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

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

**TRANSMISSION REVENUE REQUIREMENT SUMMARY**

| Line No. | **A. OPERATING EXPENSES** | **TOTAL $** | **SOURCE/COMMENTS** |
|---|---|---|---|
| | | (1) | (2) |
| **1** | Operation & Maintenance Expense | - | Schedule A1, Col 5, Ln 17 |
| **2** | Administration & General Expenses | - | Schedule A2, Col 5, Ln 22 |
| **3** | Depreciation & Amortization Expense | - | Schedule B1, Col 6, Ln 26 |
| **4** | **TOTAL OPERATING EXPENSE** | **-** | Sum lines 1, 2, & 3 |
| **5** | **B. RATE BASE** | **-** | Schedule C1, Col 5, Ln 10 |
| **6** | Return on Rate Base | **-** | Schedule C1, Col 7, Ln 10 |
| **6a** | Total Project Specific Return Adustment | **-** | Schedule D2, Col 3, Ln A |
| **7** | **TOTAL REVENUE REQUIREMENT** | **-** | Line 4 + Line 6 + Line 6a |
| **8** | Incentive Return | - | Schedule F1, page 2, line 2, col. 13 |
| **9** | True-up Adjustment | - | Schedule F3, page 1, line 3, col. 10 |
| **10** | **NET ADJUSTED REVENUE REQUIREMENT** | **-** | Line 7 + line 8 + line 9 |
| | **Breakout by Project** | | |
| **11** | NTAC Facilities | - | Schedule F1, page 2, line 1a + line 1d, col. 17 |
| **11a** | Project 1 - Marcy South Series Compensation | - | Schedule F1, page 2, line 1b, col. 17 |
| **11b** | Project 2 - AC Project Segment A | - | Schedule F1, page 2, line 1c, col. 17 |
| **11c** | | - | |
| **11d** | | - | |
| **12** | Total Break out | **-** | Sum lines 11 |

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

**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**
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**SCHEDULE A2**
**ADMINISTRATIVE AND GENERAL EXPENSES**

| Line No. | FERC Account | FERC Account Description | Source | Unallocated A&G ($) | Transmission Labor Ratio | Allocated to Transmission ($) | Source/Comments | NYPA Form 1 Equivalent |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | | (3) | (4) | (5) | (6) | (7) |
| | **Administrative & General Expenses** | | | | | | | |
| **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** | | **TOTAL** | (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** | | **TOTAL A&G Expense** | (sum lines 16 to 21) | **-** | **-** | **-** | - Allocated based on transmission labor allocator (Schedule E1) | |
| **23** | | **NET A&G TRANSMISSION EXPENSE** | (sum lines 1 to 22) | | | **-** | | |

1/ NYPA 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 [Workpaper WP-AA Col (3) ln(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) ln (2ab) multiplied by Workpaper E1-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**
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**YEAR ENDING DECEMBER 31, ____**

**SCHEDULE B1**
**ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)**

| Line No. | FERC Account | FERC Account Description | Source | Transmission | General Plant | Transmission Labor Ratio (%) | General Plant Allocated to Transm. Col (3)*(4) | Total Annual Depreciation Col (2)+(5) |
|---|---|---|---|---|---|---|---|---|
| | | | (1) | (2) | (3) | (4) | (5) | (6) |
| **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**

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YEAR ENDING DECEMBER 31, ____

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

| Line No. | | Source | NYPA Form 1 Equivalent Plant in Service (p. 204-207 column (g)) | Depreciation (p.219) | ___ Plant in Service ($) (1) | Accumulated Depreciation ($) (2) | Plant in Service - Net ($) (3) | Depreciation Expense ($) (4) | ___ Plant in Service ($) (5) | Accumulated Depreciation ($) (6) | Plant in Service - Net ($) (7) | Depreciation Expense ($) (8) | ___ - ___ Average Plant in Service ($) (9) | Accumulated Depreciation ($) (10) | Net Plant in Service ($) (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PRODUCTION** | | | | | | | | | | | | | | |
| 1 | Production - Land | WP-BC | ln. 8 + ln. 27 + ln. 37 | | | | | | | | | | | | |
| 2 | Production - Hydro | WP-BC | ln. 35 - ln. 27 | ln. 22 - Cost of Removal 5/ | - | - | - | - | - | - | - | - | - | - | - |
| 3 | Production - Gas Turbine / Combined Cycle | WP-BC | ln. 16 + ln. 45 + ln. 100.5 - ln. 8 - ln. 37 | ln. 20 + ln. 23 | - | - | - | - | - | - | - | - | - | - | - |
| 4 | | | | | - | - | - | - | - | - | - | - | - | - | - |
| | **TRANSMISSION** | | | | | | | | | | | | | | |
| 5 | Transmission - Land | WP-BC | ln. 48 | | - | - | - | - | - | - | - | - | - | - | - |
| 6 | Transmission | WP-BC | ln. 58 + ln. 100.6 - ln. 48 | ln. 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 | ln. 86 | | - | - | - | - | - | - | - | - | - | - | - |
| 19 | General | WP-BC | ln. 99 - ln. 86 | ln. 27 - Cost of Removal 5/ | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | ln. 99 | | - | - | - | - | - | - | - | - | - | - | - |
| | Adjustments to Rate Base | | | | | | | | | | | | | | |
| 21 | General - Asset Impairment | | | | - | - | - | - | - | - | - | - | - | - | - |
| 22 | General - Cost of Removal | WP-BG | | | | | | | | | | | | | |
| 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, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022)**

