

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2022**

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

Line No.	2022								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	<u>OPERATION & MAINTANANCE EXPENSES</u>								
	Operations	Maintenance	Total O&M						
1a	Operations & Maintenance Expenses - as per Annual Report								
	599	157	756						
	Excluded Expenses								
1b	Production								
	(76)	(113)	(189)						
1c	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen								
	(9)	-	(9)						
1d	FERC acct 905 (less contribution to New York State)								
	(196)	-	(196)						
1e	FERC acct 916 - Misc Sales Expense								
	(18)	-	(18)						
1f	Canals/Large Energy Storage/CES/Other Adj.								
	(94)	-	(94)						
...	...								
	-	-	-						
1h	A&G not allocated to Transmission								
	(100)	-	(100)						
	Adjustments								
1i	Less A/C 924 - Property Insurance								
	(7)	-	(7)						
1j	Less A/C 925 - Injuries & Damages Insurance								
	(3)	-	(3)						
1k	Less EPRI Dues								
	-	-	-						
1l	Less A/C 928 - Regulatory Commission Expense								
	(6)	-	(6)						
1m	Less A/C 930.5 - R&D Expense								
	(8)	-	(8)						
1n	PBOP Adjustment								
	14	-	14						
1o	924 -Property Insurance as allocated								
	2	-	2						
1p	925 - Injuries & Damages Insurance as allocated								
	1	-	1						
1q	930.5 - R&D Expense								
	3	-	3						
1r	Step-up Transformers								
	-	(1)	(1)						
1s	FACTS								
	-	(1)	(1)						
1t	Microwave Tower Rental Income								
	-	(0)	(0)						
...	...								
	-	-	-						
...	...								
	-	-	-						
1w	Reclassifications (post Annual Report)								
	-	-	-						
1x	Operations & Maintenance Expenses - as per ATRR								
	103	42	145						
	<i>check</i>								
	(0)	(0)	(0)						

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2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

		2022				2021			
		Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service - Net (\$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service - Net (\$)	Depreciation Expense (\$)
2a	Electric Plant in Service & Depreciation As per Annual Report								
2b	Capital Assets not being depreciated	1,207	-	1,207	-	979	-	979	-
2c	Capital Assets being depreciated	9,462	4,256	5,206	411	10,173	4,664	5,509	281
2d	Total Capital Assets	10,669	4,256	6,413	411	11,152	4,664	6,488	281
2e	Less CWIP	(973)	-	(973)	-	(713)	-	(713)	-
2e	Less Canal CIP	(41)	-	(41)	-	(73)	-	(73)	-
2f	Less Canal Assets	(1,006)	(311)	(695)	(38)	(948)	(273)	(675)	(33)
...	...								
2g	Total Assets in Service	8,649	3,945	4,704	373	9,418	4,391	5,027	248
2h	Adjustments for ATRR								
2i	Cost of Removal (note 1)								
2j	Transmission	-	156	(156)	-	-	144	(144)	-
2k	General	-	4	(4)	-	-	4	(4)	-
2l	Total	-	160	(160)	-	-	148	(148)	-
2n	Excluded (note 2)								
2m	Transmission	(284)	(205)	(79)	(6)	(362)	(243)	(119)	(9)
2o	General	(57)	(21)	(37)	(3)	(40)	(18)	(22)	(1)
2p	Total	(342)	(225)	(116)	(9)	(402)	(261)	(141)	(10)
2q	Adjustments to Rate Base (note 3)								
2r	Transmission	(172)	(61)	(111)	(2)	(173)	(58)	(115)	(2)
2s	General	(729)	(251)	(477)	(19)	(726)	(232)	(494)	(17)
2t	Total	(900)	(312)	(588)	(21)	(900)	(290)	(610)	(19)
2u									
2v	Total Assets in Service - As per ATRR	7,407	3,568	3,839	342	8,116	3,987	4,128	219
2w	Comprising:								
2x	Production	3,804	1,918	1,886	243	4,930	2,440	2,490	139
2y	Transmission	2,719	1,295	1,424	47	2,425	1,248	1,177	40
2z	General	871	345	525	53	762	301	461	41
2aa	Total	7,394	3,558	3,836	342	8,116	3,989	4,127	220
check	differences due to rounding	13	9	3	0	(0)	(1)	1	(1)

Notes

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

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3 MATERIALS & SUPPLIES

		2022	2021
3a	As per Annual Report		
3b	Plant and General	74	85
3c	As per ATRR	74	84
3d	check	0	1

4 CAPITAL STRUCTURE

		2022		2021	
		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
4a	As per Annual Report				
4b	Long-Term	2,319		1,664	
4c	Short-Term	2		1	
4d	Unamortized Premium/Discount	112		64	
4e	Total	2,209	4,945	1,601	4,815
4f	As per ATRR (Note 4)	2,209	4,945	1,602	4,815
4g	check	(0)	-	(1)	-

Notes

4h 4 Actual common equity amounts not used in weighted average cost of capital.

5 INTEREST ON LONG-TERM DEBT

		2022	2021
5a	As per Annual Report		
5b	Interest LTD (including Swaps, Deferred Refinancing)	89	52
5c			
5d	Debt Discount/Premium	(2)	(1)
5e	Total	87	51
5f	As per ATRR		
5g	Interest LTD (including Swaps, Deferred Refinancing)	86	68
5h	Debt Discount/Premium	2	1
5i	Total	84	67
5j	check	3	(16)

Notes

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6 REVENUE REQUIREMENT

		2022
6a	As per Annual Report	594,078,719
6b	SENY load (note 5)	30,672,000
6c	FACTS revenue (note 6)	(43,128,203)
6d	Timing differences	
6e	True-up	(42,605,767)
6f	SENY Load reported in Transmission Revenue	(30,672,000)
6g	Revenue Accrued but excluded from rate	(1,798,679)
6h	Revenue Accrued but excluded from rate	(229,000,000)
6i	LIPA Credit	18,824,712
6j	Adjustments - MSSC	(8,265,861)
6k	Adjustments - CEEC	(7,614,683)
...		
7a	Subtotal	(313,588,481)
7b	FERC approved ATRR (line 6a + line 7a)	280,490,238
7c	<i>check</i>	-

Notes

7d	5	Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.
7e	6	Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

		2022
8a	As per Annual Report	
8b	Annual OPEB Cost	(19)
8c	Canal OPEB Cost	17
8d	Subtotal	(2)
8e	As per ATRR	
8f	Total NYPA PBOP	(2)
8g	<i>check</i>	-