MAINTENANCE EXPENSE SUMMARY (\$)

Line No.	FERC Account (1)	FERC Account Description (2)	Source (3)	Total (4)	Grand Total (5)	NYPA Form 1 Equivalent (6)
Transmission:						
OPERATION:						
1	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
2	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
3	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
4	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
5		Total Operation	(sum lines 1-4)	-		
MAINTENANCE:						
6	568	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 101
7	569	Structures	WP-AA, Col (5)	-		Page 321 line 102-106
8	570	Station Equipment	WP-AA, Col (5)	-		Page 321 line 107
9	571	Overhead Lines	WP-AA, Col (5)	-		Page 321 line 108
10	572	Underground Lines	WP-AA, Col (5)	-		Page 321 line 109
11	573	Misc. Transm. Plant	WP-AA, Col (5)	-		Page 321 line 110
12		Total Maintenance	(sum lines 6-11)	-		
13		TOTAL O&M TRANSMISSION	(sum lines 5 & 12)		-	
Adjustments (Note 2)						
14		Step-up Transformers	WP-AC, Col (1) line 5		-	
15		FACTS (Note 1)	WP-AD, Col (1) line 5		-	
16		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
17		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 13-16)		-	

Note 1 Flexible Alternating Current Transmission System device

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



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

**SCHEDULE A2  
ADMINISTRATIVE AND GENERAL EXPENSES**

<u>Line No.</u>	<u>Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u>	<u>Unallocated A&amp;G (\$)</u> (3)	<u>Transmission Labor Ratio</u> (4)	<u>Allocated to Transmission (\$)</u> (5)	<u>Source/Comments</u> (6)	<u>NYP&amp;A Form 1 Equivalent</u> (7)
<b><u>Administrative &amp; General Expenses</u></b>								
1	920	A&G Salaries	WP-AA, Col (5)	-				Page 323 line 181
2	921	Office Supplies & Expenses	WP-AA, Col (5)	-				Page 323 line 182
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	-				Page 323 line 183
4	923	Outside Services Employed	WP-AA, Col (5)	-				Page 323 line 184
5	924	Property Insurance	WP-AA, Col (5)	-		-	See WP-AG; Col (3) ,Ln 4	Page 323 line 185
6	925	Injuries & Damages Insurance	WP-AA, Col (5)	-		-	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
7	926	Employee Pensions & Benefits	WP-AA, Col (5)	-				Page 323 line 187
8	928	Reg. Commission Expenses	WP-AA, Col (5)	-		-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
9	930	Obsolete/Excess Inv	WP-AA, Col (5)	-				Page 323 line 190.5
10	930.1	General Advertising Expense	WP-AA, Col (5)	-				Page 323 line 191
11	930.2	Misc. General Expenses	WP-AA, Col (5)	-				Page 323 line 192
12	930.5	Research & Development	2/	-		-	2/	Page 323 line 192.5
13	931	Rents	WP-AA, Col (5)	-				Page 323 line 193
14	935	Maint of General Plant A/C 932	WP-AA, Col (5)	-				Page 323 line 196
15		<b>TOTAL</b>	(sum lines 1-14)	-				
16		Less A/C 924	Less line 5	-				Page 323 line 185
17		Less A/C 925	Less line 6	-				Page 323 line 186
18		Less EPRI Dues	1/	-				
19		Less A/C 928	Less line 8	-				Page 323 line 189
20		Less A/C 930.5	Less line 12	-			3/	
21		PBOP Adjustment	WP-AF	-				
22		<b>TOTAL A&amp;G Expense</b>	(sum lines 16 to 21)	-	-	-	- Allocated based on transmission labor allocator (Schedule E1)	
23		<b>NET A&amp;G TRANSMISSION EXPENSE</b>	(sum lines 1 to 22)			-		

1/ NYP&A does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years \_\_\_\_ and 2015. It is populated as a sum of Transmission R&D Expense [Worksheet WP-AA Col (3) Ln(2ab)] plus the portion of Admin & General allocated to transmission [Worksheet WP-AA Col (4) Ln (2ab) multiplied by Worksheet E1-Labor Ratio Col (3) Ln (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years \_\_\_\_ and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.

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

SCHEDULE B1  
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)

Line No.	FERC		Source	Transmission	General Plant	Transmission Labor Ratio (%)	General Plant Allocated to Transm. Col (3)*(4)	Total Annual Depreciation Col (2)+(5)
	Account	FERC Account Description						
1	352	Structures & Improvements	WP-BA, Col (4)	-				
2	353	Station Equipment	WP-BA, Col (4)	-				
3	354	Towers & Fixtures	WP-BA, Col (4)	-				
4	355	Poles & Fixtures	WP-BA, Col (4)	-				
5	356	Overhead Conductors & Devices	WP-BA, Col (4)	-				
6	357	Underground Conduit	WP-BA, Col (4)	-				
7	358	Underground Conductors & Devices	WP-BA, Col (4)	-				
8	359	Roads & Trails	WP-BA, Col (4)	-				
9	Unadjusted Depreciation			-				
10	390	Structures & Improvements	WP-BA, Col (4)		-			
11	391	Office Furniture & Equipment	WP-BA, Col (4)		-			
12	392	Transportation Equipment	WP-BA, Col (4)		-			
13	393	Stores Equipment	WP-BA, Col (4)		-			
14	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		-			
15	395	Laboratory Equipment	WP-BA, Col (4)		-			
16	396	Power Operated Equipment	WP-BA, Col (4)		-			
17	397	Communication Equipment	WP-BA, Col (4)		-			
18	398	Miscellaneous Equipment	WP-BA, Col (4)		-			
19	399	Other Tangible Property	WP-BA, Col (4)		-			
20	Unadjusted General Plant Depreciation				-			
Adjustments								
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
22		FACTS	Schedule B2, Col 4, line 13	-				
23		Windfarm	Schedule B2, Col 4, line 11	-				
24		Step-up Transformers	Schedule B2, Col 4, line 12	-				
25		Relicensing Reclassification	WP-BG, Col 4		-			
26	TOTAL		(Sum lines 1-25)	-	-	- 1/	-	-

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

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

SCHEDULE B2  
ADJUSTED PLANT IN SERVICE

				____		____		____ - ____ Average				
Line No.		Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Net Plant in Service (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NYPA Form 1 Equivalent												
	PRODUCTION	Source	Plant in Service (p. 204-207 column (g))	Depreciation (p.219)								
1	Production - Land	WP-BC	In. 8 + In. 27 + In. 37		-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC	In. 35 - In. 27	In. 22 - Cost of Removal 5/	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC	In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37	In. 20 + In. 23	-	-	-	-	-	-	-	-
4					-	-	-	-	-	-	-	-
TRANSMISSION												
5	Transmission - Land	WP-BC	In. 48		-	-	-	-	-	-	-	-
6	Transmission	WP-BC	In. 58 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/	-	-	-	-	-	-	-	-
7					-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC			-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB			-	-	-	-	-	-	-	-
Adjustments to Rate Base												
10	Transmission - Asset Impairment	WP-BC			-	-	-	-	-	-	-	-
11	Windfarm	WP-BC			-	-	-	-	-	-	-	-
12	Generator Step-ups	WP-BF			-	-	-	-	-	-	-	-
13	FACTS	WP-BE			-	-	-	-	-	-	-	-
14	Marcy South Capitalized Lease 3/				-	-	-	-	-	-	-	-
15	Total Adjustments				-	-	-	-	-	-	-	-
16												
17	Net Adjusted Transmission				-	-	-	-	-	-	-	-
GENERAL												
18	General - Land	WP-BC	In. 86		-	-	-	-	-	-	-	-
19	General	WP-BC	In. 99 - In. 86	In. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-
20			In. 99		-	-	-	-	-	-	-	-
Adjustments to Rate Base												
21	General - Asset Impairment				-	-	-	-	-	-	-	-
22	General - Cost of Removal	WP-BC			-	-	-	-	-	-	-	-
23	Relicensing	WP-BG			-	-	-	-	-	-	-	-
24	Excluded General 4/	WP-BC			-	-	-	-	-	-	-	-
24	Total Adjustments				-	-	-	-	-	-	-	-
25	Net Adjusted General Plant				-	-	-	-	-	-	-	-

Notes

- 1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.  
2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.  
3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.  
4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.  
SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.  
5/ The difference between the Accumulated Depreciation contained in the 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, 2015 (as filed with FERC in 2017 and as modified by settlement filed in Docket Nos. EL17-67, et al.)**

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable 2/	New Project
	<b>TRANSMISSION PLANT</b>										
1	350	Land Rights									
2	352	Structures and Improvements		1.34%	1.22%	1.05%		1.30%		3.33%	1.60%
3	353	Station Equipment		1.51%	1.62%	1.75%		1.48%	1.55%	3.33%	1.87%
4	354	Towers and Fixtures		3.20%	2.04%	1.72%	1.06%	1.89%	2.04%		2.06%
5	355	Poles and Fixtures		2.22%	1.98%	1.30%		1.45%	1.77%		2.06%
6	356	Overhead Conductor and Devices		2.50%	1.95%	1.36%	0.97%	2.14%	1.74%		1.88%
7	357	Underground Conduit		0.18%					1.23%	3.33%	1.40%
8	358	Underground Conductor and Devices		0.17%					1.29%	3.33%	1.75%
9	359	Roads and Trails		0.55%	0.28%	0.64%	0.13%	0.73%	0.90%		1.00%
	<b>GENERAL PLANT</b>										
10	390	Structures & Improvements	1.14%	1.45%	0.97%	1.50%		1.34%		3.45%	1.67%
11	391	Office Furniture & Equipment	5.56%	5.56%	5.56%	5.56%		5.56%		9.08%	5.56%
12	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%		20.00%			20.00%
13	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%		10.00%			10.00%
14	392	Transportation Equipment	2.56%	4.49%	2.96%	5.03%		4.48%		13.04%	10.00%
15	393	Stores Equipment		2.65%	3/	3.21%		3.33%		3.15%	3.33%
16	394	Tools, Shop & Garage Equipment	2.88%	6.45%	4.14%	3.67%		1.20%		4.94%	5.00%
17	395	Laboratory Equipment	4.82%	5.48%	1.57%	2.30%		1.52%		4.43%	5.00%
18	396	Power Operated Equipment		5.47%	6.51%	7.23%		4.81%	3/	9.33%	8.33%
19	397	Communication Equipment	6.67%	6.67%	6.67%	6.67%		6.67%	6.67%	6.63%	6.67%
20	398	Miscellaneous Equipment 4/	0.002%	11.04%	0.86%	3.67%		0.02%		5.94%	5.00%
21		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
22		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23		20 Year Property	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24	399	Other Tangible Property		6.67%	6.67%	6.67%					6.67%
	<b>INTANGIBLE PLANT</b>										
25	303	Miscellaneous Intangible Plant									
26		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
27		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
28		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
29		Transmission facility Contributions in Aid of Construction	5/								

**Notes:**

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project (other than the Long Island Sound Cable), NYPA lacks depreciable plant as of 12/31/2015 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.
- 2/ This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA Depreciation Study filed at FERC in 2017. NYPA recovers the cost of the cable from the Long Island Power Authority through debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of the bonds purchased to construct the facility in 1991.
- 3/ Fully accrued. If plant added to Marcy-South Account 396, 8.33% rate applies; if plant added to Niagara Account 393, 3.33% rate applies.
- 4/ For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies.
- 5/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ depreciation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

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



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

SCHEDULE C1  
TRANSMISSION - RATE BASE CALCULATION

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSM. LABOR RATIO [Schedule E1]</u> (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> (2) * (3) (4)	<u>TOTAL TRANSMISSION (\$)</u> (1) + (4) (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE (5) * (6)</u> (7)
1 A) Net Electric Plant in Service	- 1/	- 2/	-	-	-		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	- 3/				-		
4 * Marcy South Capitalized Lease	- 4/				-		
5 * Materials & Supplies	- 5/		-		-		
6 * Prepayments	- 6/		-		-		
7 * CWIP	- 7/						
8 * Regulatory Asset	- 7/						
9 * Abandoned Plant	- 7/						
10 TOTAL (sum lines 1-9)	-	-	-	-	-	-	-

1/ Schedule B2; Net Electric Plant in Service; Ln 17

2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days]

4/ WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c.

6/ WP-CB; Col 3, Ln 3

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

Docket Number	Authorized Amount



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

SCHEDULE D1  
CAPITAL STRUCTURE AND COST OF CAPITAL

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA 1/</u> (1)	<u>COST RATE</u> <u>from WP-DA 2/</u> (2)	<u>WEIGHTED</u> <u>AVERAGE</u> (3)	<u>SOURCE/COMMENTS</u> (4)
1	LONG-TERM DEBT	0.00%	-	-	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>0.00%</u>	9.45%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	0.00%		-	Col (3); Ln (1) + Ln (2)

Notes

1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.

2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.



