### **Attachment E-1**

Populated versions of Workpaper 3 and Schedule 9, supporting the calculation of actual PBOP expense in 2023

equal the transmission-specific Amortization of Regulatory Assets and Liabilities

# Niagara Mohawk Power Corporation **Annual Revenue Requirements of Transmission Facilities Transmission Expenses**

Attachment H Section 14.1.9.2

	Shading denotes an input		[	202	3				
Line No.		(1) Total	(2) Allocation <u>Factor</u>	(3) = (1)*(2) Electric Allocated	(4) Allocation <u>Factor</u>	(5) = (3)*(4) Transmission Allocated	FERC Form 1 Reference for col (1)		Definition
1 2 3 4 5 6 7 8 9	Depreciation Expense Transmission Depreciation General Depreciation Common Depreciation Intangible Depreciation Wholesale Meters Total (line 1+2+3+4+5)	\$88,454,724 \$14,680,327 \$7,015,372 \$1,581,836	100.00% 83.50% (a) 100.00%	\$14,680,327 \$5,857,836 \$1,581,836	13.00% (c) 13.00% (c) 13.00% (c)	\$88,454,724 \$1,908,443 \$761,519 \$205,639 \$5,133 \$91,335,457	FF1 336-337.7f FF1 336-337.10f	14.1.9.2.B.	Transmission Related Depreciation Expense shall equal the sum of:  (i) Depreciation Expense for Transmission Plant in Service, plus (ii) the product of Electric General Plant Depreciation Expense multiplied by the Transmission Wages and Salaries Allocation Factor plus (iii) Common Plant Depreciation Expense multiplied by the Electric Wages and Salaries Allocation Factor, further multiplied by the Transmission Wages and Salaries Allocation Factor plus (iv) Intangible Electric Plant Depreciation Expense multiplied by the Transmission Wages and Salaries Factor plus (v) depreciation
10 11 12 13 14	Real Estate Taxes	193,640,930	100.00%	193,640,930	34.01% (d)	65,855,795	FF1 262-263.12l	14.1.9.2.C.	expense associated with the Wholesale Metering Investment.
15 16 17 18 19	Amortization of Investment Tax Credits	0	79.26% (b) <sub>=</sub>	0	34.01% (d)	0	FF1 114-117.58c	14.1.9.2.D.	
20 21 22 23	Transmission Operation and Maintenance Operation and Maintenance (A) LESS: Load Dispatching - #561 O&M (Line 21 - Line 22)	103,986,300 12,804,568 91,181,732				103,986,300 12,804,568 91,181,732	FF1 320-323.112b FF1 320-323. 85-92b	14.1.9.2.E.	Transmission Operation and Maintenance Expense shall equal the sum of electric expenses as recorded in FERC Account Nos. 560, 562-574
24 25 26 27 28 29 30 31	Transmission Administrative and General Total Administrative and General LESS: Property Insurance (#924) LESS: Pensions and Benefits (#926) LESS: Research and Development Expenses (#930) LESS: 50% of NY PSC Regulatory Expense	359,022,113 2,231,265 40,456,810 3,653,808 7,039,485					FF1 320-323.197b FF1 320-323.185b FF1 320-323.187b Workpaper 12 50% of Workpaper 15	14.1.9.2.F.	Transmission Related Administrative and General Expenses shall equal the product of electric Administrative and General Expenses, excluding the sum of Electric Property Insurance, Electric Research and Development Expense and Electric Environmental Remediation Expense, and 50% of the NYPSC Regulatory Expense multiplied by the Transmission Wages and Salaries Allocation Factor,
32 33	LESS: 18a Charges (Temporary Assessment) LESS: Environmental Remediation Expense Subtotal (Line 26-27-28-29-30-31-32)	19,488,084 286,152,661	100.00%	286,152,661	13.00% (c)	37,199,846	Workpaper 15 Workpaper 11		plus the sum of Electric Property Insurance multiplied by the Gross Transmission Plant Allocation Factor, plus transmission-specific Electric Research and Development Expense, and transmission-specific Electric Environmental
34 35 36 37 38 39	PLUS Property Insurance alloc. using Plant Allocation PLUS Pensions and Benefits PLUS Transmission-Related Research and Development PLUS Transmission-Related Environmental Expense Total A&G (Line 33+34+35+36+37)	2,231,265 125,688,695 878,493 0 414,951,114	100.00% 100.00%	2,231,265 125,688,695 414,072,621	34.01% (d) 13.00% (c)	758,836 16,339,530 878,493 0 55,176,705	Line 27 Workpaper 3 Workpaper 12 Workpaper 11	14.1.9.2.G.	Remediation Expense. In addition, Administrative and General Expenses shall exclude the actual Post-Employment Benefits Other than Pensions ("PBOP") included in FERC Account 926, and shall add back in the amounts shown on Workpaper 3, page 1, or other amount subsequently approved by FERC under Section 205 or 206.  Transmission Related Payroll Tax Expense shall equal the product of
40 41 42 43 44	Payroll Tax Expense Federal Unemployment FICA State Unemployment Total (Line 41+42+43)	181,135 24,512,312 1,094,224 25,787,671	100.00%	25,787,671	13.00% (b)	3,352,397	FF1 262-263.14l FF1 262-263.24l FF1 262-263.15l		electric Payroll Taxes multiplied by the Transmission Wages and Salaries Allocation Factor.
45 46	Amortization of (Excess)/Deficient ADIT	(1,772,746)	100.00%	(1,772,746)	100.00% (b)	(1,772,746)	Schedule 14, line 2, column J	14.1.9.2.H.	. Transmission related Amortization of Regulatory Assets and Liabilities shall equal the transmission-specific Amortization of Regulatory Assets and Liabilities

