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NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

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

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	66,503,107	Schedule A1, Col 5, Ln 7
2	Administrative & General Expenses	77,936,480	Schedule A2, Col 5, Ln 5
3	Depreciation & Amortization Expense	66,415,716	Schedule B1, Col 6, Ln 6
4	TOTAL OPERATING EXPENSE	210,855,303	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	1,733,161,921	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	118,726,483	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	527,432	Schedule D2, Col 3, Ln A
7	TOTAL REVENUE REQUIREMENT	330,109,218	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	40,882,696	Schedule F3, page 1, line 3, col. 10
10	NET ADJUSTED REVENUE REQUIREMENT	370,991,915	Line 7 + line 8 + line 9
Breakout by Project			
11	NTAC Facilities	339,692,899	Schedule F1, page 2, line 1a + line 1d, col. 17
11a	Project 1 - Marcy South Series Compensation	6,565,462	Schedule F1, page 2, line 1b, col. 17
11b	Project 2 - AC Project Segment A (Central East Energy Connect)	24,733,553	Schedule F1, page 2, line 1c, col. 17
11c		-	
11d		-	
...		-	
12	Total Break out	370,991,915	Sum lines 11

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

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

**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)	<u>NYPA Form 1 Equivalent</u> (6)
Transmission:						
OPERATION:						
1a	560	Supervision & Engineering	WP-AA, Col (5)	6,793,143		Page 321 line 83
1b	561	Load Dispatching	WP-AA, Col (5)	3,288,483		Page 321 lines 85-92
1c	562	Station Expenses	WP-AA, Col (5)	5,065,478		Page 321 line 93
1d	566	Misc. Trans. Expenses	WP-AA, Col (5)	9,740,706		Page 321 line 97
...
2		Total Operation	(sum lines 1)	24,887,810		
MAINTENANCE:						
3a	568	Supervision & Engineering	WP-AA, Col (5)	10,709		Page 321 line 101
3b	569	Structures	WP-AA, Col (5)	7,356,344		Page 321 line 102-106
3c	570	Station Equipment	WP-AA, Col (5)	21,169,204		Page 321 line 107
3d	571	Overhead Lines	WP-AA, Col (5)	11,365,048		Page 321 line 108
3e	572	Underground Lines	WP-AA, Col (5)	2,514,119		Page 321 line 109
3f	573	Misc. Transm. Plant	WP-AA, Col (5)	1,091,422		Page 321 line 110
...
4		Total Maintenance	(sum lines 3)	43,506,846		
5		TOTAL O&M TRANSMISSION	(sum lines 2 & 4)		68,394,656	
Adjustments (Note 2)						
6a		Step-up Transformers	WP-AC, Col (1) line 5		(1,048,835)	
6b		FACTS (Note 1)	WP-AD, Col (1) line 5		(628,406)	
6c		Microwave Tower Rental Income	WP-AE, Col (3) line 2		(214,309)	
...			
7		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 5-6)		66,503,107	

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, 2022**

**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

FERC Line No./Account (1)	FERC Account Description (2)	Source	Unallocated A&G (\$) (3)	Transmission Allocator (%) (4)	Allocated to Transmission (\$) (5)	Source/Comments (6)	NYPA Form 1 Equivalent (7)
<u>Administrative & General Expenses</u>							
1a	920	A&G Salaries	WP-AA, Col (5)	101,029,113			Page 323 line 181
1b	921	Office Supplies & Expenses	WP-AA, Col (5)	34,706,071			Page 323 line 182
1c	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	(61,946,865)			Page 323 line 183
1d	923	Outside Services Employed	WP-AA, Col (5)	30,257,350			Page 323 line 184
1e	924	Property Insurance	WP-AA, Col (5)	7,017,442	1,860,097	See WP-AG; Col (3) ,Ln 5	Page 323 line 185
1f	925	Injuries & Damages Insurance	WP-AA, Col (5)	2,824,596	1,198,366	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
1g	926	Employee Pensions & Benefits	WP-AA, Col (5)	33,412,070			Page 323 line 187
1h	928	Reg. Commission Expenses	WP-AA, Col (5)	5,975,280	-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
1i	930	Obsolete/Excess Inv	WP-AA, Col (5)	447,202			Page 323 line 190.5
1j	930.1	General Advertising Expense	WP-AA, Col (5)	646,489			Page 323 line 191
1k	930.2	Misc. General Expenses	WP-AA, Col (5)	12,457,506			Page 323 line 192
1l	930.5	Research & Development	2/	8,035,311	3,337,405	2/	Page 323 line 192.5
1m	931	Rents	WP-AA, Col (5)	2,229,312			Page 323 line 193
1n	935	Maint of General Plant A/C 932	WP-AA, Col (5)	5,060,480			Page 323 line 196
...
2		TOTAL	(sum lines 1)	182,151,358			
3a		Less A/C 924	Less line 1e	(7,017,442)			Page 323 line 185
3b		Less A/C 925	Less line 1f	(2,824,596)			Page 323 line 186
3c		Less EPRI Dues	1/	-			
3d		Less A/C 928	Less line 1h	(5,975,280)			Page 323 line 189
3e		Less A/C 930.5	Less line 1l	(8,035,311)		3/	
3f		PBOP Adjustment	WP-AF	37,140,985			
...
4		TOTAL A&G Expense	(sum lines 2 to 4)	195,439,714	36.60%	71,540,612	- Allocated based on transmission allocator (Schedule E1)
5		NET A&G TRANSMISSION EXPENSE	(sum lines 1 to 4)			77,936,480	

1/ NYPA does not pay EPRI dues

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

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

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

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

<u>Line No.</u>	<u>Account</u>	<u>FERC Account Description</u>	<u>Source</u>	<u>Transmission</u>	<u>General Plant</u>	<u>Transmission Allocator (%)</u>	<u>General Plant Allocated to Transm. Col (3)*(4)</u>	<u>Total Annual Depreciation Col (2)+(5)</u>
			(1)	(2)	(3)	(4)	(5)	(6)
1a	352	Structures & Improvements	WP-BA, Col (4)	1,860,534				
1b	353	Station Equipment	WP-BA, Col (4)	22,307,721				
1c	354	Towers & Fixtures	WP-BA, Col (4)	4,328,348				
1d	355	Poles & Fixtures	WP-BA, Col (4)	11,032,884				
1e	356	Overhead Conductors & Devices	WP-BA, Col (4)	7,027,645				
1f	357	Underground Conduit	WP-BA, Col (4)	649,507				
1g	358	Underground Conductors & Devices	WP-BA, Col (4)	1,091,788				
1h	359	Roads & Trails	WP-BA, Col (4)	751,952				
...					
2		Unadjusted Depreciation		49,050,379				
3a	390	Structures & Improvements	WP-BA, Col (4)		7,086,493			
3b	391	Office Furniture & Equipment	WP-BA, Col (4)		38,022,923			
3c	392	Transportation Equipment	WP-BA, Col (4)		2,068,891			
3d	393	Stores Equipment	WP-BA, Col (4)		33,991			
3e	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		670,761			
3f	395	Laboratory Equipment	WP-BA, Col (4)		256,016			
3g	396	Power Operated Equipment	WP-BA, Col (4)		1,047,924			
3h	397	Communication Equipment	WP-BA, Col (4)		2,722,737			
3i	398	Miscellaneous Equipment	WP-BA, Col (4)		19,888,335			
3j	399	Other Tangible Property	WP-BA, Col (4)		162,840			
...					
4		Unadjusted General Plant Depreciation			71,960,911			
		Adjustments						
5a		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	2,178,736				
5b		FACTS	Schedule B2, Col 4, line 13	(1,004,224)				
5c		Windfarm	Schedule B2, Col 4, line 11	(1,838,654)				
5d		Step-up Transformers	Schedule B2, Col 4, line 12	(1,212,269)				
5e		Relicensing Reclassification	WP-BG, Col 4		(19,394,939)			
...					
6		TOTAL	(Sum lines 2-5)	47,173,968	52,565,972	36.60%	1/	19,241,748
								66,415,716

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

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

**SCHEDULE B2
ADJUSTED PLANT IN SERVICE**

Line No.	2022				2021				2022 - 2021 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 (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
NYPA Form 1 Equivalent												
PRODUCTION												
	Source	Plant in Service (p. 204-207 column (g))	Depreciation (p.219)									
1	Production - Land	WP-BC In. 8 + In. 27 + In. 37		104,903,172	-	104,903,172	-	104,903,173	-	104,903,173	-	104,903,172
2	Production - Hydro	WP-BC In. 35 - In. 27	In. 22 - Cost of Removal 5/	2,447,219,441	1,021,322,189	1,425,897,249	55,145,741	2,425,314,048	971,437,069	1,453,876,979	51,904,510	2,436,266,744
3	Production - Gas Turbine / Combined Cycle	WP-BC In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37	In. 20 + In. 23	<u>1,251,760,454</u>	<u>896,209,006</u>	<u>355,551,446</u>	<u>187,581,076</u>	<u>2,399,695,601</u>	<u>1,468,958,517</u>	<u>930,737,083</u>	<u>87,411,181</u>	<u>1,825,728,027</u>
4				<u>3,803,883,067</u>	<u>1,917,531,195</u>	<u>1,886,351,867</u>	<u>242,726,817</u>	<u>4,929,912,821</u>	<u>2,440,395,587</u>	<u>2,489,517,234</u>	<u>139,315,691</u>	<u>4,366,897,944</u>
TRANSMISSION												
5	Transmission - Land	WP-BC In. 48		47,378,023	-	47,378,023	-	47,378,023	-	47,378,023	-	47,378,023
6	Transmission	WP-BC In. 58 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/	<u>3,127,742,140</u>	<u>1,404,167,049</u>	<u>1,723,575,090</u>	<u>55,302,960</u>	<u>2,913,039,763</u>	<u>1,405,100,686</u>	<u>1,507,939,077</u>	<u>50,522,990</u>	<u>3,020,390,952</u>
7				3,175,120,163	1,404,167,049	1,770,953,113	55,302,960	2,960,417,787	1,405,100,686	1,555,317,100	50,522,990	3,067,768,975
8	Transmission - Cost of Removal 1/	WP-BC		-	156,190,323	(156,190,323)	-	-	143,886,520	(143,886,520)	-	-
9	Excluded Transmission 2/	WP-BB		<u>(284,118,317)</u>	<u>(204,693,362)</u>	<u>(79,424,955)</u>	<u>(6,252,581)</u>	<u>(362,392,669)</u>	<u>(243,055,637)</u>	<u>(119,337,032)</u>	<u>(8,749,988)</u>	<u>(323,255,493)</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
11	Windfarm	WP-BC		(83,123,861)	(17,384,916)	(65,738,945)	(1,838,654)	(83,123,861)	(15,546,262)	(67,577,599)	(1,663,426)	(83,123,861)
12	Generator Step-ups	WP-BF		(73,786,856)	(24,347,040)	(49,439,816)	(1,212,269)	(75,571,142)	(24,843,377)	(50,727,765)	(1,421,673)	(74,678,999)
13	FACTS	WP-BE		(44,743,652)	(18,839,026)	(25,904,626)	(1,004,224)	(44,743,653)	(17,834,798)	(26,908,855)	(990,508)	(44,743,653)
14	Marcy South Capitalized Lease 3/						2,178,736				2,178,736	
15	...											
16	Total Adjustments			(171,654,369)	(60,570,982)	(111,083,387)	(1,876,411)	(173,438,656)	(58,224,437)	(115,214,219)	(1,896,872)	(172,546,513)
17												
18	Net Adjusted Transmission			<u>2,719,347,477</u>	<u>1,295,093,028</u>	<u>1,424,254,448</u>	<u>47,173,968</u>	<u>2,424,586,461</u>	<u>1,247,707,132</u>	<u>1,176,879,329</u>	<u>39,876,130</u>	<u>2,571,966,969</u>
GENERAL												
19	General - Land	WP-BC In. 86		11,611,691	-	11,611,691	-	11,611,691	-	11,611,691	-	11,611,691
20	General	WP-BC In. 99 - In. 86	In. 27 - Cost of Removal 5/	<u>1,645,391,716</u>	<u>613,823,277</u>	<u>1,031,568,438</u>	<u>74,958,843</u>	<u>1,516,304,156</u>	<u>546,999,288</u>	<u>969,304,868</u>	<u>59,032,531</u>	<u>1,580,847,936</u>
21		In. 99		1,657,003,407	613,823,277	1,043,180,129	74,958,843	1,527,915,847	546,999,288	980,916,559	59,032,531	1,592,459,627
Adjustments to Rate Base												
22	General - Asset Impairment			-	-	-	-	-	-	-	-	-
23	General - Cost of Removal	WP-BC		-	3,695,090	(3,695,090)	-	-	3,691,987	(3,691,987)	-	-
24	Relicensing	WP-BG		(728,683,776)	(251,430,908)	(477,252,868)	(19,394,939)	(726,373,806)	(232,035,968)	(494,337,838)	(16,918,106)	(727,528,791)
25	Excluded General 4/	WP-BC		<u>(57,457,286)</u>	<u>(20,665,476)</u>	<u>(36,791,811)</u>	<u>(2,997,932)</u>	<u>(39,971,174)</u>	<u>(17,852,237)</u>	<u>(22,118,937)</u>	<u>(1,493,108)</u>	<u>(48,714,230)</u>
26	...											
27	Total Adjustments			(786,141,062)	(268,401,294)	(517,739,769)	(22,392,871)	(766,344,980)	(246,196,218)	(520,148,762)	(18,411,214)	(776,243,021)
28	Net Adjusted General Plant			<u>870,862,345</u>	<u>345,421,983</u>	<u>525,440,360</u>	<u>52,565,972</u>	<u>761,570,867</u>	<u>300,803,070</u>	<u>460,767,797</u>	<u>40,621,317</u>	<u>816,216,606</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.

5/ The difference between the Accumulated Depreciation contained in the NYPA Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.

...

**Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY**

Based on Plant Data Year Ending December 31, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022 in Docket ER22-2581)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project 2/
TRANSMISSION PLANT											
1	350	Land Rights									
2	352	Structures and Improvements		1.87%	1.78%	1.60%		1.83%		0.89%	1.92%
3	353	Station Equipment		2.73%	2.80%	2.79%		2.83%	2.90%	1.67%	2.67%
4	354	Towers and Fixtures		1.63%	1.65%	1.65%	0.87%	1.84%	2.12%		2.27%
5	355	Poles and Fixtures		2.26%	2.30%	1.71%		1.75%	2.28%		2.65%
6	356	Overhead Conductor and Devices		2.32%	2.25%	1.95%	1.37%	2.83%	2.43%		2.45%
7	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%
8	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%
9	359	Roads and Trails		0.77%	0.53%	1.02%	0.11%	1.23%	1.42%		1.33%
GENERAL PLANT											
10	390	Structures & Improvements	1.37%	1.69%	1.53%	1.61%		1.70%			1.75%
11	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
12	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
13	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
14	392	Transportation Equipment	10.00% 4/	5.58%	4.30%	6.30%		5.53%			10.00%
15	393	Stores Equipment		2.84%		3.08%		2.11%			3.33%
16	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%	5.11%		3.71%			5.00%
17	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%	5.11%		4.78%			5.00%
18	396	Power Operated Equipment		6.19%	5.68%	2.28%		3.55%	8.33% 4/		8.33%
19	397	Communication Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20	398	Miscellaneous Equipment 4/	4.00%	1.09%	4.42%	5.02%		5.00% 4/			5.00%
21	399	Other Tangible Property	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
INTANGIBLE PLANT											
22	303	Miscellaneous Intangible Plant									
23		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
25		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
26		Transmission facility Contributions in Aid of Construction 3/									

Notes:

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project, NYPA lacks depreciable plant as of 12/31/2019 or 2020 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.
- 2/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.
- 3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% depreciation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.
- 4/ NYPA has replaced the anomalous rates for these assets with New Project rates.

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

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

**SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION**

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSMISSION ALLOCATOR [Schedule E1]</u> (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> (2) * (3) (4)	<u>TOTAL TRANSMISSION (\$)</u> (1) + (4) (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE</u> (5) * (6) (7)
1 A) Net Electric Plant in Service	1,300,566,889 1/	493,104,079 2/	36.60%	180,500,509	1,481,067,398		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	18,054,948 3/				18,054,948		
4 * Marcy South Capitalized Lease	33,770,401 4/				33,770,401		
5 * Materials & Supplies	78,768,537 5/		36.60%		28,833,185		
6 * Prepayments	13,683,204 6/		36.60%		5,008,730		
7 * CWIP	166,427,259 7/				166,427,259		
8 * Regulatory Asset	- 7/						
9 * Abandoned Plant	- 7/						
10 TOTAL (sum lines 1-9)	1,611,271,239	493,104,079	36.60%	180,500,509	1,733,161,921	6.85%	118,726,483

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

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

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

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

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

6/ WP-CB; Col 3, Ln 3

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

Docket Number	Authorized Amount
EL19-88-000	166,427,259
...	...