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

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> (1)	<u>COST RATE</u> <u>from WP-DA</u> (2)	<u>WEIGHTED</u> <u>AVERAGE</u> (3)	<u>SOURCE/COMMENTS</u> (4)
Project 1 - Marcy South Series Compensation - Capital Structure					
1	LONG-TERM DEBT	- 1/	-	-	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	- 1/	9.45% 2/	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-		-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			-	
5	PROJECT BASE RETURN			-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			-	Col (3); Ln (3) * Ln (4)
A	PROJECT SPECIFIC RETURN ADJUSTMENT			-	Col (3); Ln (6) - Ln (5)

Project X

Notes

- 1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.





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

SCHEDULE E1  
LABOR RATIO

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

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

Line No.	Item	Page Line Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	-	
	GENERAL DEPRECIATION EXPENSE			
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	-	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	-	-
	RETURN			
7	Return on Rate Base	Schedule C1 line 10, col 7	-	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	-	-

[illegible]

A

- |   |  |
|---|--|
| A | Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.  |
| B | Inclusive of any CWP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.  |
| C | Project Net Plant is the total capital investment for the project calculated in the same method as the gross plant value in column 1, line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. |
| C | Gross plant does not include CWP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.   |
| D | Project Net Plant is the Project Gross Plant Identified in column 3 less the associated Accumulated Depreciation in page 2, column 4. Net plant includes any FERC approved CWP, Unamortized Abandoned Plant and Regulatory Asset.                                    |
| E | Depreciation Expense is the Project Net Plant multiplied by the depreciation rate authorized by FERC order in column 1, line 1. Depreciation Expense includes depreciation on any FERC approved Regulatory Asset.  |
| F | However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.   |
| F | Reserved   |
| G | The Total General and Common Depreciation Expense includes any depreciation expense directly associated with a project and thereby included in page 2 column 8.  |
| H | Requires approval by FERC of incentive return. Eligible to the specified project(s). A negative value of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.                            |
| I | The discount is the reduction in revenue, if any, that NYP&A 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, \_\_\_\_**

<u>Line No.</u>	<u>Item</u>	<u>Reference</u>				<u>\$</u>
1	Rate Base	Schedule C1, line 10, Col. 5				-
2	100 Basis Point Incentive Return					
3	Long Term Debt	(Schedule D1, line 1)				
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus			
5	Total (sum lines 3-4)					
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)					-
7	Return (Schedule C1, line 10, Col. 7)					-
8	Incremental Return for 100 basis point increase in ROE		(Line 6 less line 7)			-
9	Net Transmission Plant		(Schedule C1, line 1, col. (1)			-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base		(Line 8 / line 9)			-

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual incentive is calculated on Schedule F1 and must be approved by FERC. For example, if FERC were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 137 on Schedule F1, Col. 13.



**Schedule F3  
Project True-Up  
Incentives**

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

(\$)

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

Notes:

- For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (5).
- Schedule F1, Page 2 of 2, col (16).

**Schedule F3  
Project True-Up  
Incentives**

**FERC Refund Interest Rate**

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

**Prior Period Adjustments**

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

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for the current true up period, because the interest is included in Ln 25 Col (d).

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

**WORK PAPER AA  
Operation and Maintenance Summary**

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	-	-	-	-	-
1b	501 - Steam Product-Fuel	-	-	-	-	-
1c	565 - Trans-Xmsn Elect Oth	-	-	-	-	-
...	-	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	Operations
2b	535 - HP-Oper Supvr&Engrg	-	-	-	-	
2c	537 - HP-Hydraulic Expense	-	-	-	-	
2d	538 - HP-Electric Expenses	-	-	-	-	
2e	539 - HP-Misc Hyd Pwr Gen	-	-	-	-	
2f	546 - OP-Oper Supvr&Engrg	-	-	-	-	
2g	548 - OP-Generation Expens	-	-	-	-	
2h	549 - OP-Misc Oth Pwr Gen	-	-	-	-	
2i	560 - Trans-Oper Supvr&Eng	-	-	-	-	
2j	561 - Trans-Load Dispatcng	-	-	-	-	
2k	562 - Trans-Station Expens	-	-	-	-	
2l	566 - Trans-Misc Xmsn Exp	-	-	-	-	
2n	905 - Misc. Customer Accts. Exps	-	-	-	-	
2m	Contribution to New York State	-	-	-	-	
2o	916 - Misc. Sales Expense	-	-	-	-	
2p	920 - Misc. Admin & Gen'l Salaries	-	-	-	-	
2q	921 - Misc. Office Supp & Exps	-	-	-	-	
2r	922 - Administrative Expenses Transferred	-	-	-	-	
2s	923 - Outside Services Employed	-	-	-	-	
2t	924 - A&G-Property Insurance	-	-	-	-	
2u	925 - A&G-Injuries & Damages Insurance	-	-	-	-	
2v	926 - A&G-Employee Pension & Benefits	-	-	-	-	
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	
2x	928 - A&G-Regulatory Commission Expense	-	-	-	-	
2y	930 - Obsolete/Excess Inv	-	-	-	-	
2z	930.1-A&G-General Advertising Expense	-	-	-	-	
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	
2ab	930.5-R & D Expense	-	-	-	-	
2ac	931 - Rents	-	-	-	-	
2ad	935 - A&G-Maintenance of General Plant	-	-	-	-	
...	-	-	-	-	-	-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-	Maintenance
3b	512 - SP-Maint Boiler Plt	-	-	-	-	
3c	514 - SP-Maint Misc Stm Pl	-	-	-	-	
3d	541 - HP-Maint Supvn&Engrg	-	-	-	-	
3e	542 - HP-Maint of Struct	-	-	-	-	
3f	543 - HP-Maint Res Dam&Wtr	-	-	-	-	
3g	544 - HP-Maint Elect Plant	-	-	-	-	
3h	551 - OP-Maint Supvn & Eng	-	-	-	-	
3i	552 - OP-Maint of Struct	-	-	-	-	
3j	553 - OP-Maint Gen & Elect	-	-	-	-	
3k	554 - OP-Maint Oth Pwr Prd	-	-	-	-	
3l	568 - Trans-Maint Sup & En	-	-	-	-	
3n	569 - Trans-Maint Struct	-	-	-	-	
3m	570 - Trans-Maint St Equip	-	-	-	-	
3o	571 - Trans-Maint Ovhd Lns	-	-	-	-	
3p	572 - Trans-Maint Ungrd Ln	-	-	-	-	
3q	573 - Trans-Maint Misc Xmn	-	-	-	-	
...	-	-	-	-	-	-
4a	403 - Depreciation Expense	-	-	-	-	-
...	-	-	-	-	-	-
5	TOTALS	-	-	-	-	-

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

**WORK PAPER AB**  
**Operation and Maintenance Detail**

**FERC by accounts and profit center**

[illegible]





## FERC by accounts and profit center

(1)

(2)

(12)

		0100161
FERC G/L Accounts		Brentwood
	403 - Depreciation Expense	
	501 - Steam Product Fuel	
	506 - SP-Misc Steam Power	
	512 - SP-Maint Boiler Ptl	
	514 - SP-Maint Misc Stm Pl	
	535 - HP-Oper Supw&Engrg	
	537 - HP-Hydraulic Expense	
	538 - HP-Electric Expenses	
	539 - HP-Misc Hyd Pwr Gen	
	541 - HP-Maint Supw&Engrg	
	542 - HP-Maint of Struct	
	543 - HP-Maint Res Dam&Wtr	
	544 - HP-Maint Elect Plant	
	545 - HP-Maint Misc Hyd Pl	
	546 - OP-Oper Supw&Engrg	
	548 - OP-Generation Expense	
	549 - OP-Misc Oth Pwr Gen	
	551 - OP-Maint Supw & Eng	
	552 - OP-Maint of Struct	
	553 - OP-Maint Gen & Elect	
	554 - OP-Maint Oth Pwr Prd	
	555 - OPSE-Purchased Power	
	560 - Trans-Oper Supw&Eng	
	561 - Trans-Load Dispatching	
	562 - Trans-Station Expense	
	565 - Trans-Xman Elect Oth	
	566 - Trans-Misc Xman Exp	
	568 - Trans-Maint Sup & En	
	569 - Trans-Maint Struct	
	570 - Trans-Maint St Equip	
	571 - Trans-Maint Ovhd Lns	
	572 - Trans-Maint Ungrd Ln	
	573 - Trans-Maint Misc Xmn	
	905 - Misc Customer Accts. Exps	
	916 - Misc. Sales Expense	
	920 - Misc. Admin & Gen'l Salaries	
	921 - Misc. Office Supp & Exps	
	922 - Administrative Expenses Transferred	
	923 - Outside Services Employed	
	924 - A&G-Property Insurance	
	925 - A&G-Injuries & Damages Insurance	
	926 - A&G-Employee Pension & Benefits(PBOP)	
	928 - A&G-Employee Pension & Benefits	
	929 - 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	
	<b>Contribution to New York State</b>	
Overall Result		-

(1) (2) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37)

[illegible]



**FERC by accounts and profit center**

(1)

(2)

(38)

		<b>Overall Result</b>
FERC G/L Accounts		
403 -	Depreciation Expense	-
501 -	Steam Product-Fuel	-
506 -	SP-Misc Steam Power	-
512 -	SP-Maint Boiler Plt	-
514 -	SP-Maint Misc Stru Pl	-
535 -	HP-Oper Supv&Engng	-
537 -	HP-Hydraulic Expense	-
538 -	HP-Electric Expenses	-
539 -	HP-Misc Hyd Pwr Gen	-
541 -	HP-Maint Supv&Engng	-
542 -	HP-Maint of Struct	-
543 -	HP-Maint Res Dam&Wtr	-
544 -	HP-Maint Elect Plant	-
545 -	HP-Maint Misc Hyd Pl	-
546 -	OP-Oper Supv&Engng	-
548 -	OP-Generation Exps	-
549 -	OP-Misc Oth Pwr Gen	-
551 -	OP-Maint Supv & Eng	-
552 -	OP-Maint of Struct	-
553 -	OP-Maint Gen & Elect	-
554 -	OP-Maint Oth Pwr Prd	-
555 -	OPSE-Purchased Power	-
560 -	Trans-Oper Supv&Eng	-
561 -	Trans-Load Dispatong	-
562 -	Trans-Station Exps	-
565 -	Trans-Xman Elect Oth	-
566 -	Trans-Misc Xman Exp	-
568 -	Trans-Maint Sup & En	-
569 -	Trans-Maint Struct	-
570 -	Trans-Maint St Equip	-
571 -	Trans-Maint Ovhd Lns	-
572 -	Trans-Maint Ungrd Ln	-
573 -	Trans-Maint Misc Xmn	-
905 -	Misc. Customer Accts. Exps	-
916 -	Misc. Sales Expense	-
920 -	Misc. Admin & Genl Salaries	-
921 -	Misc. Office Supp & Exps	-
922 -	Administrative Expenses Transferred	-
923 -	Outside Services Employed	-
924 -	A&G-Property Insurance	-
925 -	A&G-Injuries & Damages Insurance	-
926 -	A&G-Employee Pension & Benefits(PBOP)	-
928 -	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	-
		-
	<b>Contribution to New York State</b>	-
		-
	<b>Overall Result</b>	-



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

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

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	-		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	-		Sch B2, Line 12, Col 9
3	<b>Ratio</b>		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 12
5	<b>Removed Step-up Transmission O&amp;M</b>	-		Col 1, Ln 4 x Col 2, Ln 3



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

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

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	-	Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	-	Sch B2, Line 13, Col 9
3	<b>Ratio</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">-</div>	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-	Sch A1: Col 4, Ln 12
5	<b>Reclassified FACTS Transmission Plant</b>	-	Subtract Col 1, Ln 4 * Col 2, Ln 3



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

**WORK PAPER AE  
MICROWAVE TOWER RENTAL INCOME**

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



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

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

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

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



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

WORK PAPER AG  
PROPERTY INSURANCE ALLOCATION

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





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

**WORK PAPER AH  
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION**

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



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

WORK PAPER AI  
PROPERTY INSURANCE ALLOCATOR

		<u>12/31/____ (\$)</u>	<u>12/31/____ (\$)</u>	<u>Average</u>	<u>Gross Plant in</u> <u>Service Ratio</u>	<u>Source</u>
		(1)	(2)	(3)	(4)	(5)
1	PRODUCTION	-	-	-	-	WP-BC
2	TRANSMISSION (353 Station Equip.)	-	-	-	-	WP-BC
3	TOTAL	-	-	-	-	

