

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

Name	Description
Cost-of-Service Summary	TRANSMISSION REVENUE REQUIREMENT SUMMARY
Schedule A1	OPERATION & MAINTENANCE EXPENSE SUMMARY
Schedule A2	ADMINISTRATIVE AND GENERAL EXPENSES
Schedule B1	ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES
Schedule B2	ADJUSTED PLANT IN SERVICE
Schedule B3	DEPRECIATION AND AMORTIZATION RATES
Schedule C1	TRANSMISSION - RATE BASE CALCULATION
Schedule D1	CAPITAL STRUCTURE AND COST OF CAPITAL AS OF DECEMBER 31, 2014
Schedule E1	LABOR RATIO
Schedule F1	PROJECT REVENUE REQUIREMENT WORKSHEET
Schedule F2	INCENTIVES
Schedule F3	PROJECT TRUE-UP
Work Paper-AA	O&M AND A&G SUMMARY
Work Paper-AB	O&M AND A&G DETAIL
Work Paper-AC	STEP-UP TRANSFORMERS O&M ALLOCATOR
Work Paper-AD	FACTS O&M ALLOCATOR
Work Paper-AE	MICROWAVE TOWER RENTAL INCOME
Work Paper-AF	POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)
Work Paper-AG	PROPERTY INSURANCE ALLOCATION
Work Paper-AH	INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION
Work Paper-AI	PROPERTY INSURANCE ALLOCATOR
Work Paper-BA	DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)
Work Paper-BB	EXCLUDED PLANT IN SERVICE
Work Paper-BC	PLANT IN SERVICE DETAIL
Work Paper-BD	MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE
Work Paper-BE	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
Work Paper-BF	GENERATOR STEP-UP TRANSFORMERS BREAKOUT
Work Paper-BG	RELICENSING/RECLASSIFICATION EXPENSES
Work Paper-BH	ASSET IMPAIRMENT
Work Paper-BI	COST OF REMOVAL
Work Paper-CA	MATERIALS AND SUPPLIES
Work Paper-CB	ESTIMATED PREPAYMENTS AND INSURANCE
Work Paper-DA	WEIGHTED COST OF CAPITAL
Work Paper-DB	LONG-TERM DEBT AND RELATED INTEREST
Work Paper-EA	CALCULATION OF LABOR RATIO
Work Paper-AR-IS	STATEMENT OF REVENUES , EXPENSES, AND CHANGES IN NET POSITION
Work Paper-AR-BS	STATEMENT OF NET POSITION
Work Paper-AR-Cap Assets	CAPITAL ASSETS
Work Paper-Reconciliations	RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

TRANSMISSION REVENUE REQUIREMENT SUMMARY

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u> (1)	<u>SOURCE/COMMENTS</u> (2)
1	Operation & Maintenance Expense	61,722,659	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	41,584,418	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	46,333,802	Schedule B1, Col 6, Ln 26
4	TOTAL OPERATING EXPENSE	<u>149,640,879</u>	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	<u>656,767,180</u>	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	<u>48,584,526</u>	Schedule C1, Col 7, Ln 10
7	TOTAL REVENUE REQUIREMENT	198,225,405	Line 4 + Line 6
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	<u>198,225,405</u>	Line 7 + line 8 + line 9
Breakout by Project			
11	NTAC Facilities	198,225,405	Schedule F1, page 2, line 1a, col. 16
11a	Project 1 - Marcy South Series Compensator	-	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c	-	-	
...	-	-	
12	Total Break out	<u>198,225,405</u>	Sum lines 11

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>FERC Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u> (3)	<u>Total</u> (4)	<u>Grand Total</u> (5)
Transmission:					
OPERATION:					
1	560	Supervision & Engineering	WP-AA, Col (6)	7,292,590	
2	561	Load Dispatching	WP-AA, Col (6)	2,078,862	
3	562	Station Expenses	WP-AA, Col (6)	3,958,566	
4	566	Misc. Trans. Expenses	WP-AA, Col (6)	8,074,942	
5		Total Operation	(sum lines 1-4)	21,404,960	
MAINTENANCE:					
6	568	Supervision & Engineering	WP-AA, Col (6)	8,424,418	
7	569	Structures	WP-AA, Col (6)	4,160,748	
8	570	Station Equipment	WP-AA, Col (6)	18,757,118	
9	571	Overhead Lines	WP-AA, Col (6)	10,209,469	
10	572	Underground Lines	WP-AA, Col (6)	479,291	
11	573	Misc. Transm. Plant	WP-AA, Col (6)	101,249	
12		Total Maintenance	(sum lines 6-11)	42,132,294	
13		TOTAL O&M TRANSMISSION	(sum lines 5 & 12)		63,537,254
Adjustments (Note 2)					
14		Step-up Transformers	WP-AC, line 5		(810,693)
15		FACTS (Note 1)	WP-AD, line 5		(905,489)
16		Microwave Tower Rental Income	WP-AE, line 14		(98,413)
17		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 13-16)		61,722,659

Note 1 Flexible Alternating Current Transmission System device

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

Line No.	FERC Account (1)	FERC Account Description (2)	Source (2)	Unallocated A&G (\$) (3)	Transmission Labor Ratio (4)	Allocated to Transmission (\$) (5)	Source/Comments (6)
<u>Administrative & General Expenses</u>							
1	920	A&G Salaries	WP-AA, Col (6)	51,679,703			
2	921	Office Supplies & Expenses	WP-AA, Col (6)	19,662,735			
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (6)	(15,295,298)			
4	923	Outside Services Employed	WP-AA, Col (6)	21,044,337			
5	924	Property Insurance	WP-AA, Col (6)	5,745,197		1,062,110	See WP-AG; Ln 9
6	925	Injuries & Damages Insurance	WP-AA, Col (6)	1,837,652		731,194	See WP-AH; Ln 7
7	926	Employee Pensions & Benefits	WP-AA, Col (6)	45,047,696			
8	928	Reg. Commission Expenses	WP-AA, Col (6)	2,965,811		0	See WP-AA; Ln 27
9	930	Obsolete/Excess Inv	WP-AA, Col (6)	2,849,041			
10	930.1	General Advertising Expense	WP-AA, Col (6)	247,003			
11	930.2	Misc. General Expenses	WP-AA, Col (6)	4,582,041			
12	930.5	Research & Development	WP-AA, Col (6)	6,818,699			
13	931	Rents	WP-AA, Col (6)	680,292			
14	935	Maint of General Plant A/C 932	WP-AA, Col (6)	6,290,374			
15		TOTAL	(sum lines 1-14)	154,155,284			
16		Less A/C 924	Less line 5	(5,745,197)			
17		Less A/C 925	Less line 6	(1,837,652)			
18		Less EPRI Dues	Contained in line 12	0			
19		Less A/C 928	Less line 8	(2,965,811)			
20		PBOP Adjustment	WP-AF	512,739			
21		TOTAL A&G Expense	(sum lines 15 to 20)	144,119,362	27.61%	39,791,114	- Allocated based on transmission labor allocator (Schedule E1)
22		NET A&G TRANSMISSION EXPENSE	(sum lines 1 to 21)			41,584,418	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>FERC Account</u>	<u>FERC Account Description</u>	<u>Source</u> (1)	<u>Transmission</u> (2)	<u>General Plant</u> (3)	<u>Transmission Labor Ratio (%)</u> (4)	<u>General Plant Allocated to Transm. Col (3)*(4)</u> (5)	<u>Total Annual Depreciation Col (2)+(5)</u> (6)
1	352	Structures & Improvements	WP-BA	1,660,157				
2	353	Station Equipment	WP-BA	15,088,783				
3	354	Towers & Fixtures	WP-BA	4,017,875				
4	355	Poles & Fixtures	WP-BA	6,012,742				
5	356	Overhead Conductors & Devices	WP-BA	4,396,112				
6	357	Underground Conduit	WP-BA	2,639,459				
7	358	Underground Conductors & Devices	WP-BA	5,757,439				
8	359	Roads & Trails	WP-BA	286,958				
9		Unadjusted Depreciation		39,859,525	42,439,722			
10	390	Structures & Improvements	WP-BA		4,276,261			
11	391	Office Furniture & Equipment	WP-BA		15,602,022			
12	392	Transportation Equipment	WP-BA		3,362,267			
13	393	Stores Equipment	WP-BA		27,159			
14	394	Tools, Shop & Garage Equipment	WP-BA		515,515			
15	395	Laboratory Equipment	WP-BA		429,337			
16	396	Power Operated Equipment	WP-BA		1,192,414			
17	397	Communication Equipment	WP-BA		434,857			
18	398	Miscellaneous Equipment	WP-BA		16,542,187			
19	399	Other Tangible Property	WP-BA		57,702			
20		Unadjusted General Plant Depreciation			42,439,722			
		Adjustments						
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	2,178,736				
22		FACTS	Schedule B2, Col 4, line 13	(891,698)				
23		Windfarm	Schedule B2, Col 4, line 11	(1,608,459)				
24		Step-up Transformers	Schedule B2, Col 4, line 12	(714,182)				
25		NIA/STL Relicensing Reclass	WP-BG, Col 4		(15,239,698)			
26		TOTAL	(Sum lines 1-24)	38,823,921	27,200,023	27.61% 1/	7,509,881	46,333,802

1/ See Schedule-E1, Column (3), Line 2

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**SCHEDULE B2
ADJUSTED PLANT IN SERVICE**

Line No.	Source	2015		2014				2014 - 2015 Average		Net Plant in Service (\$)		
		Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service - Net (\$)	Depreciation Expense (\$)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)
PRODUCTION												
1	Production - Land WP-BC	100,992,576	-	100,992,576	-	100,905,218	-	100,905,218	-	100,948,897	-	100,948,897
2	Production - Hydro WP-BC	1,999,903,272	769,574,687	1,230,328,585	39,112,123	1,963,361,853	739,532,763	1,223,829,090	37,891,393	1,981,632,562	754,553,725	1,227,078,838
3	Production - Gas Turbine / Combined C WP-BC	<u>2,426,793,224</u>	<u>984,822,593</u>	<u>1,441,970,631</u>	<u>102,186,317</u>	<u>2,419,760,766</u>	<u>881,486,891</u>	<u>1,538,273,875</u>	<u>103,200,991</u>	<u>2,423,276,995</u>	<u>933,154,742</u>	<u>1,490,122,253</u>
4		<u>4,527,689,072</u>	<u>1,754,397,280</u>	<u>2,773,291,792</u>	<u>141,298,441</u>	<u>4,484,027,836</u>	<u>1,621,019,653</u>	<u>2,863,008,183</u>	<u>141,092,384</u>	<u>4,505,858,454</u>	<u>1,687,708,467</u>	<u>2,818,149,987</u>
TRANSMISSION												
5	Transmission - Land WP-BC	47,453,979	-	47,453,979	-	47,552,906	-	47,552,906	-	47,503,442	-	47,503,442
6	Transmission WP-BC	<u>2,001,828,956</u>	<u>1,186,640,683</u>	<u>815,188,273</u>	<u>52,731,370</u>	<u>1,984,316,147</u>	<u>1,139,023,604</u>	<u>845,292,543</u>	<u>49,508,503</u>	<u>1,993,072,552</u>	<u>1,162,832,143</u>	<u>830,240,408</u>
7		2,049,282,935	1,186,640,683	862,642,252	52,731,370	2,031,869,053	1,139,023,604	892,845,449	49,508,503	2,040,575,994	1,162,832,143	877,743,851
8	Transmission - Cost of Removal 1/ WP-BC	-	98,124,203	(98,124,203)	-	-	93,786,811	(93,786,811)	-	-	95,955,507	(95,955,507)
9	Excluded Transmission 2/ WP-BB	<u>(346,483,145)</u>	<u>(188,431,633)</u>	<u>(158,051,512)</u>	<u>(12,871,845)</u>	<u>(344,796,430)</u>	<u>(175,559,788)</u>	<u>(169,236,642)</u>	<u>(14,223,330)</u>	<u>(345,639,787)</u>	<u>(181,995,710)</u>	<u>(163,644,077)</u>
Adjustments to Rate Base												
10	Transmission - Asset Impairment WP-BC	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000
11	Windfarm WP-BC	(79,826,053)	(5,654,299)	(74,171,754)	(1,608,459)	(79,826,053)	(4,045,840)	(75,780,213)	(1,608,459)	(79,826,053)	(4,850,070)	(74,975,984)
12	Generator Step-ups WP-BF	(39,841,216)	(20,877,530)	(18,963,686)	(714,182)	(40,297,465)	(20,890,690)	(19,406,775)	(759,109)	(40,069,340)	(20,884,110)	(19,185,231)
13	FACTS WP-BE	(44,499,917)	(12,003,042)	(32,496,875)	(891,698)	(44,499,917)	(11,111,344)	(33,388,573)	(910,528)	(44,499,917)	(11,557,193)	(32,942,724)
14	Marcy South Capitalized Lease 3/				2,178,736				2,178,736			
15	Total Adjustments	<u>(134,167,185)</u>	<u>(38,534,870)</u>	<u>(95,632,315)</u>	<u>(1,035,604)</u>	<u>(134,623,434)</u>	<u>(36,047,873)</u>	<u>(98,575,561)</u>	<u>(1,099,361)</u>	<u>(134,395,310)</u>	<u>(37,291,372)</u>	<u>(97,103,938)</u>
16												
17	Net Adjusted Transmission	<u>1,568,632,605</u>	<u>1,057,798,383</u>	<u>510,834,222</u>	<u>38,823,921</u>	<u>1,552,449,189</u>	<u>1,021,202,754</u>	<u>531,246,435</u>	<u>34,185,812</u>	<u>1,560,540,897</u>	<u>1,039,500,568</u>	<u>521,040,329</u>
GENERAL												
18	General - Land WP-BC	11,614,441	-	11,614,441	-	11,614,441	-	11,614,441	-	11,614,441	-	11,614,441
19	General WP-BC	<u>1,245,745,552</u>	<u>543,259,844</u>	<u>702,485,710</u>	<u>42,846,517</u>	<u>1,204,325,406</u>	<u>501,595,216</u>	<u>702,730,190</u>	<u>41,153,181</u>	<u>1,225,035,479</u>	<u>522,427,530</u>	<u>702,607,949</u>
20		1,257,359,993	543,259,844	714,100,151	42,846,517	1,215,939,847	501,595,216	714,344,631	41,153,181	1,236,649,920	522,427,530	714,222,390
Adjustments to Rate Base												
21	General - Asset Impairment	-	-	-	-	-	-	-	-	-	-	-
22	General - Cost of Removal WP-BC	-	4,215,005	(4,215,005)	-	-	4,215,005	(4,215,005)	-	-	4,215,005	(4,215,005)
23	Relicensing WP-BG	(664,117,909)	(135,085,583)	(529,032,326)	(15,239,698)	(657,067,824)	(119,845,885)	(537,221,939)	(15,145,356)	(660,592,866)	(127,465,734)	(533,127,133)
24	Excluded General 4/ WP-BC	<u>(16,113,762)</u>	<u>(13,363,835)</u>	<u>(2,749,927)</u>	<u>(406,795)</u>	<u>(15,194,345)</u>	<u>(12,953,930)</u>	<u>(2,240,415)</u>	<u>(381,266)</u>	<u>(15,654,053)</u>	<u>(13,158,882)</u>	<u>(2,495,171)</u>
24	Total Adjustments	<u>(680,231,670)</u>	<u>(144,234,413)</u>	<u>(535,997,258)</u>	<u>(15,646,494)</u>	<u>(672,262,169)</u>	<u>(128,584,809)</u>	<u>(543,677,359)</u>	<u>(15,526,622)</u>	<u>(676,246,920)</u>	<u>(136,409,611)</u>	<u>(539,837,308)</u>
25	Net Adjusted General Plant	<u>577,128,323</u>	<u>399,025,431</u>	<u>178,102,893</u>	<u>27,200,023</u>	<u>543,677,679</u>	<u>373,010,407</u>	<u>170,667,272</u>	<u>25,626,559</u>	<u>560,403,001</u>	<u>386,017,919</u>	<u>174,385,082</u>

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



Schedule B3 - Depreciation and Amortization Rates

NEW YORK POWER AUTHORITY

YEAR ENDING DECEMBER 31, 2015

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent							
			St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project
TRANSMISSION PLANT										
1	350	Land Rights								
2	352	Structures and Improvements	1.86%	1.73%	1.66%	4.17%	1.65%		3.33%	2.21%
3	353	Station Equipment	2.35%	2.34%	2.24%	3.87%	2.26%	2.27%	3.33%	2.56%
4	354	Towers and Fixtures	2.31%	2.20%	2.14%	4.67%	2.13%	2.15%		2.60%
5	355	Poles and Fixtures	2.64%	2.59%	2.59%		2.57%	2.62%		2.60%
6	356	Overhead Conductor and Devices	2.23%	2.23%	2.14%	4.02%	2.13%	2.16%		2.49%
7	357	Underground Conduit	1.44%					1.40%	3.33%	1.42%
8	358	Underground Conductor and Devices	2.34%					2.27%	3.33%	2.31%
9	359	Roads and Trails	1.57%	1.19%	1.21%	3.41%	0.98%	0.99%		1.56%
GENERAL PLANT										
10	390	Structures & Improvements	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%
11	391	Office Furniture & Equipment	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%
12	392	Transportation Equipment	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%
13	393	Stores Equipment	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
14	394	Tools, Shop & Garage Equipment	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
15	395	Laboratory Equipment	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%
16	396	Power Operated Equipment	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%
17	397	Communication Equipment	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%
18	398	Miscellaneous Equipment	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%
19		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
20		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
21		20 Year Property	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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%
24		7 Year Property	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%
26		Transmission facility Contributions in Air Note 1								

Note 1: 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 the estimated life of the facility or rights associated with the facility and will not change over the life of a CIAC without subsequent FERC approval.