| 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 | New Project 2/ |
| | **TRANSMISSION PLANT** | | | | | | | | | | |
| 1 | 350 | Land Rights | | | | | | | | | |
| 2 | 352 | Structures and Improvements | | 1.87% | 1.78% | 1.60% | | 1.83% | | 0.89% | 1.92% |
| 3 | 353 | Station Equipment | | 2.73% | 2.80% | 2.79% | | 2.83% | 2.90% | 1.67% | 2.67% |
| 4 | 354 | Towers and Fixtures | | 1.63% | 1.65% | 1.65% | 0.87% | 1.84% | 2.12% | | 2.27% |
| 5 | 355 | Poles and Fixtures | | 2.26% | 2.30% | 1.71% | | 1.75% | 2.28% | | 2.65% |
| 6 | 356 | Overhead Conductor and Devices | | 2.32% | 2.25% | 1.95% | 1.37% | 2.83% | 2.43% | | 2.45% |
| 7 | 357 | Underground Conduit | | 1.03% | | | | | 1.76% | 0.32% | 1.69% |
| 8 | 358 | Underground Conductor and Devices | | 2.47% | | | | | 2.91% | 0.74% | 2.44% |
| 9 | 359 | Roads and Trails | | 0.77% | 0.53% | 1.02% | 0.11% | 1.23% | 1.42% | | 1.33% |
| | **GENERAL PLANT** | | | | | | | | | | |
| 10 | 390 | Structures & Improvements | 1.37% | 1.69% | 1.53% | 1.61% | | 1.70% | | | 1.75% |
| 11 | 391 | Office Furniture & Equipment | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 12 | 391.2 | Computer Equipment 5 yr | 20.00% | 20.00% | 20.00% | 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% | 10.00% | 10.00% | 10.00% |
| 14 | 392 | Transportation Equipment | 10.00% 4/ | 5.58% | 4.30% | 6.30% | | 5.53% | | | 10.00% |
| 15 | 393 | Stores Equipment | | 2.84% | | 3.08% | | 2.11% | | | 3.33% |
| 16 | 394 | Tools, Shop & Garage Equipment | 4.64% | 3.92% | 2.55% | 5.11% | | 3.71% | | | 5.00% |
| 17 | 395 | Laboratory Equipment | 5.00% 4/ | 5.17% | 4.26% | 5.11% | | 4.78% | | | 5.00% |
| 18 | 396 | Power Operated Equipment | | 6.19% | 5.68% | 2.28% | | 3.55% | 8.33% 4/ | | 8.33% |
| 19 | 397 | Communication Equipment | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 20 | 398 | Miscellaneous Equipment 4/ | 4.00% | 1.09% | 4.42% | 5.02% | | 5.00% 4/ | | | 5.00% |
| 21 | 399 | Other Tangible Property | 6.67% | 6.67% | 6.67% | 6.67% | 6.67% | 6.67% | 6.67% | 6.67% | 6.67% |
| | **INTANGIBLE PLANT** | | | | | | | | | | |
| 22 | 303 | Miscellaneous Intangible Plant | | | | | | | | | |
| 23 | | 5 Year Property | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 24 | | 7 Year Property | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% | 14.29% |
| 25 | | 10 Year Property | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 26 | | Transmission facility Contributions in Aid of Construction 3/ | | | | | | | | | |

**Notes:**

1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project, NYPA lacks depreciable plant as of 12/31/2019 or 2020 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply. 2/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.

3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

4/ NYPA has replaced the anomalous rates for these assets with New Project rates.

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

**SCHEDULE C1**
**TRANSMISSION - RATE BASE CALCULATION**

| | RATE BASE | TRANSMISSION PLANT ($) (1) | TOTAL GENERAL PLANT ($) (2) | TRANSM. LABOR RATIO [Schedule E1] (3) | GENERAL PLANT ALLOCATED TO TRANSMISSION ($) (2) * (3) (4) | TOTAL TRANSMISSION ($) (1) + (4) (5) | RATE OF RETURN [Schedule D1] (6) | RETURN ON RATE BASE (5) * (6) (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | **A) Net Electric Plant in Service** | - 1/ | - 2/ | - | - | - | | |
| 2 | **B) Rate Base Adjustments** | | | | | | | |
| 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 ElectricPlant in Service; Ln 17

2/ Schedule B2; Net ElectricPlant 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**

| Line No. | TITLE | CAPITALIZATION RATIO from WP-DA 1/ (1) | COST RATE from WP-DA 2/ (2) | WEIGHTED AVERAGE (3) | SOURCE/COMMENTS (4) |
|---|---|---|---|---|---|
| 1 | LONG-TERM DEBT | 0.00% | - | - | Col (1) * Col (2) |
| 2 | COMMON EQUITY | 0.00% | 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/**

| Line No. | TITLE | CAPITALIZATION RATIO from WP-DA (1) | | COST RATE from WP-DA (2) | | WEIGHTED AVERAGE (3) | SOURCE/COMMENTS (4) |
|---|---|---|---|---|---|---|---|
| Project 1 - Marcy South Series Compensation - Capital Structure | | | | | | | |
| 1 | LONG-TERM DEBT | - | 1/ | - | | - | Col (1) * Col (2) |
| 2 | COMMON EQUITY | - | 1/ | 9.45% | 2/ | - | Col (1) * Col (2) |
| 3 | TOTAL CAPITALIZATION | - | | | | - | Col (3); Ln (1) + Ln (2) |
| 4 | PROJECT NET PLANT | | | | | - | F1-Proj RR, Col (7), Ln (1b) |
| 5 | PROJECT BASE RETURN | | | | | - | Col (3) Ln (4) * WP-DA Col (7) Ln (4) |
| 6 | PROJECT ALLOWED RETURN | | | | | - | Col (3); Ln (3) * Ln (4) |
| 1A | PROJECT SPECIFIC RETURN ADJUSTMENT | | | | | - | Col (3); Ln (6) - Ln (5) |
| Project 2 - AC Project Segment A - Capital Structure 4/ | | | | | | | |
| 1 | LONG-TERM DEBT | - | | - | | - | Col (1) * Col (2) |
| 2 | COMMON EQUITY | - | | 9.95% | | - | Col (1) * Col (2) |
| 3 | TOTAL CAPITALIZATION | - | | | | - | Col (3); Ln (1) + Ln (2) |
| 4 | PROJECT NET PLANT | | | | | - | F1-Proj RR, Col (7), Ln (1c) |
| 5 | PROJECT BASE RETURN | | | | | - | Col (3) Ln (4) * WP-DA Col (7) Ln (4) |
| 6 | PROJECT ALLOWED RETURN | | | | | - | Col (3); Ln (3) * Ln (4) |
| 2B | PROJECT SPECIFIC RETURN ADJUSTMENT | | | | | - | Col (3); Ln (6) - Ln (5) |
| Project 3 - SPC Project - Capital Structure 5/ | | | | | | | |
| 1 | LONG-TERM DEBT | - | | - | | - | Col (1) * Col (2) |
| 3 | TOTAL CAPITALIZATION | - | | | | - | Col (3); Ln (1) + Ln (2) |
| 4 | PROJECT NET PLANT | | | | | - | F1-Proj RR, Col (7), Ln (1d) |
| 5 | PROJECT BASE RETURN | | | | | - | Col (3) Ln (4) * WP-DA Col (7) Ln (4) |
| 6 | PROJECT ALLOWED RETURN | | | | | - | Col (3); Ln (3) * Ln (4) |
| 3C | PROJECT SPECIFIC RETURN ADJUSTMENT | | | | | - | Col (3); Ln (6) - Ln (5) |
| Project X | | | | | | | |
| A | Total Project Adjustments | | | | | - | |

Notes

1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 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.