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

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

		(1)	Included General & Transmission Plant - Depreciation		(3)	(4)
		Site	FERC Acct #	Item		Depreciation (\$)
Line No.	Source/Comments	Included General Plant				
1a			390			-
1b			390			-
1c			390			-
1d			390			-
1e			390			-
1f			390			-
...			390			-
...			390		-	
2			390	Subtotal General - Structures & Improvements		-
.						
3a			391			-
3b			391			-
3c			391			-
3d			391			-
3e			391			-
...			391			-
...			391			-
4			391	Subtotal General - Office Furniture & Equipment		-
.						
5a			392			-
5b			392			-
5c			392			-
5d			392			-
5e			392			-
...			392			-
...			392			-
6			392	Subtotal General - Transportation Equipment		-
.						
7a			393			-
7b			393			-
7c			393			-
7d			393			-
...			393			-
...			393			-
...			393			-
8			393	Subtotal General - Stores Equipment		-
.						
9a			394			-
9b			394			-
9c			394			-
9d			394			-
9e			394			-
...			394			-
...			394			-
10			394	Subtotal General - Tools, Shop & Garage Equipment		-
.						
11a			395			-
11b			395			-
11c			395			-
11d			395			-
11e			395			-
...			395			-
...			395			-
12			395	Subtotal General - Laboratory Equipment		-
.						
13a			396			-
13b			396			-
13c			396			-
13d			396			-
13e			396			-
...			396			-
...			396			-
14			396	Subtotal General - Power Operated Equipment		-
.						
15a			397			-
15b			397			-
15c			397			-
15d			397			-
15e			397			-
15f			397			-
15g			397			-
...	397		-			
...	397		-			
16			397	Subtotal General - Communication Equipment		-
.						
17a			398			-
17b			398			-
17c			398			-
17d			398			-
17e			398			-
...			398			-
...			398			-
18			398	Subtotal General - Miscellaneous Equipment		-
.						
19a			399			-
19b			399			-
19c			399			-
...			399			-
...			399			-
20			399	Subtotal General - Other Tangible Property		-

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

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

		Included General & Transmission Plant - Depreciation _____		
(1)		(2)	(3)	(4)
	Site	FERC Acct #	Item	Depreciation (\$)
21	<b>Total Included General Plant</b>			-
.				
	<b>Included Transmission Plant</b>			
22a		352		-
22b		352		-
22c		352		-
22d		352		-
22e		352		-
22f		352		-
22g		352		-
...		352		-
...		352		-
23		352	<b>Subtotal Transmission - Structures &amp; Improvements</b>	-
.				
24a		353		-
24b		353		-
24c		353		-
24d		353		-
24e		353		-
24f		353		-
24g		353		-
24h		353		-
...		353		-
...		353		-
25		353	<b>Subtotal Transmission - Station Equipment</b>	-
.				
26a		354		-
26b		354		-
26c		354		-
26d		354		-
26e		354		-
26f		354		-
...		354		-
...		354		-
27		354	<b>Subtotal Transmission - Towers &amp; Fixtures</b>	-
.				
28a		355		-
28b		355		-
28c		355		-
28d		355		-
28e		355		-
...		355		-
...		355		-
29		355	<b>Subtotal Transmission - Poles &amp; Fixtures</b>	-
.				
30a		356		-
30b		356		-
30c		356		-
30d		356		-
30e		356		-
30f		356		-
...		356		-
...		356		-
31		356	<b>Subtotal Transmission - Overhead Conductors &amp; Devices</b>	-
.				
32a		357		-
32b		357		-
32c		357		-
...		357		-
...		357		-
33		357	<b>Subtotal Transmission - Underground Conduit</b>	-
.				
34a		358		-
34b		358		-
34c		358		-
...		358		-
...		358		-
35		358	<b>Subtotal Transmission - Underground Conductors &amp; Devices</b>	-
.				
36a		359		-
36b		359		-
36c		359		-
36d		359		-
36e		359		-
36f		359		-
...		359		-
...		359		-
37		359	<b>Subtotal Transmission - Roads &amp; Trails</b>	-
.				
38	<b>Total Included Transmission Plant</b>			-

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

WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

			Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Line No.	Source/Comments	EXCLUDED TRANSMISSION								
1										
1a			-	-	-	-	-	-	-	-
...										
2		SUBTOTAL 500mW C - C at Astoria		-	-	-	-	-	-	-
3										
3a				-	-	-	-	-	-	-
3b				-	-	-	-	-	-	-
3c				-	-	-	-	-	-	-
3d				-	-	-	-	-	-	-
3e				-	-	-	-	-	-	-
3f				-	-	-	-	-	-	-
3g				-	-	-	-	-	-	-
3h				-	-	-	-	-	-	-
3i				-	-	-	-	-	-	-
...										
4		SUBTOTAL Astoria 2 (AE-II) Substation		-	-	-	-	-	-	-
5										
5a				-	-	-	-	-	-	-
5b				-	-	-	-	-	-	-
5c				-	-	-	-	-	-	-
...										
6		SUBTOTAL Small Hydro		-	-	-	-	-	-	-
7										
7a			-	-	-	-	-	-	-	-
...										
8		SUBTOTAL FLYNN (Holtsville)		-	-	-	-	-	-	-
8a				-	-	-	-	-	-	-
8b				-	-	-	-	-	-	-
8c				-	-	-	-	-	-	-
8d				-	-	-	-	-	-	-
8e				-	-	-	-	-	-	-
...										
9		SUBTOTAL Poletti		-	-	-	-	-	-	-
10										
10a				-	-	-	-	-	-	-
10b				-	-	-	-	-	-	-
10c				-	-	-	-	-	-	-
10d				-	-	-	-	-	-	-
10e				-	-	-	-	-	-	-
10f				-	-	-	-	-	-	-
10g				-	-	-	-	-	-	-
...										
11		SUBTOTAL SCPP		-	-	-	-	-	-	-
12										
...				-	-	-	-	-	-	-
13		TOTAL EXCLUDED TRANSMISSION		-	-	-	-	-	-	-

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

WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

			Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
14	EXCLUDED GENERAL									
14a			-	-	-	-	-	-	-	-
14b			-	-	-	-	-	-	-	-
14c			-	-	-	-	-	-	-	-
14d			-	-	-	-	-	-	-	-
14e			-	-	-	-	-	-	-	-
14f			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
15	SUBTOTAL 500Mw CC		-	-	-	-	-	-	-	-
16										
16a			-	-	-	-	-	-	-	-
16b			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
17	SUBTOTAL Small Hydro		-	-	-	-	-	-	-	-
18										
18a			-	-	-	-	-	-	-	-
18b			-	-	-	-	-	-	-	-
18c			-	-	-	-	-	-	-	-
18d			-	-	-	-	-	-	-	-
18e			-	-	-	-	-	-	-	-
18f			-	-	-	-	-	-	-	-
18g			-	-	-	-	-	-	-	-
18h			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
19	SUBTOTAL Flynn		-	-	-	-	-	-	-	-
20										
20a			-	-	-	-	-	-	-	-
20b			-	-	-	-	-	-	-	-
20c			-	-	-	-	-	-	-	-
20d			-	-	-	-	-	-	-	-
20e			-	-	-	-	-	-	-	-
20f			-	-	-	-	-	-	-	-
20g			-	-	-	-	-	-	-	-
20h			-	-	-	-	-	-	-	-
20i			-	-	-	-	-	-	-	-
20j			-	-	-	-	-	-	-	-
20k			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
21	SUBTOTAL Poletti		-	-	-	-	-	-	-	-



## WORK PAPER BC PLANT IN SERVICE DETAIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Capital assets, not being depreciated:											
1	Land										
1a											
1b											
1c											
1d											
1e											
1f											
1g											
1h											
1i											
1j											
1k											
1l											
1n											
1m											
1o											
1p											
1q											
1r											
1s											
1t											
1u											
1v											
1w											
1x											
1y											
1z											
1aa											
1ab											
1ac											
1ad											
1ae											
1af											
1ag											
1ah											
1ai											
...											
...											
2	Land Total			-	-	-	-	-	-	-	-
3	Construction in progress										



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

--	--

Capital assets, being depreciated:

6	Production - Hydro
---	--------------------

6a	
6b	
6c	
6d	
6e	
6f	
6g	
6h	
6i	
6j	
6k	
6l	
6n	
6m	
6o	
6p	
6q	
6r	
6s	
6t	
6u	
6v	
6w	
6x	
6y	
6z	
6aa	
6ab	
6ac	
6ad	
6ae	
6af	
6ag	
...	
...	

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

## PLANT IN SERVICE DETAIL


**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
8aq											
8ar											
8as											
8at											
8au											
8av											
8aw											
8ax											
8ay											
8az											
8ba											
8bb											
8bc											
8bd											
...											
...											
9	Production - Gas turbine/combined cycle Total			-	-	-	-	-	-	-	-
10	Transmission										
10a											
10b											
10c											
10d											
10e											
10f											
10g											
10h											
10i											
10j											
10k											
10l											
10n											
10m											
10o											
10p											
10q											
10r											
10s											
10t											
10u											
10v											
10w											
10y											

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

[illegible]

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
10bw											
...											
...											
11	Transmission Total			-	-	-	-	-	-	-	-
12	General										
12a											
12b											
12c											
12d											
12e											
12f											
12g											
12h											
12i											
12j											
12k											
12l											
12n											
12m											
12o											
12p											
12q											
12r											
12s											
12t											
12u											
12v											
12w											
12x											
12y											
12z											
12aa											
12ab											
12ac											
12ad											
12ae											
12af											
12ag											
12ah											
12ai											
12ak											
12al											

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

[illegible]



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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
12ci											
12ck											
12cl											
12cm											
12cn											
12co											
12cp											
...											
...											
13	General Total			-	-	-	-	-	-	-	-
14	Total capital assets, being depreciated			-	-	-	-	-	-	-	-
15	Net value of all capital assets			-	-	-	-	-	-	-	-



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

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

<u>Line No.</u>	<u>Year</u>	<u>Beginning Unamortized Lease Asset/ Obligation (\$)</u>	<u>Ending Unamortized Lease/Asset (\$)</u>	<u>Capitalized Lease Amortization (\$)</u>	<u>Current Year Average Unamortized Balance</u>
	(1)	(2)	(3)	(4)	(5)
1	1988	-	-	-	
2	1989	-	-	-	
3	1990	-	-	-	
4	1991	-	-	-	
5	1992	-	-	-	
6	1993	-	-	-	
7	1994	-	-	-	
8	1995	-	-	-	
9	1996	-	-	-	
10	1997	-	-	-	
11	1998	-	-	-	
12	1999	-	-	-	
13	2000	-	-	-	
14	2001	-	-	-	
15	2002	-	-	-	
16	2003	-	-	-	
17	2004	-	-	-	
18	2005	-	-	-	
19	2006	-	-	-	
20	2007	-	-	-	
21	2008	-	-	-	
22	2009	-	-	-	
23	2010	-	-	-	
24	2011	-	-	-	
25	2012	-	-	-	
26	2013	-	-	-	
27	2014	-	-	-	-
28	2015	-	-	-	
29	2016	-	-	-	
30	2017	-	-	-	
31	2018	-	-	-	
32	2019	-	-	-	
33	2020	-	-	-	
34	2021	-	-	-	
35	2022	-	-	-	
36	2023	-	-	-	
37	2024	-	-	-	
38	2025	-	-	-	
39	2026	-	-	-	
40	2027	-	-	-	
41	2028	-	-	-	
42	2029	-	-	-	
43	2030	-	-	-	
44	2031	-	-	-	
45	2032	-	-	-	
46	2033	-	-	-	
47	2034	-	-	-	
48	2035	-	-	-	
49	2036	-	-	-	
50	2037	-	-	-	
51	<b>Total</b>			-	





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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Electric	Accumulated	Electric	Depreciation	Electric	Accumulated	Electric	Depreciation
			Plant in	Depreciation (\$)	Plant in	Expense (\$)	Plant in	Depreciation (\$)	Plant in	Expense (\$)
			Service (\$)		Service (Net \$)		Service (\$)		Service (Net \$)	
LN	Cap.Date	Asset Description								
2		Total Plant	-	-	-	-	-	-	-	-
3		Year-Over-Year Accumulated Depreciation								

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



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

WORK PAPER BF  
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

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



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

WORK PAPER BG  
RELICENSING/RECLASSIFICATION EXPENSES

		Plant in	Accumulated	Plant in	Depreciation	Plant in	Accumulated	Plant in	Depreciation
		Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)	Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1a	NIAGARA								
1b									
1c									
...									
1		-	-	-	-	-	-	-	-
2a	ST. LAWRENCE								
2b									
2c									
2d									
2e									
2f									
2g									
...									
2		-	-	-	-	-	-	-	-
3a									
...									
...									
...									
3		-	-	-	-	-	-	-	-
4 Total Expenses		-	-	-	-	-	-	-	-



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

**WORK PAPER BH  
ASSET IMPAIRMENT**

	(1)	(2)	(3)	(4)	(5)
	Posting Date	Cost Center	Account	Impairment Amount (\$)	Facility
1a					
1b					
1c					
1d					
1e					
1f					
1g					
...					
2				-	
3	Total Impairment - Production			-	
4	Total Impairment - Transmission			-	
5	Total Impairment - General Plant			-	



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

**WORK PAPER BI  
COST OF REMOVAL**

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

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

---

**Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.**



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

WORK PAPER CA  
MATERIALS AND SUPPLIES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NYPA		Total M&S	Total M&S	Avg. M&S		
	Acct #	Facility	Inventory (\$)	Inventory (\$)	Inventory	Transmission	Allocated
			12/31/____	12/31/____	____-14	Allocator	M&S (\$)
1a	1100	NIA					
1b	1200	STL					
1c	3100	POL					
1d	3200	Flynn					
1e	1300	B/G					
1f	3300	500MW					
1g	2100	CEC					
...	-	-					
2		Facility Subtotal	-	-			
3a		Reserve for Degraded Materials					
3b		Reserve for Excess and Obsolete Inventory					
...	-	-					
4		Reserves Subtotal	-	-			
5		Total	-	-	-	-	-



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

**WORK PAPER CB  
ESTIMATED PREPAYMENTS AND INSURANCE**

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

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

**WORK PAPER DA  
WEIGHTED COST OF CAPITAL**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Component	Amount (\$)	Actual Share	Equity Cap	Applied Share	Cost Rate	Weighted Cost
1	Long-Term Debt	- 6/	-	50.00%	-	- 2/	-
2	Preferred Stock	-	-	-	-	- 3/	-
3	Common Equity	- 1/	-	50.00%	- 4/	9.45% 5/	-
4	Total	-	-	100%	-		-

## Notes

- 1/:
- 5 Total Proprietary Capital - Workpaper WP-DB Ln (5), average of Col (2) and (3)
- 6 less Preferred
- 7 less Acct. 216.1
- 8 Common Equity -
- 2/:
- 9 Total Long Term Debt Interest - Workpaper WP-DB Col (2) Ln (2)
- 10 Net Proceeds Long Term Debt - Workpaper WP-DB Ln (4), average of Col (2) and (3)
- 11 LTD Cost Rate - 7/
- 3/:
- 12 Preferred Dividends -
- 13 Preferred Stock -
- 14 Preferred Cost Rate -
- 15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.
- 16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 17 6/: The Long-Term Debt Amount (\$) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).
- 18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].