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



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSMISSION LABOR RATIO [Schedule E1]</u> (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> <u>(2) * (3)</u> (4)	<u>TOTAL TRANSMISSION (\$)</u> <u>(1) + (4)</u> (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE</u> <u>(5) * (6)</u> (7)
1 A) Net Electric Plant in Service	521,040,329 1/	174,385,082 2/	27.61%	48,147,429	569,187,757		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	12,913,385 3/				12,913,385		
4 * Marcy South Capitalized Lease	49,021,550 4/				49,021,550		
5 * Materials & Supplies	86,604,262 5/		27.61%		23,911,291		
6 * Prepayments	6,277,459		27.61%		1,733,196		
7 * CWIP	-						
8 * Regulatory Asset	-						
9 * Abandoned Plant	-						
10 TOTAL (sum lines 1-9)	675,856,984	174,385,082	27.61%	48,147,429	656,767,180	7.40%	48,584,526

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

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

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

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

5/ Average of year-end inventory Materials & Supplies (WP-CA).

6/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by FERC.

Docket Number	Authorized Amount



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> <u>(1)</u>	<u>COST RATE</u> <u>from WP-DA</u> <u>(2)</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>(3)</u>	<u>SOURCE/COMMENTS</u> <u>(4)</u>
1	LONG-TERM DEBT	40.00%	4.77%	1.91%	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>60.00%</u>	9.15%	<u>5.49%</u>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%		7.40%	Col (3); Ln (1) + Ln (2)



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015

SCHEDULE E1
LABOR RATIO

Line No.	<u>DESCRIPTION</u>	LABOR AMOUNT (\$) <u>From WP-EA</u> (1)	<u>RATIO</u> (2)	<u>ALLOCATED TO TRANSMISSION</u> (3)	<u>SOURCE/ COMMENTS</u> (4)
1	PRODUCTION	98,115,379	72.39%		
2	TRANSMISSION	<u>37,421,507</u>	<u>27.61%</u>	27.61%	Col (1); Ln (2) / Ln (3)
3	TOTAL LABOR	135,536,887	100.00%		



Schedule F1
 Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY
 YEAR ENDING DECEMBER 31, 2015

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	1,560,540,897	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	1,039,500,568	
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	521,040,329	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	103,307,077	
GENERAL DEPRECIATION EXPENSE				
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	7,509,881	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	0.0710	0.071
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	48,584,526	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	0.093	0.093

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
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 (\$)	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)	(Sum Col. 11 + 13)	(Note F)	Sum Col. 14 + 15
1a	NTAC Facilities	-	1,560,540,897.18	1,039,500,568.48	0.071	110,816,958	521,040,329	0.093	48,584,526	38,823,921.1	198,225,405	-	-	198,225,405	-	198,225,405
1b	Project 1 - Marcy South Series Compens	-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1c	Project 2	-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1d		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1e		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1f		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1g		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1h		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1i		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1j		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1k		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1l		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1m		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1n		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
1o		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
		-	-	-	0.071	-	-	0.093	-	-	-	-	-	-	-	-
2	Total		1,560,540,897	1,039,500,568		110,816,958	521,040,329			38,823,921	198,225,405		-	198,225,405	-	198,225,405

Note Letter

A Gross Transmission Plant that is included on Schedule B2, line 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, line 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)



**Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 2015**

Line							
No.	Item	Reference					\$
1	Rate Base	Schedule C1, line 10, Col. 5					656,767,180
2	100 Basis Point Incentive Return					<u>\$</u>	
				<u>%</u>	<u>Cost</u>	<u>Weighted Cost</u>	
3	Long Term Debt	(Schedule D1, line 1)		40.00%	0.0477	0.0191	
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01	60.00%	0.1015	<u>0.0609</u>	
5	Total (sum lines 3-4)					<u>0.0800</u>	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)					52,525,129	
7	Return (Schedule C1, line 10, Col. 7)					48,584,526	
8	Incremental Return for 100 basis point increase in ROE				(Line 6 less line 7)	3,940,603	
9	Net Transmission Plant				(Schedule C1, line 1, col. (1))	521,040,329	
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base				(Line 8 / line 9)	0.0076	

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, 2015

(\$)

(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
			Received for Transmission Service	Schedule F2 Using Actual Cost Data	Col. (e) - Col. (d)	(Note A) Line 25, Col. (e)	Line 24	(Col. (f) + Col. (g)) x Col. (h) x 24 months	Col. (f) + Col. (g) + Col. (i)
1a	NTAC Facilities	-	-	-	-	-	-	-	-
1b	Project 1	-	-	-	-	-	-	-	-
1c	Project 2	-	-	-	-	-	-	-	-
1d		-	-	-	-	-	-	-	-
1e		-	-	-	-	-	-	-	-
...									
...									
2	Subtotal								
3	Under/(Over) Recovery								

Notes:

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

**Schedule F3
Project True-Up
Incentives**

FERC Refund Interest Rate

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

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER AA
Operation and Maintenance Summary**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1	555 - OPSE-Purchased Power	611,863,633	71,274,144	5,739,994	688,877,771	688,877,771
2	501 - Steam Product-Fuel	235,916,326	-	-	235,916,326	235,916,326
3	565 - Trans-Xmsn Elect Oth	-	596,718,240	2,115,770	598,834,010	598,834,010
4	506 - SP-Misc Steam Power	1,361	-	-	1,361	
5	535 - HP-Oper Supvr&Engrg	11,740,979	-	-	11,740,979	
6	537 - HP-Hydraulic Expense	699,446	-	-	699,446	
7	538 - HP-Electric Expenses	9,494,280	-	-	9,494,280	
8	539 - HP-Misc Hyd Pwr Gen	25,322,967	-	-	25,322,967	
9	546 - OP-Oper Supvr&Engrg	4,554,897	-	-	4,554,897	
10	548 - OP-Generation Expens	28,419,002	-	-	28,419,002	
11	549 - OP-Misc Oth Pwr Gen	28,857,910	-	4,010,568	32,868,478	
12	560 - Trans-Oper Supvr&Eng	-	7,292,590	-	7,292,590	
13	561 - Trans-Load Dispatcng	-	2,078,862	-	2,078,862	
14	562 - Trans-Station Expens	-	3,958,566	-	3,958,566	
15	566 - Trans-Misc Xmsn Exp	-	8,074,942	-	8,074,942	
16	905 - Misc. Customer Accts. Exps	17,698,190	-	170,186,890	187,885,079	
17	Contribution to New York State	-	-	(90,000,000)	(90,000,000)	
18	916 - Misc. Sales Expense	6,415,759	14,927,492	8,279,027	29,622,279	
19	920 - Misc. Admin & Gen'l Salaries	-	-	51,679,703	51,679,703	
20	921 - Misc. Office Supp & Exps	-	-	19,662,735	19,662,735	
21	922 - Administrative Expenses Transferred	-	-	(15,295,298)	(15,295,298)	
22	923 - Outside Services Employed	-	-	21,044,337	21,044,337	
23	924 - A&G-Property Insurance	5,039,256	507,456	198,485	5,745,197	
24	925 - A&G-Injuries & Damages Insurance	1,790,097	312,331	(264,776)	1,837,652	
25	926 - A&G-Employee Pension & Benefits	-	-	19,547,696	19,547,696	
26	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	25,500,000	25,500,000	
27	928 - A&G-Regulatory Commission Expense	2,965,811	-	-	2,965,811	
28	930 - Obsolete/Excess Inv	86,912	66,191	2,695,938	2,849,041	
29	930.1-A&G-General Advertising Expense	-	-	247,003	247,003	
30	930.2-A&G-Miscellaneous & General Expense	-	-	4,582,041	4,582,041	
31	930.5-R & D Expense	4,729,449	1,840,367	248,883	6,818,699	
32	931 - Rents	-	-	680,292	680,292	Operations
33	935 - A&G-Maintenance of General Plant	1,485,226	-	4,805,147	6,290,374	416,169,011
34	545 - HP-Maint Misc Hyd Pl	10,696,322	-	-	10,696,322	
35	512 - SP-Maint Boiler Plt	3,872,326	-	-	3,872,326	
36	514 - SP-Maint Misc Stm Pl	-	-	-	-	
37	541 - HP-Maint Supvn&Engrg	1,581,716	-	-	1,581,716	
38	542 - HP-Maint of Struct	24,201,794	-	-	24,201,794	
39	543 - HP-Maint Res Dam&Wtr	9,592,107	-	-	9,592,107	
40	544 - HP-Maint Elect Plant	27,129,404	-	-	27,129,404	
41	551 - OP-Maint Supvn & Eng	39,882	-	-	39,882	
42	552 - OP-Maint of Struct	228,611	-	-	228,611	
43	553 - OP-Maint Gen & Elect	32,273,660	-	-	32,273,660	
44	554 - OP-Maint Oth Pwr Prd	2,063,005	-	-	2,063,005	
45	568 - Trans-Maint Sup & En	-	8,424,418	-	8,424,418	
46	569 - Trans-Maint Struct	-	4,160,748	-	4,160,748	
47	570 - Trans-Maint St Equip	-	18,757,118	-	18,757,118	
48	571 - Trans-Maint Ovhd Lns	-	10,209,469	-	10,209,469	
49	572 - Trans-Maint Ungrd Ln	-	479,291	-	479,291	Maintenance
50	573 - Trans-Maint Misc Xmn	-	101,249	-	101,249	153,811,120
51	403 - Depreciation Expense	190,257,900	45,971,820	646,608	236,876,328	236,876,328
52	TOTALS	1,299,018,227	795,155,295	236,311,044	2,330,484,565	2,330,484,565

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER AB
Operation and Maintenance Detail**

FERC by accounts and profit center

FERC G/L Accounts	Amount (\$)																				
	0100/105 Blenheim-Gilboa	0100/110 St. Lawrence	0100/115 Niagara	0100/120 Poletti	0100/122 Astoria Energy II	0100/125 Flynn	0100/130 Jarvis	0100/135 Crescent	0100/140 Vischer Ferry	0100/145 Ashokan	0100/150 Kensico	0100/155 Hell Gate	0100/156 Harlem River	0100/157 Vernon Blvd.	0100/158 23rd & 3rd (Gowanus)	0100/159 N 1st & Grand (Kent)	0100/160 Pouch Terminal	0100/161 Brentwood	0100/165 500MW Combined Cycle		
NYP&A0403	403 - Depreciation Expense	9,066,573	22,358,265	37,544,798	110	62,029,003	5,566,581	581,627	782,705	922,175	803,415	1	5,292,684	4,666,246	226,008	4,636,621	1,382,791	1,720,646	1,041,387	31,576,065	
NYP&A5010	501 - Steam Product Fuel	-	-	-	-	96,801,699	27,772,694	-	-	-	-	-	-	-	-	-	-	-	-	-	
NYP&A5060	506 - SP-Misc Steam Power	-	-	-	-	-	1,361	-	-	-	-	-	-	-	-	-	-	-	-	-	
NYP&A95120	512 - SP-Maint Boiler Plt	-	-	-	434	-	122,188	-	-	-	-	-	-	-	-	-	-	-	-	3,749,704	
NYP&A95140	514 - SP-Maint Misc Stm Pl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NYP&A95350	535 - HP-Oper Supvr&Eng	3,548,994	2,629,837	4,954,892	-	-	-	238,322	231,671	112,782	24,479	-	-	-	-	-	-	-	-	-	
NYP&A95370	537 - HP-Hydraulic Expense	7,351	180,685	470,412	-	-	-	-	18,994	22,003	-	-	-	-	-	-	-	-	-	-	
NYP&A95380	538 - HP-Electric Expenses	7,659	3,010,598	6,476,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NYP&A95390	539 - HP-Misc Hyd Pwr Gen	5,848,277	7,881,374	10,400,094	-	-	-	315,735	310,090	203,182	364,215	-	-	-	-	-	-	-	-	-	
NYP&A95410	541 - HP-Maint Supvr&Eng	274,728	217,773	317,220	-	-	-	-	314,613	299,716	157,665	-	-	-	-	-	-	-	-	-	
NYP&A95420	542 - HP-Maint of Struct	2,889,376	8,227,186	12,982,281	-	-	-	3,492	65,440	28,830	5,189	-	-	-	-	-	-	-	-	-	
NYP&A95430	543 - HP-Maint Res Dam&Wtr	237,639	4,089,871	4,802,164	-	-	-	23,246	129,017	292,916	17,255	-	-	-	-	-	-	-	-	-	
NYP&A95440	544 - HP-Maint Elect Plant	11,688,431	4,134,625	10,029,562	-	-	-	657,126	99,234	359,245	161,181	-	-	-	-	-	-	-	-	-	
NYP&A95450	545 - HP-Maint Misc Hyd Pl	827,844	2,421,932	7,101,806	-	-	-	109,523	114,696	97,237	23,283	-	-	-	-	-	-	-	-	-	
NYP&A95460	546 - OP-Oper Supvr&Eng	-	-	-	-	340,856	-	-	-	-	-	-	-	818,054	413,266	401,806	433,232	343,338	358,542	405,571	1,040,231
NYP&A95480	548 - OP-Generation Expens	-	-	-	-	27,384,000	1,004,914	-	-	-	-	-	-	-	-	-	-	-	-	-	30,088
NYP&A95490	549 - OP-Misc Oth Pwr Gen	-	-	-	-	4,260,014	-	-	-	-	-	-	-	2,284,822	1,957,667	1,973,542	5,236,925	1,091,452	1,149,340	638,731	10,266,418
NYP&A95510	551 - OP-Maint Supvr & Eng	-	-	-	-	39,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95520	552 - OP-Maint of Struct	-	-	-	-	47,579	-	-	-	-	-	-	-	1,195	1,046	-	-	-	-	74,538	101,069
NYP&A95530	553 - OP-Maint Gen & Elect	-	-	-	-	1,024,507	11,279,207	-	-	-	-	-	-	479,743	189,241	428,597	570,936	148,463	2,495,831	246,225	15,410,911
NYP&A95540	554 - OP-Maint Oth Pwr Prid	-	-	93,487	-	446,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,523,327
NYP&A95550	555 - OP-SE-Purchased Power	17,514,169	15,016,806	50,461,934	513,691,424	8,410,737	865,792	194,296	-	(205,192)	-	-	-	186,191	155,560	262,117	260,476	208,311	184,430	1,136,100	3,520,460
NYP&A95600	560 - Trans-Oper Supvr&Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95610	561 - Trans-Load Dispatchng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95620	562 - Trans-Station Expens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95650	565 - Trans-Xmsn Elect Oth	-	979,314	10,044,217	585,608,472	-	86,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95660	566 - Trans-Misc Xmsn Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95680	568 - Trans-Maint Sup & En	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95690	569 - Trans-Maint Struct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95700	570 - Trans-Maint St Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95710	571 - Trans-Maint Othd Lns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95720	572 - Trans-Maint Ungrd Ln	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A95730	573 - Trans-Maint Misc Xmn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
905 - Misc. Customer Accts. Exps	-	-	-	-	8,975,482	-	1,481,029	4,619,522	(20)	-	-	-	-	-	-	-	-	-	-	-	3,203,343
916 - Misc. Sales Expense	(2,952)	(140,368)	6,581,546	(6)	(2,728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,733)
920 - Misc. Admin & Gen'l Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
921 - Misc. Office Supp & Exps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A92000	922 - Administrative Expenses Transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
923 - Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A99240	924 - A&G-Property Insurance	526,059	1,116,949	1,828,755	-	-	-	-	-	6,707	76,559	-	-	-	-	-	-	-	-	-	1,484,226
925 - A&G-Injuries & Damages Insurance	277,907	375,317	1,128,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,243
NYP&A99260	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928 - A&G-Employee Pension & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A99280	928 - A&G-Regulatory Commission Expense	711,092	823,339	1,431,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A99300	930 - Obsolete/Excess Inv	56,873	915	17,142	8,519	-	2,234	-	-	-	-	-	-	-	-	-	-	-	-	-	1,229
931 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A92003	930.5-R & D Expense	697,553	1,007,122	1,772,180	-	47,731	250,246	38,185	75,688	71,596	37,503	-	-	36,821	17,047	17,047	18,411	15,683	16,365	45,003	565,270
930.1-A&G-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A99302	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP&A99350	935 - A&G-Maintenance of General Plant	1,411,513	38,053	14,998	-	-	8,830	1,645	1,193	8,994	-	-	-	-	-	-	-	-	-	-	-
NYP&A9 56900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to New York State		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overall Result	55,589,105	83,345,066	169,934,560	1,103,928,475	195,697,657	52,083,249	2,170,382	2,143,792	2,410,875	1,404,696	199,020	10,576,139	8,861,666	5,018,154	14,622,115	4,737,994	8,141,565	6,072,745	-	168,799,212	