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

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u>		<u>COST RATE</u>	<u>WEIGHTED</u>	<u>SOURCE/COMMENTS</u>
		<u>from WP-DA 1/ (1)</u>	<u>from WP-DA 2/ (2)</u>	<u>AVERAGE</u>	<u>(3)</u>	
1	LONG-TERM DEBT	50.00%		4.25%	2.13%	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>50.00%</u>		9.45%	<u>4.73%</u>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%			6.85%	Col (3); Ln (1) + Ln (2)

Notes

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

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
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**SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/**

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA (1)		COST RATE from WP-DA (2)		WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
Project 1 - Marcy South Series Compensation - Capital Structure							
1	LONG-TERM DEBT	47.00%	1/	4.25%		2.00%	Col (1) * Col (2)
2	COMMON EQUITY	53.00%	1/	9.45%	2/	5.01%	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%				7.01%	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					44,465,079	F1-Proj RR, Col (7), Ln (1b)
5	PROJECT BASE RETURN					3,045,983	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					3,115,341	Col (3); Ln (3) * Ln (4)
1A	PROJECT SPECIFIC RETURN ADJUSTMENT					69,358	Col (3); Ln (6) - Ln (5)
Project 2 - AC Project Segment A (Central East Energy Connect) - Capital Structure 4/							
1	LONG-TERM DEBT	50.00%		4.25%		2.13%	Col (1) * Col (2)
2	COMMON EQUITY	50.00%		9.95%		4.98%	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100%				7.10%	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					166,427,259	F1-Proj RR, Col (7), Ln (1c)
5	PROJECT BASE RETURN					11,400,737	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					11,816,805	Col (3); Ln (3) * Ln (4)
2B	PROJECT SPECIFIC RETURN ADJUSTMENT					416,068	Col (3); Ln (6) - Ln (5)
Project 3 - SPC Project - Capital Structure 5/							
1	LONG-TERM DEBT	50.00%		4.25%		2.13%	Col (1) * Col (2)
2	COMMON EQUITY	50.00%		9.95%		4.98%	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100%				7.10%	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					16,802,378	F1-Proj RR, Col (7), Ln (1d)
5	PROJECT BASE RETURN					1,151,010	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					1,193,016	Col (3); Ln (3) * Ln (4)
3C	PROJECT SPECIFIC RETURN ADJUSTMENT					42,006	Col (3); Ln (6) - Ln (5)

A Total Project Adjustments

527,432

Notes

- 1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.
- 4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
- 5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated 07/05/22 in Docket No. ER22-1014. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-1014 added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

...

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
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**SCHEDULE E1
A&G AND GENERAL PLANT ALLOCATOR**

Line No.	<u>DESCRIPTION</u> (1)	<u>RATIO From WP-EA</u> (2)	<u>ALLOCATED TO TRANSMISSION</u> (3)	<u>SOURCE/ COMMENTS</u> (4)
1	PRODUCTION	63.40%		
2	INCLUDED TRANSMISSION	36.60%	36.60%	Col (2); Ln (2)
3	TOTAL	100.00%		

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 2022

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	2,571,966,969	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	1,271,400,080	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	166,427,259	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	1,466,994,148	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	144,439,587	
GENERAL DEPRECIATION EXPENSE				
5	Total General Depreciation Expense	(Note G) Schedule B1 line 26, col 5	19,241,748	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	6.36%	6.36%
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	118,726,483	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	8.09%	8.09%

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)	
Line No.	Project Name and #	Type	Project Gross Plant (\$)	Project Accumulated Depreciation (\$)	Annual Allocation Factor for Expenses	Annual Allocation for Expenses (\$)	Project Net Plant (\$)	Annual Allocation Factor for Return	Annual Return Charge (\$)	Project Depreciation/ Amortization Expense (\$)	Annual Revenue Requirement (\$)	Incentive Return in basis Points	Incentive Return (\$)	Discount	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL	Total Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Net Revenue Requirement (\$)
			(Note C)		Page 1 line 6	Col. 3 * Col. 5	(Note D)	(Page 1, line 8)	(Col. 7 * Col. 8)	(Note E)	(Sum Col. 6, 9 & 10)	Per FERC order (Note H)	(Schedule F2, Line 10 * (Col. 12/100) (Col. 7)	(Note I)	Schedule D2	(Sum Col. 11 + 13 + 14 + 14a)	(Note F)	Sum Col. 15 + 16
1a	NTAC Facilities	-	2,506,765,995	1,267,466,561	6.3641%	159,531,911	1,239,299,433	8.0932%	100,298,739	46,344,926.6	306,175,577	-	-	-	-	306,175,577	30,981,048	337,156,625
1b	MSSC	-	48,367,047	3,901,968	6.3641%	3,078,104	44,465,079	8.0932%	3,598,639	765,940.0	7,442,683	-	-	-	69,358	7,512,041	(946,579)	6,565,462
1c	AC Project Segment A (Central East Energy Connect)	-	-	-	6.3641%	-	166,427,259	8.0932%	13,469,258	-	13,469,258	-	-	-	416,068	13,885,326	10,848,227	24,733,553
1d	Smart Path Connect - NTAC - ROE Risk Adder	-	16,833,928	31,551	6.3641%	1,071,320	16,802,378	8.0932%	1,359,847	63,101.0	2,494,268	-	-	-	42,006	2,536,274	-	2,536,274
1e		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1f		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1g		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1h		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1i		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1j		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1k		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1l		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1m		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1n		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
1o		-	-	-	6.3641%	-	-	8.0932%	-	-	-	-	-	-	-	-	-	-
2	Total		2,571,966,969	1,271,400,080		163,681,336	1,466,994,148			47,173,968	329,581,786		-			330,109,218	40,882,696	370,991,915

Note Letter

A Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.

B Inclusive of any CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.

C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in page 2, column 4. Net Plant includes any FERC approved CWIP, Unamortized Abandoned Plant and Regulatory Asset.

E Project Depreciation Expense is the amount in Schedule B1, Ln 26, Col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.

F Reserved

G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8.

H Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.

I The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 2022

NEW YORK POWER AUTHORITY YEAR ENDING DECEMBER 31, 2022							
Line No.	Item	Reference					\$
1	Rate Base	Schedule C1, line 10, Col. 5					1,733,161,921
2	100 Basis Point Incentive Return					\$	
						<u>Weighted</u>	
						<u>Cost</u>	
3	Long Term Debt	(Schedule D1, line 1)	<u>50.00%</u>	<u>4.25%</u>		0.0213	
4	Common Stock	(Schedule D1, line 2)					
		Cost = Schedule E, line 2, Cost plus .01	50.00%	10.45%		<u>0.0523</u>	
5	Total (sum lines 3-4)					<u>0.0735</u>	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						127,392,293
7	Return (Schedule C1, line 10, Col. 7)						118,726,483
8	Incremental Return for 100 basis point increase in ROE				(Line 6 less line 7)		8,665,810
9	Net Transmission Plant				(Schedule C1, line 1, col. (1))		1,300,566,889
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base				(Line 8 / line 9)		0.67%

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, 2022

(\$)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1)	(5) Actual Net Revenue Requirement (Note 2)	(6) True-Up Adjustment Principal Under/(Over)	(7) Prior Period Adjustment	(8) Applicable Interest Rate on Under/(Over)	(9) True-Up Adjustment Interest Under/(Over)	(10) Total True-Up Adjustment
			Received for Transmission Service	Schedule F2 Using Actual Cost Data	Col. (5) - Col. (4)	(Note A) Line 25, Col. (e)	Line 24	(Col. (6) + Col. (7)) x Col. (8) x 24 months	Col. (6) + Col. (7) + Col. (9)
1a	NTAC Facilities	-	280,490,238	308,711,851	28,221,612	(54,866)	0.42%	2,814,303	30,981,048
1b	MSSC	-	8,370,402	7,512,041	(858,361)	(2,231)	0.42%	(85,987)	(946,579)
1c	AC Project Segment A (Central East Energy Connect	-	4,019,307	13,885,326	9,866,019	(3,240)	0.42%	985,447	10,848,227
1d		-	-	-	-	-	-	-	-
1e		-	-	-	-	-	-	-	-
...									
...									
2	Subtotal				37,229,270			3,713,763	40,882,696
3	Under/(Over) Recovery								40,882,696

Notes:

- For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (5).
- Schedule F1, Page 2 of 2, col (15).

**Schedule F3
Project True-Up
Incentives**

FERC Refund Interest Rate

		Interest Rates under Section 35.19(a)	
Interest Rate (Note A):		Year	
4	Interest Rate (Note A):		
5	January	2022	0.28%
6	February	2022	0.25%
7	March	2022	0.28%
8	April	2022	0.27%
9	May	2022	0.28%
10	June	2022	0.27%
11	July	2022	0.31%
12	August	2022	0.31%
13	September	2022	0.30%
14	October	2022	0.42%
15	November	2022	0.40%
16	December	2022	0.42%
17	January	2023	0.54%
18	February	2023	0.48%
19	March	2023	0.54%
20	April	2023	0.62%
21	May	2023	0.64%
22	June	2023	0.62%
23	July	2023	0.68%
			<u>7.91%</u>
24	Avg. Monthly FERC Rate		0.42%
			<u>0.42%</u>

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	-	NTAC Adjustment for WP-BG Relicensing Amount	(53,112.07)	(1,754.38)	(54,866)
25a	-	MSSC Adjustment for WP-BG Relicensing Amount	(2,160.06)	(71.35)	(2,231)
25b	-	AC Adjustment for WP-BG Relicensing Amount	(3,135.95)	(103.59)	(3,240)
25c					-
...					-
...					-
26	Total				(60,337)

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

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

**WORK PAPER AA
Operation and Maintenance Summary**

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	156,121,019	-	683,957,089	840,078,108	840,078,108
1b	501 - Steam Product-Fuel	469,855,190	-	-	469,855,190	469,855,190
1c	565 - Trans-Xmsn Elect Oth	-	408,721,008	895,686,564	1,304,407,572	1,304,407,572
...	...	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	-
2b	535 - HP-Oper Supvr&Engrg	12,785,918	-	-	12,785,918	-
2c	537 - HP-Hydraulic Expense	831,719	-	-	831,719	-
2d	538 - HP-Electric Expenses	10,274,507	-	-	10,274,507	-
2e	539 - HP-Misc Hyd Pwr Gen	26,311,044	-	-	26,311,044	-
2f	546 - OP-Oper Supvr&Engrg	6,129,542	-	-	6,129,542	-
2g	548 - OP-Generation Expens	187,997	-	-	187,997	-
2h	549 - OP-Misc Oth Pwr Gen	19,412,179	-	8,527,604	27,939,783	-
2i	560 - Trans-Oper Supvr&Eng	-	6,793,143	-	6,793,143	-
2j	561 - Trans-Load Dispatcng	-	3,288,483	-	3,288,483	-
2k	562 - Trans-Station Expens	-	5,065,478	-	5,065,478	-
2l	566 - Trans-Misc Xmsn Exp	-	9,740,706	-	9,740,706	-
2m	905 - Misc. Customer Accts. Exps	64,674,006	-	130,891,075	195,565,082	-
2n	Contribution to New York State	-	-	-	-	-
2o	916 - Misc. Sales Expense	252,400	17,743,705	-	17,996,105	-
2p	920 - Misc. Admin & Gen'l Salaries	-	-	101,029,113	101,029,113	-
2q	921 - Misc. Office Supp & Exps	-	-	34,706,071	34,706,071	-
2r	922 - Administrative Expenses Transferred	-	-	(61,946,865)	(61,946,865)	-
2s	923 - Outside Services Employed	-	-	30,257,350	30,257,350	-
2t	924 - A&G-Property Insurance	6,467,557	798,366	(248,480)	7,017,442	-
2u	925 - A&G-Injuries & Damages Insurance	3,019,841	377,515	(572,761)	2,824,596	-
2v	926 - A&G-Employee Pension & Benefits	-	-	-	-	-
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	33,412,070	33,412,070	-
2x	928 - A&G-Regulatory Commission Expense	5,975,280	-	-	5,975,280	-
2y	930 - Obsolete/Excess Inv	448,418	(1,215)	-	447,202	-
2z	930.1-A&G-General Advertising Expense	-	-	646,489	646,489	-
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	12,457,506	12,457,506	-
2ab	930.5-R & D Expense	2,287,678	1,945,714	3,801,919	8,035,311	-
2ac	931 - Rents	-	-	2,229,312	2,229,312	-
2ad	935 - A&G-Maintenance of General Plant	-	-	5,060,480	5,060,480	-
2ae	4171 - Non-Utility Oper Exp	-	-	90,292,287	90,292,287	-
2af	930.9- Misc Adj. And Other Cr	-	-	-	-	-
2ag	5481 - OP-Operation Energy Storage Equip	-	-	3,486,518	3,486,518	Operations
...	...	-	-	-	-	598,839,669
3a	545 - HP-Maint Misc Hyd PI	17,360,876	-	-	17,360,876	-
3b	512 - SP-Maint Boiler Plt	743,651	-	-	743,651	-
3c	514 - SP-Maint Misc Stm PI	2,539	-	-	2,539	-
3d	541 - HP-Maint Supvnr&Engrg	330,655	-	-	330,655	-
3e	542 - HP-Maint of Struct	24,049,781	-	-	24,049,781	-
3f	543 - HP-Maint Res Dam&Wtr	9,519,826	-	-	9,519,826	-
3g	544 - HP-Maint Elect Plant	17,752,949	-	-	17,752,949	-
3h	551 - OP-Maint Supvnr & Eng	-	-	-	-	-
3i	552 - OP-Maint of Struct	538,675	-	-	538,675	-
3j	553 - OP-Maint Gen & Elect	39,207,475	-	-	39,207,475	-
3k	554 - OP-Maint Oth Pwr Prd	3,682,753	-	-	3,682,753	-
3l	568 - Trans-Maint Sup & En	-	10,709	-	10,709	-
3n	569 - Trans-Maint Struct	-	7,356,344	-	7,356,344	-
3m	570 - Trans-Maint St Equip	146,774	21,022,430	-	21,169,204	-
3o	571 - Trans-Maint Ovhd Lns	-	11,365,048	-	11,365,048	-
3p	572 - Trans-Maint Ungrd Ln	-	2,514,119	-	2,514,119	-
3q	573 - Trans-Maint Misc Xmn	-	1,091,422	-	1,091,422	Maintenance
...	...	-	-	-	-	156,696,027
4a	403 - Depreciation Expense	292,910,396	54,878,207	22,998,758	370,787,361	-
4b	4171 - Depreciation Expense Non Utility	-	-	40,159,771	40,159,771	-
...	...	-	-	-	-	410,947,132
5	TOTALS	1,191,280,645	552,711,182	1,996,672,099	3,740,663,926	3,780,823,697

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

**WORK PAPER AB
Operation and Maintenance Detail**

FERC by accounts and profit center

Line No.	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)	
1a	NYP/040300	403 - Depreciation Expense	11,568,043	29,830,315	50,782,489	54,734	153,717,820	6,508,852	872,468	1,283,876	1,466,722	351,555	-	4,932,915	774,753	87,916	389,612	111,844
1b	NYP/050100	501 - Steam Product-Fuel	-	-	-	-	211,535,867	39,092,944	-	-	-	-	-	9,076,393	9,550,203	10,111,040	11,911,616	6,932,137
1c	NYP/050600	506 - SP-Misc Steam Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d	NYP/051200	512 - SP-Maint Boiler Pk	-	-	-	-	-	(1,779,910)	-	-	-	-	-	-	-	-	-	-
1e	NYP/051400	514 - SP-Maint Misc Stm Pt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f	NYP/053500	535 - HP-Oper Supvr&Engrg	3,767,208	3,458,286	5,232,273	-	-	-	178,116	56,367	77,632	16,035	-	-	-	-	-	-
1g	NYP/053700	537 - HP-Hydraulic Expense	745	431,252	347,893	-	-	-	-	19,973	31,856	-	-	-	-	-	-	-
1h	NYP/053800	538 - HP-Electric Expenses	1,553	3,061,462	7,211,492	-	-	-	-	-	-	-	-	-	-	-	-	-
1i	NYP/053900	539 - HP-Misc Hyd Pwr Gen	6,829,637	8,114,429	10,309,659	-	-	-	-	417,378	310,966	179,051	-	-	-	-	-	-
1j	NYP/054100	541 - HP-Maint Supvr&Engrg	272,542	5,392	52,722	-	-	-	-	-	-	-	-	-	-	-	-	-
1k	NYP/054200	542 - HP-Maint of Struct	1,580,533	3,732,410	18,309,549	-	-	-	188,973	132,697	97,859	7,760	-	-	-	-	-	-
1l	NYP/054300	543 - HP-Maint Res Dam&Wtr	422,657	3,613,993	4,102,481	-	-	-	242,176	424,633	703,255	10,631	-	-	-	-	-	-
1m	NYP/054400	544 - HP-Maint Elect Plant	2,716,776	3,392,650	9,678,249	-	-	-	261,634	596,544	789,388	317,709	-	-	-	-	-	-
1n	NYP/054500	545 - HP-Maint Misc Hyd Pt	3,001,136	6,381,627	7,481,555	-	-	-	234,950	88,680	132,487	40,441	-	-	-	-	-	-
1o	NYP/054600	546 - OP-Oper Supvr&Engrg	-	-	-	-	-	337,371	-	-	-	-	-	1,509,428	775,691	741,707	755,366	554,338
1p	NYP/054800	548 - OP-Generation Expense	-	-	-	-	-	176,703	-	-	-	-	-	-	-	-	-	-
1q	NYP/054900	549 - OP-Misc Oth Pwr Gen	-	-	-	-	-	4,018,773	-	-	-	-	-	3,220,799	732,605	389,880	538,091	212,889
1r	NYP/055100	551 - OP-Maint Supvn & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1s	NYP/055200	552 - OP-Maint of Struct	-	-	-	-	-	132,295	-	-	-	-	-	141,563	-	28	327	1,015
1t	NYP/055300	553 - OP-Maint Gen & Elect	-	-	-	-	681,239	4,408,154	-	-	-	-	-	2,782,043	4,521,930	3,515,485	2,762,250	1,666,436
1u	NYP/055400	554 - OP-Maint Oth Pwr Prd	-	-	-	-	-	47,500	-	-	-	-	-	3,494	542	-	-	-
1v	NYP/055500	555 - OPSE-Purchased Power	52,345,578	13,454,466	37,488,095	-	28,395,527	4,895,173	221,367	146,208	409,307	(524,526)	1,293,919	1,215,953	1,392,561	1,036,366	695,864	
1w	NYP/056000	560 - Trans-Oper Supvr&Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1x	NYP/056100	561 - Trans-Load Dispatchng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1y	NYP/056200	562 - Trans-Station Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1z	NYP/056500	565 - Trans-Xmsn Elect Oth	362,492	24,362,612	62,999,188	68,970	2,229,222	247,443	10,199	17,884	21,695	4,854	-	36,736	38,476	40,983	38,002	23,583
1aa	NYP/056600	566 - Trans-Misc Xmsn Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ab	NYP/056800	568 - Trans-Maint Sup & En	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ac	NYP/056900	569 - Trans-Maint Struct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ad	NYP/057000	570 - Trans-Maint St Equip	-	-	-	-	-	-	-	-	-	-	-	-	102,745	44,029	-	-
1ae	NYP/057100	571 - Trans-Maint Ovhd Lns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1af	NYP/057200	572 - Trans-Maint Ungrd Ln	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ag	NYP/057300	573 - Trans-Maint Misc Xmn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ah		905 - Misc. Customer Accts. Exps	270,869	5,072,336	64,077,886	-	-	(9,033,978)	-	-	-	-	-	-	-	-	-	-
1ai		916 - Misc. Sales Expense	-	-	252,400	-	-	-	-	-	-	-	-	-	-	-	-	-
1ak		920 - Misc. Admin & Gen'l Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1al		921 - Misc. Office Supp & Exps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1am	NYP/020000	922 - Administrative Expenses Transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1an		923 - Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ao	NYP/092400	924 - A&G-Property Insurance	808,637	1,528,744	2,397,233	-	-	-	-	-	-	105,154	-	-	-	-	-	-
1ap		925 - A&G-Injuries & Damages Insurance	391,194	877,579	1,546,445	-	-	-	-	-	-	-	-	-	-	-	-	-
1aq	NYP/092600	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ar		926 - A&G-Employee Pension & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1as	NYP/092800	928 - A&G-Regulatory Commission Expense	1,873,080	1,486,080	2,616,120	-	-	-	-	-	-	-	-	-	-	-	-	-
1at	NYP/093000	930 - Obsolete/Excess Inv	63,869	132,642	70,705	1,090	-	117,170	-	-	-	51,025	-	-	-	-	-	-
1au		931 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1av	NYP/020030	930.5-R & D Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1aw		930.1-A&G-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ax	NYP/093020	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ay	NYP/093500	935 - A&G-Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1az		930.9- Misc Adj. And Other Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ba	NYP/054810	5481 - OP-Operation Energy Storage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1bb	NYP/041710	4171 - Non-Utility Oper Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1bc	NYP/041710	4171 - Non-Utility Depreciation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2		Contribution to New York State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Overall Result	86,276,550	108,936,274	284,956,434	124,794	396,559,675	49,168,491	2,332,638	3,184,240	4,040,266	508,664	51,025	22,993,797	17,613,104	16,382,886	17,475,659	10,198,106