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

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

(1)		(2)	(3)	(4)
		Amount (\$)	Amount (\$)	NYPA Form 1 Equivalent
1	Long Term Debt Cost			
1a	Interest on Long-Term Debt			p. 117 ln. 62 c,d
1b	Amort. of Debt Disc. and Expense			p. 117 ln. 63 c,d
1c	Amortization of Loss on Reacquired Debt			p. 117 ln. 64 c,d
1d	(Less) Amort. of Premium on Debt			p. 117 ln. 65 c,d
1e	(Less) Amortization of Gain on Reacquired Debt			p. 117 ln. 66 c,d
2	Total Long Term Debt Interest	-	-	
3	Long Term Debt			
3a	Bonds			p. 112 ln. 18 c,d
3b	(Less) Reacquired Bonds			p. 112 ln. 19 c,d
3d	Other Long Term Debt			p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	-	-	
3f	(Less) Unamortized Discount on Long-Term Debt			p. 112 ln. 23 c,d
3g	(Less) Unamortized Debt Expenses			p. 111 ln. 69 c,d
3h	(Less) Unamortized Loss on Reacquired Debt			p. 111 ln. 81 c,d
3i	Unamortized Premium on Long-Term Debt			p. 112 ln. 22 c,d
3k	Unamortized Gain on Reacquired Debt			p. 113 ln. 61 c,d
4	Net Proceeds Long Term Debt	-	-	
5	Net Position	-	-	



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

**WORK PAPER EA  
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	<b>Cost Center(s)</b>	<b>Site</b>	<b>Labor Actual Postings \$</b>	<b>Ratio</b>
1a	105	Blenheim-Gilboa		-
1b	110	St. Lawrence		-
1c	115	Niagara		-
1d	120	Poletti		-
1e	125	Flynn		-
1f				
1g	122	AE II		-
1h				
1i	130-150	Total Small Hydro		-
1j				
1k	155-161	Total Small Clean Power Plants		-
1l				
1n	165	500MW Combined Cycle		-
1m				
1o	205-245	Total Included Transmission		-
1p				
1q	321	Recharge New York		-
1r				
1s	600	SENY		-
...	-	-		-
		<b>Total - Production + Transmission</b>	-	-
		<b>Total - Production Only</b>	-	-



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

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

<b>Description</b>		<b>Actual</b>	<b>Actual</b>
		<u>          </u>	<u>          </u>
	(1)	(2)	(3)
<b>1</b>	<b>Operating Revenues</b>		
1a	Power Sales		
1b	Transmission Charges		
1c	Wheeling Charges		
...	-		
<b>2</b>	<b>Total Operating Revenues</b>	-	-
<b>3</b>	<b>Operating Expenses</b>		
3a	Purchased Power		
3b	Fuel Oil and Gas		
3c	Wheeling		
3d	Operations		
3e	Maintenance		
3f	Depreciation		
...	-		
<b>4</b>	<b>Total Operating Expenses</b>	-	-
<b>5</b>	<b>Operating Income</b>	-	-
<b>6</b>	<b>Nonoperating Revenues</b>		
6a	Investment Income		
6b	Other		
...	-		
<b>7</b>	<b>Investments and Other Income</b>	-	-
<b>8</b>	<b>Nonoperating Expenses</b>		
8a	Contribution to New York State		
8b	Interest on Long-Term Debt		
8c	Interest - Other		
8d	Interest Capitalized		
8e	Amortization of Debt Premium		
...	-		
<b>9</b>	<b>Investments and Other Income</b>	-	-
<b>10</b>	<b>Net Income Before Contributed Capital</b>	-	-
<b>11</b>	Contributed Capital - Wind Farm Transmission Assets		
...	-	-	-
<b>13</b>	Change in net position	-	-
<b>14</b>	Net position at January 1		
<b>15</b>	Net position at December 31	-	-



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

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

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



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

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

	DESCRIPTION	DECEMBER ____	DECEMBER ____
<b>16</b>	<b>Liabilities, Deferred Inflows and Net Position</b>		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities		
16c	Short-term debt		
16d	Long-term debt due within one year		
16e	Capital lease obligation due within one year		
16f	Risk management activities - derivatives		
...	-		
<b>17</b>	Total current liabilities	-	-
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds		
18d	Adjustable rate tender notes		
18e	Subordinated:		
18f	Subordinated Notes, Series 2012		
18g	Commercial paper		
...	-		
<b>19</b>	Total long-term debt	-	-
20	Other noncurrent liabilities:		
20a	Capital lease obligation		
20b	Liability to decommission divested nuclear facilities		
20c	Disposal of spent nuclear fuel		
20d	Relicensing		
20e	Risk management activities - derivatives		
20f	Other long-term liabilities		
...	-		
<b>21</b>	Total other noncurrent liabilities	-	-
<b>22</b>	Total noncurrent liabilities	-	-
<b>23</b>	Total liabilities	-	-
<b>24</b>	Deferred inflows:		
24a	Cost of removal obligation		
...	-		
<b>25</b>	Net position:		
25a	Net investment in capital assets		
25b	Restricted		
25c	Unrestricted		
...	-		
<b>26</b>	Total net position	-	-
<b>27</b>	<b>Total liabilities, deferred inflows and net position</b>	<b>-</b>	<b>-</b>



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

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

**New York Power Authority  
Capital Assets - Note 5  
\_\_\_\_ Annual Report**

		<b>12/31/____</b>		
		<b>Ending balance</b>	<b>Additions</b>	<b>Deletions</b>
	(1)	(2)	(3)	(4)
<b>1</b>	Capital assets, not being depreciated:			
<b>1a</b>	Land			
<b>1b</b>	Construction in progress			
...	-			
<b>2</b>	Total capital assets not being depreciated	-	-	-
<b>3</b>	Capital assets, being depreciated:			
<b>3a</b>	Production – Hydro			
<b>3b</b>	Production – Gas			
<b>3c</b>	turbine/combined cycle			
<b>3d</b>	Transmission			
<b>3e</b>	General			
...	-			
<b>4</b>	Total capital assets being depreciated	-	-	-
<b>5</b>	Less accumulated depreciation for:			
<b>5a</b>	Production – Hydro			
<b>5b</b>	Production – Gas			
<b>5c</b>	turbine/combined cycle			
<b>5d</b>	Transmission			
<b>5e</b>	General			
...	-			
<b>6</b>	Total accumulated depreciation	-	-	-
<b>7</b>	Net value of capital assets being depreciated	-	-	-
<b>8</b>	Net value of all capital assets	-	-	-

12/31/\_\_\_\_  
Ending  
balance  
(5)

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

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

Line No.								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	<u>OPERATION &amp; MAINTANANCE EXPENSES</u>							
		Operations	Maintenance	Total O&M				
1a	Operations & Maintenance Expenses - as per Annual Report	-	-	-				
1b	Excluded Expenses							
1c	Production	-	-	-				
1d	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-				
1e	FERC acct 905 (less contribution to New York State)	-	-	-				
1f	FERC acct 916 - Misc Sales Expense	-	-	-				
1g	A&G allocated to Production and General	-	-	-				
1h	Adjustments							
1i	Less A/C 924 - Property Insurance	-	-	-				
1j	Less A/C 925 - Injuries & Damages Insurance	-	-	-				
1k	Less EPRI Dues	-	-	-				
1l	Less A/C 928 - Regulatory Commission Expense	-	-	-				
1n	PBOP Adjustment	-	-	-				
1m	924 -Property Insurance as allocated	-	-	-				
1o	925 - Injuries & Damages Insurance as allocated	-	-	-				
1p	Step-up Transformers	-	-	-				
1q	FACTS	-	-	-				
1r	Microwave Tower Rental Income	-	-	-				
1s	Reclassifications (post Annual Report)	-	-	-				
	Operations & Maintenance Expenses - as per ATRR	-	-	-				
	check	-	-	-				



## 2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

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

## Notes

2ab	1	Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report
2ac	2	Excluded: Assets not recoverable under ATRR
2ad	3	Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

**3 MATERIALS & SUPPLIES**

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

**4 CAPITAL STRUCTURE**

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

**5 INTEREST ON LONG-TERM DEBT**

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

**6 REVENUE REQUIREMENT**

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

Notes

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

**8 OTHER POSTEMPLOYMENT BENEFIT PLANS**

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



Depreciation  
Expense (\$)

0  
0  
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— 0

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0  
— 0

0  
0  
— 0

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— 0



# **Exhibit B**

**Redline Tariff**

**INDEX**  
**NEW YORK POWER AUTHORITY**  
**TRANSMISSION REVENUE REQUIREMENT**

<b>Name</b>	<b>Description</b>
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	LABOR RATIO
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-AI	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-BD	MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE
Work Paper-BE	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
Work Paper-BF	GENERATOR STEP-UP TRANSFORMERS BREAKOUT
Work Paper-BG	RELICENSING/RECLASSIFICATION EXPENSES
Work Paper-BH	ASSET IMPAIRMENT
Work Paper-BI	COST OF REMOVAL
Work Paper-CA	MATERIALS AND SUPPLIES
Work Paper-CB	ESTIMATED PREPAYMENTS AND INSURANCE
Work Paper-DA	WEIGHTED COST OF CAPITAL
Work Paper-DB	LONG-TERM DEBT AND RELATED INTEREST
Work Paper-EA	CALCULATION OF LABOR RATIO
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**

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u> (1)	<u>SOURCE/COMMENTS</u> (2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	-	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 26
4	<b>TOTAL OPERATING EXPENSE</b>	<u>-</u>	Sum lines 1, 2, & 3
5	<b><u>B. RATE BASE</u></b>	<u>-</u>	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	-	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	-	Schedule D2, Col 3, Ln A
7	<b>TOTAL REVENUE REQUIREMENT</b>	-	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	-	Schedule F3, page 1, line 3, col. 10
10	<b>NET ADJUSTED REVENUE REQUIREMENT</b>	<div style="border: 1px solid black; display: inline-block; padding: 2px;">-</div>	Line 7 + line 8 + line 9
<b>Breakout by Project</b>			
11	NTAC Facilities	-	Schedule F1, page 2, line 1a, col. 16
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c	-	-	
...	-	-	
12	<b>Total Break out</b>	<u>-</u>	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. and annual revenue requirements. If the first year is a partial year, 1/12 of the amounts should be recovered for every month of the Rate Year.



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

SCHEDULE A1  
OPERATION & MAINTENANCE EXPENSE SUMMARY (\$)

Line No.	FERC Account (1)	FERC Account Description (2)	Source (3)	Total (4)	Grand Total (5)	NYPA Form 1 Equivalent (6)
Transmission:						
OPERATION:						
1	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
2	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
3	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
4	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
5		Total Operation	(sum lines 1-4)	-		
MAINTENANCE:						
6	568	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 101
7	569	Structures	WP-AA, Col (5)	-		Page 321 line 102-106
8	570	Station Equipment	WP-AA, Col (5)	-		Page 321 line 107
9	571	Overhead Lines	WP-AA, Col (5)	-		Page 321 line 108
10	572	Underground Lines	WP-AA, Col (5)	-		Page 321 line 109
11	573	Misc. Transm. Plant	WP-AA, Col (5)	-		Page 321 line 110
12		Total Maintenance	(sum lines 6-11)	-		
13		TOTAL O&M TRANSMISSION	(sum lines 5 & 12)		-	
Adjustments (Note 2)						
14		Step-up Transformers	WP-AC, Col (1) line 5		-	
15		FACTS (Note 1)	WP-AD, Col (1) line 5		-	
16		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
17		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 13-16)		-	

Note 1 Flexible Alternating Current Transmission System device  
Note 2 Revenues that are credited in the NTAC are not revenue credited here.