Allocation Factor Reference

(a) Schedule 5, line 1

(c) Schedule 5, line 3 (d) Schedule 5, line 19

(b) Schedule 5, line 32



Shading denotes an input

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No.	Section I	Source:		2023
1	Employee Pensions & Benefits	FF1 320-323.187b		40,456,810
2	less: Deferred FAS087 Pension Costs recorded in FERC 926	Workpaper 3, Page 2	*	2,116,191
3	Total Employee Pension & Benefits	Line 1 + Line 2		38,340,619
4				
5	Less: Actual FAS106 Expense in Account 926	Workpaper 3, Page 3		1,295,924
6	Plus: Fixed FAS106 per Docket ER08-552	Fixed Amount	**	88,644,000
7				
8	Total Account 926	Line 3 - Line 5+ Line 6		125,688,695

<sup>\*</sup> Deferral impact in FERC 926 is the opposite sign of the amount recorded as a liability on Workpaper 3, Page 2

<sup>\* \*</sup> FERC Docket No. ER08-552, Workpaper Statement BK Page 7, Page 2 of 3

## Niagara Mohawk Power Corporation Total Electric Account #926 - Employee Pensions and Benefits Deferred FAS 087 Pension Costs Workpaper 3, Page 1, Line 2

	Shading denotes an ir	put		2023
Pension Expense	Month	Account	Journal	Amount
FAS087	January	U1823253	5210PE0812M02	\$386,802
FAS087	February	U1823253	5210PE0812M02	(\$542,070)
FAS087	March	U1823253	5210PE0812M02	(\$557,017)
FAS087	April	U1823253	5210PE0812M02	\$2,021,239
FAS087	May	U1823253	5210PE0812M02	(\$3,438,043)
FAS087	June	U1823253	5210PE0812M02	(\$995,192)
FAS087	July	U1823253	5210PE0812M02	(\$618,260)
FAS087	August	U1823253	5210PE0812M02	(\$620,980)
FAS087	September	U1823253	5210PE0812M02	(\$562,651)
FAS087	October	U1823253	5210PE0812M02	\$2,079,267
FAS087	November	U1823253	5210PE0812M02	\$2,079,267
FAS087	December	U1823253	5210PE0812M02	(\$1,348,552)
				\$ (2,116,191)

#### Source:

Query SAP ECC Company Niagara Mohawk Company 5210 Journal 5210PE0812M02 Account U1823253

			2023
Regulatory Acct	Regulatory Acct Descr	Month	Electric Total
926000	Employee Pensions & Benefits	January	472,034
		February	472,046
		March	471,998
		April	472,040
		May	472,076
		June	472,162
		July	(265,677)
		August	(265,598)
		September	(265,685)
		October	(265,687)
		November	1,374,502
		December	(1,848,286)
Grand Total		•	\$ 1,295,924

**Adjusting Entries** 

\$ 1,295,924

#### Source:

FERC Validation module
Company 5210
Reg Account = 99260000
E & T Responsible Cost Centers
FAS 106 and OPEB natural accounts

# **Niagara Mohawk Power Corporation**

Total Electric Account #926 - Employee Pensions and Benefits

Calendar Year 2023

Workpaper 3 Page 4 of 4

Pension	(12,783,514)
ОРЕВ	1,295,924
FAS 112	2,843,629
<b>Health and Other Benefits</b>	33,660,103
401k Expense	13,902,593
Group Life	1,538,075
	40,456,810

The purpose of this schedule is to provide transparency of the 926 account pursuant to the Staff's Guidance on Formula Rates issued on July 14, 2014.