FERC by accounts and profit ce

FERC G/L Accounts	0100205 BG Trans	0100210 JAF Trans	0100215 IP3/Pol Trans	0100220 Marcy/Clark Trans	0100225 Marcy South Trans	0100230 Niagara Trans	0100235 Sound Cable	0100240 ST Law Trans	0100245 765 KV Trans	0100255 HTP Trans	0100305 DSM	0100310 Headquarters	0100320 Power for Jobs	0100321 Recharge NY	0100410 JAF	0100600 SENY	Overall Result
NYPA94030 403 - Depreciation Expense	1,534,298		(312,157)	15,949,877	10,955,823	3,310,132	9,644,829	4,871,810	17,208					123,331		523,277	236,876,328
NYPA95010 501 - Steam Product/Fuel																	236,916,326
NYPA95060 506 - SP-Misc Steam Power																	1,361
NYPA95120 512 - SP-Maint Boiler Pit																	3,872,326
NYPA95140 514 - SP-Maint Misc Stm Pl																	-
NYPA95350 535 - HP-Oper Supvr&Engng																	11,740,979
NYPA95370 537 - HP-Hydraulic Expense																	699,446
NYPA95380 538 - HP-Electric Expenses																	9,494,280
NYPA95390 539 - HP-Misc Hyd Pwr Gen																	26,322,967
NYPA95410 541 - HP-Maint Supvr&Engng																	1,581,716
NYPA95420 542 - HP-Maint of Struct																	24,201,794
NYPA95430 543 - HP-Maint Res Dam&Wtr																	9,592,107
NYPA95440 544 - HP-Maint Elect Plant																	27,129,404
NYPA95450 545 - HP-Maint Misc Hyd Pl																	10,696,322
NYPA95460 546 - OP-Oper Supvr&Engng																	4,454,897
NYPA95480 548 - OP-Generation Expens																	28,419,002
NYPA95490 549 - OP-Misc Oth Pwr Gen																4,010,568	32,868,478
NYPA95510 551 - OP-Maint Supvr & Eng																	39,882
NYPA95520 552 - OP-Maint of Struct																	228,611
NYPA95530 553 - OP-Maint Gen & Elect																	32,273,660
NYPA95540 554 - OP-Maint Oth Pwr Prd																	2,063,005
NYPA95550 555 - OPSE-Purchased Power										71,274,144		(145,843,430)		128,017,552	23,565,872		688,877,771
NYPA95600 560 - Trans-Oper Supvr&Eng	179,508			4,309,604	390,182	568,735	12,824	1,743,191	88,545								7,292,590
NYPA95610 561 - Trans-Load Dispatng								1,715,539	363,323								2,078,862
NYPA95620 562 - Trans-Station Expens	597,679		270,905	978,109		895,139	103,738	996,246	116,751								3,958,566
NYPA95650 565 - Trans-Xmsn Elect Oth															2,115,770		598,834,010
NYPA95660 566 - Trans-Misc Xmsn Exp	145,040	299,363	441,768	442,874	2,531,764	1,324,793	7,010	1,034,440	1,847,890								8,074,942
NYPA95680 568 - Trans-Maint Sup & En	842,429			470,960	1,069,136	1,886,250		2,556,523	1,599,121								8,424,418
NYPA95690 569 - Trans-Maint Struct	17,105	17		2,869,961	108,439	363,779		604,212	197,234								4,160,748
NYPA95700 570 - Trans-Maint St Equip	331,491	3,248		6,485,916	761,703	2,915,748		4,831,913	1,536,630								18,757,118
NYPA95710 571 - Trans-Maint Ovrhd Lns	1,151,103	901,599	11,151	692,530	2,948,381	1,828,046	1,877,419	2,012,103	675,707								10,209,469
NYPA95720 572 - Trans-Maint Ungrd Ln	591		57,111		297,470	82,814		41,305									479,291
NYPA95730 573 - Trans-Maint Misc Xmn	6,979			58,309		6,919		27,693	1,350								101,249
905 - Misc. Customer Accts. Exps												105,972,926		832,000	63,332,000	49,964	187,885,079
916 - Misc. Sales Expense				(9,232)						14,936,725		8,279,027					29,622,279
920 - Misc. Admin & Genl Salaries												51,679,703					51,679,703
921 - Misc. Office Supp & Exps												19,662,735					19,662,735
NYPA92000 922 - Administrative Expenses Transferred																	(15,296,298)
923 - Outside Services Employed												21,044,337					21,044,337
NYPA92400 924 - A&G-Property Insurance				409,288			98,168		198,485								5,745,197
925 - A&G-Injuries & Damages Insurance				312,331					(264,776)								1,837,652
NYPA92600 926 - A&G-Employee Pension & Benefits(PBO)									25,500,000								25,500,000
926 - A&G-Employee Pension & Benefits									19,547,696								19,547,696
NYPA92800 928 - A&G-Regulatory Commission Expense																	2,965,811
NYPA93000 930 - Obsolete/Excess Inv				66,191						(0)	695,938	2,000,000					2,849,041
931 - Rents												680,292					680,292
NYPA92003 930.5-R & D Expense					1,840,367												6,818,699
930.1-A&G-General Advertising Expense																	247,003
NYPA93002 930.2-A&G-Miscellaneous & General Expense																	4,582,041
NYPA93500 935 - A&G-Maintenance of General Plant																	6,290,374
NYPA95690																	
Contribution to New York State												(90,000,000)					(90,000,000)
Overall Result	4,806,223	1,204,228	468,778	33,036,718	20,903,264	13,182,356	11,743,988	20,434,874	6,445,756	86,210,868	695,938	12,796,889	832,000	191,520,614	25,681,642	4,784,960	2,330,484,565



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,070,575,994		Sch B2; Col 5, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	39,841,216		From WP-BF, Col 1
3	Ratio		1.92%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	42,132,294		Sch A1; Col 4, Ln 12
5	Removed Step-up Transmission O&M	(810,693)		Col 1, Ln 4 x Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,070,575,994	Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	44,499,917	From WP-BE, Col 1
3	Ratio	2.15%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	42,132,294	Sch A1: Col 4, Ln 12
5	Reclassified FACTS Transmission Plant	(905,489)	Subtract Col 1, Ln 4 * Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

Line No.	Posting Date	Account	Income Amount (\$)
1	1/30/2015	514180	1,350
2	3/24/2015	514180	1,350
3	4/22/2015	514180	18,255
4	5/7/2015	514180	675
5	5/29/2015	514180	675
6	7/28/2015	514180	1,350
7	7/28/2015	514180	5,000
8	8/19/2015	514180	7,800
9	8/20/2015	514180	272
10	9/9/2015	514180	1,350
11	9/22/2015	514180	14,111
12	10/16/2015	514180	675
13	10/26/2015	514180	16,919
14	11/4/2015	514180	675
15	11/19/2015	514180	5,280
16	11/23/2015	514180	10,000
17	11/30/2015	514180	12,000
18	12/17/2015	514180	675
			98,413



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>Item</u>	<u>Amount (\$)</u>
1	Total NYPA PBOP	38,499,600
2	PBOP Capitalized	3,214,554
3	PBOP contained in Cost of Service Line 1 less line 2	35,285,046
4	Base PBOP Amount	<u>35,797,785</u>
5	PBOP Adjustment Line 4 less line 3	512,739



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER AG
PROPERTY INSURANCE ALLOCATION**

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Allocated Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1	105 - Blenheim-Gilboa	526,059			Allocated based on transmission gross plant ratio from Work Paper AI
2	110 - St. Lawrence	1,116,949			
3	115 - Niagara	1,828,755			
4	310 - Headquarters	198,485			
5	Subtotal (Gross Transmission Plant Ratio)	3,670,249	15.11%	554,654	
6	220 - Marcy /Clark Trans	409,288			
7	235 - Sound Cable	98,168			
8	Subtotal (Full Transmission)	507,456	100.00%	507,456	
9	Grand Total			1,062,110	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio (%)</u> (2)	<u>Allocated Injury/Damage Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1	105 - Blenheim-Gilboa	277,907			Allocated based on transmission labor ratio from Schedule E1
2	110 - St. Lawrence	375,317			
3	115 - Niagara	1,128,631			
4	310 - Headquarters	(264,776)			
5	Subtotal	1,517,079	27.61	418,863	
6	220 - Marcy /Clark Trans	312,331	100.00	<u>312,331</u>	
7	Grand Total			731,194	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR**

	<u>2015 Amount (\$)</u> (1)	<u>2014 Amount (\$)</u> (2)	<u>Average</u> (3)	<u>Gross Plant in Service Ratio</u> (4)
A) PRODUCTION	3,546,055,153	3,502,393,917	3,524,224,535	84.89%
B) TRANSMISSION (353 Station Equip.)	<u>635,868,170</u>	<u>618,933,099</u>	<u>627,400,635</u>	15.11%
TOTAL	4,181,923,323	4,121,327,017	4,151,625,170	100.00%



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

Included General & Transmission Plant - Depreciation 2015

Site	FERC Acct #	Item	Depreciation (\$)
Included General Plant			
BLENHEIM - GILBOA	390	Structures & Improvements	432,007
HEADQUARTERS	390	Structures & Improvements	2,118,744
MARCY-SOUTH	390	Structures & Improvements	-
MASSENA - MARCY (Clark)	390	Structures & Improvements	207,384
NIAGARA	390	Structures & Improvements	885,931
St. LAWRENCE / FDR	390	Structures & Improvements	<u>632,194</u>
	390	Subtotal General - Structures & Improvements	4,276,261
BLENHEIM - GILBOA	391	Office Furniture & Equipment	75,823
HEADQUARTERS	391	Office Furniture & Equipment	13,683,655
MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	338,756
NIAGARA	391	Office Furniture & Equipment	99,991
St. LAWRENCE / FDR	391	Office Furniture & Equipment	<u>1,403,797</u>
	391	Subtotal General - Office Furniture & Equipment	15,602,022
BLENHEIM - GILBOA	392	Transportation Equipment	483,375
HEADQUARTERS	392	Transportation Equipment	902,082
MASSENA - MARCY (Clark)	392	Transportation Equipment	640,162
NIAGARA	392	Transportation Equipment	478,980
St. LAWRENCE / FDR	392	Transportation Equipment	<u>857,668</u>
	392	Subtotal General - Transportation Equipment	3,362,267
BLENHEIM - GILBOA	393	Stores Equipment	13,412
MASSENA - MARCY (Clark)	393	Stores Equipment	4,220
NIAGARA	393	Stores Equipment	2,195
St. LAWRENCE / FDR	393	Stores Equipment	<u>7,332</u>
	393	Subtotal General - Stores Equipment	27,159
BLENHEIM - GILBOA	394	Tools, Shop & Garage Equipment	63,058
HEADQUARTERS	394	Tools, Shop & Garage Equipment	43,664
MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	11,924
NIAGARA	394	Tools, Shop & Garage Equipment	175,632
St. LAWRENCE / FDR	394	Tools, Shop & Garage Equipment	<u>221,237</u>
	394	Subtotal General - Tools, Shop & Garage Equipment	515,515
BLENHEIM - GILBOA	395	Laboratory Equipment	11,526
HEADQUARTERS	395	Laboratory Equipment	270,673
MASSENA - MARCY (Clark)	395	Laboratory Equipment	31,501
NIAGARA	395	Laboratory Equipment	48,456
St. LAWRENCE / FDR	395	Laboratory Equipment	<u>67,181</u>
	395	Subtotal General - Laboratory Equipment	429,337
BLENHEIM - GILBOA	396	Power Operated Equipment	187,949
MARCY-SOUTH	396	Power Operated Equipment	-
MASSENA - MARCY (Clark)	396	Power Operated Equipment	263,180
NIAGARA	396	Power Operated Equipment	338,571
St. LAWRENCE / FDR	396	Power Operated Equipment	<u>402,714</u>
	396	Subtotal General - Power Operated Equipment	1,192,414
BLENHEIM - GILBOA	397	Communication Equipment	467
HEADQUARTERS	397	Communication Equipment	56,718
LONG ISLAND SOUND CABL	397	Communication Equipment	-
MARCY-SOUTH	397	Communication Equipment	-
MASSENA - MARCY (Clark)	397	Communication Equipment	12,316
NIAGARA	397	Communication Equipment	91,688
St. LAWRENCE / FDR	397	Communication Equipment	<u>273,668</u>
	397	Subtotal General - Communication Equipment	434,857
BLENHEIM - GILBOA	398	Miscellaneous Equipment	97,547
HEADQUARTERS	398	Miscellaneous Equipment	538,556
MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	991
NIAGARA	398	Miscellaneous Equipment	10,098,460
St. LAWRENCE / FDR	398	Miscellaneous Equipment	<u>5,806,633</u>
	398	Subtotal General - Miscellaneous Equipment	16,542,187
BLENHEIM - GILBOA	399	Other Tangible Property	-
NIAGARA	399	Other Tangible Property	42,683
St. LAWRENCE / FDR	399	Other Tangible Property	<u>15,019</u>
	399	Subtotal General - Other Tangible Property	57,702
Total Included General Plant			42,439,722