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

**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	3,097,768,975		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	74,678,999		Sch B2, Line 12, Col 9
3	Ratio		2.41%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	43,506,846		Sch A1; Col 4, Ln 4
5	Removed Step-up Transmission O&M	(1,048,835)		Col 1, Ln 4 x Col 2, Ln 3

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

**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	3,097,768,975	Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	44,743,653	Sch B2, Line 13, Col 9
3	Ratio	1.44%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	43,506,846	Sch A1: Col 4, Ln 4
5	Reclassified FACTS Transmission Plant	(628,406)	Subtract Col 1, Ln 4 * Col 2, Ln 3

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

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

	(1)	(2)	(3)
Line No.	Posting Date	Account	Income Amount (\$)
1a	1/31/2022	514180	3,090
1b	2/28/2022	514180	4,145
1c	3/31/2022	514180	5,163
1d	4/30/2022	514180	2,073
1e	5/31/2022	514180	2,943
1f	6/30/2022	514180	2,920
1g	7/31/2022	514180	9,183
1h	8/31/2022	514180	5,885
1i	9/30/2022	514180	2,025
1j	10/31/2022	514180	8,533
1k	11/30/2022	514180	166,804
1l	12/31/2022	514180	1,545
1n			
...			
2			214,309

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

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

<u>Line No.</u>	<u>Item</u>	(1)	(2)	<u>Amount (\$)</u>
1	Total NYPA PBOP			(1,642,346)
2	PBOP Capitalized			(299,146)
3	PBOP contained in Cost of Service	Line 1 less line 2		(1,343,200)
4	Base PBOP Amount			35,797,785
5	PBOP Adjustment	Line 4 less line 3		37,140,985

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

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

**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)
1a	105 - Blenheim-Gilboa	808,637			Allocated based on transmission gross plant ratio from Work Paper AI
1b	110 - St. Lawrence	1,528,744			
1c	115 - Niagara	2,397,233			
1d	310 - Headquarters	(248,480)			
...					
2	Subtotal (Gross Transmission Plant Ratio)	4,486,133	23.67%	1,061,731	
3a	220 - Marcy /Clark Trans	696,330			
3b	235 - Sound Cable	102,035			
...					
4	Subtotal (Full Transmission)	798,366	100.00%	798,366	
5	Grand Total			1,860,097	

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

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

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u>	<u>Ratio (%)</u>	<u>Allocated Injury/Damage Insurance Expense - Transmission (\$)</u>	<u>Notes</u>
		(1)	(2)	(3)	(4)
1a	105 - Blenheim-Gilboa	391,194			
1b	110 - St. Lawrence	877,579			
1c	115 - Niagara	1,546,445			
1d	310 - Headquarters	(572,761)			
...					
2	Subtotal	2,242,458	36.60	820,851	Allocated based on transmission allocator from Schedule E1
3a	220 - Marcy /Clark Trans	377,515			
...	235 - Sound Cable	-			
		377,515	100.00	377,515	
4	Grand Total	2,619,973		1,198,366	

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

**WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR**

	<u>12/31/2022 (\$)</u>	<u>12/31/2021 (\$)</u>	<u>Average</u>	<u>Gross Plant in Service Ratio</u>	<u>Source</u>
	(1)	(2)	(3)	(4)	(5)
1 PRODUCTION	3,977,699,067	3,948,278,902	3,962,988,984	76.33%	WP-BC
2 TRANSMISSION (353 Station Equip.)	<u>1,227,848,077</u>	<u>1,229,591,153</u>	<u>1,228,719,615</u>	23.67%	WP-BC
3 TOTAL	5,205,547,144	5,177,870,055	5,191,708,599	100.00%	

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

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

Included General & Transmission Plant - Depreciation 2022					
	(1)	(2)	(3)	(4)	
Line No.	Source/Comments	Site	FERC Acct #	Item	Depreciation (\$)
1a	WP-BC, column 8, line 12a	BLENHEIM - GILBOA	390	Structures & Improvements	661,483
1b	WP-BC, column 8, line 12k	HEADQUARTERS	390	Structures & Improvements	4,026,679
1c	WP-BC, column 8, line 12w	MASSENA - MARCY (Clark)	390	Structures & Improvements	767,303
1d	WP-BC, column 8, line 12ah	NIAGARA	390	Structures & Improvements	783,525
1e	WP-BC, column 8, line 12at	St. LAWRENCE / FDR	390	Structures & Improvements	847,503
...			390		-
...			390		-
2			390	Subtotal General - Structures & Improvements	7,086,493
3a	WP-BC, column 8, line 12b	BLENHEIM - GILBOA	391	Office Furniture & Equipment	3,767
3b	WP-BC, column 8, line 12l	HEADQUARTERS	391	Office Furniture & Equipment	793,973
3c	WP-BC, column 8, line 12x	MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	(36,298)
3d	WP-BC, column 8, line 12ai	NIAGARA	391	Office Furniture & Equipment	23,146
3e	WP-BC, column 8, line 12au	St. LAWRENCE / FDR	391	Office Furniture & Equipment	8,839
3f	WP-BC, column 8, line 12c	BLENHEIM - GILBOA	391.2	Computer Equipment 5 yr	5,551
3g	WP-BC, column 8, line 12m	HEADQUARTERS	391.2	Computer Equipment 5 yr	3,198,592
3h	WP-BC, column 8, line 12y	MASSENA - MARCY (Clark)	391.2	Computer Equipment 5 yr	(82,627)
3i	WP-BC, column 8, line 12aj	NIAGARA	391.2	Computer Equipment 5 yr	21,849
3k	WP-BC, column 8, line 12av	St. LAWRENCE / FDR	391.2	Computer Equipment 5 yr	34,670
3m	WP-BC, column 8, line 12n	HEADQUARTERS	391.3	Computer Equipment 10 yr	32,013,551
3n	WP-BC, column 8, line 12z	MASSENA - MARCY (Clark)	391.3	Computer Equipment 10 yr	991,383
3o	WP-BC, column 8, line 12ak	NIAGARA	391.3	Computer Equipment 10 yr	202,438
3p	WP-BC, column 8, line 12aw	St. LAWRENCE / FDR	391.3	Computer Equipment 10 yr	844,089
...			391		-
...			391		-
4			391	Subtotal General - Office Furniture & Equipment	38,022,923
5a	WP-BC, column 8, line 12d	BLENHEIM - GILBOA	392	Transportation Equipment	387,274
5b	WP-BC, column 8, line 12o	HEADQUARTERS	392	Transportation Equipment	84,921
5c	WP-BC, column 8, line 12aa	MASSENA - MARCY (Clark)	392	Transportation Equipment	490,118
5d	WP-BC, column 8, line 12al	NIAGARA	392	Transportation Equipment	347,074
5e	WP-BC, column 8, line 12ax	St. LAWRENCE / FDR	392	Transportation Equipment	759,504
...			392		-
...			392		-
6			392	Subtotal General - Transportation Equipment	2,068,891
7a	WP-BC, column 8, line 12e	BLENHEIM - GILBOA	393	Stores Equipment	16,195
7b	WP-BC, column 8, line 12ab	MASSENA - MARCY (Clark)	393	Stores Equipment	9,009
7c	WP-BC, column 8, line 12am	NIAGARA	393	Stores Equipment	-
7d	WP-BC, column 8, line 12ay	St. LAWRENCE / FDR	393	Stores Equipment	8,787
...			393		-
...			393		-
8			393	Subtotal General - Stores Equipment	33,991
9a	WP-BC, column 8, line 12f	BLENHEIM - GILBOA	394	Tools, Shop & Garage Equipment	92,305
9b	WP-BC, column 8, line 12p	HEADQUARTERS	394	Tools, Shop & Garage Equipment	56,349
9c	WP-BC, column 8, line 12ac	MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	29,950
9d	WP-BC, column 8, line 12an	NIAGARA	394	Tools, Shop & Garage Equipment	68,578
9e	WP-BC, column 8, line 12az	St. LAWRENCE / FDR	394	Tools, Shop & Garage Equipment	423,579
...			394		-
...			394		-
10			394	Subtotal General - Tools, Shop & Garage Equipment	670,761
11a	WP-BC, column 8, line 12g	BLENHEIM - GILBOA	395	Laboratory Equipment	37,272
11b	WP-BC, column 8, line 12q	HEADQUARTERS	395	Laboratory Equipment	5,406
11c	WP-BC, column 8, line 12ad	MASSENA - MARCY (Clark)	395	Laboratory Equipment	34,130
11d	WP-BC, column 8, line 12ao	NIAGARA	395	Laboratory Equipment	31,057
11e	WP-BC, column 8, line 12ba	St. LAWRENCE / FDR	395	Laboratory Equipment	148,151
...			395		-
...			395		-
12			395	Subtotal General - Laboratory Equipment	256,016
13a	WP-BC, column 8, line 12h	BLENHEIM - GILBOA	396	Power Operated Equipment	53,592
13b	WP-BC, column 8, line 12u	MARCY-SOUTH	396	Power Operated Equipment	23,250
13c	WP-BC, column 8, line 12ae	MASSENA - MARCY (Clark)	396	Power Operated Equipment	172,609
13d	WP-BC, column 8, line 12ap	NIAGARA	396	Power Operated Equipment	340,148
13e	WP-BC, column 8, line 12bb	St. LAWRENCE / FDR	396	Power Operated Equipment	458,325
...			396		-
...			396		-
14			396	Subtotal General - Power Operated Equipment	1,047,924
15a	WP-BC, column 8, line 12i	BLENHEIM - GILBOA	397	Communication Equipment	60,260
15b	WP-BC, column 8, line 12r	HEADQUARTERS	397	Communication Equipment	1,163,701
15c	WP-BC, column 8, line 12t	LONG ISLAND SOUND CABL	397	Communication Equipment	110,828
15d	WP-BC, column 8, line 12v	MARCY-SOUTH	397	Communication Equipment	-
15e	WP-BC, column 8, line 12af	MASSENA - MARCY (Clark)	397	Communication Equipment	631,859
15f	WP-BC, column 8, line 12aq	NIAGARA	397	Communication Equipment	301,112
15g	WP-BC, column 8, line 12bc	St. LAWRENCE / FDR	397	Communication Equipment	454,977
...			397		-
...			397		-
16			397	Subtotal General - Communication Equipment	2,722,737
17a	WP-BC, column 8, line 12j	BLENHEIM - GILBOA	398	Miscellaneous Equipment	1,260,044
17b	WP-BC, column 8, line 12s	HEADQUARTERS	398	Miscellaneous Equipment	41,764
17c	WP-BC, column 8, line 12ag	MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	36,836
17d	WP-BC, column 8, line 12ar	NIAGARA	398	Miscellaneous Equipment	13,125,429
17e	WP-BC, column 8, line 12bd	St. LAWRENCE / FDR	398	Miscellaneous Equipment	5,424,262
...			398		-
...			398		-
18			398	Subtotal General - Miscellaneous Equipment	19,888,335

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

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

Included General & Transmission Plant - Depreciation 2022					
	(1)	(2)	(3)	(4)	
	Site	FERC Acct #	Item	Depreciation (\$)	
19a	WP-BC, column 8, line 12as	NIAGARA	399	Other Tangible Property	85,366
19b	WP-BC, column 8, line 12be	St. LAWRENCE / FDR	399	Other Tangible Property	77,474
19c			399		-
...			399		-
...			399		-
20			399	Subtotal General - Other Tangible Property	162,840
...					
21	Total Included General Plant				71,960,911

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

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

Included General & Transmission Plant - Depreciation 2022				
(1)	(2)	(3)	(4)	(5)
Site	FERC Acct #	Item	Depreciation (\$)	
Included Transmission Plant				
22a	WP-BC, column 8, line 10a BLENHEIM - GILBOA	352	Structures & Improvements	76,278
22b	WP-BC, column 8, line 10g J. A. FITZPATRICK	352	Structures & Improvements	-
22c	WP-BC, column 8, line 10l LONG ISLAND SOUND CABL	352	Structures & Improvements	105,855
22d	WP-BC, column 8, line 10p MARCY-SOUTH	352	Structures & Improvements	-
22e	WP-BC, column 8, line 10x MASSENA - MARCY (Clark)	352	Structures & Improvements	851,616
22f	WP-BC, column 8, line 10ae NIAGARA	352	Structures & Improvements	466,699
22g	WP-BC, column 8, line 10ak St. LAWRENCE / FDR	352	Structures & Improvements	360,086
...		352		-
...		352		-
23		352	Subtotal Transmission - Structures & Improvements	1,860,534
24a	WP-BC, column 8, line 10b BLENHEIM - GILBOA	353	Station Equipment	1,404,827
24b	WP-BC, column 8, line 10h J. A. FITZPATRICK	353	Station Equipment	-
24c	WP-BC, column 8, line 10m LONG ISLAND SOUND CABL	353	Station Equipment	563,473
24d	WP-BC, column 8, line 10q MARCY-SOUTH	353	Station Equipment	1,286,718
24e	WP-BC, column 8, line 10y MASSENA - MARCY (Clark)	353	Station Equipment	5,153,307
24f	WP-BC, column 8, line 10z MASSENA - MARCY (Clark)	353	Station Equipment - Windfarm Assets acq. 12-1-11	1,838,654
24g	WP-BC, column 8, line 10af NIAGARA	353	Station Equipment	4,729,935
24h	WP-BC, column 8, line 10al St. LAWRENCE / FDR	353	Station Equipment	7,330,807
...		353		-
...		353		-
25		353	Subtotal Transmission - Station Equipment	22,307,721
26a	WP-BC, column 8, line 10c BLENHEIM - GILBOA	354	Towers & Fixtures	503,988
26b	WP-BC, column 8, line 10i J. A. FITZPATRICK	354	Towers & Fixtures	100,518
26c	WP-BC, column 8, line 10r MARCY-SOUTH	354	Towers & Fixtures	1,496,510
26d	WP-BC, column 8, line 10aa MASSENA - MARCY (Clark)	354	Towers & Fixtures	1,263,495
26e	WP-BC, column 8, line 10ag NIAGARA	354	Towers & Fixtures	549,594
26f	WP-BC, column 8, line 10am St. LAWRENCE / FDR	354	Towers & Fixtures	414,243
...		354		-
...		354		-
27		354	Subtotal Transmission - Towers & Fixtures	4,328,348
28a	WP-BC, column 8, line 10d BLENHEIM - GILBOA	355	Poles & Fixtures	46,444
28b	WP-BC, column 8, line 10s MARCY-SOUTH	355	Poles & Fixtures	4,308,389
28c	WP-BC, column 8, line 10ab MASSENA - MARCY (Clark)	355	Poles & Fixtures	358,995
28d	WP-BC, column 8, line 10ah NIAGARA	355	Poles & Fixtures	673
28e	WP-BC, column 8, line 10an St. LAWRENCE / FDR	355	Poles & Fixtures	6,318,383
...		355		-
...		355		-
29		355	Subtotal Transmission - Poles & Fixtures	11,032,884
30a	WP-BC, column 8, line 10e BLENHEIM - GILBOA	356	Overhead Conductors & Devices	140,551
30b	WP-BC, column 8, line 10j J. A. FITZPATRICK	356	Overhead Conductors & Devices	47,317
30c	WP-BC, column 8, line 10t MARCY-SOUTH	356	Overhead Conductors & Devices	2,235,221
30d	WP-BC, column 8, line 10ac MASSENA - MARCY (Clark)	356	Overhead Conductors & Devices	1,035,135
30e	WP-BC, column 8, line 10ai NIAGARA	356	Overhead Conductors & Devices	1,664,861
30f	WP-BC, column 8, line 10ao St. LAWRENCE / FDR	356	Overhead Conductors & Devices	1,904,550
...		356		-
...		356		-
31		356	Subtotal Transmission - Overhead Conductors & Devices	7,027,645
32a	WP-BC, column 8, line 10n LONG ISLAND SOUND CABLE	357	Underground Conduit	47,945
32b	WP-BC, column 8, line 10u MARCY-SOUTH	357	Underground Conduit	601,301
32c	WP-BC, column 8, line 10ap St. LAWRENCE / FDR	357	Underground Conduit	261
...		357		-
...		357		-
33		357	Subtotal Transmission - Underground Conduit	649,507
34a	WP-BC, column 8, line 10o LONG ISLAND SOUND CABLE	358	Underground Conductors & Devices	300,035
34b	WP-BC, column 8, line 10v MARCY-SOUTH	358	Underground Conductors & Devices	241,026
34c	WP-BC, column 8, line 10aq St. LAWRENCE / FDR	358	Underground Conductors & Devices	550,727
...		358		-
...		358		-
35		358	Subtotal Transmission - Underground Conductors & Devices	1,091,788
36a	WP-BC, column 8, line 10f BLENHEIM - GILBOA	359	Roads & Trails	8,212
36b	WP-BC, column 8, line 10k J. A. FITZPATRICK	359	Roads & Trails	769
36c	WP-BC, column 8, line 10w MARCY-SOUTH	359	Roads & Trails	230,625
36d	WP-BC, column 8, line 10ad MASSENA - MARCY (Clark)	359	Roads & Trails	43,652
36e	WP-BC, column 8, line 10aj NIAGARA	359	Roads & Trails	302
36f	WP-BC, column 8, line 10ar St. LAWRENCE / FDR	359	Roads & Trails	468,392
...		359		-
...		359		-
37		359	Subtotal Transmission - Roads & Trails	751,952
...				-
38	Total Included Transmission Plant			49,050,379