4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated ___ in Docket No. ER22-___. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-___ added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

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

**SCHEDULE E1**
**LABOR RATIO**

| Line No. | DESCRIPTION | LABOR AMOUNT ($) From WP-EA (1) | RATIO (2) | ALLOCATED TO ~~TRANSMISSION~~ (3) | SOURCE/ 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. | Transmission ($) | Allocator |
|---|---|---|---|---|
| | | (1) | (2) | (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) | **-** | **-** |

**Schedule F1**
**Project Revenue Requirement Worksheet**
**NEW YORK POWER AUTHORITY**

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14a) | (15) | (16) | (17) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Line No.** | **Project Name and #** | **Type** | **Project Gross Plant ($)** | **Project Accumulated Depreciation ($)** | **Annual Allocation Factor for Expenses** | **Annual Allocation for Expenses ($)** | **Project Net Plant ($)** | **Annual Allocation Factor for Return** | **Annual Return Charge ($)** | **Project Depreciation/Amortization Expense ($)** | **Annual Revenue Requirement ($)** | **Incentive Return in basis Points** | **Incentive Return ($)** | **Discount** | **PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL** | **Total Annual Revenue Requirement ($)** | **True-Up Adjustment ($)** | **Net Revenue Requirement ($)** |
| | | | (Note C) | | Page 1 line 6 | Col. 3 * Col. 5 | (Note D) | (Page 1, line 8) | (Col. 7 * Col. 8) | (Note E) | (Sum Col. 6, 9 & 10) | Per FERC order (Note H) | (Schedule F2, Line 10 * (Col. 12/100)* Col. 7) | (Note I) | Schedule D2 | (Sum Col. 11 + 13 + 14 +14a) | (Note F) | Sum Col. 15 + 16 |
| 1a | NTAC Facilities | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1b | MSSC | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| 1c | AC Transmission Project | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| 1d | Smart Path Connect - NTAC - ROE Risk Adder | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| 1e | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1f | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1g | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1h | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1i | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1j | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1k | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1l | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1m | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1n | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| 1o | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - |
| | | | | | | | | | | | | | | | | | | - |
| 2 | Total | | - | | | | - | | | - | - | | - | | | - | - | - |

Note
Letter

A Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.
B Inclusive of any CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.
C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1 . This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
Gross plant does not include CWIP, 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 CWIP, Unamortized Abandoned Plant and Regulatory Asset.
E Project Depreciation Expense is the amount in Schedule B1, Ln 26, Col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset.
However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.
F Reserved
G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8.
H Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.
I The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

**Schedule F2**
**Incentives**
**NEW YORK POWER AUTHORITY**
**YEAR ENDING DECEMBER 31, ____**

| Line No. | Item | Reference | | % | Cost | $ Weighted Cost | $ |
|---|---|---|---|---|---|---|---|
| 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 | - | 0.1045 | - | |
| 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 |
| | | | | | | (Note A) | | (Col. (6) + Col. (7)) x | Col. (6) + Col. (7) |
| | | | Amount Actually Received for Transmission Service | Schedule F2 Using Actual Cost Data | Col. (5) - Col. (4) | Line 25, Col. (e) | Line 24 | Col. (8) x 24 months | + Col. (9) |
| 1a | NTAC Facilities | - | - | - | - | - | - | - | - |
| 1b | MSSC | - | - | - | - | - | - | - | - |
| 1c | AC Transmission | - | - | - | - | - | - | - | - |
| 1d | - | - | - | - | - | - | - | - | - |
| 1e | - | - | - | - | - | - | - | - | - |
| … | | | | | | | | | |
| … | | | | | | | | | |
| 2 | Subtotal | | | | - | | | - | - |
| 3 | Under/(Over) Recovery | | | | | | | | - |

Notes:
1) 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).
2) Schedule F1, Page 2 of 2, col (15).

**Schedule F3**
**Project True-Up**
**Incentives**

**FERC Refund Interest Rate**

| | | Year | Interest Rates under Section 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) Project or Schedule 1 | (b) Adjustment A Description of the Adjustment | (c) Amount In Dollars | (d) Interest (Note A) | (e) Total Adjustment Col. (c) + Col. (d) |
|---|---|---|---|---|---|
| 24 | | | | - | |
| 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**

| Line No. | (1)<br>Amount ($) | (2)<br>PRODUCTION | (3)<br>TRANSMISSION | (4)<br>ADMIN & GENERAL | (5)<br>OVERALL<br>RESULT | (6)<br>Major<br>Category |
|---|---|---|---|---|---|---|
| 1a | **555 - OPSE-Purchased Power** | - | - | - | - | - |
| 1b | **501 - Steam Product-Fuel** | - | - | - | - | - |
| 1c | **565 - Trans-Xmsn Elect Oth** | | - | - | - | - |
| ... | - | - | - | - | - | - |
| 2a | **506 - SP-Misc Steam Power** | - | - | - | - | |
| 2b | **535 - HP-Oper Supvr&Engrg** | - | - | - | - | |
| 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** | - | - | - | - | **Operations** |
| ... | - | - | - | - | - | - |
| 3a | **545 - HP-Maint Misc Hyd Pl** | - | - | - | - | |
| 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 | - | - | - | - | | **Maintenance** |
| ... | | - | - | - | - | - | | - |
| 4a | 403 - | Depreciation Expense | - | - | - | - | | |
| ... | | - | - | - | - | - | | - |
| 5 | | **TOTALS** | - | - | - | - | | - |