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

Included General & Transmission Plant - Depreciation 2015

Site	FERC Acct #	Item	Depreciation (\$)
Included Transmission Plant			
BLLENHEIM - GILBOA	352	Structures & Improvements	77,474
J. A. FITZPATRICK	352	Structures & Improvements	-
LONG ISLAND SOUND CABL	352	Structures & Improvements	208,106
MARCY-SOUTH	352	Structures & Improvements	-
MASSENA - MARCY (Clark)	352	Structures & Improvements	717,623
NIAGARA	352	Structures & Improvements	422,977
St. LAWRENCE / FDR	352	Structures & Improvements	233,977
	352	Subtotal Transmission - Structures & Improvements	1,660,157
BLLENHEIM - GILBOA	353	Station Equipment	959,627
J. A. FITZPATRICK	353	Station Equipment	-
LONG ISLAND SOUND CABL	353	Station Equipment	1,962,524
MARCY-SOUTH	353	Station Equipment	524,109
MASSENA - MARCY (Clark)	353	Station Equipment	4,408,611
MASSENA - MARCY (Clark)	353	Station Equipment - Windfarm Assets acq. 12-1-11	1,608,459
NIAGARA	353	Station Equipment	2,038,577
St. LAWRENCE / FDR	353	Station Equipment	3,586,877
	353	Subtotal Transmission - Station Equipment	15,088,783
BLLENHEIM - GILBOA	354	Towers & Fixtures	483,926
J. A. FITZPATRICK	354	Towers & Fixtures	-
MARCY-SOUTH	354	Towers & Fixtures	1,621,961
MASSENA - MARCY (Clark)	354	Towers & Fixtures	1,373,119
NIAGARA	354	Towers & Fixtures	188,081
St. LAWRENCE / FDR	354	Towers & Fixtures	350,788
	354	Subtotal Transmission - Towers & Fixtures	4,017,875
BLLENHEIM - GILBOA	355	Poles & Fixtures	50,180
MARCY-SOUTH	355	Poles & Fixtures	5,405,407
MASSENA - MARCY (Clark)	355	Poles & Fixtures	504,107
NIAGARA	355	Poles & Fixtures	224
St. LAWRENCE / FDR	355	Poles & Fixtures	52,824
	355	Subtotal Transmission - Poles & Fixtures	6,012,742
BLLENHEIM - GILBOA	356	Overhead Conductors & Devices	201,233
J. A. FITZPATRICK	356	Overhead Conductors & Devices	(1)
MARCY-SOUTH	356	Overhead Conductors & Devices	2,285,265
MASSENA - MARCY (Clark)	356	Overhead Conductors & Devices	904,835
NIAGARA	356	Overhead Conductors & Devices	659,740
St. LAWRENCE / FDR	356	Overhead Conductors & Devices	345,040
	356	Subtotal Transmission - Overhead Conductors & Devi	4,396,112
LONG ISLAND SOUND CABLE	357	Underground Conduit	2,024,078
MARCY-SOUTH	357	Underground Conduit	615,321
St. LAWRENCE / FDR	357	Underground Conduit	60
	357	Subtotal Transmission - Underground Conduit	2,639,459
LONG ISLAND SOUND CABLE	358	Underground Conductors & Devices	5,450,121
MARCY-SOUTH	358	Underground Conductors & Devices	279,540
St. LAWRENCE / FDR	358	Underground Conductors & Devices	27,778
	358	Subtotal Transmission - Underground Conductors & f	5,757,439
BLLENHEIM - GILBOA	359	Roads & Trails	8,113
J. A. FITZPATRICK	359	Roads & Trails	-
MARCY-SOUTH	359	Roads & Trails	224,220
MASSENA - MARCY (Clark)	359	Roads & Trails	51,055
NIAGARA	359	Roads & Trails	533
St. LAWRENCE / FDR	359	Roads & Trails	3,037
	359	Subtotal Transmission - Roads & Trails	286,958
Total Included Transmission Plant			39,859,525



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BB
2014-2015 EXCLUDED PLANT IN SERVICE**

		2015				2014			
		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 (\$)
EXCLUDED TRANSMISSION									
353	Station Equip - Transmission (500MW)	85,139,760	25,847,225	59,292,536	2,730,449	85,223,563	22,412,055	62,811,508	2,731,968
350	Land & Land Rights	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-
353	Station Equipment	60,481,915	13,608,463	46,873,452	3,024,102	60,481,915	10,584,361	49,897,554	3,024,102
354	Towers & Fixtures	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
357	Underground Conduit	24,644,166	5,544,941	19,099,225	1,232,209	24,644,166	4,312,732	20,331,434	1,232,209
358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-
SUBTOTAL Astoria 2 (AE-II) Substation		85,126,081	19,153,404	65,972,677	4,256,311	85,126,081	14,897,093	70,228,988	4,256,311
353	Station Equip - Transmission	2,395,536	983,045	1,412,491	39,926	2,395,536	943,119	1,452,417	39,926
353	Station Equip - Transmission	663,158	272,142	391,016	11,053	663,158	261,089	402,069	11,053
353	Station Equip - Transmission	4,302,254	1,765,498	2,536,756	71,705	4,302,254	1,693,793	2,608,461	71,705
SUBTOTAL Small Hydro		7,360,948	3,020,685	4,340,263	122,684	7,360,948	2,898,001	4,462,947	122,684
353	Station Equip - Transmission (Flynn)	11,387,084	4,614,239	6,772,845	314,065	11,141,012	4,300,175	6,840,837	308,045
350	Land & Land Rights	981	-	981	-	981	-	981	-
352	Structures & Improvements	69,748	57,197	12,551	(472)	69,748	57,669	12,079	1,744
353	Station Equipment	14,716,023	14,716,023	0	(100,511)	14,716,023	15,125,821	(409,798)	367,901
357	Underground Conduit	16,192,845	16,192,845	(0)	(110,594)	16,192,845	16,698,873	(506,028)	404,822
358	Underground Conductors & Devices	14,726,135	14,033,966	692,169	(100,580)	14,726,135	14,134,546	591,589	368,154
SUBTOTAL Poletti		45,705,732	45,000,030	705,702	(312,158)	45,705,732	46,016,909	(311,177)	1,142,621
353	Station Equip - Transmission	6,324,138	5,472,804	851,334	262,877	6,324,138	5,209,927	1,114,211	262,877
353	Station Equip - Transmission	28,715,227	25,744,037	2,971,190	2,396,123	28,715,227	23,347,914	5,367,313	2,396,825
353	Station Equip - Transmission	19,713,612	18,235,629	1,477,983	994,166	20,017,964	17,241,463	2,776,501	994,858
353	Station Equip - Transmission	18,598,055	15,210,791	3,387,264	943,977	16,769,259	14,266,814	2,502,445	843,079
353	Station Equip - Transmission	10,365,797	9,337,363	1,028,434	469,983	10,365,797	8,867,380	1,498,417	470,339
353	Station Equip - Transmission	11,520,027	10,158,982	1,361,045	693,368	11,520,027	9,465,614	2,054,413	693,724
353	Station Equip - Transmission	16,526,683	6,636,443	9,890,240	-	16,526,683	6,636,443	9,890,240	-
SUBTOTAL SSCP		111,763,539	90,796,050	20,967,489	5,760,495	110,239,095	85,035,555	25,203,539	5,661,702
TOTAL EXCLUDED TRANSMISSION		346,483,145	188,431,633	158,051,512	12,871,845	344,796,430	175,559,788	169,236,642	14,223,330



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BB
2014-2015 EXCLUDED PLANT IN SERVICE**

	2015				2014			
	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 (\$)
EXCLUDED GENERAL								
391 Office Furniture & Equipment	67,869	28,339	39,530	6,829	54,355	21,510	32,845	6,444
392 Transportation Equipment	517,793	263,931	253,862	86,984	470,802	173,837	296,965	81,604
394 Tools, Shop & Garage Equipment	68,609	39,777	28,832	6,501	68,609	33,276	35,333	6,501
395 Laboratory Equipment	85,677	26,170	59,507	5,254	85,677	20,916	64,761	5,254
396 Power Oper Eqp-500MW	513,490	221,085	292,405	51,162	510,191	169,923	340,268	46,383
398 Miscellaneous Equipment	625,240	286,838	338,402	109,691	562,680	177,147	385,534	84,251
SUBTOTAL 500Mw CC	1,878,677	866,140	1,012,538	266,421	1,752,314	596,608	1,155,706	230,437
389 Land & Land Rights	8,000	-	8,000	-	8,000	-	8,000	-
399 Other Tangible Property	427,000	176,562	250,438	7,117	427,000	169,445	257,555	7,117
SUBTOTAL Small Hydro	435,000	176,562	258,438	7,117	435,000	169,445	265,555	7,117
391 Office Furniture & Equipment	177,276	166,785	10,491	2,709	168,044	164,076	3,968	1,324
392 Transportation Equipment	137,356	113,608	23,748	4,132	111,454	109,476	1,978	4,936
393 Stores Equipment	-	-	-	-	-	-	-	-
394 Tools, Shop & Garage Equipment	143,571	135,046	8,525	653	143,571	134,393	9,178	3,513
395 Laboratory Equipment	49,049	39,339	9,710	3,218	49,049	36,121	12,928	3,218
396 Power Operated Equipment	12,250	5,513	6,737	1,225	12,250	4,288	7,962	1,225
397 Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	26,068
398 Miscellaneous Equipment	500,640	143,096	357,544	51,973	268,943	91,123	177,819	21,629
SUBTOTAL Flynn	1,370,060	953,304	416,757	63,909	1,103,229	889,394	213,835	61,913
389 Land & Land Rights	13,816	-	13,816	-	13,816	-	13,816	-
390 Structures & Improvements	1,576,650	1,157,285	419,365	1	1,576,650	1,157,284	419,366	-
391 Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
392 Transportation Equipment	190,358	190,359	(0)	-	190,358	224,303	(33,944)	4,535
393 Stores Equipment	108,838	98,425	10,413	825	108,838	97,600	11,238	550
394 Tools, Shop & Garage Equipment	227,024	60,727	166,297	9,361	174,088	17,423	156,665	8,656
395 Laboratory Equipment	1,616,698	1,539,396	77,302	40,614	1,583,505	1,476,710	106,795	36,216
396 Power Operated Equipment	163,078	148,127	14,951	(1,263)	163,078	149,390	13,688	(1,260)
397 Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-
398 Miscellaneous Equipment	2,960,626	2,960,626	(0)	3,801	2,975,526	2,978,897	(3,371)	2,679
399 Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
SUBTOTAL Poletti	8,456,172	7,738,368	717,804	53,338	8,384,942	7,685,029	699,913	51,376



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BB
2014-2015 EXCLUDED PLANT IN SERVICE**

		2015				2014			
		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 (\$)
398	Miscellaneous Equipment	181,337	180,977	360	437	181,337	180,540	797	3,300
396	Power Operated Equipment	28,597	22,162	6,435	280	21,882	21,882	-	1,451
398	Miscellaneous Equipment	427,955	423,675	4,280	1,884	427,955	421,791	6,164	2,383
396	Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	1,451
398	Miscellaneous Equipment	1,166,180	1,161,497	4,683	2,371	860,180	1,159,126	(298,946)	2,870
396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
398	Miscellaneous Equipment	1,272,183	1,247,300	24,884	6,534	1,272,183	1,240,766	31,418	7,187
396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
398	Miscellaneous Equipment	228,133	227,772	361	1,066	228,133	226,706	1,427	1,520
396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
398	Miscellaneous Equipment	313,431	171,153	142,278	629	171,154	170,524	630	1,083
396	Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	1,468
398	Miscellaneous Equipment	245,850	95,787	150,063	2,808	245,850	92,979	152,871	3,307
SUBTOTAL SCPP		3,973,852	3,629,462	344,391	16,009	3,518,860	3,613,453	(94,592)	30,424
TOTAL EXCLUDED GENERAL		16,113,762	13,363,835	2,749,927	406,795	15,194,345	12,953,930	2,240,415	381,266



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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:										
Land										
Transmission	BLENHEIM - GILBOA	350 Land & Land Rights	2,249,581	-	2,249,581	-	2,249,581	-	2,249,581	-
Transmission	J. A. FITZPATRICK	350 Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	LONG ISLAND SOUND CABLE	350 Land & Land Rights	13,469,254	-	13,469,254	-	13,469,254	-	13,469,254	-
Transmission	MARCY-SOUTH	350 Land & Land Rights	22,206,093	-	22,206,093	-	22,206,093	-	22,206,093	-
Transmission	MASSENA - MARCY (Clark)	350 Land & Land Rights	2,668,531	-	2,668,531	-	2,668,531	-	2,668,531	-
Transmission	NIAGARA	350 Land & Land Rights	5,021,928	-	5,021,928	-	5,076,648	-	5,076,648	-
Transmission	St. LAWRENCE / FDR	350 Land & Land Rights	1,837,611	-	1,837,611	-	1,881,818	-	1,881,818	-
General	BLENHEIM - GILBOA	389 Land & Land Rights	56,835	-	56,835	-	56,835	-	56,835	-
General	HEADQUARTERS	389 Land & Land Rights	11,300,000	-	11,300,000	-	11,300,000	-	11,300,000	-
General	MASSENA - MARCY (Clark)	389 Land & Land Rights	75,936	-	75,936	-	75,936	-	75,936	-
General	NIAGARA	389 Land & Land Rights	152,996	-	152,996	-	152,996	-	152,996	-
General	St. LAWRENCE / FDR	389 Land & Land Rights	6,858	-	6,858	-	6,858	-	6,858	-
General	Jarvis	389 Land & Land Rights	8,000	-	8,000	-	8,000	-	8,000	-
General	POLETTI (Astoria)	389 Land & Land Rights	13,816	-	13,816	-	13,816	-	13,816	-
Transmission	Astoria 2 (AE-II) Substation	350 Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	POLETTI (Astoria)	350 Land & Land Rights	981	-	981	-	981	-	981	-
Production	500mW C - C at Astoria	340 Land & Land Rights	1,080,216	-	1,080,216	-	1,053,978	-	1,053,978	-
Production	ASHOKAN / KENSICO	330 Land & Land Rights	1,205	-	1,205	-	1,205	-	1,205	-
Production	BLENHEIM - GILBOA	330 Land & Land Rights	817,483	-	817,483	-	817,483	-	817,483	-
Production	BRENTWOOD (Long Island)	340 Land & Land Rights	1,030,830	-	1,030,830	-	1,030,830	-	1,030,830	-
Production	Crescent	330 Land & Land Rights	5,402,065	-	5,402,065	-	5,402,065	-	5,402,065	-
Production	FLYNN (Holtsville)	340 Land & Land Rights	5,923,685	-	5,923,685	-	5,923,685	-	5,923,685	-
Production	GOWANUS (Brooklyn)	340 Land & Land Rights	6,512,971	-	6,512,971	-	6,512,971	-	6,512,971	-
Production	HARLEM RIVER YARDS (Bronx)	340 Land & Land Rights	5,846,605	-	5,846,605	-	5,846,605	-	5,846,605	-
Production	HELLGATE (Bronx)	340 Land & Land Rights	5,079,808	-	5,079,808	-	5,079,808	-	5,079,808	-
Production	Jarvis	330 Land & Land Rights	450,172	-	450,172	-	450,172	-	450,172	-
Production	Kensico	330 Land & Land Rights	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	340 Land & Land Rights	4,215,782	-	4,215,782	-	4,215,782	-	4,215,782	-
Production	NIAGARA	330 Land & Land Rights	49,246,654	-	49,246,654	-	49,185,534	-	49,185,534	-
Production	POLETTI (Astoria)	310 Land & Land Rights	729,549	-	729,549	-	729,549	-	729,549	-