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

**WORK PAPER BB
2022-2021 EXCLUDED PLANT IN SERVICE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
					2022				2021			
Line No.	Source/Comments	EXCLUDED TRANSMISSION		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 (\$)	
1												
1a	WP-BC, line 10aa	353 500mW C - C at Astoria	Station Equip - Transmission	94,674,093	44,630,412	50,043,681	2,646,357	87,822,365	41,984,054	45,838,310	2,818,673	
...				-	-	-	-	-	-	-	-	
2				94,674,093	44,630,412	50,043,681	2,646,357	87,822,365	41,984,054	45,838,310	2,818,673	
3												
3a	WP-BC, line 10	350 Astoria 2 (AE-II) Substation	Land & Land Rights	-	-	-	-	-	-	-	-	
3b	WP-BC, line 10at	352 Astoria 2 (AE-II) Substation	Structures & Improvements	-	-	-	-	-	-	-	-	
3c	WP-BC, line 10au	353 Astoria 2 (AE-II) Substation	Station Equipment	-	-	-	-	60,481,915	31,676,663	28,805,252	3,011,360	
3d	WP-BC, line 10av	354 Astoria 2 (AE-II) Substation	Towers & Fixtures	-	-	-	-	-	-	-	-	
3e	WP-BC, line 10aw	355 Astoria 2 (AE-II) Substation	Poles & Fixtures	-	-	-	-	-	-	-	-	
3f	WP-BC, line 10ax	356 Astoria 2 (AE-II) Substation	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	
3g	WP-BC, line 10ay	357 Astoria 2 (AE-II) Substation	Underground Conduit	-	-	-	-	24,644,166	12,938,195	11,705,971	1,232,209	
3h	WP-BC, line 10az	358 Astoria 2 (AE-II) Substation	Underground Conductors & Devices	-	-	-	-	-	-	-	-	
3i	WP-BC, line 10ba	359 Astoria 2 (AE-II) Substation	Roads & Trails	-	-	-	-	-	-	-	-	
...				-	-	-	-	-	-	-	-	
4				-	-	-	-	85,126,081	44,614,858	40,511,223	4,243,569	
5												
5a	WP-BC, line 10bc	353 Crescent	Station Equip - Transmission	2,395,536	1,296,108	1,099,428	73,507	2,395,536	1,222,601	1,172,935	39,926	
5b	WP-BC, line 10bp	353 Vischer Ferry	Station Equip - Transmission	663,158	358,809	304,349	20,349	663,158	338,460	324,698	11,053	
5c	WP-BC, line 10bh	353 Jarvis	Station Equip - Transmission	4,403,688	2,343,572	2,060,116	142,772	4,403,688	2,200,800	2,202,888	74,241	
...				-	-	-	-	-	-	-	-	
6				7,462,382	3,998,489	3,463,893	236,628	7,462,382	3,761,861	3,700,521	125,220	
7												
7a	WP-BC, line 10bd	353 FLYNN (Holtsville)	Station Equip - Transmission	11,982,220	6,051,367	5,930,853	323,136	11,982,220	5,728,231	6,253,989	318,111	
...				-	-	-	-	-	-	-	-	
8				11,982,220	6,051,367	5,930,853	323,136	11,982,220	5,728,231	6,253,989	318,111	
8a	WP-BC, line 10	350 POLETTI (Astoria)	Land & Land Rights	981	-	981	-	981	-	981	-	
8b	WP-BC, line 10tj	352 POLETTI (Astoria)	Structures & Improvements	69,748	59,998	9,750	314	69,748	59,685	10,063	-	
8c	WP-BC, line 10tk	353 POLETTI (Astoria)	Station Equipment	14,716,023	15,488,169	(772,146)	109,791	14,716,023	15,378,378	(662,355)	-	
8d	WP-BC, line 10tl	357 POLETTI (Astoria)	Underground Conduit	16,192,845	16,539,663	(346,818)	14,687	16,192,845	16,524,976	(332,131)	-	
8e	WP-BC, line 10tm	358 POLETTI (Astoria)	Underground Conductors & Devices	14,726,135	14,538,660	187,475	84,435	14,726,135	14,454,225	271,910	30,451	
...				-	-	-	-	-	-	-	-	
9				45,705,732	46,626,490	(920,758)	209,227	45,705,732	46,417,263	(711,531)	30,451	
10												
10a	WP-BC, line 10bb	353 BRENTWOOD (Long Island)	Station Equip - Transmission	6,883,706	5,919,671	964,035	50,474	6,883,706	5,869,197	1,014,509	37,305	
10b	WP-BC, line 10be	353 GOWANUS (Brooklyn)	Station Equip - Transmission	28,715,227	27,640,774	1,074,453	60,421	28,715,227	27,580,353	1,134,874	-	
10c	WP-BC, line 10bf	353 HARLEM RIVER YARDS (Bronx)	Station Equip - Transmission	25,080,072	21,534,820	3,545,252	391,430	25,080,072	21,143,390	3,936,682	487,234	
10d	WP-BC, line 10bg	353 HELLGATE (Bronx)	Station Equip - Transmission	25,061,553	21,326,325	3,735,228	2,273,130	25,061,553	19,053,195	6,008,358	684,730	
10e	WP-BC, line 10bi	353 KENT (Brooklyn)	Station Equip - Transmission	10,506,622	9,829,017	677,605	29,903	10,506,622	9,799,114	707,508	4,695	
10f	WP-BC, line 10bn	353 POUCH TERMINAL (Richmond)	Station Equip - Transmission	11,520,027	10,500,554	1,019,473	31,875	11,520,027	10,468,678	1,051,349	-	
10g	WP-BC, line 10bo	353 VERNON BOULEVARD (Queen)	Station Equip - Transmission	16,526,683	6,635,443	9,891,240	-	16,526,683	6,635,443	9,891,240	-	
...				-	-	-	-	-	-	-	-	
11				124,293,890	103,386,604	20,907,286	2,837,233	124,293,890	100,549,370	23,744,520	1,213,964	
12												
...				-	-	-	-	-	-	-	-	
13				284,118,317	204,693,362	79,424,955	6,252,581	362,392,669	243,055,637	119,337,032	8,749,988	

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

WORK PAPER BB

2022-2021 EXCLUDED PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
					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 (\$)	
14	EXCLUDED GENERAL											
14a	WP-BC, line 12bf	391	500mW C - C at Astoria	Office Furniture & Equipment	179,725	154,933	24,792	9,097	179,725	145,835	33,890	15,487
14b	WP-BC, line 12bg	391	500mW C - C at Astoria	Office Furniture & Equipment - 5 years	33,516	35,193	(1,677)	5,576	33,516	29,617	3,900	6,705
14c	WP-BC, line 12bh	391	500mW C - C at Astoria	Office Furniture & Equipment - 10 years	654,888	229,212	425,676	65,489	654,888	163,723	491,165	65,489
14d	WP-BC, line 12bi	392	500mW C - C at Astoria	Transprt.Equip-500MW	1,437,741	594,506	843,235	99,979	1,348,084	550,951	797,133	85,777
14e	WP-BC, line 12bj	394	500mW C - C at Astoria	Tools, Shop & Garage Equipment	68,609	68,656	(47)	47	68,609	68,609	-	-
14f	WP-BC, line 12bk	395	500mW C - C at Astoria	Laboratory Equipment	2,143,543	1,340,379	803,164	177,406	2,143,543	1,162,973	980,570	207,997
14g	WP-BC, line 12bl	396	500mW C - C at Astoria	Power Oper Eqp-500MW	1,741,658	629,056	1,112,602	49,887	678,686	576,020	102,666	54,434
14h	WP-BC, line 12bm	398	500mW C - C at Astoria	Miscellaneous Equipment	2,203,827	752,305	1,451,522	56,561	1,764,738	695,744	1,068,995	43,624
...												
15	SUBTOTAL 500Mw CC				8,463,507	3,804,240	4,659,267	464,042	6,871,789	3,393,472	3,478,318	479,512
16												
16a	WP-BC, line 1n	389	Jarvis	Land & Land Rights	8,000	-	8,000	-	8,000	-	8,000	-
16b	WP-BC, line 12ca	399	Jarvis	Other Tangible Property	985,615	234,822	750,793	15,558	427,000	219,264	207,736	7,117
...												
17	SUBTOTAL Small Hydro				993,615	234,822	758,793	15,558	435,000	219,264	215,736	7,117
18												
18a	WP-BC, line 12bp	391	FLYNN (Holtsville)	Office Furniture & Equipment	307,067	233,629	73,438	17,412	307,067	216,217	90,850	12,980
18b	WP-BC, line 12bq	391	FLYNN (Holtsville)	Computer Equipment 10 yr	596,334	94,421	501,913	59,634	596,334	34,787	561,547	34,787
18c	WP-BC, line 12br	392	FLYNN (Holtsville)	Transportation Equipment	170,790	131,781	39,009	11,654	170,790	119,477	51,313	11,654
18d	WP-BC, line 12bs	393	FLYNN (Holtsville)	Stores Equipment	-	-	-	-	-	-	-	-
18e	WP-BC, line 12bt	394	FLYNN (Holtsville)	Tools, Shop & Garage Equipment	147,596	143,401	4,195	2,456	147,596	140,945	6,651	1,056
18f	WP-BC, line 12bu	395	FLYNN (Holtsville)	Laboratory Equipment	49,049	58,806	(9,757)	-	49,049	58,806	(9,757)	-
18g	WP-BC, line 12bv	396	FLYNN (Holtsville)	Power Operated Equipment	286,293	182,298	103,995	25,086	286,293	157,213	129,080	27,022
18h	WP-BC, line 12bw	397	FLYNN (Holtsville)	Communication Equipment	349,918	358,665	(8,747)	8,748	349,918	349,917	1	-
18i	WP-BC, line 12bx	398	FLYNN (Holtsville)	Miscellaneous Equipment	919,250	426,127	493,123	31,170	882,660	394,957	487,702	28,839
...												
19	SUBTOTAL Flynn				2,826,297	1,629,128	1,197,169	156,160	2,789,706	1,472,318	1,317,388	116,338
20												
20a	WP-BC, line 1m	389	POLETTI (Astoria)	Land & Land Rights	13,816	-	13,816	-	13,816	-	13,816	-
20b	WP-BC, line 12ci	390	POLETTI (Astoria)	Structures & Improvements	3,656,292	1,518,572	2,137,720	71,255	3,656,292	1,447,317	2,208,974	79,627
20c	WP-BC, line 12cj	391	POLETTI (Astoria)	Office Furniture & Equipment	833,108	853,936	(20,828)	20,828	833,108	833,108	-	-
20d	WP-BC, line 12ck	392	POLETTI (Astoria)	Transportation Equipment	64,371	58,180	6,191	722	64,371	57,458	6,914	301
20e	WP-BC, line 12cl	393	POLETTI (Astoria)	Stores Equipment	108,838	104,191	4,647	816	108,838	103,375	5,463	825
20f	WP-BC, line 12cm	394	POLETTI (Astoria)	Tools, Shop & Garage Equipment	456,566	190,420	266,146	22,362	456,566	168,058	288,508	22,521
20g	WP-BC, line 12cn	395	POLETTI (Astoria)	Laboratory Equipment	2,134,341	1,670,985	463,356	22,446	1,622,975	1,648,540	(25,565)	1,991
20h	WP-BC, line 12co	396	POLETTI (Astoria)	Power Operated Equipment	163,078	155,203	7,875	3,332	163,078	151,871	11,207	-
20i	WP-BC, line 12cp	397	POLETTI (Astoria)	Communication Equipment	443,045	438,461	4,584	11,076	443,045	427,385	15,660	-
20j	WP-BC, line 12cq	398	POLETTI (Astoria)	Miscellaneous Equipment	2,960,626	2,965,290	(4,664)	394	2,960,626	2,964,896	(4,270)	394
20k	WP-BC, line 12cr	399	POLETTI (Astoria)	Other Tangible Property	322,930	328,312	(5,382)	5,382	322,930	322,930	-	-
...												
21	SUBTOTAL Poletti				11,167,011	8,283,550	2,873,461	158,613	10,645,645	8,124,938	2,520,707	105,659
22												
22a	WP-BC, line 12bn	398	BRENTWOOD (Long Island)	Miscellaneous Equipment	199,632	183,168	16,464	1,830	181,337	181,338	(1)	-
22b	WP-BC, line 12by	396	GOWANUS (Brooklyn)	Power Operated Equipment	28,597	5,121	23,476	809	28,597	26,194	2,403	672
22c	WP-BC, line 12bz	398	GOWANUS (Brooklyn)	Miscellaneous Equipment	427,955	427,955	-	-	427,955	427,955	-	-
22d	WP-BC, line 12ca	396	HARLEM RIVER YARDS (Bronx)	Power Operated Equipment	21,882	-	21,882	-	21,882	-	-	-
22e	WP-BC, line 12cb	398	HARLEM RIVER YARDS (Bronx)	Miscellaneous Equipment	1,166,180	1,166,180	-	-	1,166,180	1,166,180	-	-
22f	WP-BC, line 12cc	396	HELLGATE (Bronx)	Power Operated Equipment	22,076	-	22,076	-	22,076	-	-	-
22g	WP-BC, line 12cd	398	HELLGATE (Bronx)	Miscellaneous Equipment	1,272,183	1,272,387	(204)	203	1,272,183	1,272,184	(0)	2,489
22h	WP-BC, line 12cf	396	KENT (Brooklyn)	Power Operated Equipment	22,076	-	22,076	-	22,076	-	-	-
22i	WP-BC, line 12cg	398	KENT (Brooklyn)	Miscellaneous Equipment	228,133	228,133	-	-	228,133	228,133	-	-
22j	WP-BC, line 12ca	396	POUCH TERMINAL (Richmond)	Power Operated Equipment	22,076	-	22,076	-	22,076	-	-	-
22k	WP-BC, line 12ct	398	POUCH TERMINAL (Richmond)	Miscellaneous Equipment	313,431	177,620	135,811	6,467	313,431	171,153	142,278	-
22l	WP-BC, line 12cu	396	VERNON BOULEVARD (Queen)	Power Operated Equipment	22,076	(10,479)	32,555	568	22,076	11,029	11,047	-
22n	WP-BC, line 12cv	398	VERNON BOULEVARD (Queen)	Miscellaneous Equipment	245,850	100,831	145,019	-	245,850	100,831	145,019	-
...												
23	SUBTOTAL SCPP				3,992,147	3,550,916	441,231	9,877	3,973,852	3,673,107	300,746	3,161
24												
24a	WP-BC, line 12ch	121	New York Energy Manager	Non-utility Property	597,048	408,386	188,662	110,284	597,048	298,102	298,946	110,284
24b	WP-BC, line 12cb	121	Evolve & Re-imagine	Non-utility Property	29,427,661	2,754,434	26,861,889	2,083,398	14,658,134	671,037	13,987,097	671,037
...												
	SUBTOTAL				30,024,709	3,162,820	27,050,551	2,193,682	15,255,182	969,138	14,286,043	781,321
25	TOTAL EXCLUDED GENERAL				57,457,286	20,665,476	36,980,472	2,997,932	39,971,174	17,852,237	22,118,937	1,493,108