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

WORK PAPER AB
Operation and Maintenance Detail

FERC by accounts and profit center

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (12) |
| | | | Amou | | | | | | | | | | | | | | | | | |
| | | | 0100/ | 0100/ | 0100/1 | 0100/120 | 0100/1 | 0100/ | 01 | 0100/135 | 0100/ | 01 | 0 | 0100/ | 0100/ | 01 | 0100/158 | 0100/15 | 0100/16 | 0100 |
| Line No. | FERC | G/L Accounts | Blenheim-Gilboa | St. Lawrence | Niagara | Poletti | Astoria Energy II | Flynn | Jarvis | Crescent | Vischer Ferry | Ashokan | Kensico | Hell Gate | Harlem River | Vernon Blvd. | 23rd & 3rd (Gowanus) | N 1st &Grand (Kent) | Pouch Terminal | Brentwood |
| 1a | | 403 - Depreciation Expense | | | | | | | | | | | | | | | | | | |
| 1b | | 501 - Steam Product-Fuel | | | | | | | | | | | | | | | | | | |
| 1c | | 506 - SP-Misc Steam Power | | | | | | | | | | | | | | | | | | |
| 1d | | 512 - SP-Maint Boiler Plt | | | | | | | | | | | | | | | | | | |
| 1e | | 514 - SP-Maint Misc Stm Pl | | | | | | | | | | | | | | | | | | |
| 1f | | 535 - HP-Oper Supvr&Engrg | | | | | | | | | | | | | | | | | | |
| 1g | | 537 - HP-Hydraulic Expense | | | | | | | | | | | | | | | | | | |
| 1h | | 538 - HP-Electric Expenses | | | | | | | | | | | | | | | | | | |
| 1i | | 539 - HP-Misc Hyd Pwr Gen | | | | | | | | | | | | | | | | | | |
| 1j | | 541 - HP-Maint Supvn&Engrg | | | | | | | | | | | | | | | | | | |
| 1k | | 542 - HP-Maint of Struct | | | | | | | | | | | | | | | | | | |
| 1l | | 543 - HP-Maint Res Dam&Wtr | | | | | | | | | | | | | | | | | | |
| 1n | | 544 - HP-Maint Elect Plant | | | | | | | | | | | | | | | | | | |
| 1m | | 545 - HP-Maint Misc Hyd Pl | | | | | | | | | | | | | | | | | | |
| 1o | | 546 - OP-Oper Supvr&Engrg | | | | | | | | | | | | | | | | | | |
| 1p | | 548 - OP-Generation Expens | | | | | | | | | | | | | | | | | | |
| 1q | | 549 - OP-Misc Oth Pwr Gen | | | | | | | | | | | | | | | | | | |
| 1r | | 551 - OP-Maint Supvn & Eng | | | | | | | | | | | | | | | | | | |
| 1s | | 552 - OP-Maint of Struct | | | | | | | | | | | | | | | | | | |
| 1t | | 553 - OP-Maint Gen & Elect | | | | | | | | | | | | | | | | | | |
| 1u | | 554 - OP-Maint Oth Pwr Prd | | | | | | | | | | | | | | | | | | |
| 1v | | 555 - OPSE-Purchased Power | | | | | | | | | | | | | | | | | | |
| 1w | | 560 - Trans-Oper Supvr&Eng | | | | | | | | | | | | | | | | | | |
| 1x | | 561 - Trans-Load Dispatcng | | | | | | | | | | | | | | | | | | |
| 1y | | 562 - Trans-Station Expens | | | | | | | | | | | | | | | | | | |
| 1z | | 565 - Trans-Xmsn Elect Oth | | | | | | | | | | | | | | | | | | |
| 1aa | | 566 - Trans-Misc Xmsn Exp | | | | | | | | | | | | | | | | | | |
| 1ab | | 568 - Trans-Maint Sup & En | | | | | | | | | | | | | | | | | | |
| 1ac | | 569 - Trans-Maint Struct | | | | | | | | | | | | | | | | | | |
| 1ad | | 570 - Trans-Maint St Equip | | | | | | | | | | | | | | | | | | |
| 1ae | | 571 - Trans-Maint Ovhd Lns | | | | | | | | | | | | | | | | | | |
| 1af | | 572 - Trans-Maint Ungrd Ln | | | | | | | | | | | | | | | | | | |
| 1ag | | 573 - Trans-Maint Misc Xmn | | | | | | | | | | | | | | | | | | |
| 1ah | | 905 - Misc. Customer Accts. Exps | | | | | | | | | | | | | | | | | | |
| 1ai | | 916 - Misc. Sales Expense | | | | | | | | | | | | | | | | | | |
| 1ak | | 920 - Misc. Admin & Gen'l Salaries | | | | | | | | | | | | | | | | | | |
| 1al | | 921 - Misc. Office Supp & Exps | | | | | | | | | | | | | | | | | | |
| 1am | | 922 - Administrative Expenses Transferred | | | | | | | | | | | | | | | | | | |
| 1an | | 923 - Outside Services Employed | | | | | | | | | | | | | | | | | | |
| 1ao | | 924 - A&G-Property Insurance | | | | | | | | | | | | | | | | | | |
| 1ap | | 925 - A&G-Injuries & Damages Insurance | | | | | | | | | | | | | | | | | | |
| 1aq | | 926 - A&G-Employee Pension & Benefits(PBOP) | | | | | | | | | | | | | | | | | | |
| 1ar | | 926 - A&G-Employee Pension & Benefits | | | | | | | | | | | | | | | | | | |
| 1as | | 928 - A&G-Regulatory Commission Expense | | | | | | | | | | | | | | | | | | |
| 1at | | 930 - Obsolete/Excess Inv | | | | | | | | | | | | | | | | | | |
| 1au | | 931 - Rents | | | | | | | | | | | | | | | | | | |
| 1av | | 930.5-R & D Expense | | | | | | | | | | | | | | | | | | |
| 1aw | | 930.1-A&G-General Advertising Expense | | | | | | | | | | | | | | | | | | |
| 1ax | | 930.2-A&G-Miscellaneous & General Expense | | | | | | | | | | | | | | | | | | |
| 1ay | | 935 - A&G-Maintenance of General Plant | | | | | | | | | | | | | | | | | | |
| 1az... | | | | | | | | | | | | | | | | | | | | |
| | | - | | | | | | | | | | | | | | | | | | |
| 2 | | **Contribution to New York State** | | | | | | | | | | | | | | | | | | |
| 3 | Overall Result | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**FERC by accounts and profit center**

| (1) | (2) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0100/165 | 0100/ | 0100 | 0100/2 | 0100/2 | 0100/2 | 0100/2 | 0100/ | 0100/ | 0100/2 | 0100/ | 0 | 0100/31 | 0100/32 | 0100/3 | 0100/ | 010 | ... | **Overall R** |
| FERC G/L Accounts | | 500MW Combined Cycle | BG Trans | JAF Trans | IP3/Pol Trans | Marcy/Clark Trans | Marcy South Trans | Niagara Trans | Sound Cable | ST Law Trans | 765 KV Trans | HTP Trans | DSM | Headquarters | Power for Jobs | Recharge NY | JAF | SENY | - | |
| | 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 Supvr&Engrg | | | | | | | | | | | | | | | | | | | - |
| | 537 - HP-Hydraulic Expense | | | | | | | | | | | | | | | | | | | - |
| | 538 - HP-Electric Expenses | | | | | | | | | | | | | | | | | | | - |
| | 539 - HP-Misc Hyd Pwr Gen | | | | | | | | | | | | | | | | | | | - |
| | 541 - HP-Maint Supvn&Engrg | | | | | | | | | | | | | | | | | | | - |
| | 542 - HP-Maint of Struct | | | | | | | | | | | | | | | | | | | - |
| | 543 - HP-Maint Res Dam&Wtr | | | | | | | | | | | | | | | | | | | - |
| | 544 - HP-Maint Elect Plant | | | | | | | | | | | | | | | | | | | - |
| | 545 - HP-Maint Misc Hyd Pl | | | | | | | | | | | | | | | | | | | - |
| | 546 - OP-Oper Supvr&Engrg | | | | | | | | | | | | | | | | | | | - |
| | 548 - OP-Generation Expens | | | | | | | | | | | | | | | | | | | - |
| | 549 - OP-Misc Oth Pwr Gen | | | | | | | | | | | | | | | | | | | - |
| | 551 - OP-Maint Supvn & Eng | | | | | | | | | | | | | | | | | | | - |
| | 552 - OP-Maint of Struct | | | | | | | | | | | | | | | | | | | - |
| | 553 - OP-Maint Gen & Elect | | | | | | | | | | | | | | | | | | | - |
| | 554 - OP-Maint Oth Pwr Prd | | | | | | | | | | | | | | | | | | | - |
| | 555 - OPSE-Purchased Power | | | | | | | | | | | | | | | | | | | - |
| | 560 - Trans-Oper Supvr&Eng | | | | | | | | | | | | | | | | | | | - |
| | 561 - Trans-Load Dispatcng | | | | | | | | | | | | | | | | | | | - |
| | 562 - Trans-Station Expens | | | | | | | | | | | | | | | | | | | - |
| | 565 - Trans-Xmsn Elect Oth | | | | | | | | | | | | | | | | | | | - |
| | 566 - Trans-Misc Xmsn Exp | | | | | | | | | | | | | | | | | | | - |
| | 568 - Trans-Maint Sup & En | | | | | | | | | | | | | | | | | | | - |
| | 569 - Trans-Maint Struct | | | | | | | | | | | | | | | | | | | - |
| | 570 - Trans-Maint St Equip | | | | | | | | | | | | | | | | | | | - |
| | 571 - Trans-Maint Ovhd Lns | | | | | | | | | | | | | | | | | | | - |
| | 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) | | | | | | | | | | | | | | | | | | | - |
| | 926 - A&G-Employee Pension & Benefits | | | | | | | | | | | | | | | | | | | - |
| | 928 - A&G-Regulatory Commission Expense | | | | | | | | | | | | | | | | | | | - |
| | 931 - Rents 930 - Obsolete/Excess Inv | | | | | | | | | | | | | | | | | | | -- |
| | 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 | | | | | | | | | | | | | | | | | | | - |
| | **Contribution to New York State** | | | | | | | | | | | | | - | | | | | | - |
| Overall Result | | - | - | - | - | - | - | | - | - | - | - | - | - | | | - | - | | - |