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
Production	POUCH TERMINAL (Richmond)	340 Land & Land Rights	950,605	-	950,605	-	950,605	-	950,605	-
Production	St. LAWRENCE / FDR	330 Land & Land Rights	217,672	-	217,672	-	217,672	-	217,672	-
Production	VERNON BOULEVARD (Queens)	340 Land & Land Rights	6,968,605	-	6,968,605	-	6,968,605	-	6,968,605	-
Production	Vischer Ferry	330 Land & Land Rights	6,518,668	-	6,518,668	-	6,518,668	-	6,518,668	-
Land Total			160,060,996	-	160,060,996	-	160,072,565	-	160,072,565	-
Construction in progress										
Adjustments	CWIP		428,072,003	-	428,072,003	-	260,456,319	-	260,456,319	-
Construction in progress Total			428,072,003	-	428,072,003	-	260,456,319	-	260,456,319	-
Total capital assets not being depreciated			588,132,999	-	588,132,999	-	420,528,883	-	420,528,883	-

Capital assets, being depreciated:

Production - Hydro										
Production	ASHOKAN / KENSICO	333 Waterwheels, Turbines, Generato	13,225,589	7,299,648	5,925,941	220,428	13,225,589	7,079,220	6,146,369	220,428
Production	BLLENHEIM - GILBOA	331 Structures & Improvements	36,537,261	18,776,227	17,761,034	471,420	36,537,261	18,304,807	18,232,454	471,420
Production	BLLENHEIM - GILBOA	332 Reservoirs, Dams, Waterways	78,709,650	49,454,468	29,255,182	1,195,397	78,709,650	48,259,071	30,450,579	1,195,397
Production	BLLENHEIM - GILBOA	333 Waterwheels, Turbines, Generato	95,257,887	19,488,207	75,769,680	2,244,708	95,235,735	17,243,499	77,992,236	2,243,160
Production	BLLENHEIM - GILBOA	334 Accessory Electric Equipment	28,868,371	10,581,304	18,287,067	937,568	22,924,839	9,643,736	13,281,103	919,804
Production	BLLENHEIM - GILBOA	335 Misc Power Plant Equipment	12,160,053	4,104,804	8,055,249	578,206	12,159,451	3,526,598	8,632,853	571,727
Production	BLLENHEIM - GILBOA	336 Roads, Railroads & Bridges	17,394,228	4,483,195	12,911,033	210,099	17,394,228	4,273,096	13,121,132	210,099
Production	Crescent	332 Reservoirs, Dams, Waterways	28,098,444	11,772,476	16,325,968	483,284	28,098,444	11,289,192	16,809,252	483,284
Production	Crescent	333 Waterwheels, Turbines, Generato	9,175,611	3,539,781	5,635,830	157,465	9,175,611	3,382,316	5,793,295	157,465
Production	Crescent	334 Accessory Electric Equipment	4,165,236	1,400,898	2,764,338	71,198	4,165,236	1,329,700	2,835,536	60,783
Production	Crescent	335 Misc Power Plant Equipment	1,594,412	386,803	1,207,609	30,832	1,594,412	355,971	1,238,441	30,832
Production	Jarvis	332 Reservoirs, Dams, Waterways	19,336,575	8,101,720	11,234,855	332,597	19,336,575	7,769,123	11,567,452	332,597
Production	Jarvis	333 Waterwheels, Turbines, Generato	8,183,672	3,312,153	4,871,519	141,220	8,183,672	3,170,933	5,012,739	138,735
Production	Jarvis	334 Accessory Electric Equipment	153,363	63,731	89,632	2,641	153,363	61,090	92,273	2,641
Production	Jarvis	335 Misc Power Plant Equipment	526,915	189,504	337,411	26,347	526,915	163,157	363,758	26,347
Production	Kensico	333 Waterwheels, Turbines, Generato	5,057,705	2,553,424	2,504,281	3	5,057,705	2,553,421	2,504,284	(1)



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
Production	FLYNN (Holtsville)	341 Structures & Improvements	9,096,884	4,079,313	5,017,571	235,916	8,842,636	3,843,396	4,999,240	227,719
Production	FLYNN (Holtsville)	342 FuelHolders, Producers, Accessor	10,711,452	5,838,784	4,872,669	268,865	10,718,362	5,569,919	5,148,444	268,865
Production	FLYNN (Holtsville)	344 Generators	133,638,978	69,212,250	64,426,728	3,715,162	130,541,935	65,497,089	65,044,846	4,182,006
Production	FLYNN (Holtsville)	345 Accessory Electric Equipment	2,620,458	1,231,038	1,389,420	188,799	2,616,352	1,042,239	1,574,113	188,799
Production	FLYNN (Holtsville)	346 Misc Power Plant Equipment	3,736,375	1,812,759	1,923,616	118,124	3,736,375	1,694,635	2,041,740	130,309
Production	GOWANUS (Brooklyn)	341 Structures & Improvements	4,436,306	1,960,675	2,475,630	(95,876)	3,426,004	2,056,552	1,369,452	(38,583)
Production	GOWANUS (Brooklyn)	342 FuelHolders, Producers, Accessor	5,203,737	3,437,618	1,766,119	155,422	5,203,737	3,282,196	1,921,541	158,674
Production	GOWANUS (Brooklyn)	344 Generators	83,235,074	52,068,981	31,166,093	2,127,900	82,942,917	49,941,081	33,001,836	2,180,873
Production	GOWANUS (Brooklyn)	345 Accessory Electric Equipment	3,722,340	2,460,097	1,262,243	111,168	3,722,340	2,348,929	1,373,411	113,494
Production	GOWANUS (Brooklyn)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	341 Structures & Improvements	1,614,657	1,614,658	(0)	111,670	1,614,657	1,715,757	(101,099)	111,670
Production	HARLEM RIVER YARDS (Bronx)	342 FuelHolders, Producers, Accessor	3,169,205	3,169,205	-	211,283	3,169,205	(5,910,074)	9,079,279	(2,138,317)
Production	HARLEM RIVER YARDS (Bronx)	344 Generators	83,273,601	82,726,215	547,386	3,104,320	83,184,373	87,730,774	(4,546,401)	5,545,630
Production	HARLEM RIVER YARDS (Bronx)	345 Accessory Electric Equipment	3,636,503	3,636,503	-	242,436	3,636,503	3,940,415	(303,912)	242,436
Production	HARLEM RIVER YARDS (Bronx)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	341 Structures & Improvements	1,555,480	1,555,481	(0)	107,725	1,555,480	1,640,343	(84,862)	107,725
Production	HELLGATE (Bronx)	342 FuelHolders, Producers, Accessor	6,968,039	6,968,039	-	464,539	6,968,039	7,639,329	(671,290)	464,539
Production	HELLGATE (Bronx)	344 Generators	85,378,836	85,210,991	167,845	3,104,670	85,194,848	80,257,168	4,937,680	3,440,462
Production	HELLGATE (Bronx)	345 Accessory Electric Equipment	3,530,209	3,530,209	-	235,348	3,530,209	3,815,598	(285,389)	235,348
Production	HELLGATE (Bronx)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	341 Structures & Improvements	1,180,759	770,238	410,521	12,273	2,191,061	757,965	1,433,096	30,426
Production	KENT (Brooklyn)	342 FuelHolders, Producers, Accessor	5,309,685	3,870,860	1,438,825	111,424	5,309,685	3,759,436	1,550,249	111,424
Production	KENT (Brooklyn)	344 Generators	43,403,210	29,979,675	13,423,535	746,455	43,257,131	29,233,220	14,023,911	744,020
Production	KENT (Brooklyn)	345 Accessory Electric Equipment	1,987,337	1,434,200	553,137	41,590	1,987,337	1,392,610	594,727	41,590
Production	KENT (Brooklyn)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	311 Structures & Improvements		3	(3)		0	3	(3)	
Production	POLETTI (Astoria)	312 Boiler Plant Equipment	0	(0)	0	-	0	(0)	0	-
Production	POLETTI (Astoria)	314 TurboGenerator Units	0	(3)	4	-	0	(3)	4	-
Production	POLETTI (Astoria)	315 Accessory Electric Equipment		5	(5)		(0)	5	(5)	
Production	POLETTI (Astoria)	316 Misc Power Plant Equipment	(0)	0	(1)	-	(0)	0	(1)	-
Production	POUCH TERMINAL (Richmond)	341 Structures & Improvements	3,276,763	1,699,478	1,577,285	87,339	3,276,763	1,612,140	1,664,624	88,617
Production	POUCH TERMINAL (Richmond)	342 FuelHolders, Producers, Accessor	4,329,702	2,573,343	1,756,359	110,842	4,329,702	2,462,501	1,867,201	112,524
Production	POUCH TERMINAL (Richmond)	344 Generators	46,284,431	23,626,350	22,658,082	779,609	44,715,062	22,846,741	21,868,321	774,678
Production	POUCH TERMINAL (Richmond)	345 Accessory Electric Equipment	1,908,050	1,133,798	774,252	48,860	1,908,050	1,084,938	823,112	49,601



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
Production	POUCH TERMINAL (Richmond)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	VERNON BOULEVARD (Queens)	341 Structures & Improvements	2,050,481	861,981	1,188,500	-	2,050,481	861,981	1,188,500	-
Production	VERNON BOULEVARD (Queens)	342 FuelHolders, Producers, Accessori	5,968,898	2,340,435	3,628,463	-	5,968,898	2,340,435	3,628,463	-
Production	VERNON BOULEVARD (Queens)	344 Generators	79,624,201	33,562,976	46,061,225	223,200	79,624,201	33,339,776	46,284,425	243,136
Production	VERNON BOULEVARD (Queens)	345 Accessory Electric Equipment	3,560,059	1,508,537	2,051,522	-	3,560,059	1,508,537	2,051,522	-
Production	VERNON BOULEVARD (Queens)	346 Misc Power Plant Equipment	14,816,000	-	14,816,000	-	14,816,000	-	14,816,000	-
	Astoria 2 (AE-II) Substation	Capital Lease Asset (Manual)	1,155,449,919	259,976,618	895,473,301	57,772,692	1,155,449,919	202,203,926	953,245,993	57,772,692
	Adjustments	Impairment (Prod)	(173,816,000)		(173,816,000)		(173,816,000)		(173,816,000)	
		Production - Gas turbine/combined cycle Total	2,426,793,224	984,822,593	1,441,970,631	102,186,317	2,419,760,766	881,486,891	1,538,273,875	103,200,991
		Transmission								
Transmission	BLENHEIM - GILBOA	352 Structures & Improvements	4,317,717	3,261,144	1,056,573	77,474	4,317,717	3,183,670	1,134,047	77,474
Transmission	BLENHEIM - GILBOA	353 Station Equipment	51,222,730	12,485,916	38,736,814	959,627	38,347,920	11,415,607	26,932,313	907,982
Transmission	BLENHEIM - GILBOA	354 Towers & Fixtures	22,612,274	19,611,752	3,000,522	483,926	22,612,274	19,127,826	3,484,448	483,926
Transmission	BLENHEIM - GILBOA	355 Poles & Fixtures	1,953,118	1,953,118	-	50,180	1,953,118	2,013,620	(60,502)	50,180
Transmission	BLENHEIM - GILBOA	356 Overhead Conductors & Devices	9,403,929	8,268,431	1,135,499	201,233	9,403,929	8,067,198	1,336,732	201,233
Transmission	BLENHEIM - GILBOA	359 Roads & Trails	670,808	389,416	281,392	8,113	670,808	381,303	289,505	8,113
Transmission	J. A. FITZPATRICK	352 Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	J. A. FITZPATRICK	353 Station Equipment	-	-	-	-	-	-	-	-
Transmission	J. A. FITZPATRICK	354 Towers & Fixtures	10,051,183	12,375,568	(2,324,385)	-	10,051,183	12,375,568	(2,324,385)	(1)
Transmission	J. A. FITZPATRICK	356 Overhead Conductors & Devices	5,926,677	6,627,436	(700,759)	(1)	5,926,677	6,627,437	(700,760)	-
Transmission	J. A. FITZPATRICK	359 Roads & Trails	80,335	73,914	6,421	-	80,335	73,914	6,421	-
Transmission	LONG ISLAND SOUND CABLE	352 Structures & Improvements	6,243,128	4,727,274	1,515,854	208,106	6,243,128	4,519,168	1,723,960	208,106
Transmission	LONG ISLAND SOUND CABLE	353 Station Equipment	58,875,694	47,864,224	11,011,470	1,962,524	58,875,694	45,901,700	12,973,994	1,962,524
Transmission	LONG ISLAND SOUND CABLE	357 Underground Conduit	60,722,320	49,863,579	10,858,741	2,024,078	60,722,320	47,839,501	12,882,819	2,024,078
Transmission	LONG ISLAND SOUND CABLE	358 Underground Conductors & Devic	162,719,243	132,709,576	30,009,667	5,450,121	162,719,243	127,259,455	35,459,788	5,450,121
Transmission	MARCY-SOUTH	352 Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	MARCY-SOUTH	353 Station Equipment	23,088,722	13,315,284	9,773,438	524,109	23,088,722	12,791,175	10,297,547	470,770
Transmission	MARCY-SOUTH	354 Towers & Fixtures	75,439,776	43,735,773	31,704,003	1,621,961	75,439,776	42,113,812	33,325,964	1,160,612
Transmission	MARCY-SOUTH	355 Poles & Fixtures	210,096,383	151,634,239	58,462,144	5,405,407	210,096,383	146,228,832	63,867,551	3,819,935
Transmission	MARCY-SOUTH	356 Overhead Conductors & Devices	105,799,660	62,225,351	43,574,309	2,285,265	105,799,660	59,940,086	45,859,574	1,923,631
Transmission	MARCY-SOUTH	357 Underground Conduit	43,951,419	20,285,420	23,665,999	615,321	43,951,419	19,670,099	24,281,320	586,019