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

**SCHEDULE A2  
ADMINISTRATIVE AND GENERAL EXPENSES**

<u>Line No.</u>	<u>Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u>	<u>Unallocated A&amp;G (\$)</u> (3)	<u>Transmission Labor Ratio</u> (4)	<u>Allocated to Transmission (\$)</u> (5)	<u>Source/Comments</u> (6)	<u>NYP&amp;A Form 1 Equivalent</u> (7)
<b><u>Administrative &amp; General Expenses</u></b>								
1	920	A&G Salaries	WP-AA, Col (5)	-				Page 323 line 181
2	921	Office Supplies & Expenses	WP-AA, Col (5)	-				Page 323 line 182
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	-				Page 323 line 183
4	923	Outside Services Employed	WP-AA, Col (5)	-				Page 323 line 184
5	924	Property Insurance	WP-AA, Col (5)	-		-	See WP-AG; Col (3) ,Ln 4	Page 323 line 185
6	925	Injuries & Damages Insurance	WP-AA, Col (5)	-		-	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
7	926	Employee Pensions & Benefits	WP-AA, Col (5)	-				Page 323 line 187
8	928	Reg. Commission Expenses	WP-AA, Col (5)	-		-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
9	930	Obsolete/Excess Inv	WP-AA, Col (5)	-				Page 323 line 190.5
10	930.1	General Advertising Expense	WP-AA, Col (5)	-				Page 323 line 191
11	930.2	Misc. General Expenses	WP-AA, Col (5)	-				Page 323 line 192
12	930.5	Research & Development	2/	-		-	2/	Page 323 line 192.5
13	931	Rents	WP-AA, Col (5)	-				Page 323 line 193
14	935	Maint of General Plant A/C 932	WP-AA, Col (5)	-				Page 323 line 196
15		<b>TOTAL</b>	(sum lines 1-14)	-				
16		Less A/C 924	Less line 5	-				Page 323 line 185
17		Less A/C 925	Less line 6	-				Page 323 line 186
18		Less EPRI Dues	1/	-				
19		Less A/C 928	Less line 8	-				Page 323 line 189
20		Less A/C 930.5	Less line 12	-			3/	
21		PBOP Adjustment	WP-AF	-				
22		<b>TOTAL A&amp;G Expense</b>	(sum lines 16 to 21)	-	-	-	- Allocated based on transmission labor allocator (Schedule E1)	
23		<b>NET A&amp;G TRANSMISSION EXPENSE</b>	(sum lines 1 to 22)			-		

1/ NYP&A does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years \_\_\_\_ and 2015. It is populated as a sum of Transmission R&D Expense [Worksheet WP-AA Col (3) Ln(2ab)] plus the portion of Admin & General allocated to transmission [Worksheet WP-AA Col (4) Ln (2ab) multiplied by Worksheet E1-Labor Ratio Col (3) Ln (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years \_\_\_\_ and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.

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

SCHEDULE B1  
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)

Line No.	FERC		Source	Transmission	General Plant	Transmission Labor Ratio (%)	General Plant Allocated to Transm. Col (3)*(4)	Total Annual Depreciation Col (2)+(5)
	Account	FERC Account Description						
1	352	Structures & Improvements	WP-BA, Col (4)	-				
2	353	Station Equipment	WP-BA, Col (4)	-				
3	354	Towers & Fixtures	WP-BA, Col (4)	-				
4	355	Poles & Fixtures	WP-BA, Col (4)	-				
5	356	Overhead Conductors & Devices	WP-BA, Col (4)	-				
6	357	Underground Conduit	WP-BA, Col (4)	-				
7	358	Underground Conductors & Devices	WP-BA, Col (4)	-				
8	359	Roads & Trails	WP-BA, Col (4)	-				
9	Unadjusted Depreciation			-				
10	390	Structures & Improvements	WP-BA, Col (4)		-			
11	391	Office Furniture & Equipment	WP-BA, Col (4)		-			
12	392	Transportation Equipment	WP-BA, Col (4)		-			
13	393	Stores Equipment	WP-BA, Col (4)		-			
14	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		-			
15	395	Laboratory Equipment	WP-BA, Col (4)		-			
16	396	Power Operated Equipment	WP-BA, Col (4)		-			
17	397	Communication Equipment	WP-BA, Col (4)		-			
18	398	Miscellaneous Equipment	WP-BA, Col (4)		-			
19	399	Other Tangible Property	WP-BA, Col (4)		-			
20	Unadjusted General Plant Depreciation				-			
Adjustments								
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
22		FACTS	Schedule B2, Col 4, line 13	-				
23		Windfarm	Schedule B2, Col 4, line 11	-				
24		Step-up Transformers	Schedule B2, Col 4, line 12	-				
25		Relicensing Reclassification	WP-BG, Col 4		-			
26	TOTAL		(Sum lines 1-25)	-	-	- 1/	-	-

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

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

SCHEDULE B2  
ADJUSTED PLANT IN SERVICE

				_____		_____		_____ - _____ Average						
Line No.				Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Net Plant in Service (\$)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NYPA Form 1 Equivalent														
	PRODUCTION	Source	Plant in Service (p. 204-207 column (g))	Depreciation (p.219)										
1	Production - Land	WP-BC	In. 8 + In. 27 + In. 37		-	-	-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC	In. 35 - In. 27	In. 22 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC	In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37	In. 20 + In. 23	-	-	-	-	-	-	-	-	-	-
4					-	-	-	-	-	-	-	-	-	-
TRANSMISSION														
5	Transmission - Land	WP-BC	In. 48		-	-	-	-	-	-	-	-	-	-
6	Transmission	WP-BC	In. 58 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-
7					-	-	-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC			-	-	-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB			-	-	-	-	-	-	-	-	-	-
Adjustments to Rate Base														
10	Transmission - Asset Impairment	WP-BC			-	-	-	-	-	-	-	-	-	-
11	Windfarm	WP-BC			-	-	-	-	-	-	-	-	-	-
12	Generator Step-ups	WP-BF			-	-	-	-	-	-	-	-	-	-
13	FACTS	WP-BE			-	-	-	-	-	-	-	-	-	-
14	Marcy South Capitalized Lease 3/				-	-	-	-	-	-	-	-	-	-
15	Total Adjustments				-	-	-	-	-	-	-	-	-	-
16														
17	Net Adjusted Transmission				-	-	-	-	-	-	-	-	-	-
GENERAL														
18	General - Land	WP-BC	In. 86		-	-	-	-	-	-	-	-	-	-
19	General	WP-BC	In. 99 - In. 86	In. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-
20			In. 99		-	-	-	-	-	-	-	-	-	-
Adjustments to Rate Base														
21	General - Asset Impairment				-	-	-	-	-	-	-	-	-	-
22	General - Cost of Removal	WP-BC			-	-	-	-	-	-	-	-	-	-
23	Relicensing	WP-BG			-	-	-	-	-	-	-	-	-	-
24	Excluded General 4/	WP-BC			-	-	-	-	-	-	-	-	-	-
24	Total Adjustments				-	-	-	-	-	-	-	-	-	-
25	Net Adjusted General Plant				-	-	-	-	-	-	-	-	-	-

Notes

- 1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.  
2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.  
3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.  
4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.  
SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.  
5/ The difference between the Accumulated Depreciation contained in the 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, 2015 (as filed with FERC in 2017 and as modified by settlement filed in Docket Nos. EL17-67, et al.)

Year Ending December 31, 2015 (based on the NYPA Depreciation Study filed with FERC)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
<b>TRANSMISSION PLANT</b>			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable 2/	New Project
1	350	Land Rights									
2	352	Structures and Improvements		0.961.34%	0.731.22%	0.651.05%		0.921.30%		3.33%	1.371.60%
3	353	Station Equipment		1.271.51%	1.321.62%	1.571.75%		1.241.48%	1.291.55%	3.33%	1.721.87%
4	354	Towers and Fixtures		4.633.20%	3.322.04%	2.491.72%	1.951.06%	2.661.89%	2.742.04%		2.592.06%
5	355	Poles and Fixtures		3.652.22%	3.251.98%	2.071.30%		2.221.45%	2.431.77%		2.592.06%
6	356	Overhead Conductor and Devices		4.542.50%	3.771.95%	2.461.36%	2.230.97%	3.242.14%	2.691.74%		2.501.88%
7	357	Underground Conduit			0.18%				1.23%	3.33%	1.40%
8	358	Underground Conductor and Devices		0.440.17%					1.861.29%	3.33%	2.491.75%
9	359	Roads and Trails			0.55%	0.28%	0.64%	0.13%	0.73%	0.90%	1.00%
<b>GENERAL PLANT</b>											
10	390	Structures & Improvements		1.531.14%	1.821.45%	1.340.97%	1.851.50%		1.621.34%	3.45%	2.091.67%
11	391	Office Furniture & Equipment		10.005.56%	10.005.56%	10.005.56%	10.005.56%	10.005.56%		9.08%	10.005.56%
12	391.2	Computer Equipment 5 yr		20.00%	20.00%	20.00%	20.00%	20.00%			20.00%
13	391.3	Computer Equipment 10 yr		10.00%	10.00%	10.00%	10.00%	10.00%			10.00%
14	392	Transportation Equipment		6.482.56%	9.834.49%	7.122.96%	9.225.03%		8.654.48%	13.04%	%
15	393	Stores Equipment			2.65%	3/	3.21%		3.33%	3.15%	3.33%
16	394	Tools, Shop & Garage Equipment		2.88%	6.45%	4.14%	3.67%		1.20%	4.94%	5.00%
17	395	Laboratory Equipment		4.82%	5.48%	1.57%	2.30%		1.52%	4.43%	5.00%
18	396	Power Operated Equipment			5.47%	6.51%	7.23%		4.81%	3/	9.33%
19	397	Communication Equipment		6.67%	6.67%	6.67%	6.67%		6.67%	6.67%	6.67%
20	398	Miscellaneous Equipment 4/		0.002%	11.04%	0.86%	3.67%		0.02%	5.94%	5.00%
21		5 Year Property		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
22		10 Year Property		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23		20 Year Property		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24	399	Other Tangible Property			6.67%	6.67%	6.67%				6.67%
<b>INTANGIBLE PLANT</b>											
25	303	Miscellaneous Intangible Plant									
26		5 Year Property		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%
28		10 Year Property		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
29		Transmission facility Contributions in Aid of Construction 5/									

**Notes:**

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project (other than the Long Island Sound Cable), NYPA lacks depreciable plant as of 12/31/2015 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.
- 2/ This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA Depreciation Study filed at FERC in 2017. NYPA recovers the cost of the cable from the Long Island Power Authority through debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of the bonds purchased to construct the facility in 1991.
- 3/ Fully accrued. If plant added to Marcy-South Account 396, 8.33% rate applies; if plant added to Niagara Account 393, 3.33% rate applies.
- 4/ For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies.
- 5/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ depreciation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

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



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

SCHEDULE C1  
TRANSMISSION - RATE BASE CALCULATION

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSM. LABOR RATIO [Schedule E1]</u> (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> (2) * (3) (4)	<u>TOTAL TRANSMISSION (\$)</u> (1) + (4) (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE (5) * (6)</u> (7)
1 A) Net Electric Plant in Service	- 1/	- 2/	-	-	-		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	- 3/				-		
4 * Marcy South Capitalized Lease	- 4/				-		
5 * Materials & Supplies	- 5/		-		-		
6 * Prepayments	- 6/		-		-		
7 * CWIP	- 7/						
8 * Regulatory Asset	- 7/						
9 * Abandoned Plant	- 7/						
10 TOTAL (sum lines 1-9)	-	-	-	-	-	-	-

1/ Schedule B2; Net Electric Plant in Service; Ln 17

2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days]

4/ WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c.

6/ WP-CB; Col 3, Ln 3

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

Docket Number	Authorized Amount



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

**SCHEDULE D1  
CAPITAL STRUCTURE AND COST OF CAPITAL**

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA 1/</u> (1)	<u>COST RATE</u> <u>from WP-DA 2/</u> (2)	<u>WEIGHTED</u> <u>AVERAGE</u> (3)	<u>SOURCE/COMMENTS</u> (4)
1	LONG-TERM DEBT	0.00%	-	-	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>0.00%</u>	9.45%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	0.00%		-	Col (3); Ln (1) + Ln (2)

Notes

- 1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.



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

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> (1)	<u>COST RATE</u> <u>from WP-DA</u> (2)	<u>WEIGHTED</u> <u>AVERAGE</u> (3)	<u>SOURCE/COMMENTS</u> (4)
Project 1 - Marcy South Series Compensation - Capital Structure					
1	LONG-TERM DEBT	- 1/	-	-	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	- 1/	9.45% 2/	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-		-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			-	
5	PROJECT BASE RETURN			-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			-	Col (3); Ln (3) * Ln (4)
A	PROJECT SPECIFIC RETURN ADJUSTMENT			-	Col (3); Ln (6) - Ln (5)

Project X

Notes

- 1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.