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

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

| Line No. | | Amount ($) (1) | Ratio (2) | Notes |
|---|---|---|---|---|
| **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** | **Ratio** | | **-** | Col 1, Ln 2 / Col 1, Ln 1 |
| **4** | Transmission Maintenance | - | | Sch A1; Col 4, Ln 12 |
| **5** | **Removed Step-up Transmission O&M** | **-** | | Col 1, Ln 4 x Col 2, Ln 3 |

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

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

| Line No. | | Amount ($) (1) | Ratio (2) | Notes |
|---|---|---|---|---|
| 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 | **Ratio** | | **-** | Col 1, Ln 2 / Col 1, Ln 1 |
| 4 | Transmission Maintenance | - | | Sch A1: Col 4, Ln 12 |
| 5 | **Reclassified FACTS Transmission Plant** | **-** | | 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) |
|---|---|---|---|
| **Line No.** | **Posting Date** | **Account** | **Income Amount ($)** |
| 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)**

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

This work paper includes total NYPA PBOP which is allocated to transmission by 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 ($)<br>(1) | Ratio<br>(2) | Allocated Insurance Expense - Transmission ($)<br>(3) | Notes<br>(4) |
|---|---|---|---|---|---|
| 1a | | | | | |
| 1b | | | | | |
| 1c | | | | | |
| 1d | | | | | |
| … | | | | | |
| 2 | **Subtotal (Gross Transmission Plant Ratio)** | **-** | - | **-** | Allocated based on transmission gross plant ratio from Work Paper AI |
| 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**

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

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

**WORK PAPER AI**
**PROPERTY INSURANCE ALLOCATOR**

| | | 12/31/ ($) | 12/31/ ($) | Average | Gross Plant in Service Ratio | Source |
|---|---|---|---|---|---|---|
| | | (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)**

**Included General & Transmission Plant - Depreciation ____**

| | | (1) | (2) | (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 | | - |
| 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 | **Total Included General Plant** | | | - |
| | **Included Transmission Plant** | | | |
| 22a | | 352 | | - |
| 22b | | 352 | | - |
| 22c | | 352 | | - |
| 22d | | 352 | | - |
| 22e | | 352 | | - |
| 22f | | 352 | | - |
| 22g | | 352 | | - |
| … | | 352 | | - |
| … | | 352 | | - |
| 23 | | 352 | Subtotal Transmission - Structures & Improvements | - |
| 24a | | 353 | | - |
| 24b | | 353 | | - |
| 24c | | 353 | | - |
| 24d | | 353 | | - |
| 24e | | 353 | | - |
| 24f | | 353 | | - |
| 24g | | 353 | | - |
| 24h | | 353 | | - |
| … | | 353 | | - |
| … | | 353 | | - |
| 25 | | 353 | Subtotal Transmission - Station Equipment | - |
| 26a | | 354 | | - |
| 26b | | 354 | | - |
| 26c | | 354 | | - |
| 26d | | 354 | | - |
| 26e | | 354 | | - |
| 26f | | 354 | | - |
| … | | 354 | | - |
| … | | 354 | | - |
| 27 | | 354 | Subtotal Transmission - Towers & Fixtures | - |
| 28a | | 355 | | - |
| 28b | | 355 | | - |
| 28c | | 355 | | - |
| 28d | | 355 | | - |
| 28e | | 355 | | - |
| … | | 355 | | - |
| … | | 355 | | - |
| 29 | | 355 | Subtotal Transmission - Poles & Fixtures | - |
| 30a | | 356 | | - |
| 30b | | 356 | | - |
| 30c | | 356 | | - |
| 30d | | 356 | | - |
| 30e | | 356 | | - |
| 30f | | 356 | | - |
| … | | 356 | | - |
| … | | 356 | | - |
| 31 | | 356 | Subtotal Transmission - Overhead Conductors & Devices | - |
| 32a | | 357 | | - |
| 32b | | 357 | | - |
| 32c | | 357 | | - |
| … | | 357 | | - |
| … | | 357 | | - |
| 33 | | 357 | Subtotal Transmission - Underground Conduit | - |
| 34a | | 358 | | - |
| 34b | | 358 | | - |
| 34c | | 358 | | - |
| … | | 358 | | - |
| … | | 358 | | - |
| 35 | | 358 | Subtotal Transmission - Underground Conductors & Devices | - |
| 36a | | 359 | | - |
| 36b | | 359 | | - |
| 36c | | 359 | | - |
| 36d | | 359 | | - |
| 36e | | 359 | | - |
| 36f | | 359 | | - |
| … | | 359 | | - |
| … | | 359 | | - |
| 37 | | 359 | Subtotal Transmission - Roads & Trails | - |
| 38 | **Total Included Transmission Plant** | | | - |

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

WORK PAPER BB
____-____ EXCLUDED PLANT IN SERVICE

| Line No. | (1) Source/Comments | (2) EXCLUDED TRANSMISSION | (3) | (4) Electric Plant in Service ($) | (5) Accumulated Depreciation ($) | (6) Electric Plant in Service (Net $) | (7) Depreciation Expense ($) | (8) Electric Plant in Service ($) | (9) Accumulated Depreciation ($) | (10) Electric Plant in Service (Net $) | (11) Depreciation Expense ($) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | | - | - | - | - | - | - | - | - |