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
Transmission	MARCY-SOUTH	358 Underground Conductors & Devic	12,314,493	7,712,164	4,602,329	279,540	12,314,493	7,432,624	4,881,869	246,290
Transmission	MARCY-SOUTH	359 Roads & Trails	22,421,909	7,659,769	14,762,140	224,220	22,421,909	7,435,549	14,986,360	224,220
Transmission	MASSENA - MARCY (Clark)	350 Land & Land Rights - Pathnode S	20,962	-	20,962	-	20,962	-	20,962	-
Transmission	MASSENA - MARCY (Clark)	352 Structures & Improvements	40,268,126	24,810,486	15,457,640	717,623	40,268,126	24,092,863	16,175,263	717,623
Transmission	MASSENA - MARCY (Clark)	353 Station Equipment	191,779,560	119,269,498	72,510,062	4,408,611	191,703,082	114,860,888	76,842,194	4,077,293
Transmission	MASSENA - MARCY (Clark)	353 Station Equipment - Windfarm As:	79,805,091	5,654,299	74,150,792	1,608,459	79,805,091	4,045,840	75,759,251	1,608,459
Transmission	MASSENA - MARCY (Clark)	354 Towers & Fixtures	64,465,654	50,833,017	13,632,637	1,373,119	64,465,654	49,459,898	15,005,756	991,780
Transmission	MASSENA - MARCY (Clark)	355 Poles & Fixtures	19,615,058	19,408,429	206,629	504,107	19,615,058	18,904,322	710,736	356,638
Transmission	MASSENA - MARCY (Clark)	356 Overhead Conductors & Devices	42,480,940	22,408,371	20,072,569	904,835	42,480,940	21,503,536	20,977,404	778,128
Transmission	MASSENA - MARCY (Clark)	359 Roads & Trails	5,105,433	2,656,781	2,448,652	51,055	5,105,433	2,605,726	2,499,707	51,055
Transmission	NIAGARA	352 Structures & Improvements	24,449,344	18,996,925	5,452,419	422,977	24,449,344	18,573,948	5,875,396	325,992
Transmission	NIAGARA	353 Station Equipment	93,379,948	60,115,165	33,264,783	2,038,577	92,227,462	57,206,077	35,021,385	1,898,398
Transmission	NIAGARA	354 Towers & Fixtures	18,743,984	18,743,984	-	188,081	18,743,984	20,201,219	(1,457,235)	288,369
Transmission	NIAGARA	355 Poles & Fixtures	19,726	19,726	-	224	19,726	21,596	(1,870)	-
Transmission	NIAGARA	356 Overhead Conductors & Devices	28,672,315	27,651,335	1,020,980	659,740	28,672,315	26,991,595	1,680,720	521,315
Transmission	NIAGARA	359 Roads & Trails	42,797	37,021	5,776	533	42,797	36,488	6,309	428
Transmission	St. LAWRENCE / FDR	352 Structures & Improvements	12,343,417	7,375,543	4,967,874	233,977	13,452,394	7,141,567	6,310,828	195,277
Transmission	St. LAWRENCE / FDR	353 Station Equipment	137,716,425	76,849,628	60,866,797	3,586,877	134,885,129	72,550,201	62,334,928	3,128,598
Transmission	St. LAWRENCE / FDR	354 Towers & Fixtures	15,185,237	13,176,151	2,009,086	350,788	15,185,237	12,825,363	2,359,874	233,620
Transmission	St. LAWRENCE / FDR	355 Poles & Fixtures	6,427,665	6,427,665	-	52,824	6,427,665	7,061,552	(633,887)	-
Transmission	St. LAWRENCE / FDR	356 Overhead Conductors & Devices	15,472,585	13,746,685	1,725,900	345,040	15,472,585	13,401,645	2,070,940	281,320
Transmission	St. LAWRENCE / FDR	357 Underground Conduit	61,047	61,047	-	60	61,047	61,769	(722)	-
Transmission	St. LAWRENCE / FDR	358 Underground Conductors & Devic	1,186,661	1,186,661	-	27,778	1,186,661	1,183,940	2,721	23,734
Transmission	St. LAWRENCE / FDR	359 Roads & Trails	193,299	125,489	67,810	3,037	193,299	122,452	70,847	1,933
Transmission	500mW C - C at Astoria	353 Station Equip - Transmission	85,139,760	25,847,225	59,292,536	2,730,449	85,223,563	22,412,055	62,811,508	2,731,968
Transmission	Astoria 2 (AE-II) Substation	352 Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	Astoria 2 (AE-II) Substation	353 Station Equipment	60,481,915	13,608,463	46,873,452	3,024,102	60,481,915	10,584,361	49,897,554	3,024,102
Transmission	Astoria 2 (AE-II) Substation	354 Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	Astoria 2 (AE-II) Substation	355 Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	Astoria 2 (AE-II) Substation	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	Astoria 2 (AE-II) Substation	357 Underground Conduit	24,644,166	5,544,941	19,099,225	1,232,209	24,644,166	4,312,732	20,331,434	1,232,209
Transmission	Astoria 2 (AE-II) Substation	358 Underground Conductors & Devic	-	-	-	-	-	-	-	-
Transmission	Astoria 2 (AE-II) Substation	359 Roads & Trails	-	-	-	-	-	-	-	-
Transmission	BRENTWOOD (Long Island)	353 Station Equip - Transmission	6,324,138	5,472,804	851,334	262,877	6,324,138	5,209,927	1,114,211	262,877



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
Transmission	Crescent	353 Station Equip - Transmission	2,395,536	983,045	1,412,491	39,926	2,395,536	943,119	1,452,417	39,926
Transmission	FLYNN (Holtsville)	353 Station Equip - Transmission	11,387,084	4,614,239	6,772,845	314,065	11,141,012	4,300,175	6,840,837	308,045
Transmission	GOWANUS (Brooklyn)	353 Station Equip - Transmission	28,715,227	25,744,037	2,971,190	2,396,123	28,715,227	23,347,914	5,367,313	2,396,825
Transmission	HARLEM RIVER YARDS (Bronx)	353 Station Equip - Transmission	19,713,612	18,235,629	1,477,983	994,166	20,017,964	17,241,463	2,776,501	994,858
Transmission	HELLGATE (Bronx)	353 Station Equip - Transmission	18,598,055	15,210,791	3,387,264	943,977	16,769,259	14,266,814	2,502,445	843,079
Transmission	Jarvis	353 Station Equip - Transmission	4,302,254	1,765,498	2,536,756	71,705	4,302,254	1,693,793	2,608,461	71,705
Transmission	KENT (Brooklyn)	353 Station Equip - Transmission	10,365,797	9,337,363	1,028,434	469,983	10,365,797	8,867,380	1,498,417	470,339
Transmission	POLETTI (Astoria)	352 Structures & Improvements	69,748	57,197	12,551	(472)	69,748	57,669	12,079	1,744
Transmission	POLETTI (Astoria)	353 Station Equipment	14,716,023	14,716,023	-	(100,511)	14,716,023	15,125,821	(409,798)	367,901
Transmission	POLETTI (Astoria)	357 Underground Conduit	16,192,845	16,192,845	-	(110,594)	16,192,845	16,698,873	(506,028)	404,822
Transmission	POLETTI (Astoria)	358 Underground Conductors & Devic	14,726,135	14,033,966	692,169	(100,580)	14,726,135	14,134,546	591,589	368,154
Transmission	POUCH TERMINAL (Richmond)	353 Station Equip - Transmission	11,520,027	10,158,982	1,361,045	693,368	11,520,027	9,465,614	2,054,413	693,724
Transmission	VERNON BOULEVARD (Queens)	353 Station Equip - Transmission	16,526,683	6,636,443	9,890,240	-	16,526,683	6,636,443	9,890,240	-
Transmission	Vischer Ferry	353 Station Equip - Transmission	663,158	272,142	391,016	11,053	663,158	261,089	402,069	11,053
	Asset Impairment	Impairment (Trans)	(30,000,000)		(30,000,000)		(30,000,000)		(30,000,000)	
	Reclassification to deferred liability	Cost of Removal Deprec to Reg Assets (Trans)		(98,124,203)	98,124,203			(93,786,811)	93,786,811	
		Transmission Total	2,001,828,956	1,186,640,683	815,188,273	52,731,370	1,984,316,147	1,139,023,604	845,292,543	49,508,503
										3,222,867
		General								
General	BLLENHEIM - GILBOA	390 Structures & Improvements	30,224,468	6,566,888	23,657,579	432,007	11,577,313	6,134,881	5,442,432	361,175
General	BLLENHEIM - GILBOA	391 Office Furniture & Equipment	1,536,725	1,411,747	124,978	75,823	1,479,471	1,335,924	143,547	144,964
General	BLLENHEIM - GILBOA	392 Transportation Equipment	5,338,747	3,634,389	1,704,359	483,375	4,845,336	3,293,640	1,551,696	413,990
General	BLLENHEIM - GILBOA	393 Stores Equipment	379,493	281,474	98,019	13,412	379,493	268,062	111,431	13,455
General	BLLENHEIM - GILBOA	394 Tools, Shop & Garage Equipment	1,809,969	769,137	1,040,832	63,058	1,688,885	706,079	982,806	60,141
General	BLLENHEIM - GILBOA	395 Laboratory Equipment	819,371	493,095	326,276	11,526	785,535	481,568	303,966	11,148
General	BLLENHEIM - GILBOA	396 Power Operated Equipment	2,497,644	1,654,580	843,064	187,949	2,309,104	1,466,631	842,473	178,806
General	BLLENHEIM - GILBOA	397 Communication Equipment	1,602,747	1,583,900	18,848	467	1,602,747	1,583,433	19,315	71,146
General	BLLENHEIM - GILBOA	398 Miscellaneous Equipment	6,698,243	922,339	5,775,904	97,547	1,836,194	824,792	1,011,403	84,187
General	BLLENHEIM - GILBOA	399 Other Tangible Property	1,487	1,487	-	-	1,487	1,487	-	-
General	HEADQUARTERS	390 Structures & Improvements	74,177,492	40,828,462	33,349,030	2,118,744	75,879,633	38,709,718	37,169,915	2,200,764
General	HEADQUARTERS	391 Office Furniture & Equipment	206,076,386	170,219,813	35,856,573	13,683,655	199,940,251	156,525,676	43,414,575	12,977,079
General	HEADQUARTERS	392 Transportation Equipment	11,806,299	11,604,863	201,436	902,082	11,702,393	10,812,318	890,075	924,991



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
General	HEADQUARTERS	394 Tools, Shop & Garage Equipment	766,953	386,166	380,787	43,664	766,953	342,502	424,451	9,728
General	HEADQUARTERS	395 Laboratory Equipment	2,961,576	676,331	2,285,245	270,673	2,925,550	405,659	2,519,891	40,097
General	HEADQUARTERS	397 Communication Equipment	11,654,476	11,275,389	379,087	56,718	11,654,476	11,218,671	435,805	275,331
General	HEADQUARTERS	398 Miscellaneous Equipment	22,316,280	22,316,280	-	538,556	23,995,135	21,788,000	2,207,135	967,686
General	LONG ISLAND SOUND CABLE	397 Communication Equipment	4,414,029	4,414,029	-	-	4,414,029	4,414,029	-	-
General	MARCY-SOUTH	390 Structures & Improvements	-	-	-	-	-	-	-	-
General	MARCY-SOUTH	396 Power Operated Equipment	763	(278,237)	279,000	-	(278,237)	(278,237)	-	-
General	MARCY-SOUTH	397 Communication Equipment	1,170,741	1,170,741	-	-	1,170,741	1,170,741	-	-
General	MASSENA - MARCY (Clark)	390 Structures & Improvements	2,602,692	625,405	1,977,287	207,384	2,533,264	418,021	2,115,243	188,957
General	MASSENA - MARCY (Clark)	391 Office Furniture & Equipment	12,061,940	10,327,584	1,734,357	338,756	10,277,511	9,988,828	288,684	128,743
General	MASSENA - MARCY (Clark)	392 Transportation Equipment	6,522,896	5,114,144	1,408,752	640,162	6,350,517	4,673,697	1,676,820	614,224
General	MASSENA - MARCY (Clark)	393 Stores Equipment	129,292	126,181	3,111	4,220	114,993	121,961	(6,968)	4,147
General	MASSENA - MARCY (Clark)	394 Tools, Shop & Garage Equipment	742,377	742,377	-	11,924	733,614	784,632	(51,018)	12,733
General	MASSENA - MARCY (Clark)	395 Laboratory Equipment	959,056	688,758	270,298	31,501	870,979	657,257	213,722	26,601
General	MASSENA - MARCY (Clark)	396 Power Operated Equipment	3,739,914	3,538,622	201,292	263,180	4,111,174	3,354,862	756,312	257,915
General	MASSENA - MARCY (Clark)	397 Communication Equipment	2,611,415	2,557,413	54,002	12,316	2,611,415	2,545,097	66,318	73,074
General	MASSENA - MARCY (Clark)	398 Miscellaneous Equipment	991,162	871,555	119,607	991	991,162	870,564	120,598	991
General	NIAGARA	390 Structures & Improvements	29,145,371	19,303,847	9,841,524	885,931	29,120,334	18,417,916	10,702,418	850,171
General	NIAGARA	391 Office Furniture & Equipment	3,561,547	3,400,343	161,204	99,991	3,519,670	3,305,545	214,125	116,988
General	NIAGARA	392 Transportation Equipment	8,453,942	7,763,555	690,387	478,980	8,358,848	7,457,862	900,987	509,509
General	NIAGARA	393 Stores Equipment	315,500	315,500	-	2,195	315,500	313,305	2,195	7,888
General	NIAGARA	394 Tools, Shop & Garage Equipment	5,171,830	4,252,658	919,172	175,632	4,740,960	4,089,654	651,306	196,320
General	NIAGARA	395 Laboratory Equipment	1,722,116	1,279,879	442,237	48,456	1,608,688	1,231,423	377,265	42,765
General	NIAGARA	396 Power Operated Equipment	4,288,696	2,756,240	1,532,456	338,571	4,130,776	2,417,670	1,713,107	317,614
General	NIAGARA	397 Communication Equipment	4,710,306	3,848,746	861,560	91,688	4,710,306	3,757,058	953,248	116,558
General	NIAGARA	398 Miscellaneous Equipment	479,196,231	93,684,422	385,511,809	10,098,460	474,020,976	83,579,837	390,441,139	10,226,229
General	NIAGARA	399 Other Tangible Property	3,201,209	1,736,416	1,464,793	42,683	3,201,209	1,693,733	1,507,476	42,683
General	St. LAWRENCE / FDR	390 Structures & Improvements	20,710,197	6,033,209	14,676,988	632,194	19,826,832	5,401,014	14,425,817	580,363
General	St. LAWRENCE / FDR	391 Office Furniture & Equipment	9,616,434	3,806,304	5,810,129	1,403,797	8,799,254	2,402,507	6,396,747	127,002
General	St. LAWRENCE / FDR	392 Transportation Equipment	12,984,613	10,409,176	2,575,437	857,668	12,043,188	9,844,009	2,199,180	788,059
General	St. LAWRENCE / FDR	393 Stores Equipment	317,288	201,984	115,304	7,332	412,276	194,652	217,624	7,133
General	St. LAWRENCE / FDR	394 Tools, Shop & Garage Equipment	6,073,188	3,455,744	2,617,444	221,237	5,833,023	3,234,506	2,598,516	210,608
General	St. LAWRENCE / FDR	395 Laboratory Equipment	2,119,585	969,138	1,150,447	67,181	2,043,203	921,450	1,121,753	67,002
General	St. LAWRENCE / FDR	396 Power Operated Equipment	5,159,241	3,968,962	1,190,279	402,714	4,810,105	3,673,502	1,136,603	400,998