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

SCHEDULE E1  
LABOR RATIO

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

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

Line No.	Item	Page Line Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	-	
GENERAL DEPRECIATION EXPENSE				
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	-	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	-	-
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	-	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	-	-

[illegible]

A

- |   |  |
|---|--|
| A | Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.  |
| B | Inclusive of any CWP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.  |
| C | Project Net Plant is the total capital investment for the project calculated in the same method as the gross plant value in column 1, line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. |
| C | Gross plant does not include CWP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.   |
| D | Project Net Plant is the Project Gross Plant Identified in column 3 less the associated Accumulated Depreciation in page 2, column 4. Net plant includes any FERC approved CWP, Unamortized Abandoned Plant and Regulatory Asset.                                    |
| E | Depreciation Expense is the Project Net Plant multiplied by the depreciation rate authorized by FERC order in column 5. Depreciation Expense includes depreciation on Unamortized Abandoned Plant and any FERC approved Regulatory Asset.                            |
| F | However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.   |
| F | Reserved   |
| G | The Total General and Common Depreciation Expense includes any depreciation expense directly associated with a project and thereby included in page 2 column 8.  |
| H | Requires approval by FERC of incentive return. Eligible to the specified project(s). A negative value of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.                            |
| I | The discount is the reduction in revenue, if any, that NYP&A agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.      |



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

Line No.	Item	Reference					\$
1	Rate Base	Schedule C1, line 10, Col. 5					-
2	100 Basis Point Incentive Return						
3	Long Term Debt	(Schedule D1, line 1)					
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01				
5	Total (sum lines 3-4)						
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						-
7	Return (Schedule C1, line 10, Col. 7)						-
8	Incremental Return for 100 basis point increase in ROE		(Line 6 less line 7)				-
9	Net Transmission Plant		(Schedule C1, line 1, col. (1)				-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base		(Line 8 / line 9)				-

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual incentive is calculated on Schedule F1 and must be approved by FERC. For example, if FERC were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 137 on Schedule F1, Col. 13.



**Schedule F3  
Project True-Up  
Incentives**

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

(\$)

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

Notes:

- For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (5).
- Schedule F1, Page 2 of 2, col (16).

**Schedule F3  
Project True-Up  
Incentives**

**FERC Refund Interest Rate**

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

**Prior Period Adjustments**

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

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for the current true up period, because the interest is included in Ln 25 Col (d).

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

**WORK PAPER AA  
Operation and Maintenance Summary**

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	-	-	-	-	-
1b	501 - Steam Product-Fuel	-	-	-	-	-
1c	565 - Trans-Xmsn Elect Oth	-	-	-	-	-
...	-	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	Operations
2b	535 - HP-Oper Supvr&Engrg	-	-	-	-	
2c	537 - HP-Hydraulic Expense	-	-	-	-	
2d	538 - HP-Electric Expenses	-	-	-	-	
2e	539 - HP-Misc Hyd Pwr Gen	-	-	-	-	
2f	546 - OP-Oper Supvr&Engrg	-	-	-	-	
2g	548 - OP-Generation Expens	-	-	-	-	
2h	549 - OP-Misc Oth Pwr Gen	-	-	-	-	
2i	560 - Trans-Oper Supvr&Eng	-	-	-	-	
2j	561 - Trans-Load Dispatcng	-	-	-	-	
2k	562 - Trans-Station Expens	-	-	-	-	
2l	566 - Trans-Misc Xmsn Exp	-	-	-	-	
2n	905 - Misc. Customer Accts. Exps	-	-	-	-	
2m	Contribution to New York State	-	-	-	-	
2o	916 - Misc. Sales Expense	-	-	-	-	
2p	920 - Misc. Admin & Gen'l Salaries	-	-	-	-	
2q	921 - Misc. Office Supp & Exps	-	-	-	-	
2r	922 - Administrative Expenses Transferred	-	-	-	-	
2s	923 - Outside Services Employed	-	-	-	-	
2t	924 - A&G-Property Insurance	-	-	-	-	
2u	925 - A&G-Injuries & Damages Insurance	-	-	-	-	
2v	926 - A&G-Employee Pension & Benefits	-	-	-	-	
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	
2x	928 - A&G-Regulatory Commission Expense	-	-	-	-	
2y	930 - Obsolete/Excess Inv	-	-	-	-	
2z	930.1-A&G-General Advertising Expense	-	-	-	-	
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	
2ab	930.5-R & D Expense	-	-	-	-	
2ac	931 - Rents	-	-	-	-	
2ad	935 - A&G-Maintenance of General Plant	-	-	-	-	
...	-	-	-	-	-	-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-	Maintenance
3b	512 - SP-Maint Boiler Plt	-	-	-	-	
3c	514 - SP-Maint Misc Stm Pl	-	-	-	-	
3d	541 - HP-Maint Supvn&Engrg	-	-	-	-	
3e	542 - HP-Maint of Struct	-	-	-	-	
3f	543 - HP-Maint Res Dam&Wtr	-	-	-	-	
3g	544 - HP-Maint Elect Plant	-	-	-	-	
3h	551 - OP-Maint Supvn & Eng	-	-	-	-	
3i	552 - OP-Maint of Struct	-	-	-	-	
3j	553 - OP-Maint Gen & Elect	-	-	-	-	
3k	554 - OP-Maint Oth Pwr Prd	-	-	-	-	
3l	568 - Trans-Maint Sup & En	-	-	-	-	
3n	569 - Trans-Maint Struct	-	-	-	-	
3m	570 - Trans-Maint St Equip	-	-	-	-	
3o	571 - Trans-Maint Ovhd Lns	-	-	-	-	
3p	572 - Trans-Maint Ungrd Ln	-	-	-	-	
3q	573 - Trans-Maint Misc Xmn	-	-	-	-	
...	-	-	-	-	-	-
4a	403 - Depreciation Expense	-	-	-	-	-
...	-	-	-	-	-	-
5	TOTALS	-	-	-	-	-

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

**WORK PAPER AB**  
**Operation and Maintenance Detail**

**FERC by accounts and profit center**

FERC by accounts and from general																				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
				Amount (\$)																
		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	0100/159	0100/160		
Line No.	FERC G/L Accounts	Bierheim-Gilboa	St. Lawrence	Niagara	Polett	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st & Grand (Kent)	Pouch Terminal		
1a3	- Depreciation Expense																			
1b	- Steam Product-Fuel																			
1c	- SP-Misc Steam Power																			
1d	- SP-Maint Boiler Plt																			
1e	- SP-Maint Misc Stm Plt																			
1f	- HP-Oper Supvr&Engng																			
1g	- HP-Hydraulic Expense																			
1h	- HP-Electric Expenses																			
1i	- HP-Misc Hyd Pwr Gen																			
1j	- HP-Maint Supvr&Engng																			
1k	- HP-Maint of Struct																			
1l	- HP-Maint Res Dam&Wtr																			
1n	- HP-Maint Elect Plant																			
1m	- HP-Maint Misc Hyd Plt																			
1o	- OP-Oper Supvr&Engng																			
1p	- OP-Generation Expens																			
1q	- OP-Misc Oth Pwr Gen																			
1r	- OP-Maint Supvr & Eng																			
1s	- OP-Maint of Struct																			
1t	- OP-Maint Gen & Elect																			
1u	- OP-Maint Oth Pwr Prd																			
1v	- QPSE-Purchased Power																			
1w	- Trans-Oper Supvr&Eng																			
1x	- Trans-Load Dispatcong																			
1y	- Trans-Station Expsns																			
1z	- Trans-Xmn Elect Oth																			
1aa	- Trans-Misc Xman Exp																			
1ab	- Trans-Maint Sup & En																			
1ac	- Trans-Maint Struct																			
1ad	- Trans-Maint SI Equip																			
1ae	- Trans-Maint Ovhd Lns																			
1af	- Trans-Maint Ungrnd Ln																			
1ag	- Trans-Maint Misc Xmn																			
1ah	- Misc Customer Accois. Exps																			
1ai	- Misc Sales Expense																			
1aj	- Misc Admin & Gent Salaries																			
1al	- Misc Office Supp & Exps																			
1am	- Administrative Expenses Transferred																			
1an	- Outside Services Employed																			
1ao	- A&G-Property Insurance																			
1ap	- A&G-Injuries & Damages Insurance																			
1aq	- A&G-Employee Pension & Benefits(PBOP)																			
1ar	- A&G-Employee Pension & Benefits																			
1as	- A&G-Regulatory Commission Expense																			
1at	- Choclette-Excess Inv																			
1au	- 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																			
1az																				
...																				
2	Contribution to New York State																			
3	Overall Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-





## FERC by accounts and profit center

(1)

(2)

(12)

		0100/161
FERC G/L Accounts		Brentwood
	403 - Depreciation Expense	
	501 - Steam Product Fuel	
	506 - SP-Misc Steam Power	
	512 - SP-Maint Boiler Ptl	
	514 - SP-Maint Misc Stm Pl	
	535 - HP-Oper Supw&Engrg	
	537 - HP-Hydraulic Expense	
	538 - HP-Electric Expenses	
	539 - HP-Misc Hyd Pwr Gen	
	541 - HP-Maint Supw&Engrg	
	542 - HP-Maint of Struct	
	543 - HP-Maint Res Dam&Wtr	
	544 - HP-Maint Elect Plant	
	545 - HP-Maint Misc Hyd Pl	
	546 - OP-Oper Supw&Engrg	
	548 - OP-Generation Expense	
	549 - OP-Misc Oth Pwr Gen	
	551 - OP-Maint Supw & Eng	
	552 - OP-Maint of Struct	
	553 - OP-Maint Gen & Elect	
	554 - OP-Maint Oth Pwr Prd	
	555 - OPSE-Purchased Power	
	560 - Trans-Oper Supw&Eng	
	561 - Trans-Load Dispatching	
	562 - Trans-Station Expense	
	565 - Trans-Xman Elect Oth	
	566 - Trans-Misc Xman Exp	
	568 - Trans-Maint Sup & En	
	569 - Trans-Maint Struct	
	570 - Trans-Maint St Equip	
	571 - Trans-Maint Ovhd Lns	
	572 - Trans-Maint Ungrd Ln	
	573 - Trans-Maint Misc Xmn	
	905 - Misc Customer Accts. Exps	
	916 - Misc. Sales Expense	
	920 - Misc. Admin & Gen'l Salaries	
	921 - Misc. Office Supp & Exps	
	922 - Administrative Expenses Transferred	
	923 - Outside Services Employed	
	924 - A&G-Property Insurance	
	925 - A&G-Injuries & Damages Insurance	
	926 - A&G-Employee Pension & Benefits(PBOP)	
	928 - A&G-Employee Pension & Benefits	
	929 - 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	
	<b>Contribution to New York State</b>	
Overall Result		-

(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

[illegible]



**FERC by accounts and profit center**

(1)

(2)

(38)

		<b>Overall Result</b>
FERC G/L Accounts		
403 -	Depreciation Expense	-
501 -	Steam Product-Fuel	-
506 -	SP-Misc Steam Power	-
512 -	SP-Maint Boiler Plt	-
514 -	SP-Maint Misc Stm Pl	-
535 -	HP-Oper Suprv&Engng	-
537 -	HP-Hydraulic Expense	-
538 -	HP-Electric Expenses	-
539 -	HP-Misc Hyd Pwr Gen	-
541 -	HP-Maint Suprv&Engng	-
542 -	HP-Maint of Struct	-
543 -	HP-Maint Res Dam&Wtr	-
544 -	HP-Maint Elect Plant	-
545 -	HP-Maint Misc Hyd Pl	-
546 -	OP-Oper Suprv&Engng	-
548 -	OP-Generation Exps	-
549 -	OP-Misc Oth Pwr Gen	-
551 -	OP-Maint Suprv & Eng	-
552 -	OP-Maint of Struct	-
553 -	OP-Maint Gen & Elect	-
554 -	OP-Maint Oth Pwr Prd	-
555 -	OPSE-Purchased Power	-
560 -	Trans-Oper Suprv&Eng	-
561 -	Trans-Load Dispatong	-
562 -	Trans-Station Exps	-
565 -	Trans-Xman Elect Oth	-
566 -	Trans-Misc Xman Exp	-
568 -	Trans-Maint Sup & En	-
569 -	Trans-Maint Struct	-
570 -	Trans-Maint St Equip	-
571 -	Trans-Maint Ovhd Lns	-
572 -	Trans-Maint Ungrd Ln	-
573 -	Trans-Maint Misc Xmn	-
905 -	Misc. Customer Accts. Exps	-
916 -	Misc. Sales Expense	-
920 -	Misc. Admin & Genl Salaries	-
921 -	Misc. Office Supp & Exps	-
922 -	Administrative Expenses Transferred	-
923 -	Outside Services Employed	-
924 -	A&G-Property Insurance	-
925 -	A&G-Injuries & Damages Insurance	-
926 -	A&G-Employee Pension & Benefits(PBOP)	-
928 -	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	-
		-
	<b>Contribution to New York State</b>	-
		-
	<b>Overall Result</b>	-