**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 $) | Depreciation Expense ($) |
| 22 | | | | | | | | | | | |
| 22a | | | | - | - | - | - | - | - | - | - |
| 22b | | | | - | - | - | - | - | - | - | - |
| 22c | | | | - | - | - | - | - | - | - | - |
| 22d | | | | - | - | - | - | - | - | - | - |
| 22e | | | | - | - | - | - | - | - | - | - |
| 22f | | | | - | - | - | - | - | - | - | - |
| 22g | | | | - | - | - | - | - | - | - | - |
| 22h | | | | - | - | - | - | - | - | - | - |
| 22i | | | | - | - | - | - | - | - | - | - |
| 22j | | | | - | - | - | - | - | - | - | - |
| [redacted]k | | | | - | - | - | - | - | - | - | - |
| 22l | | | | - | - | - | - | - | - | - | - |
| 22n | | | | - | - | - | - | - | - | - | - |
| ... | | | | - | - | - | - | - | - | - | - |
| 23 | SUBTOTAL SCPP | | | - | - | - | - | - | - | - | - |
| 24 | | | | | | | | | | | |
| | | | | - | - | - | - | - | - | - | - |
| | | | | - | | - | | | - | - | |
| 25 | TOTAL EXCLUDED GENERAL | | | - | - | - | - | - | - | - | - |

**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 $)** | **Depreciation Expense ($)** |
| | | | **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
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**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 $)** | **Depreciation Expense ($)** |
| 1ai | | | | | | | | | | | | |
| … | | | | | | | | | | | | |
| … | | | | | | | | | | | | |
| 2 | | | | **Land Total** | - | - | - | - | - | - | - | - |
| 3 | | | | **Construction in progress** | | | | | | | | |
| 3a | | ***Adjustments*** | | **CWIP** | | | | | | | | |
| 4 | | | | **Construction in progress Total** | - | - | - | - | - | - | - | - |
| **5** | | | **Total capital assets not being depreciated** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | **Capital assets, being depreciated:** | | | | | | | | | |
| 6 | | | | **Production - Hydro** | | | | | | | | |
| 6a | | | | | | | | | | | | |
| 6b | | | | | | | | | | | | |
| 6c | | | | | | | | | | | | |
| 6d | | | | | | | | | | | | |
| 6e | | | | | | | | | | | | |
| 6f | | | | | | | | | | | | |
| 6g | | | | | | | | | | | | |
| 6h | | | | | | | | | | | | |
| 6i | | | | | | | | | | | | |
| 6j | | | | | | | | | | | | |
| 6k | | | | | | | | | | | | |
| 6l | | | | | | | | | | | | |
| 6n | | | | | | | | | | | | |
| 6m | | | | | | | | | | | | |
| 6o | | | | | | | | | | | | |
| 6p | | | | | | | | | | | | |
| 6q | | | | | | | | | | | | |

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**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 $)** | **Depreciation Expense ($)** |
| 6v | | | | | | | | | | | | |
| 6w | | | | | | | | | | | | |
| 6x | | | | | | | | | | | | |
| 6y | | | | | | | | | | | | |
| 6z | | | | | | | | | | | | |
| 6aa | | | | | | | | | | | | |
| 6ab | | | | | | | | | | | | |
| 6ac | | | | | | | | | | | | |
| 6ad | | | | | | | | | | | | |
| 6ae | | | | | | | | | | | | |
| 6af | | | | | | | | | | | | |
| 6ag | | | | | | | | | | | | |
| … | | | | | | | | | | | | |
| … | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |

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**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 $)** | **Depreciation Expense ($)** |
| 8u | | | | | | | | | | | | |
| 8v | | | | | | | | | | | | |
| 8w | | | | | | | | | | | | |
| 8x | | | | | | | | | | | | |
| 8y | | | | | | | | | | | | |
| 8z | | | | | | | | | | | | |
| 8aa | | | | | | | | | | | | |
| 8ab | | | | | | | | | | | | |
| 8ac | | | | | | | | | | | | |
| 8ad | | | | | | | | | | | | |
| 8ae | | | | | | | | | | | | |
| 8af | | | | | | | | | | | | |
| 8ag | | | | | | | | | | | | |
| 8ah | | | | | | | | | | | | |
| 8ai | | | | | | | | | | | | |
| 8ak | | | | | | | | | | | | |
| 8al | | | | | | | | | | | | |
| 8am | | | | | | | | | | | | |
| 8an | | | | | | | | | | | | |
| 8ao | | | | | | | | | | | | |
| 8ap | | | | | | | | | | | | |
| 8aq | | | | | | | | | | | | |
| 8ar | | | | | | | | | | | | |
| 8as | | | | | | | | | | | | |
| 8at | | | | | | | | | | | | |
| 8au | | | | | | | | | | | | |
| 8av | | | | | | | | | | | | |
| 8aw | | | | | | | | | | | | |
| 8ax | | | | | | | | | | | | |
| 8ay | | | | | | | | | | | | |
| 8az | | | | | | | | | | | | |
| 8ba | | | | | | | | | | | | |
| 8bb | | | | | | | | | | | | |
| 8bc | | | | | | | | | | | | |
| 8bd | | | | | | | | | | | | |

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**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 $)** | **Depreciation Expense ($)** |
| 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 | | | | | | | | | | | | |
| 10z | | | | | | | | | | | | |
| 10aa | | | | | | | | | | | | |
| 10ab | | | | | | | | | | | | |
| 10ac | | | | | | | | | | | | |
| 10ad | | | | | | | | | | | | |

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**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 $)** | **Depreciation Expense ($)** |
| 10ai | | | | | | | | | | | | |
| 10ak | | | | | | | | | | | | |
| 10al | | | | | | | | | | | | |
| 10am | | | | | | | | | | | | |
| 10an | | | | | | | | | | | | |
| 10ao | | | | | | | | | | | | |
| 10ap | | | | | | | | | | | | |
| 10aq | | | | | | | | | | | | |
| 10ar | | | | | | | | | | | | |
| 10as | | | | | | | | | | | | |
| 10at | | | | | | | | | | | | |
| 10au | | | | | | | | | | | | |
| 10av | | | | | | | | | | | | |
| 10aw | | | | | | | | | | | | |
| 10ax | | | | | | | | | | | | |
| 10ay | | | | | | | | | | | | |
| 10az | | | | | | | | | | | | |
| 10ba | | | | | | | | | | | | |
| 10bb | | | | | | | | | | | | |
| 10bc | | | | | | | | | | | | |
| 10bd | | | | | | | | | | | | |
| 10be | | | | | | | | | | | | |
| 10bh | | | | | | | | | | | | |
| 10bi | | | | | | | | | | | | |
| 10bk | | | | | | | | | | | | |
| 10bl | | | | | | | | | | | | |
| 10bm | | | | | | | | | | | | |
| 10bn | | | | | | | | | | | | |
| 10bo | | | | | | | | | | | | |
| 10bp | | | | | | | | | | | | |
| 10bq | | | | | | | | | | | | |
| 10br | | | | | | | | | | | | |
| 10bs | | | | | | | | | | | | |
| 10bt | | | | | | | | | | | | |