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

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2022				2021			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Capital assets, not being depreciated:											
1			Land								
1a	Transmission		BLenheim - Gilboa	350 Land & Land Rights	2,249,581	-	2,249,581	-	2,249,581	-	2,249,581
1b	Transmission		J. A. Fitzpatrick	350 Land & Land Rights	-	-	-	-	-	-	-
1c	Transmission		Long Island Sound Cable	350 Land & Land Rights	13,469,254	-	13,469,254	-	13,469,254	-	13,469,254
1d	Transmission		Marcy-South	350 Land & Land Rights	22,206,093	-	22,206,093	-	22,206,093	-	22,206,093
1e	Transmission		Massena - Marcy (Clark)	350 Land & Land Rights	2,668,531	-	2,668,531	-	2,668,531	-	2,668,531
1f	Transmission		Niagara	350 Land & Land Rights	5,021,928	-	5,021,928	-	5,021,928	-	5,021,928
1g	Transmission		St. Lawrence / FDR	350 Land & Land Rights	1,740,693	-	1,740,693	-	1,740,693	-	1,740,693
1h	General		Blenheim - Gilboa	389 Land & Land Rights	56,835	-	56,835	-	56,835	-	56,835
1i	General		Headquarters	389 Land & Land Rights	11,300,000	-	11,300,000	-	11,300,000	-	11,300,000
1j	General		Massena - Marcy (Clark)	389 Land & Land Rights	75,936	-	75,936	-	75,936	-	75,936
1k	General		Niagara	389 Land & Land Rights	150,246	-	150,246	-	150,246	-	150,246
1l	General		St. Lawrence / FDR	389 Land & Land Rights	6,858	-	6,858	-	6,858	-	6,858
1n	General		Jarvis	389 Land & Land Rights	8,000	-	8,000	-	8,000	-	8,000
1m	General		Poletti (Astoria)	389 Land & Land Rights	13,816	-	13,816	-	13,816	-	13,816
1o	Transmission		Astoria 2 (AE-II) Substation	350 Land & Land Rights	-	-	-	-	-	-	-
1p	Transmission		Poletti (Astoria)	350 Land & Land Rights	981	-	981	-	981	-	981
1q	Transmission		Massena - Marcy (Clark)	350 Land & Land Rights - Pathnode Subs	20,962	-	20,962	-	20,962	-	20,962
1r	Production		500mW C - C at Astoria	340 Land & Land Rights	1,080,216	-	1,080,216	-	1,080,216	-	1,080,216
1s	Production		Ashokan / Kensico	330 Land & Land Rights	1,205	-	1,205	-	1,205	-	1,205
1t	Production		Blenheim - Gilboa	330 Land & Land Rights	523,743	-	523,743	-	523,743	-	523,743
1u	Production		Brentwood (Long Island)	340 Land & Land Rights	1,030,830	-	1,030,830	-	1,030,830	-	1,030,830
1v	Production		Crescent	330 Land & Land Rights	5,402,065	-	5,402,065	-	5,402,065	-	5,402,065
1w	Production		Flynn (Holtsville)	340 Land & Land Rights	5,923,685	-	5,923,685	-	5,923,685	-	5,923,685
1x	Production		Gowanus (Brooklyn)	340 Land & Land Rights	6,512,971	-	6,512,971	-	6,512,971	-	6,512,971
1y	Production		Harlem River Yards (Bronx)	340 Land & Land Rights	5,846,605	-	5,846,605	-	5,846,605	-	5,846,605
1z	Production		Hellgate (Bronx)	340 Land & Land Rights	5,079,808	-	5,079,808	-	5,079,808	-	5,079,808
1aa	Production		Jarvis	330 Land & Land Rights	450,172	-	450,172	-	450,172	-	450,172
1ab	Production		Kensico	330 Land & Land Rights	-	-	-	-	-	-	-
1ac	Production		Kent (Brooklyn)	340 Land & Land Rights	4,215,782	-	4,215,782	-	4,215,782	-	4,215,782
1ad	Production		Niagara	330 Land & Land Rights	53,450,991	-	53,450,991	-	53,450,991	-	53,450,991
1ae	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, 2022**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2022				2021			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1af	Production	POUCH TERMINAL (Richmond)	340 Land & Land Rights	950,605	-	950,605	-	950,605	-	950,605	-
1ag	Production	St. LAWRENCE / FDR	330 Land & Land Rights	217,672	-	217,672	-	217,672	-	217,672	-
1ah	Production	VERNON BOULEVARD (Queens)	340 Land & Land Rights	6,968,605	-	6,968,605	-	6,968,605	-	6,968,605	-
1ai	Production	Vischer Ferry	330 Land & Land Rights	6,518,668	-	6,518,668	-	6,518,668	-	6,518,668	-
...											
2			Land Total	163,892,886	-	163,892,886	-	163,892,887	-	163,892,887	-
3			Construction in progress								
3a		Adjustments	CWIP	977,076,842	-	977,076,842	-	713,159,377	-	713,159,377	-
4			Construction in progress Total	977,076,842	-	977,076,842	-	713,159,377	-	713,159,377	-
5			Total capital assets not being depreciated	1,140,969,728	-	1,140,969,728	-	877,052,264	-	877,052,264	-
Capital assets, being depreciated:											
6			Production - Hydro								
6a	Production	ASHOKAN	333 Waterwheels, Turbines, Generators	14,962,757	9,616,379	5,346,378	623,078	14,962,757	8,993,300	5,969,456	530,870
6b	Production	BLLENHEIM - GILBOA	331 Structures & Improvements	36,537,261	22,147,244	14,390,017	511,960	36,537,261	21,635,284	14,901,977	501,957
6c	Production	BLLENHEIM - GILBOA	332 Reservoirs, Dams, Waterways	78,718,529	57,178,794	21,539,735	828,167	78,718,529	56,350,627	22,367,902	918,806
6d	Production	BLLENHEIM - GILBOA	333 Waterwheels, Turbines, Generators	95,425,624	36,503,343	58,922,281	3,039,141	95,425,624	33,464,202	61,961,422	2,843,894
6e	Production	BLLENHEIM - GILBOA	334 Accessory Electric Equipment	37,035,800	16,815,725	20,220,075	741,429	32,453,267	16,074,296	16,378,971	603,348
6f	Production	BLLENHEIM - GILBOA	335 Misc Power Plant Equipment	12,275,493	7,297,004	4,978,489	181,543	12,275,493	7,115,461	5,160,032	146,407
6g	Production	BLLENHEIM - GILBOA	336 Roads, Railroads & Bridges	18,416,617	6,135,469	12,281,148	287,961	18,416,617	5,847,509	12,569,108	271,717
6h	Production	Crescent	332 Reservoirs, Dams, Waterways	30,911,969	14,825,844	16,086,125	401,174	30,801,756	14,424,669	16,377,087	395,941
6i	Production	Crescent	333 Waterwheels, Turbines, Generators	15,242,495	4,166,823	11,075,672	611,117	15,242,495	3,555,706	11,686,790	503,451
6j	Production	Crescent	334 Accessory Electric Equipment	6,610,333	2,215,114	4,395,220	197,941	6,610,333	2,017,173	4,593,160	175,385
6k	Production	Crescent	335 Misc Power Plant Equipment	1,645,956	614,857	1,031,098	36,809	1,645,956	578,049	1,067,907	35,365
6l	Production	Jarvis	332 Reservoirs, Dams, Waterways	19,336,575	10,286,640	9,049,935	255,320	19,336,575	10,031,319	9,305,256	266,614
6n	Production	Jarvis	333 Waterwheels, Turbines, Generators	8,183,672	4,835,791	3,347,881	448,259	8,183,672	4,387,532	3,796,139	369,280
6m	Production	Jarvis	334 Accessory Electric Equipment	153,363	86,914	66,449	5,356	153,363	81,559	71,804	4,623

**NEW YORK POWER AUTHORITY
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YEAR ENDING DECEMBER 31, 2022**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2022				2021			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
6o	Production	Jarvis	335 Misc Power Plant Equipment	526,915	340,877	186,038	7,493	526,915	333,384	193,531	12,145
6p	Production	Kensico	333 Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
6q	Production	NIAGARA	331 Structures & Improvements	128,683,881	62,549,216	66,134,665	2,416,334	123,338,638	60,132,881	63,205,756	2,191,806
6r	Production	NIAGARA	332 Reservoirs, Dams, Waterways	424,857,766	350,183,228	74,674,538	2,625,487	478,469,948	347,557,741	130,912,207	4,003,912
6s	Production	NIAGARA	333 Waterwheels, Turbines, Generators	715,220,440	170,600,137	544,620,302	25,002,102	660,940,333	145,598,035	515,342,297	21,798,005
6t	Production	NIAGARA	334 Accessory Electric Equipment	58,978,460	22,288,215	36,690,244	1,699,593	57,666,299	20,588,623	37,077,676	1,558,335
6u	Production	NIAGARA	335 Misc Power Plant Equipment	81,888,610	31,354,166	50,534,444	1,786,970	81,019,147	29,567,196	51,451,951	1,980,589
6v	Production	NIAGARA	336 Roads, Railroads & Bridges	33,156,577	23,973,227	9,183,350	318,845	33,156,577	23,654,382	9,502,195	350,309
6w	Production	St. LAWRENCE / FDR	331 Structures & Improvements	47,056,404	29,477,078	17,579,326	629,878	47,056,404	28,847,201	18,209,204	533,273
6x	Production	St. LAWRENCE / FDR	332 Reservoirs, Dams, Waterways	226,722,297	203,951,955	22,770,341	757,104	219,747,335	203,194,852	16,552,483	1,626,329
6y	Production	St. LAWRENCE / FDR	333 Waterwheels, Turbines, Generators	230,551,240	77,293,635	153,257,605	8,847,190	229,018,322	68,446,445	160,571,877	7,675,327
6z	Production	St. LAWRENCE / FDR	334 Accessory Electric Equipment	34,063,577	17,213,274	16,850,303	997,281	33,640,579	16,215,993	17,424,586	943,339
6aa	Production	St. LAWRENCE / FDR	335 Misc Power Plant Equipment	14,132,910	9,409,137	4,723,773	263,761	14,132,910	9,145,376	4,987,535	175,739
6ab	Production	St. LAWRENCE / FDR	336 Roads, Railroads & Bridges	9,354,532	4,452,966	4,901,565	84,787	9,285,369	4,368,179	4,917,190	94,635
6ac	Production	Vischer Ferry	332 Reservoirs, Dams, Waterways	40,195,078	17,325,786	22,869,292	563,964	40,177,265	16,761,823	23,415,443	569,091
6ad	Production	Vischer Ferry	333 Waterwheels, Turbines, Generators	16,527,405	4,867,593	11,659,813	670,462	16,527,405	4,197,131	12,330,275	553,138
6ae	Production	Vischer Ferry	334 Accessory Electric Equipment	8,935,942	4,204,488	4,731,454	285,037	8,935,942	3,919,451	5,016,491	251,188
6af	Production	Vischer Ferry	335 Misc Power Plant Equipment	910,963	326,046	584,917	20,198	910,963	305,847	605,116	19,694
6ag	Production	Adjustments	Cost of Removal Deprec to Reg As	-	(201,214,776)	201,214,776	-	-	(195,954,155)	195,954,155	-
...											
...											
7			Production - Hydro Total	2,447,219,441	1,021,322,189	1,425,897,249	55,145,741	2,425,314,048	971,437,069	1,453,876,979	51,904,510
8			Production - Gas turbine/combined cycle								
8a	Production	500mW C - C at Astoria	312 Boiler Plant Equipment	111,095,657	63,352,301	47,743,356	3,939,133	111,095,657	59,413,168	51,682,488	3,880,916
8b	Production	500mW C - C at Astoria	314 TurboGenerator Units	124,000,044	69,445,681	54,554,362	4,363,754	121,491,691	65,081,927	56,409,764	4,303,807
8c	Production	500mW C - C at Astoria	316 Misc Power Plant Equipment	28,038,202	17,254,320	10,783,882	1,030,171	27,858,406	16,224,149	11,634,257	1,010,836
8d	Production	500mW C - C at Astoria	341 Structures & Improvements	101,335,825	63,390,541	37,945,284	3,119,086	101,328,904	60,271,455	41,057,449	3,396,846
8e	Production	500mW C - C at Astoria	342 FuelHolders, Producers, Accessory	73,092,940	38,090,683	35,002,256	2,903,473	73,092,940	35,187,210	37,905,730	2,782,191
8f	Production	500mW C - C at Astoria	344 Generators	188,035,955	112,150,829	75,885,126	6,290,818	187,986,033	105,860,010	82,126,023	5,413,642
8g	Production	500mW C - C at Astoria	345 Accessory Electric Equipment	29,359,887	16,479,127	12,880,759	1,049,135	29,359,887	15,429,992	13,929,895	1,027,889
8h	Production	500mW C - C at Astoria	346 Misc Power Plant Equipment	12,477,246	1,241,648	11,235,598	453,589	12,425,411	788,059	11,637,352	524,519
8i	Production	BRENTWOOD (Long Island)	341 Structures & Improvements	1,113,987	722,489	391,498	29,208	1,113,987	693,280	420,706	22,001
8j	Production	BRENTWOOD (Long Island)	342 FuelHolders, Producers, Accessory	4,568,699	2,582,778	1,985,921	148,524	4,365,608	2,434,254	1,931,354	142,926

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

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2022				2021					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
8k	Production		BRENTWOOD (Long Island)	344	Generators	41,318,968	28,599,824	12,719,144	1,995,813	41,318,968	26,604,011	14,714,956	822,444
8l	Production		BRENTWOOD (Long Island)	345	Accessory Electric Equipment	1,838,521	1,312,374	526,147	40,064	1,838,521	1,272,310	566,211	30,178
8n	Production		BRENTWOOD (Long Island)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8m	Production		FLYNN (Holtsville)	341	Structures & Improvements	9,843,853	6,154,710	3,689,143	307,864	9,843,853	5,846,846	3,997,008	307,657
8o	Production		FLYNN (Holtsville)	342	FuelHolders, Producers, Accessory	16,776,431	8,823,201	7,953,229	696,107	16,776,431	8,127,094	8,649,337	628,099
8p	Production		FLYNN (Holtsville)	344	Generators	159,217,690	95,297,875	63,919,814	4,439,183	159,217,690	90,858,693	68,358,997	4,252,329
8q	Production		FLYNN (Holtsville)	345	Accessory Electric Equipment	8,479,559	2,304,318	6,175,241	157,355	8,479,559	2,146,963	6,332,596	177,287
8r	Production		FLYNN (Holtsville)	346	Misc Power Plant Equipment	3,736,375	2,608,615	1,127,761	100,435	3,736,375	2,508,179	1,228,196	104,800
8s	Production		GOWANUS (Brooklyn)	341	Structures & Improvements	4,818,706	1,888,559	2,930,147	78,143	4,818,706	1,810,416	3,008,290	34,688
8t	Production		GOWANUS (Brooklyn)	342	FuelHolders, Producers, Accessory	7,087,809	3,573,761	3,514,049	8,138	6,884,718	3,565,623	3,319,096	55,783
8u	Production		GOWANUS (Brooklyn)	344	Generators	83,848,458	54,772,276	29,076,181	1,612,850	83,848,458	53,159,426	30,689,032	(13,904)
8v	Production		GOWANUS (Brooklyn)	345	Accessory Electric Equipment	10,988,750	2,670,946	8,317,804	829	10,035,431	2,670,117	7,365,314	188,360
8w	Production		GOWANUS (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8x	Production		HARLEM RIVER YARDS (Bronx)	341	Structures & Improvements	1,933,673	1,775,770	157,904	14,010	1,933,673	1,761,760	171,914	21,155
8y	Production		HARLEM RIVER YARDS (Bronx)	342	FuelHolders, Producers, Accessory	5,491,716	331,909	5,159,807	17,965	5,288,625	313,944	4,974,680	65,990
8z	Production		HARLEM RIVER YARDS (Bronx)	344	Generators	83,459,577	88,169,935	(4,710,358)	93,445	83,459,577	88,076,490	(4,616,913)	102,459
8aa	Production		HARLEM RIVER YARDS (Bronx)	345	Accessory Electric Equipment	4,388,884	3,739,835	649,050	-	3,636,503	3,739,835	(103,332)	(61,048)
8ab	Production		HARLEM RIVER YARDS (Bronx)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ac	Production		HELLGATE (Bronx)	341	Structures & Improvements	2,445,759	1,746,573	699,186	36,500	2,445,759	1,710,073	735,686	23,083
8ad	Production		HELLGATE (Bronx)	342	FuelHolders, Producers, Accessory	9,290,984	7,456,613	1,834,371	71,227	9,087,893	7,385,386	1,702,507	66,411
8ae	Production		HELLGATE (Bronx)	344	Generators	85,503,230	88,574,354	(3,071,124)	89,339	85,503,230	88,485,015	(2,981,785)	28,291
8af	Production		HELLGATE (Bronx)	345	Accessory Electric Equipment	9,743,626	4,219,457	5,524,169	378,497	8,951,371	3,840,960	5,110,411	143,610
8ag	Production		HELLGATE (Bronx)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ah	Production		KENT (Brooklyn)	341	Structures & Improvements	1,412,864	839,721	573,143	30,459	1,412,864	809,262	603,602	24,875
8ai	Production		KENT (Brooklyn)	342	FuelHolders, Producers, Accessory	6,592,762	3,983,480	2,609,282	36,565	6,389,671	3,946,915	2,442,756	33,834
8aj	Production		KENT (Brooklyn)	344	Generators	43,444,740	30,413,998	13,030,742	25,431	43,444,740	30,388,567	13,056,174	16,274
8ak	Production		KENT (Brooklyn)	345	Accessory Electric Equipment	2,458,706	1,448,449	1,010,257	4,149	1,987,337	1,444,300	543,037	2,294
8al	Production		KENT (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8am	Production		POLETTI (Astoria)	311	Structures & Improvements	-	-	-	-	-	-	-	-
8an	Production		POLETTI (Astoria)	312	Boiler Plant Equipment	-	-	-	-	-	-	-	-
8ao	Production		POLETTI (Astoria)	314	TurboGenerator Units	-	-	-	-	-	-	-	-
8ap	Production		POLETTI (Astoria)	315	Accessory Electric Equipment	-	-	-	-	-	-	-	-
8aq	Production		POLETTI (Astoria)	316	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ar	Production		POUCH TERMINAL (Richmond)	341	Structures & Improvements	3,518,176	1,965,902	1,552,274	16,095	3,518,176	1,949,807	1,568,369	3,977
8as	Production		POUCH TERMINAL (Richmond)	342	FuelHolders, Producers, Accessory	5,697,619	2,664,062	3,033,557	10,264	5,494,528	2,653,797	2,840,730	40,203