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
General	St. LAWRENCE / FDR	397 Communication Equipment	6,407,339	3,878,996	2,528,343	273,668	6,407,339	3,605,328	2,802,011	343,798
General	St. LAWRENCE / FDR	398 Miscellaneous Equipment	208,757,920	58,255,984	150,501,936	5,806,633	206,852,853	52,444,852	154,408,001	5,763,136
General	St. LAWRENCE / FDR	399 Other Tangible Property	1,126,419	264,997	861,422	15,019	1,126,419	249,978	876,441	15,019
General	500mW C - C at Astoria	391 Office Furniture & Equipment	67,869	28,339	39,530	6,829	54,355	21,510	32,845	6,444
General	500mW C - C at Astoria	392 Transprt.Equip-500MW	517,793	263,931	253,862	86,984	470,802	173,837	296,965	81,604
General	500mW C - C at Astoria	394 Tools, Shop & Garage Equipment	68,609	39,777	28,832	6,501	68,609	33,276	35,333	6,501
General	500mW C - C at Astoria	395 Laboratory Equipment	85,677	26,170	59,507	5,254	85,677	20,916	64,761	5,254
General	500mW C - C at Astoria	396 Power Oper Equip-500MW	513,490	221,085	292,405	51,162	510,191	169,923	340,268	46,383
General	500mW C - C at Astoria	398 Miscellaneous Equipment	625,240	286,838	338,402	109,691	562,680	177,147	385,534	84,251
General	BRENTWOOD (Long Island)	398 Miscellaneous Equipment	181,337	180,977	360	437	181,337	180,540	797	3,300
General	FLYNN (Holtsville)	391 Office Furniture & Equipment	177,276	166,785	10,491	2,709	168,044	164,076	3,968	1,324
General	FLYNN (Holtsville)	392 Transportation Equipment	137,356	113,608	23,748	4,132	111,454	109,476	1,978	4,936
General	FLYNN (Holtsville)	393 Stores Equipment	-	-	-	-	-	-	-	-
General	FLYNN (Holtsville)	394 Tools, Shop & Garage Equipment	143,571	135,046	8,525	653	143,571	134,393	9,178	3,513
General	FLYNN (Holtsville)	395 Laboratory Equipment	49,049	39,339	9,710	3,218	49,049	36,121	12,928	3,218
General	FLYNN (Holtsville)	396 Power Operated Equipment	12,250	5,513	6,737	1,225	12,250	4,288	7,962	1,225
General	FLYNN (Holtsville)	397 Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	26,068
General	FLYNN (Holtsville)	398 Miscellaneous Equipment	500,640	143,096	357,544	51,973	268,943	91,123	177,819	21,629
General	GOWANUS (Brooklyn)	396 Power Operated Equipment	28,597	22,162	6,435	280	21,882	21,882	-	1,451
General	GOWANUS (Brooklyn)	398 Miscellaneous Equipment	427,955	423,675	4,280	1,884	427,955	421,791	6,164	2,383
General	HARLEM RIVER YARDS (Bronx)	396 Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	1,451
General	HARLEM RIVER YARDS (Bronx)	398 Miscellaneous Equipment	1,166,180	1,161,497	4,683	2,371	860,180	1,159,126	(298,946)	2,870
General	HELLGATE (Bronx)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
General	HELLGATE (Bronx)	398 Miscellaneous Equipment	1,272,183	1,247,300	24,884	6,534	1,272,183	1,240,766	31,418	7,187
General	Jarvis	399 Other Tangible Property	427,000	176,562	250,438	7,117	427,000	169,445	257,555	7,117
General	KENT (Brooklyn)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
General	KENT (Brooklyn)	398 Miscellaneous Equipment	228,133	227,772	361	1,066	228,133	226,706	1,427	1,520
General	POLETTI (Astoria)	390 Structures & Improvements	1,576,650	1,157,285	419,365	1	1,576,650	1,157,284	419,366	-
General	POLETTI (Astoria)	391 Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
General	POLETTI (Astoria)	392 Transportation Equipment	190,358	190,359	-	-	190,358	224,303	(33,944)	4,535
General	POLETTI (Astoria)	393 Stores Equipment	108,838	98,425	10,413	825	108,838	97,600	11,238	550
General	POLETTI (Astoria)	394 Tools, Shop & Garage Equipment	227,024	60,727	166,297	9,361	174,088	17,423	156,665	8,656
General	POLETTI (Astoria)	395 Laboratory Equipment	1,616,698	1,539,396	77,302	40,614	1,583,505	1,476,710	106,795	36,216
General	POLETTI (Astoria)	396 Power Operated Equipment	163,078	148,127	14,951	(1,263)	163,078	149,390	13,688	(1,260)



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

			2015				2014			
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 (\$)
General	POLETTI (Astoria)	397 Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-
General	POLETTI (Astoria)	398 Miscellaneous Equipment	2,960,626	2,960,626	-	3,801	2,975,526	2,978,897	(3,371)	2,679
General	POLETTI (Astoria)	399 Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
General	POUCH TERMINAL (Richmond)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	1,468
General	POUCH TERMINAL (Richmond)	398 Miscellaneous Equipment	313,431	171,153	142,278	629	171,154	170,524	630	1,083
General	VERNON BOULEVARD (Queens)	396 Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	1,468
General	VERNON BOULEVARD (Queens)	398 Miscellaneous Equipment	245,850	95,787	150,063	2,808	245,850	92,979	152,871	3,307
	Adjustments	Cost of Removal Deprec to Reg Assets (Gen)		(4,215,005)	4,215,005			(4,215,005)	4,215,005	
	General Total		1,245,745,552	543,259,844	702,485,710	42,846,517	1,204,325,406	501,595,216	702,730,190	41,153,181
	Total capital assets, being depreciat		7,674,271,005	3,484,297,807	4,189,973,199	236,876,328	7,571,764,172	3,261,638,474	4,310,125,699	231,754,069
	Net value of all capital assets		8,262,404,003	3,484,297,807	4,778,106,198	236,876,328	7,992,293,056	3,261,638,474	4,730,654,582	231,754,069



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

<u>Year</u>	<u>Beginning Unamortized Lease Asset/ Obligation (\$)</u>	<u>Ending Unamortized Lease/Asset (\$)</u>	<u>Capitalized Lease Amortization (\$)</u>	<u>Average Unamortized Balance</u>
(1)	(2)	(3)	(4)	(5)
1988	108,936,778	106,758,042	2,178,736	
1989	106,758,042	104,579,307	2,178,736	
1990	104,579,307	102,400,571	2,178,736	
1991	102,400,571	100,221,836	2,178,736	
1992	100,221,836	98,043,100	2,178,736	
1993	98,043,100	95,864,365	2,178,736	
1994	95,864,365	93,685,629	2,178,736	
1995	93,685,629	91,506,894	2,178,736	
1996	91,506,894	89,328,158	2,178,736	
1997	89,328,158	87,149,422	2,178,736	
1998	87,149,422	84,970,687	2,178,736	
1999	84,970,687	82,791,951	2,178,736	
2000	82,791,951	80,613,216	2,178,736	
2001	80,613,216	78,434,480	2,178,736	
2002	78,434,480	76,255,745	2,178,736	
2003	76,255,745	74,077,009	2,178,736	
2004	74,077,009	71,898,273	2,178,736	
2005	71,898,273	69,719,538	2,178,736	
2006	69,719,538	67,540,802	2,178,736	
2007	67,540,802	65,362,067	2,178,736	
2008	65,362,067	63,183,331	2,178,736	
2009	63,183,331	61,004,596	2,178,736	
2010	61,004,596	58,825,860	2,178,736	
2011	58,825,860	56,647,125	2,178,736	
2012	56,647,125	54,468,389	2,178,736	
2013	54,468,389	52,289,653	2,178,736	
2014	52,289,653	50,110,918	2,178,736	
2015	50,110,918	47,932,182	2,178,736	49,021,550
2016	47,932,182	45,753,447	2,178,736	
2017	45,753,447	43,574,711	2,178,736	
2018	43,574,711	41,395,976	2,178,736	
2019	41,395,976	39,217,240	2,178,736	
2020	39,217,240	37,038,505	2,178,736	
2021	37,038,505	34,859,769	2,178,736	
2022	34,859,769	32,681,033	2,178,736	
2023	32,681,033	30,502,298	2,178,736	
2024	30,502,298	28,323,562	2,178,736	
2025	28,323,562	26,144,827	2,178,736	
2026	26,144,827	23,966,091	2,178,736	
2027	23,966,091	21,787,356	2,178,736	
2028	21,787,356	19,608,620	2,178,736	
2029	19,608,620	17,429,884	2,178,736	
2030	17,429,884	15,251,149	2,178,736	
2031	15,251,149	13,072,413	2,178,736	
2032	13,072,413	10,893,678	2,178,736	
2033	10,893,678	8,714,942	2,178,736	
2034	8,714,942	6,536,207	2,178,736	
2035	6,536,207	4,357,471	2,178,736	
2036	4,357,471	2,178,736	2,178,736	
2037	2,178,736	0	2,178,736	
Total	2,668,951,061	108,936,778		



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

LN	Cap.Date	Asset Description	2015				2014			
			(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 (\$)
1	6/30/2001	Marcy CSC Building, Electronics, Software, Xfms -	8,143,426	(2,325,313)	5,818,113	(162,869)	8,143,426	(2,162,444)	5,980,982	(162,869)
2	6/30/2001	Oakdale (NYSEG) Substation 345kv Capacitor Bank	2,686,912	(780,513)	1,906,399	(53,739)	2,686,912	(726,774)	1,960,138	(53,739)
3	6/30/2001	Marcy CSC Transformer - 345kv, 200mva	3,403,806	(971,492)	2,432,314	(68,077)	3,403,806	(903,415)	2,500,391	(68,077)
4	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(119,964)	293,851	(8,277)	413,815	(111,687)	302,128	(8,277)
5	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(119,964)	293,851	(8,277)	413,815	(111,687)	302,128	(8,277)
6	6/30/2001	Marcy CSC Disconnect Switches (Five) - 362kv	374,733	(107,389)	267,344	(7,495)	374,733	(99,894)	274,839	(7,495)
7	6/30/2001	Marcy CSC 3000 Bay w/Equipment	14,348,613	(3,689,333)	10,659,280	(286,973)	14,348,613	(3,402,360)	10,946,253	(286,973)
8	6/30/2001	Marcy CSC Relay/Protection/Control Equipment	875,338	(242,847)	632,491	(17,507)	875,338	(225,340)	649,998	(17,507)
9	7/1/2002	Edic (NMPC) Substation 345kv Capacitor Bank	3,759,861	(1,004,777)	2,755,084	(75,198)	3,759,861	(929,579)	2,830,282	(75,198)
10	1/1/2002	Circuit Breaker Monitoring System	200,694	(56,196)	144,498	(4,014)	200,694	(52,182)	148,512	(4,014)
11	1/1/2002	Remote Terminal Units	155,479	(105,239)	50,240	(7,774)	155,479	(97,465)	58,014	(7,774)
12	1/1/2004	Marcy CSC Transformer - 345kv, 100mva	4,795,066	(1,150,830)	3,644,236	(95,902)	4,795,066	(1,054,928)	3,740,138	(95,902)
13	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(132,197)	418,579	(11,016)	550,776	(121,181)	429,595	(11,016)
14	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(132,197)	418,579	(11,016)	550,776	(121,181)	429,595	(11,016)
15	1/1/2004	CSC Potential Xfms, 345kV, SF6 Gas (Fourteen)	657,918	(157,915)	500,003	(13,159)	657,918	(144,756)	513,162	(13,159)
16	1/1/2004	CSC Current Xfms, 362kV, SF6 Gas (Seven)	470,106	(112,841)	357,265	(9,403)	470,106	(103,438)	366,668	(9,403)
17	1/1/2004	Marcy CSC Disconnect Switches, 345kV (Eleven)	647,185	(155,335)	491,850	(12,944)	647,185	(142,391)	504,794	(12,944)
18	1/1/2004	CSC Motor Oper Disconnect Switches, 38kV (Four)	111,221	(26,703)	84,518	(2,225)	111,221	(24,478)	86,743	(2,225)
19	1/1/2004	Marcy CSC Gas Circuit Breaker - 35kVA, SF6 (Two)	202,557	(48,627)	153,930	(4,052)	202,557	(44,575)	157,982	(4,052)
20	1/1/2004	Marcy CSC Power & Control Cable	1,369,456	(328,685)	1,040,771	(27,390)	1,369,456	(301,295)	1,068,161	(27,390)
21	1/1/2004	Marcy CSC Surge Arresters	153,687	(35,793)	117,894	(3,074)	153,687	(32,719)	120,968	(3,074)
22	1/1/2005	CEC Circuit Switcher Upgrade	188,336	(188,336)	-	-	188,336	(188,336)	-	(18,830)
23	12/1/2007	Remote Terminal Units CMC-MAD-11-AAAQ	26,339	(10,554)	15,785	(1,317)	26,339	(9,237)	17,102	(1,317)
24		Total Plant	44,499,917	(12,003,042)	32,496,875	(891,698)	44,499,917	(11,111,344)	33,388,573	(910,528)
25		Year-Over-Year Accumulated Depreciation				(891,698)				

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT**

		2015				2014			
	Asset No.	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant (Net \$)	Depreciation Expense (\$)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
St. Lawrence:									
St. Lawrence - Station Equipment	205300200001	1,817,000	1,492,744	324,256	35,977	1,817,000	1,456,767	360,233	35,977
Step-Up Transformer	205300200002	3,045,068	657,871	2,387,197	60,902	3,045,068	596,969	2,448,099	60,272
Step-Up Transformer	205300200003	3,045,067	657,872	2,387,195	60,902	3,045,067	596,970	2,448,097	60,272
		<u>7,907,135</u>	<u>2,808,487</u>	<u>5,098,648</u>	<u>157,781</u>	<u>7,907,135</u>	<u>2,650,706</u>	<u>5,256,429</u>	<u>156,521</u>
Niagara:									
Niagara - Station Equipment 6 Units	205300300001	9,775,817	8,352,591	1,423,226	180,061	9,775,817	8,172,530	1,603,287	180,061
Step-Up Transformer & Related Equipment - Unit # 6	205300300002	2,154,273	714,570	1,439,703	43,086	2,154,273	671,484	1,482,789	43,086
Step-Up Transformer & Related Equipment - Unit # 3	205300300003	2,021,592	3,370	2,018,222	3,370	2,477,841	727,342	1,750,499	49,557
Step-Up Transformer & Related Equipment - Unit # 12	205300300004	2,849,131	1,042,810	1,806,321	56,983	2,849,131	985,827	1,863,304	56,983
Step-Up Transformer & Related Equipment - Unit # 11	205300300005	2,134,025	561,869	1,572,156	42,681	2,134,025	519,188	1,614,837	42,681
Step-Up Transformer & Related Equipment - Unit # 7	205300300007	2,021,861	488,783	1,533,078	40,438	2,021,861	448,345	1,573,516	40,438
Step-Up Transformer & Related Equipment - Unit # 5	205300300008	2,103,659	471,096	1,632,563	42,074	2,103,659	429,022	1,674,637	42,074
Step-Up Transformer & Related Equipment - Unit # 9	205300300009	2,653,677	538,366	2,115,311	53,074	2,653,677	485,292	2,168,385	53,074
		<u>25,714,035</u>	<u>12,173,455</u>	<u>13,540,580</u>	<u>461,767</u>	<u>26,170,285</u>	<u>12,439,031</u>	<u>13,731,254</u>	<u>507,955</u>
Blenheim-Gilboa	205300400001	3,993,000	3,668,542	324,458	94,634	3,993,000	3,573,908	419,092	94,634
J. A. FitzPatrick	205400500001	2,227,045	2,227,045	0		2,227,045	2,227,045	0	
500MW C - C at Astoria:									
Step-Up Transformer GTB 7A	205303000001	2,727,277	909,100	1,818,177		2,727,277	818,190	1,909,087	
Step-Up Transformer GTB 7B	205303000002	2,727,277	909,100	1,818,177		2,727,277	818,190	1,909,087	
Step-Up Transformer STG	205303000003	2,727,277	909,100	1,818,177		2,727,277	818,190	1,909,087	
		<u>8,181,831</u>	<u>2,727,300</u>	<u>5,454,531</u>		<u>8,181,831</u>	<u>2,454,570</u>	<u>5,727,261</u>	
Grand Total		<u>48,023,047</u>	<u>23,604,830</u>	<u>24,418,217</u>	<u>714,182</u>	<u>48,479,296</u>	<u>23,345,260</u>	<u>25,134,036</u>	<u>759,109</u>
Adjusted Grand Total (Excludes 500MW C - C at Astoria)		39,841,216	(20,877,530)		714,182	40,297,465	(20,890,690)		759,109



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES**

	2015				2014			
	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NIAGARA								
Relicensing Costs	50,486,953	19,725,047	30,761,906	1,682,899	50,486,953	18,042,148	32,444,805	1,682,899
Niagara Relicense Compliance & Implement Costs	325,068,838	54,178,142	270,890,696	6,501,377	325,068,838	47,676,765	277,392,073	6,501,377
Niagara Relicense Other Payments '07	96,225,289	13,151,049	83,074,240	1,859,633	91,059,917	11,291,416	79,768,501	1,806,170
	471,781,081	87,054,239	384,726,842	10,043,909	466,615,709	77,010,330	389,605,379	9,990,446
ST. LAWRENCE								
Relicensing Costs	92,268,212	28,195,599	64,072,613	3,066,900	91,281,394	25,128,699	66,152,695	3,033,588
STL Relicensing Re: Fish Enhancement	24,602,050	4,961,414	19,640,636	492,041	24,602,050	4,469,373	20,132,677	492,041
ST. Lawrence Relicensing Re: Community Enhance Fun	32,900,000	6,634,834	26,265,166	658,000	32,900,000	5,976,834	26,923,166	658,000
STL Relicensing Re: Habitat Improvement Funds	6,412,288	1,251,144	5,161,144	128,246	6,412,288	1,122,898	5,289,390	128,246
ST. Lawrence Relicensing Re: Local Recreation Fac	16,320,373	3,132,307	13,188,066	326,408	16,320,373	2,805,899	13,514,474	326,408
STL Relicense Re: Seaway Equity Corp.	10,258,865	2,069,165	8,189,700	227,959	10,250,000	1,841,206	8,408,794	227,778
STL. Relicensing-WHWMA Improvement Proj	9,575,039	1,786,880	7,788,159	296,236	8,686,009	1,490,645	7,195,364	288,849
	192,336,828	48,031,344	144,305,484	5,195,789	190,452,114	42,835,554	147,616,560	5,154,910
Total Expenses	664,117,909	135,085,583	529,032,326	15,239,698	657,067,824	119,845,885	537,221,939	15,145,356