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

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

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	-		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	-		Sch B2, Line 12, Col 9
3	<b>Ratio</b>		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 12
5	<b>Removed Step-up Transmission O&amp;M</b>	-		Col 1, Ln 4 x Col 2, Ln 3



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

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

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	-	Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	-	Sch B2, Line 13, Col 9
3	<b>Ratio</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">-</div>	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-	Sch A1: Col 4, Ln 12
5	<b>Reclassified FACTS Transmission Plant</b>	-	Subtract Col 1, Ln 4 * Col 2, Ln 3



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

**WORK PAPER AE  
MICROWAVE TOWER RENTAL INCOME**

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



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

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

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

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



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

WORK PAPER AG  
PROPERTY INSURANCE ALLOCATION

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





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

**WORK PAPER AH  
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION**

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



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

WORK PAPER AI  
PROPERTY INSURANCE ALLOCATOR

		<u>12/31/____ (\$)</u>	<u>12/31/____ (\$)</u>	<u>Average</u>	<u>Gross Plant in</u> <u>Service Ratio</u>	<u>Source</u>
		(1)	(2)	(3)	(4)	(5)
1	PRODUCTION	-	-	-	-	WP-BC
2	TRANSMISSION (353 Station Equip.)	-	-	-	-	WP-BC
3	TOTAL	-	-	-	-	

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

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

		(1)	Included General & Transmission Plant - Depreciation		(3)	(4)
		Site	FERC Acct #	Item		Depreciation (\$)
Line No.	Source/Comments	Included General Plant				
1a			390			-
1b			390		-	
1c			390		-	
1d			390		-	
1e			390		-	
1f			390		-	
...			390		-	
...			390		-	
2			390	Subtotal General - Structures & Improvements		-
.						
3a			391			-
3b			391		-	
3c			391		-	
3d			391		-	
3e			391		-	
...			391		-	
...			391		-	
4			391	Subtotal General - Office Furniture & Equipment		-
.						
5a			392			-
5b			392		-	
5c			392		-	
5d			392		-	
5e			392		-	
...			392		-	
...			392		-	
6			392	Subtotal General - Transportation Equipment		-
.						
7a			393			-
7b			393		-	
7c			393		-	
7d			393		-	
...			393		-	
...			393		-	
...			393		-	
8			393	Subtotal General - Stores Equipment		-
.						
9a			394			-
9b			394		-	
9c			394		-	
9d			394		-	
9e			394		-	
...			394		-	
...			394		-	
10			394	Subtotal General - Tools, Shop & Garage Equipment		-
.						
11a			395			-
11b			395		-	
11c			395		-	
11d			395		-	
11e			395		-	
...			395		-	
...			395		-	
12			395	Subtotal General - Laboratory Equipment		-
.						
13a			396			-
13b			396		-	
13c			396		-	
13d			396		-	
13e			396		-	
...			396		-	
...			396		-	
14			396	Subtotal General - Power Operated Equipment		-
.						
15a			397			-
15b			397		-	
15c			397		-	
15d			397		-	
15e			397		-	
15f			397		-	
15g			397		-	
...			397		-	
...			397		-	
16			397	Subtotal General - Communication Equipment		-
.						
17a			398			-
17b			398		-	
17c			398		-	
17d			398		-	
17e			398		-	
...			398		-	
...			398		-	
18			398	Subtotal General - Miscellaneous Equipment		-
.						
19a			399			-
19b			399		-	
19c			399		-	
...			399		-	
...			399		-	
20			399	Subtotal General - Other Tangible Property		-

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

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

(1)		Included General & Transmission Plant - Depreciation		(4)
Site		(2)	(3)	
		FERC	Item	Depreciation (\$)
		Acct #		
21	<b>Total Included General Plant</b>			-
.				
	<b>Included Transmission Plant</b>			
22a		352		-
22b		352		-
22c		352		-
22d		352		-
22e		352		-
22f		352		-
22g		352		-
...		352		-
...		352		-
23		352	<b>Subtotal Transmission - Structures &amp; Improvements</b>	-
.				
24a		353		-
24b		353		-
24c		353		-
24d		353		-
24e		353		-
24f		353		-
24g		353		-
24h		353		-
...		353		-
...		353		-
25		353	<b>Subtotal Transmission - Station Equipment</b>	-
.				
26a		354		-
26b		354		-
26c		354		-
26d		354		-
26e		354		-
26f		354		-
...		354		-
...		354		-
27		354	<b>Subtotal Transmission - Towers &amp; Fixtures</b>	-
.				
28a		355		-
28b		355		-
28c		355		-
28d		355		-
28e		355		-
...		355		-
...		355		-
29		355	<b>Subtotal Transmission - Poles &amp; Fixtures</b>	-
.				
30a		356		-
30b		356		-
30c		356		-
30d		356		-
30e		356		-
30f		356		-
...		356		-
...		356		-
31		356	<b>Subtotal Transmission - Overhead Conductors &amp; Devices</b>	-
.				
32a		357		-
32b		357		-
32c		357		-
...		357		-
...		357		-
33		357	<b>Subtotal Transmission - Underground Conduit</b>	-
.				
34a		358		-
34b		358		-
34c		358		-
...		358		-
...		358		-
35		358	<b>Subtotal Transmission - Underground Conductors &amp; Devices</b>	-
.				
36a		359		-
36b		359		-
36c		359		-
36d		359		-
36e		359		-
36f		359		-
...		359		-
...		359		-
37		359	<b>Subtotal Transmission - Roads &amp; Trails</b>	-
.				
38	<b>Total Included Transmission Plant</b>			-

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

WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

			Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Line No.	Source/Comments	EXCLUDED TRANSMISSION								
1										
1a			-	-	-	-	-	-	-	-
...										
2		SUBTOTAL 500mW C - C at Astoria		-	-	-	-	-	-	-
3										
3a				-	-	-	-	-	-	-
3b				-	-	-	-	-	-	-
3c				-	-	-	-	-	-	-
3d				-	-	-	-	-	-	-
3e				-	-	-	-	-	-	-
3f				-	-	-	-	-	-	-
3g				-	-	-	-	-	-	-
3h				-	-	-	-	-	-	-
3i				-	-	-	-	-	-	-
...				-	-	-	-	-	-	-
4		SUBTOTAL Astoria 2 (AE-II) Substation		-	-	-	-	-	-	-
5										
5a				-	-	-	-	-	-	-
5b				-	-	-	-	-	-	-
5c				-	-	-	-	-	-	-
...				-	-	-	-	-	-	-
6		SUBTOTAL Small Hydro		-	-	-	-	-	-	-
7										
7a			-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-
8		SUBTOTAL FLYNN (Holtsville)		-	-	-	-	-	-	-
8a				-	-	-	-	-	-	-
8b				-	-	-	-	-	-	-
8c				-	-	-	-	-	-	-
8d				-	-	-	-	-	-	-
8e				-	-	-	-	-	-	-
...				-	-	-	-	-	-	-
9		SUBTOTAL Poletti		-	-	-	-	-	-	-
10										
10a				-	-	-	-	-	-	-
10b				-	-	-	-	-	-	-
10c				-	-	-	-	-	-	-
10d				-	-	-	-	-	-	-
10e				-	-	-	-	-	-	-
10f				-	-	-	-	-	-	-
10g				-	-	-	-	-	-	-
...				-	-	-	-	-	-	-
11		SUBTOTAL SCPP		-	-	-	-	-	-	-
12										
...				-	-	-	-	-	-	-
13		TOTAL EXCLUDED TRANSMISSION		-	-	-	-	-	-	-

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

WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

			Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
14	EXCLUDED GENERAL									
14a			-	-	-	-	-	-	-	-
14b			-	-	-	-	-	-	-	-
14c			-	-	-	-	-	-	-	-
14d			-	-	-	-	-	-	-	-
14e			-	-	-	-	-	-	-	-
14f			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
15	SUBTOTAL 500Mw CC		-	-	-	-	-	-	-	-
16										
16a			-	-	-	-	-	-	-	-
16b			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
17	SUBTOTAL Small Hydro		-	-	-	-	-	-	-	-
18										
18a			-	-	-	-	-	-	-	-
18b			-	-	-	-	-	-	-	-
18c			-	-	-	-	-	-	-	-
18d			-	-	-	-	-	-	-	-
18e			-	-	-	-	-	-	-	-
18f			-	-	-	-	-	-	-	-
18g			-	-	-	-	-	-	-	-
18h			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
19	SUBTOTAL Flynn		-	-	-	-	-	-	-	-
20										
20a			-	-	-	-	-	-	-	-
20b			-	-	-	-	-	-	-	-
20c			-	-	-	-	-	-	-	-
20d			-	-	-	-	-	-	-	-
20e			-	-	-	-	-	-	-	-
20f			-	-	-	-	-	-	-	-
20g			-	-	-	-	-	-	-	-
20h			-	-	-	-	-	-	-	-
20i			-	-	-	-	-	-	-	-
20j			-	-	-	-	-	-	-	-
20k			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
21	SUBTOTAL Poletti		-	-	-	-	-	-	-	-

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

**EXCLUDED PLANT IN SERVICE**

(11)

25

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Capital assets, not being depreciated:											
1	Land										
1a											
1b											
1c											
1d											
1e											
1f											
1g											
1h											
1i											
1j											
1k											
1l											
1n											
1m											
1o											
1p											
1q											
1r											
1s											
1t											
1u											
1v											
1w											
1x											
1y											
1z											
1aa											
1ab											
1ac											
1ad											
1ae											
1af											
1ag											
1ah											
1ai											
...											
...											
2	Land Total			-	-	-	-	-	-	-	-
3	Construction in progress										



**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

**Capital assets, being depreciated:**

6	Production - Hydro
6a	
6b	
6c	
6d	
6e	
6f	
6g	
6h	
6i	
6j	
6k	
6l	
6n	
6m	
6o	
6p	
6q	
6r	
6s	
6t	
6u	
6v	
6w	
6x	
6y	
6z	
6aa	
6ab	
6ac	
6ad	
6ae	
6af	
6ag	
...	
...	

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
7			Production - Hydro Total	-	-	-	-	-	-	-	-
8	Production - Gas turbine/combined cycle										
8a											
8b											
8c											
8d											
8e											
8f											
8g											
8h											
8i											
8j											
8k											
8l											
8n											
8m											
8o											
8p											
8q											
8r											
8s											
8t											
8u											
8v											
8w											
8x											
8y											
8z											
8aa											
8ab											
8ac											
8ad											
8ae											
8af											
8ag											
8ah											
8ai											
8ak											
8al											
8am											
8an											
8ao											
8ap											

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
8aq												
8ar												
8as												
8at												
8au												
8av												
8aw												
8ax												
8ay												
8az												
8ba												
8bb												
8bc												
8bd												
...												
...												
9	Production - Gas turbine/combined cycle Total			-	-	-	-	-	-	-	-	-
10	Transmission											
10a												
10b												
10c												
10d												
10e												
10f												
10g												
10h												
10i												
10j												
10k												
10l												
10n												
10m												
10o												
10p												
10q												
10r												
10s												
10t												
10u												
10v												
10w												
10y												

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

[illegible]

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$ )	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
10bw											
...											
...											
11	Transmission Total			-	-	-	-	-	-	-	-
12	General										
12a											
12b											
12c											
12d											
12e											
12f											
12g											
12h											
12i											
12j											
12k											
12l											
12n											
12m											
12o											
12p											
12q											
12r											
12s											
12t											
12u											
12v											
12w											
12x											
12y											
12z											
12aa											
12ab											
12ac											
12ad											
12ae											
12af											
12ag											
12ah											
12ai											
12ak											
12al											

**WORK PAPER BC  
PLANT IN SERVICE DETAIL**

[illegible]



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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
12ci											
12ck											
12cl											
12cm											
12cn											
12co											
12cp											
...											
...											
13	General Total			-	-	-	-	-	-	-	-
14	Total capital assets, being depreciated			-	-	-	-	-	-	-	-
15	Net value of all capital assets			-	-	-	-	-	-	-	-



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

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

<u>Line No.</u>	<u>Year</u>	<u>Beginning Unamortized Lease Asset/ Obligation (\$)</u>	<u>Ending Unamortized Lease/Asset (\$)</u>	<u>Capitalized Lease Amortization (\$)</u>	<u>Current Year Average Unamortized Balance</u>
	(1)	(2)	(3)	(4)	(5)
1	1988	-	-	-	
2	1989	-	-	-	
3	1990	-	-	-	
4	1991	-	-	-	
5	1992	-	-	-	
6	1993	-	-	-	
7	1994	-	-	-	
8	1995	-	-	-	
9	1996	-	-	-	
10	1997	-	-	-	
11	1998	-	-	-	
12	1999	-	-	-	
13	2000	-	-	-	
14	2001	-	-	-	
15	2002	-	-	-	
16	2003	-	-	-	
17	2004	-	-	-	
18	2005	-	-	-	
19	2006	-	-	-	
20	2007	-	-	-	
21	2008	-	-	-	
22	2009	-	-	-	
23	2010	-	-	-	
24	2011	-	-	-	
25	2012	-	-	-	
26	2013	-	-	-	
27	2014	-	-	-	-
28	2015	-	-	-	
29	2016	-	-	-	
30	2017	-	-	-	
31	2018	-	-	-	
32	2019	-	-	-	
33	2020	-	-	-	
34	2021	-	-	-	
35	2022	-	-	-	
36	2023	-	-	-	
37	2024	-	-	-	
38	2025	-	-	-	
39	2026	-	-	-	
40	2027	-	-	-	
41	2028	-	-	-	
42	2029	-	-	-	
43	2030	-	-	-	
44	2031	-	-	-	
45	2032	-	-	-	
46	2033	-	-	-	
47	2034	-	-	-	
48	2035	-	-	-	
49	2036	-	-	-	
50	2037	-	-	-	
51	<b>Total</b>			-	