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

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2022				2021				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	
10q	Transmission		MARCY-SOUTH	353 Station Equipment	72,013,625	20,504,269	51,509,356	1,286,718	72,013,292	19,217,551	52,795,740	1,015,584
10r	Transmission		MARCY-SOUTH	354 Towers & Fixtures	75,439,776	54,177,858	21,261,918	1,496,510	75,439,776	52,681,348	22,758,428	1,462,227
10s	Transmission		MARCY-SOUTH	355 Poles & Fixtures	210,096,383	182,354,568	27,741,815	4,308,389	210,096,383	178,046,180	32,050,203	4,145,863
10t	Transmission		MARCY-SOUTH	356 Overhead Conductors & Devices	130,439,658	74,474,066	55,965,592	2,235,221	116,584,296	72,238,845	44,345,451	1,746,699
10u	Transmission		MARCY-SOUTH	357 Underground Conduit	43,951,419	24,230,389	19,721,030	601,301	43,951,419	23,629,088	20,322,331	544,256
10v	Transmission		MARCY-SOUTH	358 Underground Conductors & Devices	12,314,493	9,252,748	3,061,745	241,026	12,314,493	9,011,722	3,302,771	201,783
10w	Transmission		MARCY-SOUTH	359 Roads & Trails	22,421,909	9,124,633	13,297,276	230,625	22,421,909	8,894,008	13,527,901	201,148
10x	Transmission		MASSENA - MARCY (Clark)	352 Structures & Improvements	40,705,098	29,585,622	11,119,476	851,616	40,705,098	28,734,006	11,971,093	611,424
10y	Transmission		MASSENA - MARCY (Clark)	353 Station Equipment	282,383,566	144,932,695	137,450,870	5,153,307	281,362,659	139,779,388	141,583,270	3,978,978
10z	Transmission		MASSENA - MARCY (Clark)	353 Station Equipment - Windfarm Asset	83,102,899	17,384,916	65,717,983	1,838,654	83,102,899	15,546,262	67,556,637	1,663,426
10aa	Transmission		MASSENA - MARCY (Clark)	354 Towers & Fixtures	64,465,654	59,928,906	4,536,748	1,263,495	64,465,654	58,665,411	5,800,243	1,288,390
10ab	Transmission		MASSENA - MARCY (Clark)	355 Poles & Fixtures	19,615,058	22,115,917	(2,500,859)	358,995	19,615,058	21,756,922	(2,141,864)	363,973
10ac	Transmission		MASSENA - MARCY (Clark)	356 Overhead Conductors & Devices	53,118,133	27,319,405	25,798,729	1,035,135	52,631,771	26,284,270	26,347,501	751,049
10ad	Transmission		MASSENA - MARCY (Clark)	359 Roads & Trails	5,105,433	2,940,142	2,165,291	43,652	5,105,433	2,896,490	2,208,943	37,248
10ae	Transmission		NIAGARA	352 Structures & Improvements	24,449,344	22,265,764	2,183,580	466,699	24,449,344	21,799,065	2,650,279	476,979
10af	Transmission		NIAGARA	353 Station Equipment	284,316,979	73,595,836	210,721,143	4,729,935	253,351,592	68,865,901	184,485,692	3,114,545
10ag	Transmission		NIAGARA	354 Towers & Fixtures	24,594,124	22,381,739	2,212,385	549,594	18,743,984	21,832,144	(3,088,160)	598,793
10ah	Transmission		NIAGARA	355 Poles & Fixtures	19,726	24,247	(4,521)	673	19,726	23,574	(3,848)	746
10ai	Transmission		NIAGARA	356 Overhead Conductors & Devices	67,267,410	33,045,175	34,222,235	1,664,861	64,449,341	31,380,315	33,069,026	1,345,388
10aj	Transmission		NIAGARA	359 Roads & Trails	42,797	39,452	3,345	302	42,797	39,151	3,646	327
10ak	Transmission		St. LAWRENCE / FDR	352 Structures & Improvements	18,587,894	9,258,000	9,329,894	360,086	18,524,523	8,897,914	9,626,610	353,606
10al	Transmission		St. LAWRENCE / FDR	353 Station Equipment	362,859,956	94,722,565	268,137,390	7,330,807	399,064,670	83,928,758	315,135,912	5,599,006
10am	Transmission		St. LAWRENCE / FDR	354 Towers & Fixtures	15,185,237	16,271,352	(1,086,115)	414,243	15,185,237	15,857,109	(671,872)	469,704
10an	Transmission		St. LAWRENCE / FDR	355 Poles & Fixtures	356,954,782	13,171,154	343,783,628	6,318,383	142,821,490	9,633,710	133,187,781	2,384,242
10ao	Transmission		St. LAWRENCE / FDR	356 Overhead Conductors & Devices	69,188,347	20,172,539	49,015,808	1,904,550	52,408,096	18,267,988	34,140,107	1,711,846
10ap	Transmission		St. LAWRENCE / FDR	357 Underground Conduit	61,047	62,042	(995)	261	61,047	61,782	(735)	138
10aq	Transmission		St. LAWRENCE / FDR	358 Underground Conductors & Devices	29,908,686	3,692,865	26,215,821	550,727	29,908,686	3,142,138	26,766,549	486,042
10ar	Transmission		St. LAWRENCE / FDR	359 Roads & Trails	76,584,794	764,541	75,820,253	468,392	35,851,835	296,149	35,555,686	152,464
10as	Transmission		500mW C - C at Astoria	353 Station Equip - Transmission	94,674,093	44,630,412	50,043,682	2,646,357	87,822,365	41,984,054	45,838,310	2,818,673
10at	Transmission		Astoria 2 (AE-II) Substation	352 Structures & Improvements	-	-	-	-	-	-	-	-
10au	Transmission		Astoria 2 (AE-II) Substation	353 Station Equipment	-	-	-	-	60,481,915	31,676,663	28,805,252	3,011,360
10av	Transmission		Astoria 2 (AE-II) Substation	354 Towers & Fixtures	-	-	-	-	-	-	-	-
10aw	Transmission		Astoria 2 (AE-II) Substation	355 Poles & Fixtures	-	-	-	-	-	-	-	-
10ax	Transmission		Astoria 2 (AE-II) Substation	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-
10ay	Transmission		Astoria 2 (AE-II) Substation	357 Underground Conduit	-	-	-	-	24,644,166	12,938,195	11,705,971	1,232,209

**NEW YORK POWER AUTHORITY
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YEAR ENDING DECEMBER 31, 2022**

**WORK PAPER BC
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				2022				2021					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
12j	General		BLENHEIM - GILBOA	398	Miscellaneous Equipment	40,960,620	5,310,644	35,649,976	1,260,044	40,281,622	4,050,600	36,231,023	957,975
12k	General		HEADQUARTERS	390	Structures & Improvements	106,698,684	53,470,622	53,228,062	4,026,679	95,755,961	47,313,446	48,442,515	1,163,423
12l	General		HEADQUARTERS	391	Office Furniture & Equipment	11,954,483	10,512,796	1,441,687	793,973	11,905,881	9,718,823	2,187,057	662,411
12m	General		HEADQUARTERS	391.2	Computer Equipment 5 yr	58,150,070	14,386,064	43,764,006	3,198,592	13,743,160	11,187,472	2,555,688	2,476,023
12n	General		HEADQUARTERS	391.3	Computer Equipment 10 yr	279,018,169	95,106,572	183,911,597	32,013,551	265,084,338	63,093,020	201,991,318	24,595,853
12o	General		HEADQUARTERS	392	Transportation Equipment	13,822,876	6,046,221	7,776,655	84,921	12,509,326	12,622,388	(113,062)	116,475
12p	General		HEADQUARTERS	394	Tools, Shop & Garage Equipment	1,090,758	341,058	749,700	56,349	1,015,285	284,709	730,576	59,046
12q	General		HEADQUARTERS	395	Laboratory Equipment	1,591,560	926,699	664,861	5,406	968,802	921,293	47,509	4,586
12r	General		HEADQUARTERS	397	Communication Equipment	18,378,802	3,849,789	14,529,014	1,163,701	14,052,628	2,686,087	11,366,541	797,781
12s	General		HEADQUARTERS	398	Miscellaneous Equipment	639,010	153,450	485,560	41,764	364,580	111,686	252,894	37,954
12t	General		LONG ISLAND SOUND CABLE	397	Communication Equipment	4,471,303	4,524,857	(53,554)	110,828	4,414,029	4,414,029	-	-
12u	General		MARCY-SOUTH	396	Power Operated Equipment	763	(254,987)	255,750	23,250	763	(278,237)	279,000	-
12v	General		MARCY-SOUTH	397	Communication Equipment	-	-	-	-	-	-	-	-
12w	General		MASSENA - MARCY (Clark)	390	Structures & Improvements	48,940,396	3,122,659	45,817,737	767,303	46,005,026	2,355,356	43,649,670	736,960
12x	General		MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	(1,671,967)	875,190	(2,547,157)	(36,298)	(1,671,967)	911,488	(2,583,455)	6,863
12y	General		MASSENA - MARCY (Clark)	391.2	Computer Equipment 5 yr	(1,905,645)	33,758	(1,939,403)	(82,627)	(2,155,998)	116,386	(2,272,384)	32,302
12z	General		MASSENA - MARCY (Clark)	391.3	Computer Equipment 10 yr	8,881,588	6,226,490	2,655,097	991,383	8,881,588	5,235,108	3,646,480	1,025,790
12aa	General		MASSENA - MARCY (Clark)	392	Transportation Equipment	9,363,313	5,714,303	3,649,009	490,118	7,756,261	5,547,416	2,208,845	565,896
12ab	General		MASSENA - MARCY (Clark)	393	Stores Equipment	299,434	216,216	83,218	9,009	299,434	207,207	92,228	9,904
12ac	General		MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	726,725	367,294	359,432	29,950	715,879	337,344	378,535	30,893
12ad	General		MASSENA - MARCY (Clark)	395	Laboratory Equipment	990,745	295,838	694,907	34,130	801,439	261,709	539,731	27,417
12ae	General		MASSENA - MARCY (Clark)	396	Power Operated Equipment	3,872,091	2,455,322	1,416,769	172,609	3,872,091	2,282,713	1,589,378	178,788
12af	General		MASSENA - MARCY (Clark)	397	Communication Equipment	9,060,139	1,217,822	7,842,317	631,859	8,331,853	585,962	7,745,891	514,318
12ag	General		MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	389,966	(23,606)	413,572	36,836	80,335	(60,442)	140,777	11,307
12ah	General		NIAGARA	390	Structures & Improvements	51,809,510	24,593,712	27,215,798	783,525	51,671,521	23,810,188	27,861,333	769,672
12ai	General		NIAGARA	391	Office Furniture & Equipment	2,491,015	33,610	2,457,405	23,146	20,961	10,464	10,497	2,003
12aj	General		NIAGARA	391.2	Computer Equipment 5 yr	715,074	184,002	531,072	21,849	170,703	162,153	8,550	25,560
12ak	General		NIAGARA	391.3	Computer Equipment 10 yr	2,024,367	791,863	1,232,504	202,438	2,024,367	589,425	1,434,942	202,438
12al	General		NIAGARA	392	Transportation Equipment	12,123,493	7,955,517	4,167,976	347,074	10,426,486	8,307,055	2,119,431	257,615
12am	General		NIAGARA	393	Stores Equipment	-	-	-	-	-	-	-	-
12an	General		NIAGARA	394	Tools, Shop & Garage Equipment	5,103,560	4,268,990	834,570	68,578	4,958,848	4,200,412	758,436	46,067
12ao	General		NIAGARA	395	Laboratory Equipment	890,130	393,800	496,330	31,057	785,509	362,743	422,766	27,457
12ap	General		NIAGARA	396	Power Operated Equipment	11,145,746	3,032,241	8,113,505	340,148	7,387,084	3,837,174	3,549,910	177,164
12aq	General		NIAGARA	397	Communication Equipment	4,014,787	1,879,570	2,135,216	301,112	4,014,787	1,578,459	2,436,328	267,654
12ar	General		NIAGARA	398	Miscellaneous Equipment	484,501,234	162,277,261	322,223,973	13,125,429	482,246,608	149,151,832	333,094,776	10,340,709

**NEW YORK POWER AUTHORITY
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				2022				2021				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	
12as	General		NIAGARA	399 Other Tangible Property	3,201,209	2,077,880	1,123,329	85,366	3,201,209	1,992,514	1,208,695	42,683
12at	General		St. LAWRENCE / FDR	390 Structures & Improvements	64,176,804	10,380,070	53,796,733	847,503	46,880,214	9,532,568	37,347,646	685,696
12au	General		St. LAWRENCE / FDR	391 Office Furniture & Equipment	143,273	14,207	129,065	8,839	89,019	5,369	83,650	6,684
12av	General		St. LAWRENCE / FDR	391.2 Computer Equipment 5 yr	1,113,704	254,104	859,600	34,670	245,432	219,434	25,997	36,394
12aw	General		St. LAWRENCE / FDR	391.3 Computer Equipment 10 yr	8,440,882	8,172,167	268,715	844,089	8,440,882	7,328,078	1,112,804	844,090
12ax	General		St. LAWRENCE / FDR	392 Transportation Equipment	18,473,727	13,146,677	5,327,050	759,504	16,521,020	12,836,129	3,684,891	698,299
12ay	General		St. LAWRENCE / FDR	393 Stores Equipment	260,678	200,186	60,491	8,787	260,678	191,399	69,279	9,245
12az	General		St. LAWRENCE / FDR	394 Tools, Shop & Garage Equipment	7,082,460	5,976,784	1,105,676	423,579	6,964,888	5,560,117	1,404,771	469,353
12ba	General		St. LAWRENCE / FDR	395 Laboratory Equipment	2,575,328	1,732,546	842,782	148,151	2,465,695	1,619,320	846,374	154,681
12bb	General		St. LAWRENCE / FDR	396 Power Operated Equipment	9,167,131	4,951,966	4,215,166	458,325	8,162,638	4,691,197	3,471,441	598,462
12bc	General		St. LAWRENCE / FDR	397 Communication Equipment	6,239,242	5,381,316	857,926	454,977	6,160,392	4,926,340	1,234,052	410,698
12bd	General		St. LAWRENCE / FDR	398 Miscellaneous Equipment	226,763,360	103,715,399	123,047,962	5,424,262	224,981,390	98,299,063	126,682,327	5,922,520
12be	General		St. LAWRENCE / FDR	399 Other Tangible Property	1,233,459	722,953	510,506	77,474	1,126,419	645,479	480,940	75,095
12bf	General		500mW C - C at Astoria	391 Office Furniture & Equipment	179,725	154,933	24,793	9,097	179,725	145,835	33,890	15,487
12bg	General		500mW C - C at Astoria	391.2 Office Furniture & Equipment - 5 year	33,516	35,193	(1,676)	5,576	33,516	29,617	3,900	6,705
12bh	General		500mW C - C at Astoria	391.3 Office Furniture & Equipment - 10 ye:	654,888	229,212	425,676	65,489	654,888	163,723	491,165	65,489
12bi	General		500mW C - C at Astoria	392 Transprt.Equip-500MW	1,437,741	594,506	843,235	99,979	1,348,084	550,951	797,133	85,777
12bj	General		500mW C - C at Astoria	394 Tools, Shop & Garage Equipment	68,609	68,656	(47)	47	68,609	68,609	-	-
12bk	General		500mW C - C at Astoria	395 Laboratory Equipment	2,143,543	1,340,379	803,164	177,406	2,143,543	1,162,973	980,570	207,997
12bl	General		500mW C - C at Astoria	396 Power Oper Eqp-500MW	1,741,658	629,056	1,112,601	49,887	678,686	576,020	102,666	54,434
12bm	General		500mW C - C at Astoria	398 Miscellaneous Equipment	2,203,827	752,305	1,451,522	56,561	1,764,738	695,744	1,068,995	43,624
12bn	General		BRENTWOOD (Long Island)	398 Miscellaneous Equipment	199,632	183,168	16,464	1,830	181,337	181,338	(1)	-
12bo	General		Evolve & Re-Imagine	121 Non-utility property	29,427,661	2,754,434	26,673,227	2,083,398	14,658,134	671,037	13,987,097	671,037
12bp	General		FLYNN (Holtsville)	391 Office Furniture & Equipment	307,067	233,629	73,438	17,412	307,067	216,217	90,850	12,980
12bq	General		FLYNN (Holtsville)	391.3 Computer Equipment 10 yr	596,334	94,421	501,913	59,634	596,334	34,787	561,547	34,787
12br	General		FLYNN (Holtsville)	392 Transportation Equipment	170,790	131,781	39,009	11,654	170,790	119,477	51,313	11,654
12bs	General		FLYNN (Holtsville)	393 Stores Equipment	-	-	-	-	-	-	-	-
12bt	General		FLYNN (Holtsville)	394 Tools, Shop & Garage Equipment	147,596	143,401	4,195	2,456	147,596	140,945	6,651	1,056
12bu	General		FLYNN (Holtsville)	395 Laboratory Equipment	49,049	58,806	(9,757)	-	49,049	58,806	(9,757)	-
12bv	General		FLYNN (Holtsville)	396 Power Operated Equipment	286,293	182,298	103,994	25,086	286,293	157,213	129,080	27,022
12bw	General		FLYNN (Holtsville)	397 Communication Equipment	349,918	358,665	(8,747)	8,748	349,918	349,917	1	-
12bx	General		FLYNN (Holtsville)	398 Miscellaneous Equipment	919,250	426,127	493,123	31,170	882,660	394,957	487,702	28,839
12by	General		GOWANUS (Brooklyn)	396 Power Operated Equipment	28,597	5,121	23,476	809	28,597	26,194	2,403	672
12bz	General		GOWANUS (Brooklyn)	398 Miscellaneous Equipment	427,955	427,955	-	-	427,955	427,955	-	-
12ca	General		HARLEM RIVER YARDS (Bronx)	396 Power Operated Equipment	21,882	-	21,882	-	21,882	21,882	-	-