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…

**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 $)** | **Depreciation Expense ($)** |
| … | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |

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**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 $)** | **Depreciation Expense ($)** |
| 12ah | | | | | | | | | | | | |
| 12ai | | | | | | | | | | | | |
| 12ak | | | | | | | | | | | | |
| 12al | | | | | | | | | | | | |
| 12am | | | | | | | | | | | | |
| 12an | | | | | | | | | | | | |
| 12ao | | | | | | | | | | | | |
| 12ap | | | | | | | | | | | | |
| 12aq | | | | | | | | | | | | |
| 12ar | | | | | | | | | | | | |
| 12as | | | | | | | | | | | | |
| 12at | | | | | | | | | | | | |
| 12au | | | | | | | | | | | | |
| 12av | | | | | | | | | | | | |
| 12aw | | | | | | | | | | | | |
| 12ax | | | | | | | | | | | | |
| 12ay | | | | | | | | | | | | |
| 12az | | | | | | | | | | | | |
| 12ba | | | | | | | | | | | | |
| 12bb | | | | | | | | | | | | |
| 12bc | | | | | | | | | | | | |
| 12bd | | | | | | | | | | | | |
| 12be | | | | | | | | | | | | |
| 12bh | | | | | | | | | | | | |
| 12bi | | | | | | | | | | | | |
| 12bk | | | | | | | | | | | | |
| 12bl | | | | | | | | | | | | |
| 12bm | | | | | | | | | | | | |
| 12bn | | | | | | | | | | | | |
| 12bo | | | | | | | | | | | | |
| 12bp | | | | | | | | | | | | |
| 12bq | | | | | | | | | | | | |
| 12br | | | | | | | | | | | | |
| 12bs | | | | | | | | | | | | |

12bt
12bu
12bv
12bw

**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 $)** | **Depreciation Expense ($)** |
| 12bx | | | | | | | | | | | | |
| 12by | | | | | | | | | | | | |
| 12bz | | | | | | | | | | | | |
| 12ca | | | | | | | | | | | | |
| 12cb | | | | | | | | | | | | |
| 12cc | | | | | | | | | | | | |
| 12cd | | | | | | | | | | | | |
| 12ce | | | | | | | | | | | | |
| 12cf | | | | | | | | | | | | |
| 12cg | | | | | | | | | | | | |
| 12ch | | | | | | | | | | | | |
| 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**

| | | Beginning Unamortized Lease Asset/ | Ending Unamortized | Capitalized Lease | Current Year Average Unamortized |
|---|---|---|---|---|---|
| | (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** | **Total** | | | **-** |

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

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

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

| Line | | 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 Service ($) (1) | Accumulated Depreciation ($) (2) | Plant in Service (Net $) (3) | Depreciation Expense ($) (4) | Plant in Service ($) (5) | Accumulated Depreciation ($) (6) | Plant in Service (Net $) (7) | Depreciation Expense ($) (8) |
|---|---|---|---|---|---|---|---|---|---|
| | NIAGARA | | | | | | | | |
| 1a | | | | | | | | | |
| 1b | | | | | | | | | |
| 1c | | | | | | | | | |
| … | | | | | | | | | |
| 1 | | - | - | - | - | - | - | - | - |
| | ST. LAWRENCE | | | | | | | | |
| 2a | | | | | | | | | |
| 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)<br>____ **Amount ($)** | (3)<br>____ **Amount ($)** |
|---|---|---|---|
| 1 | Production | | |
| 2 | Transmission | | |
| 3 | General | | |
| 4 | **Total** | **-** | **-** |

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

**NEW YORK POWER AUTHORITY**
**TRANSMISSION REVENUE REQUIREMENT**
**December 31,**

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

| | | | | | 12/31/ | | | | 12/31/ | | | | Average | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) P/T/G | (2) Plant Name | (3) A/C | (4) Description | (5) Electric Plant in Service ($) | (6) Accumulated Depreciation ($) | (7) Electric Plant in Service (Net $ ) | (8) Depreciation Expense ($) | (9) Electric Plant in Service ($) | (10) Accumulated Depreciation ($) | (11) Electric Plant in Service (Net $) | (12) Depreciation Expense ($) | (13) Electric Plant in Service ($) | (14) Accumulated Depreciation ($) | (15) Electric Plant in Service (Net $) |
| 1a | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 350 | Land & Land Rights | - | | - | - | - | - | - | - | - | - | - |
| 1b | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 352 | Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - |
| 1c | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 353 | Station Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 1d | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 354 | Towers & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 1e | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 355 | Poles & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 1f | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 356 | Overhead Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 1g | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 357 | Underground Conduit | - | - | - | - | - | - | - | - | - | - | - |
| 1h | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 358 | Underground Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 1i | Transmission | **MARCY-SOUTH SERIES COMPENSATION** | 359 | Roads & Trails | - | - | - | - | - | - | - | - | - | - | - |
| ... | | | | | | | | | | | | | | | |
| **1** | | | | **MSSC Transmission Total** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 2a | Transmission | **AC TRANSMISSION** | 350 | Land & Land Rights | - | - | - | - | - | - | - | - | - | - | - |
| 2b | Transmission | **AC TRANSMISSION** | 352 | Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - |
| 2c | Transmission | **AC TRANSMISSION** | 353 | Station Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 2d | Transmission | **AC TRANSMISSION** | 354 | Towers & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 2e | Transmission | **AC TRANSMISSION** | 355 | Poles & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 2f | Transmission | **AC TRANSMISSION** | 356 | Overhead Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 2g | Transmission | **AC TRANSMISSION** | 357 | Underground Conduit | - | - | - | - | - | - | - | - | - | - | - |
| 2h | Transmission | **AC TRANSMISSION** | 358 | Underground Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 2i | Transmission | **AC TRANSMISSION** | 359 | Roads & Trails | - | - | - | - | - | - | - | - | - | - | - |
| ... | | | | | | | | | | | | | | | |
| **2** | | | | **AC Transmission Total** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 3a | Transmission | **SPC Project** | 350 | Land & Land Rights | - | - | - | - | - | - | - | - | - | - | - |
| 3b | Transmission | **SPC Project** | 352 | Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - |
| 3c | Transmission | **SPC Project** | 353 | Station Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 3d | Transmission | **SPC Project** | 354 | Towers & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 3e | Transmission | **SPC Project** | 355 | Poles & Fixtures | - | - | - | - | - | - | - | - | - | - | - |
| 3f | Transmission | **SPC Project** | 356 | Overhead Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 3g | Transmission | **SPC Project** | 357 | Underground Conduit | - | - | - | - | - | - | - | - | - | - | - |
| 3h | Transmission | **SPC Project** | 358 | Underground Conductors & Devices | - | - | - | - | - | - | - | - | - | - | - |
| 3i | Transmission | **SPC Project** | 359 | Roads & Trails | - | - | - | - | - | - | - | - | - | - | - |
| ... | | | | | | | | | | | | | | | |
| **3** | | | | **SPC Project Total** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**WORK PAPER CA**
**MATERIALS AND SUPPLIES**

| | (1) NYPA Acct # | (2) Facility | (3) Total M&S Inventory ($) 12/31/____ | (4) Total M&S Inventory ($) 12/31/____ | (5) Avg. M&S Inventory ____-14 | (6) Transmission Allocator | (7) Allocated 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) |
|---|---|---|---|
| | **Date** | **Property Insurance ($)** | **Other Prepayments ($)** |
| 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) Component | (2) Amount ($) | | (3) Actual Share | (4) Equity Cap | (5) Applied Share | | (6) Cost Rate | | (7) 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) |
|---|---|---|---|
| | **Cost Center(s)** | **Site** | **Labor Actual Postings $** |
| 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** | |
| … | **-** | **-** | |

| | | | |
|---|---|---|---|
| on + Transmission | - | (4) | |
| Total - Production Only | - | | |

| Ratio |
|---|
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |

# 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)**

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

| | | | |
|---|---|---|---|
| **14** | Net position at January 1 | | |
| **15** | 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) |
| **1** | **Assets and Deferred Outflows** | | |
| 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 | | |
| … | - | | |
| **2** | Total current assets | - | - |
| **3** | Noncurrent Assets: | | |
| 3a | Restricted funds: | | |
| 3b | Cash and cash equivalents | | |
| 3c | Investment in securities | | |
| … | - | | |
| **4** | Total restricted asset | - | - |
| **5** | Capital funds: | | |
| 5a | Cash and cash equivalents | | |
| 5b | Investment in securities | | |
| … | - | | |
| **6** | Total capital funds | - | - |
| **7** | Capital Assets | | |
| 7a | Capital assets not being depreciated | | |
| 7b | Capital assets, net of accumulated depreciation | | |
| … | - | | |
| **8** | Total capital assets | - | - |
| 9 | Other noncurrent assets: | | |
| 9a | Receivable - New York State | | |
| 9b | Notes receivable - nuclear plant sale | | |
| 9c | Other long-term assets | | |
| … | - | | |

| | | | |
|---|---|---|---|
| **10** | Total other noncurrent assets | - | - |
| **11** | Total noncurrent assets | - | - |
| **12** | Total assets | - | - |

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

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

| | | | |
|---|---|---|---|
| **13** | Deferred outflows: | | |
| 13a | Accumulated decrease in fair value of hedging derivatives | | |
| … | - | | |
| **14** | Total Deferred outflows | - | - |
| **15** | **Total assets and deferred outflows** | **-** | **-** |

1/ Source: Annual Financial Statements

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

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

| | DESCRIPTION | DECEMBER ____ | DECEMBER ____ |
|---|---|---|---|
| **16** | **Liabilities, Deferred Inflows and Net Position** | | |
| 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 | | |
| … | - | | |
| **17** | 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 | | |
| … | - | | |
| **19** | 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 | | |
| … | - | | |
| **21** | Total other noncurrent liabilities | - | - |
| **22** | Total noncurrent liabilities | - | - |
| **23** | Total liabilities | - | - |
| **24** | Deferred inflows: | | |
| 24a | Cost of removal obligation | | |
| … | - | | |

| | | | |
|---|---|---|---|
| | | - | - |
| **25** | Net position: | | |
| 25a | Net investment in capital assets | | |
| 25b | Restricted | | |
| 25c | Unrestricted | | |
| … | - | | |

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

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

| | | | |
|---|---|---|---|
| **26** | Total net position | - | - |
| **27** | **Total liabilities, deferred inflows and net position** | **-** | **-** |

1/ Source: Annual Financial Statements

-

**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**

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

**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) | (9) |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | **OPERATION & MAINTANANCE EXPENSES** | | | | | | | | |
| | | | 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 ($) | Accumulated Depreciation ($) | Electric Plant in Service - Net ($) | Depreciation Expense ($) | Electric Plant in Service ($) | Accumulated Depreciation ($) | Electric Plant in Service - Net ($) | Depreciation Expense ($) |
|---|---|---|---|---|---|---|---|---|---|---|
| 2a | As per Annual Report | | | | | | | | | |
| 2b | Capital Assets not being depreciated | | - | - | - | - | - | - | 0 | 0 |
| 2c | Capital Assets being depreciated | | - | - | - | - | - | - | 0 | 0 |
| 2d | Total Capital Assets | | - | - | - | - | - | - | 0 | 0 |
| 2e | Less CWIP | | | | | | | | 0 | 0 |
| 2f | Total Assets in Service | | - | - | - | - | - | - | 0 | 0 |
| 2g | Adjustments for ATRR | | | | | | | | | |
| 2h | Cost of Removal (note 1) | | | | | | | | | |
| 2i | Transmission | | | | | | | | 0 | 0 |
| 2j | General | | - | - | - | - | - | - | 0 | 0 |
| 2k | Total | | - | - | - | - | - | - | 0 | 0 |
| 2l | Excluded (note 2) | | | | | | | | | |
| 2n | Transmission | | | | | | | | 0 | 0 |
| 2m | General | | - | - | - | - | - | - | 0 | 0 |
| 2o | Total | | - | - | - | - | - | - | 0 | 0 |
| 2p | Adjustments to Rate Base (note 3) | | | | | | | | | |
| 2q | Transmission | | - | - | - | - | - | - | 0 | 0 |
| 2r | General | | - | - | - | - | - | - | 0 | 0 |
| 2s | Total | | - | - | - | - | - | - | 0 | 0 |
| 2t | | | | | | | | | | |
| 2u | Total Assets in Service - As per ATRR | | | | | | | | 0 | 0 |
| 2v | Comprising: | | | | | | | | | |
| 2w | Production | | - | - | - | - | - | - | 0 | 0 |
| 2x | Transmission | | - | - | - | - | - | - | 0 | 0 |
| 2y | General | | - | - | - | - | - | - | 0 | 0 |
| 2z | Total | | - | - | - | - | - | - | 0 | 0 |
| 2aa | *check* | differences due to rounding | - | - | - | - | - | - | *0* | *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* | - | - | | |

| | | | Long -Term Debt | Common Equity | Long -Term Debt | Common Equity |
|---|---|---|---|---|---|---|
| | **4** | **CAPITAL STRUCTURE** | | | | |
| 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 | | **FERC approved ATRR** (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* | - |