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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Electric	Accumulated	Electric	Depreciation	Electric	Accumulated	Electric	Depreciation
			Plant in	Depreciation (\$)	Plant in	Expense (\$)	Plant in	Depreciation (\$)	Plant in	Expense (\$)
			Service (\$)		Service (Net \$)		Service (\$)		Service (Net \$)	
LN	Cap.Date	Asset Description								
2		Total Plant	-	-	-	-	-	-	-	-
3		Year-Over-Year Accumulated Depreciation								

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



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

WORK PAPER BF  
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

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



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

WORK PAPER BG  
RELICENSING/RECLASSIFICATION EXPENSES

		Plant in	Accumulated	Plant in	Depreciation	Plant in	Accumulated	Plant in	Depreciation
		Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)	Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1a 1b 1c ... 1	NIAGARA								
		-	-	-	-	-	-	-	-
2a 2b 2c 2d 2e 2f 2g ... 2	ST. LAWRENCE								
		-	-	-	-	-	-	-	-
3a ... ... ... 3									
		-	-	-	-	-	-	-	-
4 Total Expenses		-	-	-	-	-	-	-	-



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

**WORK PAPER BH  
ASSET IMPAIRMENT**

	(1)	(2)	(3)	(4)	(5)
	Posting Date	Cost Center	Account	Impairment Amount (\$)	Facility
1a					
1b					
1c					
1d					
1e					
1f					
1g					
...					
2				-	
3	Total Impairment - Production			-	
4	Total Impairment - Transmission			-	
5	Total Impairment - General Plant			-	



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

**WORK PAPER BI  
COST OF REMOVAL**

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

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

---

**Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.**



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

WORK PAPER CA  
MATERIALS AND SUPPLIES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NYPA		Total M&S	Total M&S	Avg. M&S		
	Acct #	Facility	Inventory (\$)	Inventory (\$)	Inventory	Transmission	Allocated
			12/31/____	12/31/____	____-14	Allocator	M&S (\$)
1a	1100	NIA					
1b	1200	STL					
1c	3100	POL					
1d	3200	Flynn					
1e	1300	B/G					
1f	3300	500MW					
1g	2100	CEC					
...	-	-					
2		Facility Subtotal	-	-			
3a		Reserve for Degraded Materials					
3b		Reserve for Excess and Obsolete Inventory					
...	-	-					
4		Reserves Subtotal	-	-			
5		Total	-	-	-	-	-



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

**WORK PAPER CB  
ESTIMATED PREPAYMENTS AND INSURANCE**

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

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

**WORK PAPER DA  
WEIGHTED COST OF CAPITAL**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Component	Amount (\$)	Actual Share	Equity Cap	Applied Share	Cost Rate	Weighted Cost
1	Long-Term Debt	- 6/	-	50.00%	-	- 2/	-
2	Preferred Stock	-	-	-	-	- 3/	-
3	Common Equity	- 1/	-	50.00%	- 4/	9.45% 5/	-
4	Total	-	-	100%	-	-	-

## Notes

- 1/:
- 5 Total Proprietary Capital - Workpaper WP-DB Ln (5), average of Col (2) and (3)
- 6 less Preferred
- 7 less Acct. 216.1
- 8 Common Equity -
- 2/:
- 9 Total Long Term Debt Interest - Workpaper WP-DB Col (2) Ln (2)
- 10 Net Proceeds Long Term Debt - Workpaper WP-DB Ln (4), average of Col (2) and (3)
- 11 LTD Cost Rate - 7/
- 3/:
- 12 Preferred Dividends -
- 13 Preferred Stock -
- 14 Preferred Cost Rate -
- 15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.
- 16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 17 6/: The Long-Term Debt Amount (\$) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).
- 18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].



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

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

(1)		(2)	(3)	(4)
		Amount (\$)	Amount (\$)	NYPA Form 1 Equivalent
1	Long Term Debt Cost			
1a	Interest on Long-Term Debt			p. 117 ln. 62 c,d
1b	Amort. of Debt Disc. and Expense			p. 117 ln. 63 c,d
1c	Amortization of Loss on Reacquired Debt			p. 117 ln. 64 c,d
1d	(Less) Amort. of Premium on Debt			p. 117 ln. 65 c,d
1e	(Less) Amortization of Gain on Reacquired Debt			p. 117 ln. 66 c,d
2	Total Long Term Debt Interest	-	-	
3	Long Term Debt			
3a	Bonds			p. 112 ln. 18 c,d
3b	(Less) Reacquired Bonds			p. 112 ln. 19 c,d
3d	Other Long Term Debt			p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	-	-	
3f	(Less) Unamortized Discount on Long-Term Debt			p. 112 ln. 23 c,d
3g	(Less) Unamortized Debt Expenses			p. 111 ln. 69 c,d
3h	(Less) Unamortized Loss on Reacquired Debt			p. 111 ln. 81 c,d
3i	Unamortized Premium on Long-Term Debt			p. 112 ln. 22 c,d
3k	Unamortized Gain on Reacquired Debt			p. 113 ln. 61 c,d
4	Net Proceeds Long Term Debt	-	-	
5	Net Position	-	-	



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

**WORK PAPER EA  
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	<b>Cost Center(s)</b>	<b>Site</b>	<b>Labor Actual Postings \$</b>	<b>Ratio</b>
1a	105	Blenheim-Gilboa		-
1b	110	St. Lawrence		-
1c	115	Niagara		-
1d	120	Poletti		-
1e	125	Flynn		-
1f				
1g	122	AE II		-
1h				
1i	130-150	Total Small Hydro		-
1j				
1k	155-161	Total Small Clean Power Plants		-
1l				
1n	165	500MW Combined Cycle		-
1m				
1o	205-245	Total Included Transmission		-
1p				
1q	321	Recharge New York		-
1r				
1s	600	SENY		-
...	-	-		-
		<b>Total - Production + Transmission</b>	-	-
		<b>Total - Production Only</b>	-	-



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

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

<b>Description</b>		<b>Actual</b>	<b>Actual</b>
		<u>          </u>	<u>          </u>
	(1)	(2)	(3)
<b>1</b>	<b>Operating Revenues</b>		
1a	Power Sales		
1b	Transmission Charges		
1c	Wheeling Charges		
...	-		
<b>2</b>	<b>Total Operating Revenues</b>	-	-
<b>3</b>	<b>Operating Expenses</b>		
3a	Purchased Power		
3b	Fuel Oil and Gas		
3c	Wheeling		
3d	Operations		
3e	Maintenance		
3f	Depreciation		
...	-		
<b>4</b>	<b>Total Operating Expenses</b>	-	-
<b>5</b>	<b>Operating Income</b>	-	-
<b>6</b>	<b>Nonoperating Revenues</b>		
6a	Investment Income		
6b	Other		
...	-		
<b>7</b>	<b>Investments and Other Income</b>	-	-
<b>8</b>	<b>Nonoperating Expenses</b>		
8a	Contribution to New York State		
8b	Interest on Long-Term Debt		
8c	Interest - Other		
8d	Interest Capitalized		
8e	Amortization of Debt Premium		
...	-		
<b>9</b>	<b>Investments and Other Income</b>	-	-
<b>10</b>	<b>Net Income Before Contributed Capital</b>	-	-
<b>11</b>	Contributed Capital - Wind Farm Transmission Assets		
...	-	-	-
<b>13</b>	Change in net position	-	-
<b>14</b>	Net position at January 1		
<b>15</b>	Net position at December 31	-	-



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

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

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



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

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

	DESCRIPTION	DECEMBER ____	DECEMBER ____
<b>16</b>	<b>Liabilities, Deferred Inflows and Net Position</b>		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities		
16c	Short-term debt		
16d	Long-term debt due within one year		
16e	Capital lease obligation due within one year		
16f	Risk management activities - derivatives		
...	-		
<b>17</b>	Total current liabilities	-	-
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds		
18d	Adjustable rate tender notes		
18e	Subordinated:		
18f	Subordinated Notes, Series 2012		
18g	Commercial paper		
...	-		
<b>19</b>	Total long-term debt	-	-
20	Other noncurrent liabilities:		
20a	Capital lease obligation		
20b	Liability to decommission divested nuclear facilities		
20c	Disposal of spent nuclear fuel		
20d	Relicensing		
20e	Risk management activities - derivatives		
20f	Other long-term liabilities		
...	-		
<b>21</b>	Total other noncurrent liabilities	-	-
<b>22</b>	Total noncurrent liabilities	-	-
<b>23</b>	Total liabilities	-	-
<b>24</b>	Deferred inflows:		
24a	Cost of removal obligation		
...	-		
<b>25</b>	Net position:		
25a	Net investment in capital assets		
25b	Restricted		
25c	Unrestricted		
...	-		
<b>26</b>	Total net position	-	-
<b>27</b>	<b>Total liabilities, deferred inflows and net position</b>	<b>-</b>	<b>-</b>



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

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

**New York Power Authority  
Capital Assets - Note 5  
\_\_\_\_ Annual Report**

		<b>12/31/____</b>		
		<b>Ending</b>	<b>Additions</b>	<b>Deletions</b>
	(1)	<b>balance</b>	(3)	(4)
		(2)		
<b>1</b>	Capital assets, not being depreciated:			
<b>1a</b>	Land			
<b>1b</b>	Construction in progress			
...	-			
<b>2</b>	Total capital assets not being depreciated	-	-	-
<b>3</b>	Capital assets, being depreciated:			
<b>3a</b>	Production – Hydro			
<b>3b</b>	Production – Gas			
<b>3c</b>	turbine/combined cycle			
<b>3d</b>	Transmission			
<b>3e</b>	General			
...	-			
<b>4</b>	Total capital assets being depreciated	-	-	-
<b>5</b>	Less accumulated depreciation for:			
<b>5a</b>	Production – Hydro			
<b>5b</b>	Production – Gas			
<b>5c</b>	turbine/combined cycle			
<b>5d</b>	Transmission			
<b>5e</b>	General			
...	-			
<b>6</b>	Total accumulated depreciation	-	-	-
<b>7</b>	Net value of capital assets being depreciated	-	-	-
<b>8</b>	Net value of all capital assets	-	-	-

12/31/\_\_\_\_  
Ending  
balance  
(5)

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

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

Line No.							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
							(8)
<b>1</b>	<b><u>OPERATION &amp; MAINTANANCE EXPENSES</u></b>						
		Operations	Maintenance	Total O&M			
1a	Operations & Maintenance Expenses - as per Annual Report	-	-	-			
1b	Excluded Expenses						
1c	Production	-	-	-			
1d	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-			
1e	FERC acct 905 (less contribution to New York State)	-	-	-			
1f	FERC acct 916 - Misc Sales Expense	-	-	-			
1g	A&G allocated to Production and General	-	-	-			
1h	Adjustments						
1i	Less A/C 924 - Property Insurance	-	-	-			
1j	Less A/C 925 - Injuries & Damages Insurance	-	-	-			
1k	Less EPRI Dues	-	-	-			
1l	Less A/C 928 - Regulatory Commission Expense	-	-	-			
1n	PBOP Adjustment	-	-	-			
1m	924 -Property Insurance as allocated	-	-	-			
1o	925 - Injuries & Damages Insurance as allocated	-	-	-			
1p	Step-up Transformers	-	-	-			
1q	FACTS	-	-	-			
1r	Microwave Tower Rental Income	-	-	-			
1s	Reclassifications (post Annual Report)	-	-	-			
	Operations & Maintenance Expenses - as per ATRR	-	-	-			
	check	-	-	-			



## 2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

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

## Notes

2ab	1	Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report
2ac	2	Excluded: Assets not recoverable under ATRR
2ad	3	Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

**3 MATERIALS & SUPPLIES**

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

**4 CAPITAL STRUCTURE**

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

**5 INTEREST ON LONG-TERM DEBT**

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

**6 REVENUE REQUIREMENT**

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

Notes

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

**8 OTHER POSTEMPLOYMENT BENEFIT PLANS**

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



Depreciation  
Expense (\$)

0  
0  
— 0  
0  
— 0

0  
0  
— 0

0  
0  
— 0

0  
0  
— 0

0  
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0  
0  
0  
— 0  
— 0



# **Exhibit C**

## **Worksheet**

**See Attachment III for the referenced depreciation rate worksheet**

# **Exhibit D**

**[NYPA Formula Rate Template in Native Excel File Format; posted on FERC website]**

**See Attachment IV for the referenced formula rate template**