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				2022				2021			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
12cb	General	HARLEM RIVER YARDS (Bronx)	398 Miscellaneous Equipment	1,166,180	1,166,180	-	-	1,166,180	1,166,180	-	-
12cc	General	HELLGATE (Bronx)	396 Power Operated Equipment	22,076	-	22,076	-	22,076	22,076	-	-
12cd	General	HELLGATE (Bronx)	398 Miscellaneous Equipment	1,272,183	1,272,387	(204)	203	1,272,183	1,272,184	(0)	2,489
12ce	General	Jarvis	399 Other Tangible Property	985,615	234,822	750,793	15,558	427,000	219,264	207,736	7,117
12cf	General	KENT (Brooklyn)	396 Power Operated Equipment	22,076	-	22,076	-	22,076	22,076	-	-
12cg	General	KENT (Brooklyn)	398 Miscellaneous Equipment	228,133	228,133	-	-	228,133	228,133	-	-
12ch	General	New York Energy Manager	121 Non-utility Property	597,048	408,386	188,662	110,284	597,048	298,102	298,946	110,284
12ci	General	POLETTI (Astoria)	390 Structures & Improvements	3,656,292	1,518,572	2,137,720	71,255	3,656,292	1,447,317	2,208,974	79,627
12cj	General	POLETTI (Astoria)	391 Office Furniture & Equipment	833,108	853,936	(20,828)	20,828	833,108	833,108	-	-
12ck	General	POLETTI (Astoria)	392 Transportation Equipment	64,371	58,180	6,192	722	64,371	57,458	6,914	301
12cl	General	POLETTI (Astoria)	393 Stores Equipment	108,838	104,191	4,647	816	108,838	103,375	5,463	825
12cm	General	POLETTI (Astoria)	394 Tools, Shop & Garage Equipment	456,566	190,420	266,146	22,362	456,566	168,058	288,508	22,521
12cn	General	POLETTI (Astoria)	395 Laboratory Equipment	2,134,341	1,670,985	463,356	22,446	1,622,975	1,648,540	(25,565)	1,991
12co	General	POLETTI (Astoria)	396 Power Operated Equipment	163,078	155,203	7,875	3,332	163,078	151,871	11,207	-
12cp	General	POLETTI (Astoria)	397 Communication Equipment	443,045	438,461	4,584	11,076	443,045	427,385	15,660	-
12cq	General	POLETTI (Astoria)	398 Miscellaneous Equipment	2,960,626	2,965,290	(4,664)	394	2,960,626	2,964,896	(4,270)	394
12cr	General	POLETTI (Astoria)	399 Other Tangible Property	322,930	328,312	(5,382)	5,382	322,930	322,930	-	-
12cs	General	POUCH TERMINAL (Richmond)	396 Power Operated Equipment	22,076	-	22,076	-	22,076	22,076	-	-
12ct	General	POUCH TERMINAL (Richmond)	398 Miscellaneous Equipment	313,431	177,620	135,811	6,467	313,431	171,153	142,278	-
12cu	General	VERNON BOULEVARD (Queens)	396 Power Operated Equipment	22,076	(10,479)	32,555	568	22,076	11,029	11,047	-
12cv	General	VERNON BOULEVARD (Queens)	398 Miscellaneous Equipment	245,850	100,831	145,019	-	245,850	100,831	145,019	-
12cw			Impairment (General)	(7,819,154)	-	(7,819,154)	-	-	-	-	-
12cx		Adjustments	Cost of Removal Deprec to Reg Asse	-	(3,695,090)	3,695,090	-	-	(3,691,987)	3,691,987	-
12cy											
12cz											
12da											
...											
...											
13		General Total		1,645,391,716	613,823,277	1,031,568,438	74,958,843	1,516,304,156	546,999,288	969,304,868	59,032,531
14		Total capital assets, being depreciated		8,472,113,751	3,935,521,521	4,536,592,223	372,988,620	9,254,353,567	4,392,495,561	4,861,858,006	248,871,212
15		Net value of all capital assets		9,613,083,479	3,935,521,521	5,677,561,951	372,988,620	10,131,405,831	4,392,495,561	5,738,910,270	248,871,212

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

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

Line No.	Year	Beginning Unamortized Lease Asset/ Obligation (\$)	Ending Unamortized Lease/Asset (\$)	Capitalized Lease Amortization (\$)	Current Year Average Unamortized Balance
(1)	(2)	(3)	(4)	(5)	
1	1988	108,936,778.00	106,758,042.44	2,178,735.56	
2	1989	106,758,042.44	104,579,306.88	2,178,735.56	
3	1990	104,579,306.88	102,400,571.32	2,178,735.56	
4	1991	102,400,571.32	100,221,835.76	2,178,735.56	
5	1992	100,221,835.76	98,043,100.20	2,178,735.56	
6	1993	98,043,100.20	95,864,364.64	2,178,735.56	
7	1994	95,864,364.64	93,685,629.08	2,178,735.56	
8	1995	93,685,629.08	91,506,893.52	2,178,735.56	
9	1996	91,506,893.52	89,328,157.96	2,178,735.56	
10	1997	89,328,157.96	87,149,422.40	2,178,735.56	
11	1998	87,149,422.40	84,970,686.84	2,178,735.56	
12	1999	84,970,686.84	82,791,951.28	2,178,735.56	
13	2000	82,791,951.28	80,613,215.72	2,178,735.56	
14	2001	80,613,215.72	78,434,480.16	2,178,735.56	
15	2002	78,434,480.16	76,255,744.60	2,178,735.56	
16	2003	76,255,744.60	74,077,009.04	2,178,735.56	
17	2004	74,077,009.04	71,898,273.48	2,178,735.56	
18	2005	71,898,273.48	69,719,537.92	2,178,735.56	
19	2006	69,719,537.92	67,540,802.36	2,178,735.56	
20	2007	67,540,802.36	65,362,066.80	2,178,735.56	
21	2008	65,362,066.80	63,183,331.24	2,178,735.56	
22	2009	63,183,331.24	61,004,595.68	2,178,735.56	
23	2010	61,004,595.68	58,825,860.12	2,178,735.56	
24	2011	58,825,860.12	56,647,124.56	2,178,735.56	
25	2012	56,647,124.56	54,468,389.00	2,178,735.56	
26	2013	54,468,389.00	52,289,653.44	2,178,735.56	
27	2014	52,289,653.44	50,110,917.88	2,178,735.56	
28	2015	50,110,917.88	47,932,182.32	2,178,735.56	
29	2016	47,932,182.32	45,753,446.76	2,178,735.56	
30	2017	45,753,446.76	43,574,711.20	2,178,735.56	
31	2018	43,574,711.20	41,395,975.64	2,178,735.56	
32	2019	41,395,975.64	39,217,240.08	2,178,735.56	
33	2020	39,217,240.08	37,038,504.52	2,178,735.56	
34	2021	37,038,504.52	34,859,768.96	2,178,735.56	
35	2022	34,859,768.96	32,681,033.40	2,178,735.56	33,770,401.18
36	2023	32,681,033.40	30,502,297.84	2,178,735.56	
37	2024	30,502,297.84	28,323,562.28	2,178,735.56	
38	2025	28,323,562.28	26,144,826.72	2,178,735.56	
39	2026	26,144,826.72	23,966,091.16	2,178,735.56	
40	2027	23,966,091.16	21,787,355.60	2,178,735.56	
41	2028	21,787,355.60	19,608,620.04	2,178,735.56	
42	2029	19,608,620.04	17,429,884.48	2,178,735.56	
43	2030	17,429,884.48	15,251,148.92	2,178,735.56	
44	2031	15,251,148.92	13,072,413.36	2,178,735.56	
45	2032	13,072,413.36	10,893,677.80	2,178,735.56	
46	2033	10,893,677.80	8,714,942.24	2,178,735.56	
47	2034	8,714,942.24	6,536,206.68	2,178,735.56	
48	2035	6,536,206.68	4,357,471.12	2,178,735.56	
49	2036	4,357,471.12	2,178,735.56	2,178,735.56	
50	2037	2,178,735.56	(0.00)	2,178,735.56	
51	Total			108,936,778.00	33,770,401.18

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

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

LN	Cap.Date	Asset Description	2022				2021			
			(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 (\$)
1a	6/30/2001	Marcy CSC Building, Electronics, Software, Xfmrs -	8,374,458	(3,587,343)	4,787,115	(186,427)	8,374,458	(3,400,916)	4,973,542	(183,075)
1b	6/30/2001	Oakdale (NYSEG) SubStation 345kv Capacitor Bank	2,686,912	(1,180,854)	1,506,059	(58,966)	2,686,912	(1,121,887)	1,565,025	(57,608)
1c	6/30/2001	Marcy CSC Transformer - 345kv, 200mva	3,403,806	(1,481,662)	1,922,145	(75,104)	3,403,806	(1,406,557)	1,997,249	(73,518)
1d	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(181,665)	232,150	(9,087)	413,815	(172,578)	241,237	(8,880)
1e	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(181,665)	232,150	(9,087)	413,815	(172,578)	241,237	(8,880)
1f	6/30/2001	Marcy CSC Disconnect Switches (Five) - 362kv	374,733	(163,479)	211,254	(8,258)	374,733	(155,221)	219,512	(8,080)
1g	6/30/2001	Marcy CSC 3000 Bay w/Equipment	14,348,613	(5,910,760)	8,437,852	(326,114)	14,348,613	(5,584,647)	8,763,966	(322,600)
1h	6/30/2001	Marcy CSC Relay/Protection/Control Equipment	875,338	(375,265)	500,074	(19,477)	875,338	(355,787)	519,551	(19,125)
1i	7/1/2002	Edic (NMPC) SubStation 345kv Capacitor Bank	3,759,861	(1,580,235)	2,179,626	(84,562)	3,759,861	(1,495,673)	2,264,188	(83,344)
1j	1/1/2002	Circuit Breaker Monitoring System	206,434	(87,502)	118,932	(4,622)	206,434	(82,880)	123,554	(4,548)
1k	1/1/2002	Remote Terminal Units	157,167	(122,736)	34,431	(1,926)	157,167	(120,810)	36,357	(1,338)
1l	1/1/2004	Marcy CSC Transformer - 345kv, 100mva	4,795,066	(1,907,518)	2,887,548	(110,905)	4,795,066	(1,796,613)	2,998,453	(110,373)
1n	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(219,110)	331,666	(12,739)	550,776	(206,371)	344,405	(12,677)
1m	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(219,110)	331,666	(12,739)	550,776	(206,371)	344,405	(12,677)
1o	1/1/2004	CSC Potential Xfmrs, 345kV, SF6 Gas (Fourteen)	657,918	(261,736)	396,182	(15,217)	657,918	(246,519)	411,399	(15,143)
1p	1/1/2004	CSC Current Xfmrs, 362kV, SF6 Gas (Seven)	470,106	(187,024)	283,083	(10,872)	470,106	(176,151)	293,955	(10,820)
1q	1/1/2004	Marcy CSC Disconnect Switches, 345kV (Eleven)	647,185	(257,466)	389,720	(14,968)	647,185	(242,497)	404,688	(14,897)
1r	1/1/2004	CSC Motor Oper Disconnect Switches, 38kV (Four)	111,221	(44,255)	66,967	(2,572)	111,221	(41,682)	69,539	(2,560)
1s	1/1/2004	Marcy CSC Gas Circuit Breaker - 35kVA, SF6 (Two)	202,557	(80,590)	121,967	(4,684)	202,557	(75,906)	126,651	(4,662)
1t	1/1/2004	Marcy CSC Power & Control Cable	1,369,456	(544,792)	824,664	(31,674)	1,369,456	(513,118)	856,338	(31,522)
1u	1/1/2004	Marcy CSC Surge Arresters	158,379	(61,082)	97,297	(3,718)	158,379	(57,364)	101,015	(3,718)
1v	1/1/2005	CEC Circuit Switcher Upgrade	188,336	(188,336)	-	-	188,336	(188,336)	-	-
1w	12/1/2007	Remote Terminal Units CMC-MAD-11-AAAQ	26,924	(14,841)	12,083	(506)	26,924	(14,335)	12,589	(463)
1..	...									
2		Total Plant	44,743,652	(18,839,026)	25,904,631	(1,004,224)	44,743,653	(17,834,798)	26,908,855	(990,508)
3		Year-Over-Year Accumulated Depreciation		(1,004,228)						

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

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

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

			2022				2021			
	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)	
1	St. Lawrence:									
1a	St. Lawrence - Station Equipment	205300200001	-	-	-	1,817,000	1,708,606	108,394	35,977	
1b	Step-Up Transformer	205300200002	-	-	-	-	-	-	37,832	
1c	Step-Up Transformer	205300200003	-	-	-	-	-	-	37,832	
1d	Step-Up Transformer	205300200111	41,852,931	1,907,327	39,945,604	41,820,217	1,277,137	40,543,080	725,090	
1e	Handy Whitman Index retirement		-	-	-	-	-	-	-	
...										
			41,852,931	1,907,327	39,945,604	43,637,217	2,985,743	40,651,474	836,730	
2	Niagara:									
2a	Niagara - Station Equipment 6 Units	205300300001	9,775,817	9,622,509	153,308	9,775,817	9,432,957	342,860	180,061	
2b	Step-Up Transformer & Related Equipment - Unit # 6	205300300002	2,154,273	1,044,525	1,109,748	2,154,273	996,586	1,157,687	47,904	
2c	Step-Up Transformer & Related Equipment - Unit # 5	205300300025	2,021,592	441,456	1,580,136	2,021,592	379,214	1,642,378	67,960	
2d	Step-Up Transformer & Related Equipment - Unit # 12	205300300004	2,849,131	1,460,376	1,388,755	2,849,131	1,399,499	1,449,632	59,985	
2e	Step-Up Transformer & Related Equipment - Unit # 11	205300300005	2,134,025	916,831	1,217,194	2,134,025	865,566	1,268,459	52,488	
2f	Step-Up Transformer & Related Equipment - Unit # 7	205300300007	2,021,861	884,702	1,137,159	2,021,861	835,008	1,186,853	51,231	
2g	Step-Up Transformer & Related Equipment - Unit # 3	205300300008	2,103,659	836,944	1,266,715	2,103,659	784,268	1,319,391	54,596	
2h	Step-Up Transformer & Related Equipment - Unit # 9	205300300009	2,653,522	1,012,325	1,641,197	2,653,522	944,491	1,709,031	70,718	
...										
			25,713,880	16,219,668	9,494,212	25,713,880	15,637,589	10,076,291	584,943	
3	Blenheim-Gilboa									
3a	Blenheim-Gilboa	205300400001	3,993,000	3,993,000	-	3,993,000	3,993,000	-	-	
...										
			3,993,000	3,993,000	-	3,993,000	3,993,000	-	-	
4	J. A. FitzPatrick									
4a	J. A. FitzPatrick	205400500001	2,227,045	2,227,045	-	2,227,045	2,227,045	-	-	
...										
			2,227,045	2,227,045	-	2,227,045	2,227,045	-	-	
5	500MW C - C at Astoria:									
5a	Step-Up Transformer GTB 7A	205303000001	2,727,277	1,534,583	1,192,694	2,727,277	1,454,560	1,272,717	-	
5b	Step-Up Transformer GTB 7B	205303000002	2,727,277	1,534,583	1,192,694	2,727,277	1,454,560	1,272,717	-	
5c	Step-Up Transformer STG	205303000003	2,727,277	1,534,583	1,192,694	2,727,277	1,454,560	1,272,717	-	
5d	StepUp Transformer GE 7 Coil @12/31/19	205303000017	3,155,408	377,021	2,778,387	2,925,380	290,854	2,634,526	-	
...										
			11,337,239	4,980,770	6,356,469	11,107,211	4,654,534	6,452,677	-	
6										
6a										
...										
			-	-	-	-	-	-	-	
7	Grand Total		85,124,095	29,327,810	55,796,285	86,678,353	29,497,911	57,180,442	1,421,673	
8	Adjusted Grand Total (Excludes 500MW C - C at Astoria)		73,786,856	(24,347,040)		1,212,269	75,571,142	(24,843,377)	1,421,673	

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

**WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES**

	2022				2021			
	Plant in	Accumulated	Plant in	Depreciation	Plant in	Accumulated	Plant in	Depreciation
	Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)	Service (\$)	Depreciation (\$)	Service (Net \$)	Expense (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NIAGARA								
1a Relicensing Costs	50,486,953	31,642,427	18,844,526	1,819,985	50,486,953	29,822,441	20,664,512	1,682,899
1b Niagara Relicense Compliance & Implement Costs	325,736,607	101,656,458	224,080,149	8,470,054	325,068,838	93,186,404	231,882,434	6,501,377
1c Niagara Relicense Other Payments '07	104,568,703	27,994,772	76,573,931	2,723,871	104,568,703	25,270,901	79,297,802	2,074,397
...								
1	480,792,263	161,293,657	319,498,606	13,013,910	480,124,495	148,279,747	331,844,748	10,258,673
ST. LAWRENCE								
2a Relicensing Costs	98,278,449	49,746,344	48,532,105	2,706,387	97,609,417	47,039,956	50,569,461	3,185,424
2b STL Relicensing Re: Fish Enhancement	24,602,050	8,349,620	16,252,430	435,960	24,602,050	7,913,660	16,688,390	492,041
2c ST. Lawrence Relicensing Re: Community Enhance Fun	32,900,000	11,170,522	21,729,478	583,004	32,900,000	10,587,518	22,312,482	658,000
2d STL Relicensing Re: Habitat Improvement Funds	6,412,288	2,134,250	4,278,038	113,630	6,412,288	2,020,620	4,391,668	128,246
2e ST. Lawrence Relicensing Re: Local Recreation Fac	16,320,373	5,379,961	10,940,412	289,205	16,320,373	5,090,755	11,229,618	326,408
2f STL Relicense Re: Seaway Equity Corp.	11,586,629	3,677,980	7,908,649	219,608	11,314,793	3,458,371	7,856,422	237,367
2g STL. Relicensing-WHWMA Inprovement Proj	11,644,799	4,088,895	7,555,904	319,874	11,535,674	3,769,021	7,766,653	334,422
2h ST. Lawrence Ten Years Relicensing	6,865,737	1,306,367	5,559,370	533,609	6,865,737	772,758	6,092,979	414,987
...								
2	208,610,325	85,853,939	122,756,386	5,201,277	207,560,333	80,652,660	126,907,673	5,776,894
BLenheim GILBOA								
3a Blenheim Gilboa Relicensing Costs	11,240,123	2,209,205	9,030,918	418,234	11,123,947	1,790,971	9,332,976	363,418
3b BG Relicensing Community Payments	23,730,000	1,928,091	21,801,909	653,854	23,730,000	1,274,237	22,455,763	480,769
3c BG Relicensing - Recreational Improvements	3,079,709	106,991	2,972,718	78,790	2,820,021	28,201	2,791,820	28,201
3d BG Relicensing - Ecological Improvements	1,231,356	39,025	1,192,331	28,874	1,015,009	10,151	1,004,858	10,151
...								
3	39,281,188	4,283,312	34,997,876	1,179,752	38,688,977	3,103,560	35,585,417	882,539
4a								
...								
...								
...								
4	-	-	-	-	-	-	-	-
5 Total Expenses	728,683,776	251,430,908	477,252,868	19,394,939	726,373,806	232,035,968	494,337,838	16,918,106

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

**WORK PAPER BH
ASSET IMPAIRMENT**

	(1)	(2)	(3)	(4)	(5)
	Posting Date	Profit Center	Account	Impairment Amount (\$)	Facility
1a	12/31/2001	157	729308	62,000,000	Asset Impairment (FASB 121) - Vernon Boulevard
1b	11/30/2002	158	729308	37,000,000	Asset Impairment (FASB 121) - Gowanus
1c	11/30/2002	160	729308	26,000,000	Asset Impairment (FASB 121) - Pouch Terminal
1d	12/31/2003	157	729308	14,816,000	WriteOff Asset Retirement Cost - V B Impaired
1e	11/30/2004	220	729308	30,000,000	Asset Impairment (FAS 144) - Marcy FACTS/CSC
1f	11/30/2004	159	729308	16,000,000	Asset Impairment (FAS 144) - Kent, Bklyn
1g	11/30/2004	161	729308	18,000,000	Asset Impairment (FAS 144) - Brentwood, L.I.
1h	10/6/2022	310	754036	4,000,000	Asset Impairment - WPO Data Center
1i	10/6/2022	310	754036	2,000,000	Asset Impairment - WPO Garage
1j	11/3/2022	310	754036	1,819,154	Asset Impairment - WPO Data Center AC/UPS Units
...					
2				211,635,154	
3	Total Impairment - Production			173,816,000	
4	Total Impairment - Transmission			30,000,000	
5	Total Impairment - General Plant			7,819,154	

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

**WORK PAPER BI
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

(1)	(2)	(3)
	2022	2021
	Amount (\$)	Amount (\$)
1 Production	201,214,776	195,954,155
2 Transmission	156,190,323	143,886,520
3 General	3,695,090	3,691,987
4 Total	361,100,189	343,532,662

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

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

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

(1) P/T/G	(2) Plant Name	(3) A/C	(4) Description	12/31/22				12/31/21				Average			
				(5) Electric Plant in Service (\$)	(6) Accumulated Depreciation (\$)	(7) Electric Plant in Service (Net \$)	(8) Depreciation Expense (\$)	(9) Electric Plant in Service (\$)	(10) Accumulated Depreciation (\$)	(11) Electric Plant in Service (Net \$)	(12) Depreciation Expense (\$)	(13) Electric Plant in Service (\$)	(14) Accumulated Depreciation (\$)	(15) Electric Plant in Service (Net \$)	
				1a	Transmission	MARCY-SOUTH SERIES COMPENSATION	350 Land & Land Rights	-	-	-	-	-	-	-	-
1b	Transmission	MARCY-SOUTH SERIES COMPENSATION	352 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
1c	Transmission	MARCY-SOUTH SERIES COMPENSATION	353 Station Equipment	48,367,047	4,284,938	44,082,109	765,940	48,367,046	3,518,998	44,848,048	641,755	48,367,047	3,901,968	44,465,079	
1d	Transmission	MARCY-SOUTH SERIES COMPENSATION	354 Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	
1e	Transmission	MARCY-SOUTH SERIES COMPENSATION	355 Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	
1f	Transmission	MARCY-SOUTH SERIES COMPENSATION	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	
1g	Transmission	MARCY-SOUTH SERIES COMPENSATION	357 Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	
1h	Transmission	MARCY-SOUTH SERIES COMPENSATION	358 Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	
1i	Transmission	MARCY-SOUTH SERIES COMPENSATION	359 Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	
...															
1			MSSC Transmission Total	48,367,047	4,284,938	44,082,109	765,940	48,367,046	3,518,998	44,848,048	641,755	48,367,047	3,901,968	44,465,079	
2a	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	350 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	
2b	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	352 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	
2c	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	353 Station Equipment	-	-	-	-	-	-	-	-	-	-	-	
2d	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	354 Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	
2e	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	355 Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	
2f	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	
2g	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	357 Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	
2h	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	358 Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	
2i	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	359 Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	
...															
2			AC Project Seg A (Central East Energy Connect) Total	-	-	-	-	-	-	-	-	-	-	-	
3a	Transmission	Smart Path Connect	350 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	
3b	Transmission	Smart Path Connect	352 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	
3c	Transmission	Smart Path Connect	353 Station Equipment	-	-	-	-	-	-	-	-	-	-	-	
3d	Transmission	Smart Path Connect	354 Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	
3e	Transmission	Smart Path Connect	355 Poles & Fixtures	22,342,278	38,941	22,303,337	38,941	-	-	-	-	11,171,139	19,471	11,151,669	
3f	Transmission	Smart Path Connect	356 Overhead Conductors & Devices	6,177,588	13,155	6,164,433	13,155	-	-	-	-	3,088,794	6,578	3,082,217	
3g	Transmission	Smart Path Connect	357 Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	
3h	Transmission	Smart Path Connect	358 Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	
3i	Transmission	Smart Path Connect	359 Roads & Trails	5,147,990	11,005	5,136,985	11,005	-	-	-	-	2,573,995	5,503	2,568,493	
...															
3			SPC Project Total	33,667,856	63,101	33,604,755	63,101	-	-	-	-	16,833,928	31,551	16,802,378	

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

**WORK PAPER CA
MATERIALS AND SUPPLIES**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NYPA		Total M&S	Total M&S	Avg. M&S	Transmission	Allocated
	Acct #	Facility	Inventory (\$)	Inventory (\$)	Inventory	Allocator	M&S (\$)
			12/31/2022	12/31/2021	2022-2021		
1a	1100	NIA	20,268,137	18,889,212			
1b	1200	STL	16,681,542	16,689,853			
1c	3100	POL	13,044,149	13,312,314			
1d	3200	Flynn	10,000,131	9,883,651			
1e	1300	B/G	12,418,238	12,203,808			
1f	3300	500MW	32,399,593	30,286,909			
1g	2100	CEC	5,958,080	6,050,064			
...	-	-					
2		Facility Subtotal	110,769,870	107,315,810			
3a		Reserve for Degraded Materials	(682,635)	(682,635)			
3b		Reserve for Excess and Obsolete Inventory	(36,547,786)	(22,635,550)			
...	-	-					
4		Reserves Subtotal	(37,230,421)	(23,318,185)			
5		Total	73,539,449	83,997,625	78,768,537	36.60%	28,833,185

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

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

	(1)	(2)	(3)
	<u>Date</u>	<u>Property Insurance (\$)</u>	<u>Other Prepayments (\$)</u>
1	12/31/2021	-	19,468,174
2	12/31/2022	-	7,898,234
3	Beginning/End of Year Average	-	13,683,204

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

**WORK PAPER DA
WEIGHTED COST OF CAPITAL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Component	Amount (\$)	Actual Share	Equity Cap	Applied Share	Cost Rate	Weighted Cost
1 Long-Term Debt	1,905,667,500	6/ 28.08%	50.00%	50.00%	4.25% 2/	2.13%
2 Preferred Stock	-	-	-	-	-	3/ -
3 Common Equity	4,880,000,000	1/ 71.92%	50.00%	50.00% 4/	9.45% 5/	4.73%
4 Total	6,785,667,500	100%	100%	100%		6.85%

Notes

- 1/:
- | | | | |
|---|---------------------------|---------------|--|
| 5 | Total Proprietary Capital | 4,880,000,000 | Workpaper WP-DB Ln (5), average of Col (2) and (3) |
| 6 | less Preferred | | |
| 7 | less Acct. 216.1 | | |
| 8 | Common Equity | 4,880,000,000 | |
- 2/:
- | | | | |
|----|-------------------------------|---------------|--|
| 9 | Total Long Term Debt Interest | 83,543,339 | Workpaper WP-DB Col (2) Ln (2) |
| 10 | Net Proceeds Long Term Debt | 1,965,464,568 | Workpaper WP-DB Ln (4), average of Col (2) and (3) |
| 11 | LTD Cost Rate | 4.25% 7/ | |
- 3/:
- | | | | |
|----|---------------------|---|--|
| 12 | Preferred Dividends | - | |
| 13 | Preferred Stock | - | |
| 14 | Preferred Cost Rate | - | |
- 15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.
- 16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 17 6/: The Long-Term Debt Amount (\$) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).
- 18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].

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

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

(1)	(2)	(3)	(4)
	2022 Amount (\$)	2021 Amount (\$)	NYPA Form 1 Equivalent
1 Long Term Debt Cost			
1a Interest on Long-Term Debt	86,369,990	68,016,680	p. 117 ln. 62 c,d
1b Amort. of Debt Disc. and Expense	1,695,935	1,441,567	p. 117 ln. 63 c,d
1c Amortization of Loss on Reacquired Debt	-	-	p. 117 ln. 64 c,d
1d (Less) Amort. of Premium on Debt	(4,522,586)	(2,728,807)	p. 117 ln. 65 c,d
1e (Less) Amortization of Gain on Reacquired Debt			p. 117 ln. 66 c,d
2 Total Long Term Debt Interest	83,543,339	66,729,440	
3 Long Term Debt			
3a Bonds	2,170,550,000	1,562,240,000	p. 112 ln. 18 c,d
3b (Less) Reacquired Bonds	-	-	p. 112 ln. 19 c,d
3d Other Long Term Debt	38,530,000	40,015,000	p. 112 ln. 21 c,d
3e Gross Proceeds Outstanding LT Debt	2,209,080,000	1,602,255,000	
3f (Less) Unamortized Discount on Long-Term Debt	(5,493,031)	(5,686,318)	p. 112 ln. 23 c,d
3g (Less) Unamortized Debt Expenses	(31,559,970)	(24,789,495)	p. 111 ln. 69 c,d
3h (Less) Unamortized Loss on Reacquired Debt	-	-	p. 111 ln. 81 c,d
3i Unamortized Premium on Long-Term Debt	117,415,082	69,707,868	p. 112 ln. 22 c,d
3k Unamortized Gain on Reacquired Debt	-	-	p. 113 ln. 61 c,d
4 Net Proceeds Long Term Debt	2,289,442,081	1,641,487,055	
5 Net Position	4,945,000,000	4,815,000,000	

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

**WORK PAPER EA
CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR**

	(1)	(2)	(3)	(4)	(5)	(6)
	Profit Center(s)	Site	Actual Labor %	Net Plant %	Net Revenue %	Allocator Ratio
1a	105	Blenheim-Gilboa	8.81%	4.46%	4.47%	5.91%
1b	110	St. Lawrence	13.96%	13.96%	13.96%	13.96%
1c	115	Niagara	25.21%	25.21%	25.21%	25.21%
1d	120	Poletti				0.00%
1e	125	Flynn	2.56%	2.20%	4.60%	3.12%
1f						
1g	122	AE II	0.32%	0.06%	0.00%	0.13%
1h						
1i	130-150	Total Small Hydro	2.07%	2.46%	1.14%	1.89%
1j						
1k	155-161	Total Small Clean Power Plants	1.83%	5.21%	5.91%	4.32%
1l						
1n	165	500MW Combined Cycle	6.60%	6.68%	8.26%	7.18%
1m						
1o	205-245	Total Included Transmission	35.10%	39.75%	34.96%	36.60%
1p						
1q	321	Recharge New York	1.26%	0.00%	0.23%	0.50%
1r						
1s	600	SENY	2.29%	0.00%	1.26%	1.18%
...	-	-	0.00%	0.00%	0.00%	0.00%
		Total - Production + Transmission	100.00%	100.00%	100.00%	100.00%
		Total - Production Only	64.90%	60.25%	65.04%	63.40%

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

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

Description	Actual 2022	Actual 2021
(1)	(2)	(3)
1 Operating Revenues		
1a Power Sales	2,660	1,697
1b Transmission Charges	594	328
1c Wheeling Charges	719	688
1d Other	34	28
...	-	-
2 Total Operating Revenues	4,007	2,741
3 Operating Expenses		
3a Purchased Power	839	539
3b Fuel Oil and Gas	470	190
3c Wheeling	1,304	849
3d Operations	599	572
3e Maintenance	157	171
3f Depreciation	411	281
3g Impairment Cost	-	-
...	-	-
4 Total Operating Expenses	3,780	2,602
5 Operating Income	227	139
6 Nonoperating Revenues		
6a Investment Income	10	12
6b Other	(21)	5
...	-	-
7 Investments and Other Income	(11)	17
8 Nonoperating Expenses		
8a Contribution to New York State	-	-
8b Interest on Long-Term Debt	89	52
8c Interest - Other	53	59
8d Interest Capitalized	(54)	(26)
8e Amortization of Debt Premium	(2)	(1)
8f Canal Reimbursement Agreement	-	-
...	-	-
9 Investments and Other Income	86	84
10 Net Income Before Contributed Capital	130	72
11 Contributed Capital - Wind Farm Transmission Assets	-	-
...	-	-
13 Change in net position	130	72
14 Net position at January 1	4,815	4,743
15 Net position at December 31	4,945	4,815

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

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

DESCRIPTION		DECEMBER 2022	DECEMBER 2021
(1)	(2)	(3)	
1	Assets and Deferred Outflows		
1a	Current Assets:		
1b	Cash and cash equivalents	296	533
1c	Investment in securities	930	766
1d	Investments in securities- restricted	-	-
1e	Receivables - customers	383	253
1f	Materials and supplies, at average Cost:		
1g	Plant and general	74	85
1h	Fuel	48	27
1i	Miscellaneous receivables and other	175	265
...	-	-	-
2	Total current assets	1,906	1,930
3	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents	8	58
3c	Investment in securities	14	15
...	-	-	-
4	Total restricted assets	22	73
5	Capital funds:		
5a	Cash and cash equivalents	49	-
5b	Investment in securities	246	-
...	-	-	-
6	Total capital funds	295	-
7	Capital Assets		
7a	Capital assets not being depreciated	1,207	979
7b	Capital assets, net of accumulated depreciation	5,206	5,509
...	-	-	-
8	Total capital assets	6,413	6,488
9	Other noncurrent assets:		
9a	Receivable - New York State	-	-
9b	Notes receivable - nuclear plant sale	-	-
9c	Other long-term assets	962	1,525
...	-	-	-
10	Total other noncurrent assets	962	1,525
11	Total noncurrent assets	7,692	8,086
12	Total assets	9,598	10,016
13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives	18	87
13b	Pensions	122	188
13c	Postemployment benefits other than pensions (Note 11)	152	94
13d	Asset retirement obligation	185	17
...	-	-	-
14	Total Deferred outflows	477	387
15	Total assets and deferred outflows	10,075	10,403

1/ Source: Annual Financial Statements

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

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

DESCRIPTION	DECEMBER 2022	DECEMBER 2021
16	Liabilities, Deferred Inflows and Net Position	
16a	Current Liabilities:	
16b	910	688
16c	179	605
16d	2	1
16e	-	58
16f	-	-
...	-	-
17	Total current liabilities	1,091
18	Noncurrent liabilities:	
18a	Long-term debt:	
18b	Senior:	
18c	1,624	1,626
18d	-	-
18e	Subordinated:	
18f	36	38
18g	-	-
...	659	-
19	Total long-term debt	2,319
20	Other noncurrent liabilities:	
20a	-	926
20b	-	-
20c	233	229
20d	225	250
20e	-	-
20f	198	222
...	-	-
21	Total other noncurrent liabilities	656
22	Total noncurrent liabilities	2,975
23	Total liabilities	4,066
24	Deferred inflows:	
24a	401	402
24b	13	0
24c	234	225
24d	307	316
...	109	-
	1,064	942
25	Net position:	
25a	3,573	3,181
25b	-	63
25c	1,372	1,571
25d	-	-
...	-	-
26	Total net position	4,945
27	Total liabilities, deferred inflows and net position	10,075

1/ Source: Annual Financial Statements

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

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

New York Power Authority Capital Assets - Note 5 2022 Annual Report		12/31/2021			12/31/2022
(1)		Ending balance (2)	Additions (3)	Deletions (4)	Ending balance (5)
1	Capital assets, not being depreciated:				
1a	Land	164	-	-	164
1b	Construction in progress	713	750	(670)	793
1c	Land-Canal System	29	-	-	29
1d	CIP- Canal System	73	20	(52)	41
...	-	-	-	-	-
2	Total capital assets not being depreciated	979	770	(722)	1,027
3	Capital assets, being depreciated:				
3a	Production – Hydro	2,427	22	-	2,449
3b	Production – Gas				
3c	turbine/combined cycle	2,398	8	(1,155)	1,251
3d	Transmission	2,915	304	(504)	2,715
3e	General	1,514	143	(4)	1,653
3f	Canal System	919	58	-	977
...	-	-	-	-	-
4	Total capital assets being depreciated	10,173	535	(1,663)	9,045
5	Less accumulated depreciation for:				
5a	Production – Hydro	971	59	-	1,030
5b	Production – Gas				
5c	turbine/combined cycle	1,468	32	(607)	893
5d	Transmission	1,407	54	(48)	1,413
5e	General	545	77	(13)	609
5f	Canal System	273	38	-	311
...	-	-	-	-	-
6	Total accumulated depreciation	4,664	260	(668)	4,256
7	Net value of capital assets being depreciate	5,509	275	(995)	4,789
8	Net value of all capital assets	6,488	1,045	(1,717)	5,816

**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	OPERATION & MAINTANANCE EXPENSES								
		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)					
1g				-					
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					
	check	(0)	(0)	(0)					

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2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

		2022				2021			
		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 (\$)
2a	Electric Plant in Service & Depreciation As per Annual Report								
2b	Capital Assets not being depreciated	1,027	-	1,027	-	979	-	979	-
2c	Capital Assets being depreciated	9,045	4,256	4,789	411	10,173	4,664	5,509	281
2d	Total Capital Assets	10,072	4,256	5,816	411	11,152	4,664	6,488	281
2e	Less CWIP	(793)	-	(793)	-	(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	8,232	3,945	4,287	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	6,990	3,568	3,423	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	(404)	9	(413)	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

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

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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	1,602	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

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)
	Add: Revenues from Transmission of Electricity of Others via	(30,672,000)
6f	Revenue accrued but excluded from rate	(1,798,679)
6g	Revenue Accrued but excluded from rate	(229,000,000)
6h	LIPA Credit	18,824,712
6i	Adjustments - MSSC	(8,265,861)
6j	Adjustments - CEEC	(7,614,683)
...		
7a	Subtotal	(313,588,481)
7b	FERC approved ATRR (line 6a + line 7a)	280,490,238
7c	check	-

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

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8 OTHER POSTEMPLOYMENT BENEFIT PLANS

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