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BH
ASSET IMPAIRMENT**

Posting Date	Cost Center	Account	Impairment Amount (\$)	Facility
12/31/2001	157	729308	62,000,000	Asset Impairment (FASB 121) - Vernon Boulevard
11/30/2002	158	729308	37,000,000	Asset Impairment (FASB 121) - Gowanus
11/30/2002	160	729308	26,000,000	Asset Impairment (FASB 121) - Pouch Terminal
12/31/2003	157	729308	14,816,000	WriteOff Asset Retirement Cost - V B Impaired
11/30/2004	220	729308	30,000,000	Asset Impairment (FAS 144) - Marcy FACTS/CSC
11/30/2004	159	729308	16,000,000	Asset Impairment (FAS 144) - Kent, Bklyn
11/30/2004	161	729308	18,000,000	Asset Impairment (FAS 144) - Brentwood, L.I.
			203,816,000	

Total Impairment - Production	173,816,000
Total Impairment - Transmission	30,000,000
Total Impairment - General Plant	-



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER BI
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

	2015	2014
	Amount (\$)	Amount (\$)
Production	160,519,715	154,413,971
Transmission	98,124,203	93,786,811
General	4,215,005	4,215,005
Total	262,858,923	252,415,787



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER CA
MATERIALS AND SUPPLIES**

NYP Acct #	Facility	Total M&S Inventory (\$) 12/31/2015	Total M&S Inventory (\$) 12/31/2014	Avg. M&S Inventory 2013-14	Transmission Allocator	Allocated M&S (\$)
1100	NIA	18,453,109	20,675,397			
1200	STL	12,902,035	11,914,250			
3100	POL	8,484,836	8,057,633			
3200	Flynn	7,186,940	13,649,111			
1300	B/G	8,929,006	8,639,162			
3300	500MW	25,333,037	25,079,941			
2100	CEC	5,765,384	5,503,952			
	Facility Subtotal	87,054,347	93,519,446			
	Reserve for Degraded Materials	(682,635)	(682,635)			
	Reserve for Excess and Obsolete Inventory	(4,000,000)	(2,000,000)			
	Reserves Subtotal	(4,682,635)	(2,682,635)			
Total		82,371,712	90,836,811	86,604,262	27.61%	23,911,291



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

<u>Date</u>	<u>Property Insurance (\$)</u>	<u>Other Prepayments (\$)</u>
12/31/2014	-	6,220,698
12/31/2015	-	6,334,221
Beginning/End of Year Average	-	6,277,459



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER DA
WEIGHTED COST OF CAPITAL**

	<u>Component</u>	<u>Amount (\$)</u>	<u>Actual Share</u>	<u>Equity Cap</u>	<u>Applied Share</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
1	Long-Term Debt	1,099,354,602	21.44%	40.00%	40.00%	4.77% 2/	1.91%
2	Preferred Stock	-	0.00%	0.0%	0.0%	0.00% 3/	0.00%
3	Common Equity	4,028,000,000 1/	<u>78.56%</u>	<u>60.00%</u>	<u>60.00%</u> 4/	<u>9.15%</u> 5/	<u>5.49%</u>
4	Total	5,127,354,602	100.0%	100.0%	100.0%		7.40%

Notes

1/:

5	Total Proprietary Capital	4,028,000,000		Workpaper WP-DB
6	less Preferred			Workpaper WP-DB
7	less Acct. 216.1			Workpaper WP-DB
8	Common Equity	<u>4,028,000,000</u>		

2/:

9	Long Term Interest Paid	52,426,200		Workpaper WP-DB
10	Long Term Debt	<u>1,099,354,602</u>		Workpaper WP-DB
11	LTD Cost Rate	4.77%		

3/:

12	Preferred Dividends	-		Workpaper WP-DB
13	Preferred Stock	<u>-</u>		Workpaper WP-DB
14	Preferred Cost Rate	0.00%		

15 4/: Actual common equity share, not to exceed 60%. The applied debt share will be calculated as 1 minus the applied equity share.

16 5/: Equals base ROE plus 50 basis-point incentive for RTO participation.
ROE may only be changed pursuant to a FPA section 205 or section 206 filing.



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

	<u>2015 Amount (\$)</u>	<u>2014 Amount (\$)</u>
Income Statement Interest		
Interest LTD (including Swaps, Deferred Refinancing)	55,097,874	59,050,004
Debt Discount/Premium	<u>(2,671,675)</u>	<u>(2,719,707)</u>
Total LTD Interest	52,426,200	56,330,297
Balance Sheet Capital Structure		
Long Term Debt	872,152,264	1,055,276,939
Long Term Debt due within 1 year	<u>181,095,000</u>	<u>90,185,000</u>
Total Debt	<u>1,053,247,264</u>	<u>1,145,461,939</u>
Net Asset Value	4,065,000,000	3,991,000,000



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

**WORK PAPER EA
CALCULATION OF LABOR RATIO**

Cost Center(s)	Site	Labor Actual Postings \$	Ratio
105	Blenheim-Gilboa	14,906,809	11.00%
110	St. Lawrence	20,029,790	14.78%
115	Niagara	36,596,589	27.00%
120	Poletti	-	0.00%
125	Flynn	5,150,351	3.80%
122	AE II	851,176	0.63%
130-150	Total Small Hydro	3,152,195	2.33%
155-161	Total Small Clean Power Plants	2,877,850	2.12%
165	500MW Combined Cycle	10,153,073	7.49%
205-245	Total Included Transmission	37,421,507	27.61%
321	Recharge New York	893,357	0.66%
600	SENY	3,504,188	<u>2.59%</u>
	Total - Production + Transmission	135,536,887	100.00%
	Total - Production Only	98,115,379	72.39%



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

Description	Actual 2015	Actual 2014
(a)	(b)	(c)
Operating Revenues		
Power Sales	1,866	2,396
Transmission Charges	160	165
Wheeling Charges	599	614
Total Operating Revenues	2,625	3,175
Operating Expenses		
Purchased Power	689	996
Fuel Oil and Gas	236	361
Wheeling	599	614
Operations	415	442
Maintenance	154	120
Depreciation	237	232
Total Operating Expenses	2,330	2,765
Operating Income	295	410
Nonoperating Revenues		
Investment Income	14	21
Other	11	94
Investments and Other Income	25	115
Nonoperating Expenses		
Contribution to New York State	90	90
Interest on Long-Term Debt	55	59
Interest - Other	116	116
Interest Capitalized	(12)	(9)
Amortization of Debt Premium	(3)	(3)
Investments and Other Income	246	253
Net Income Before Contributed Capital	74	272
Contributed Capital - Wind Farm Transmission Assets	-	-
Change in net position	74	272
Net position at January 1	3,991	3,719
Net position at December 31	4,065	3,991



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

DESCRIPTION	DECEMBER 2015	DECEMBER 2014
Assets and Deferred Outflows		
Current Assets:		
Cash and cash equivalents	67	78
Investment in securities	1,270	1,258
Receivables - customers	153	188
Materials and supplies, at average Cost:		
Plant and general	82	91
Fuel	36	49
Miscellaneous receivables and other	146	261
Total current assets	1,754	1,925
Noncurrent Assets:		
Restricted funds:		
Cash and cash equivalents	19	18
Investment in securities	1,495	1,486
Total restricted assets	1,514	1,504
Capital funds:		
Cash and cash equivalents	6	1
Investment in securities	29	36
Total capital funds	35	37
Capital Assets		
Capital assets not being depreciated	588	421
Capital assets, net of accumulated depreciation	4,190	4,310
Total capital assets	4,778	4,731
Other noncurrent assets:		
Receivable - New York State	258	279
Notes receivable - nuclear plant sale	-	-
Other long-term assets	1,196	1,031
Total other noncurrent assets	1,454	1,310
Total noncurrent assets	7,781	7,582
Total assets	9,535	9,507
Deferred outflows:		
Accumulated decrease in fair value of hedging derivatives	10	17
Total assets and deferred outflows	9,545	9,524



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

DESCRIPTION	DECEMBER 2015	DECEMBER 2014
Liabilities, Deferred Inflows and Net Position		
Current Liabilities:		
Accounts payable and accrued liabilities	363	334
Short-term debt	528	466
Long-term debt due within one year	181	90
Capital lease obligation due within one year	20	16
Risk management activities - derivatives	4	21
Total current liabilities	1,096	927
Noncurrent liabilities:		
Long-term debt:		
Senior:		
Revenue bonds	845	902
Adjustable rate tender notes	-	86
Subordinated:		
Subordinated Notes, Series 2012	21	23
Commercial paper	5	44
Total long-term debt	871	1,055
Other noncurrent liabilities:		
Capital lease obligation	1,169	1,189
Liability to decommission divested nuclear facilities	1,430	1,415
Disposal of spent nuclear fuel	217	217
Relicensing	270	279
Risk management activities - derivatives	15	16
Other long-term liabilities	138	149
Total other noncurrent liabilities	3,239	3,265
Total noncurrent liabilities	4,110	4,320
Total liabilities	5,206	5,247
Deferred inflows:		
Cost of removal obligation	299	286
Net position:		
Net investment in capital assets	2,070	1,992
Restricted	23	25
Unrestricted	1,966	1,974
Total net position	4,059	3,991
Total liabilities, deferred inflows and net position	9,564	9,524



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2015**

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

**New York Power Authority
Capital Assets - Note 5
2014 Annual Report**

	12/31/2014			12/31/2015
	Ending balance	Additions	Deletions	Ending balance
Capital assets, not being depreciated:				
Land	160	-	-	160
Construction in progress	261	275	(108)	428
Total capital assets not being depreciated	421	275	(108)	588
Capital assets, being depreciated:				
Production – Hydro	1,963	40	(3)	2,000
Production – Gas turbine/combined cycle	2,420	7	-	2,427
Transmission	1,985	17	-	2,002
General	1,204	42	(1)	1,245
Total capital assets being depreciated	7,572	106	(4)	7,674
Less accumulated depreciation for:				
Production – Hydro	740	33	(3)	770
Production – Gas turbine/combined cycle	881	103	-	984
Transmission	1,139	47	-	1,186
General	502	43	(1)	544
Total accumulated depreciation	3,262	226	(4)	3,484
Net value of capital assets being depreciated	4,310	(120)	-	4,190
Net value of all capital assets	4,731	155	(108)	4,778



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2014**

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

Line No.		2015		
		Operations	Maintenance	Total O&M
1	<u>OPERATION & MAINTANANCE EXPENSES</u>			
1	Operations & Maintenance Expenses - as per Annual Report	415	154	569
2	Excluded Expenses			
3	Production	(109)	(112)	(221)
4	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	(4)	0	(4)
5	FERC acct 905 (less contribution to New York State)	(98)	0	(98)
6	FERC acct 916 - Misc Sales Expense	(30)	0	(30)
7	A&G allocated to Production and General	(104)	0	(104)
8	Adjustments			0
9	Less A/C 924 - Property Insurance	(6)	0	(6)
10	Less A/C 925 - Injuries & Damages Insurance	(2)	0	(2)
11	Less EPRI Dues	0	0	0
12	Less A/C 928 - Regulatory Commission Expense	(3)	0	(3)
13	PBOP Adjustment	1	0	1
14	924 -Property Insurance as allocated	1	0	1
15	925 - Injuries & Damages Insurance as allocated	1	0	1
16	Step-up Transformers	0	(1)	(1)
17	FACTS	0	(1)	(1)
18	Microwave Tower Rental Income	0	(0)	(0)
19	Reclassifications (post Annual Report)	(3)	3	0
20	Operations & Maintenance Expenses - as per ATRR	60	43	103
21	<i>check</i>	3	(3)	1

2 **ELECTRIC PLANT IN SERVICE & DEPRECIATION**

		2015				2014			
		Electric Plant in	Accumulated	Electric Plant in	Depreciation	Electric Plant in	Accumulated	Electric Plant in	Depreciation
		Service (\$)	Depreciation (\$)	Service - Net (\$)	Expense (\$)	Service (\$)	Depreciation (\$)	Service - Net (\$)	Expense (\$)
22	As per Annual Report								
23	Capital Assets not being depreciated	588	0	588	0	421	0	421	0
24	Capital Assets being depreciated	7,674	3,484	4,190	237	7,572	3,262	4,310	232
25	Total Capital Assets	8,262	3,484	4,778	237	7,993	3,262	4,731	232
26	Less CWIP	(428)	0	(428)	0	(261)	0	(261)	0
27	Total Assets in Service	7,834	3,484	4,350	237	7,732	3,262	4,470	232
28	Adjustments for ATRR								
29	Cost of Removal (note 1)								
30	Transmission	0	98	(98)	0	0	94	(94)	0
31	General	0	4	(4)	0	0	4	(4)	0
32	Total	0	102	(102)	0	0	98	(98)	0
33	Excluded (note 2)								
34	Transmission	(346)	(188)	(158)	(13)	(345)	(176)	(169)	(14)
35	General	(16)	(13)	(3)	(0)	(15)	(13)	(2)	(0)
36	Total	(363)	(202)	(161)	(13)	(360)	(189)	(171)	(15)
37	Adjustments to Rate Base (note 3)								
38	Transmission	(134)	(39)	(96)	(1)	(135)	(36)	(99)	(1)
39	General	(664)	(135)	(529)	(15)	(657)	(120)	(537)	(15)
40	Total	(798)	(174)	(625)	(16)	(792)	(156)	(636)	(16)
41	Total Assets in Service - As per ATRR	6,673	3,211	3,462	207	6,580	3,016	3,565	201
42	Comprising:								
43	Production	4,528	1,754	2,773	141	4,484	1,621	2,863	141
44	Transmission	1,569	1,058	511	39	1,552	1,021	531	34
45	General	577	399	178	27	544	373	171	26
46	Total	6,673	3,211	3,462	207	6,580	3,015	3,565	201
47	check								
	differences due to rounding	(0)	(0)	(0)	0	0	0	(0)	0

Notes

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

3 MATERIALS & SUPPLIES

		2015	2014
	As per Annual Report		
48	Plant and General	82	91
49	As per ATRR	82	91
50	check	(0)	0

4 CAPITAL STRUCTURE

		2015		2014	
		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
	As per Annual Report				
51	Long-Term	871		1,055	
52	Short-Term	181		90	
53	Total	1,052	4,059	1,145	3,991
54	As per ATRR	1,053	4,065	1,145	3,991
55	check	(1)	(6)	(0)	0

5 INTEREST ON LONG-TERM DEBT

		2015	2014
	As per Annual Report		
56	Interest LTD (including Swaps, Deferred Refinancing)	55	59
57	Debt Discount/Premium	(3)	(3)
58	Total	52	56
	As per ATRR		
59	Interest LTD (including Swaps, Deferred Refinancing)	55	59
60	Debt Discount/Premium	(3)	(3)
61	Total	52	56
62	check	(0)	(0)

6 REVENUE REQUIREMENT

		2015
63	As per Annual Report	160
64	SENY load (note 4)	23
65	FACTS revenue (note 5)	(11)
66	Timing differences	3.5
67	Total (sum lines 64-66)	16
68	FERC approved ATRR (line 63 - line 67)	176
69	check	0

Notes

- 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.
- 5 Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments