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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, 2018**

TRANSMISSION REVENUE REQUIREMENT SUMMARY

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u>	<u>SOURCE/COMMENTS</u>
		(1)	(2)
1	Operation & Maintenance Expense	61,189,306	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	62,961,762	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	41,708,391	Schedule B1, Col 6, Ln 26
4	TOTAL OPERATING EXPENSE	<u>165,859,459</u>	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	<u>786,278,455</u>	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	57,013,803	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	59,071	Schedule D2, Col 3, Ln A
7	TOTAL REVENUE REQUIREMENT	222,932,333	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	14,788,009	Schedule F3, page 1, line 3, col. 10
10	NET ADJUSTED REVENUE REQUIREMENT	237,720,342	Line 7 + line 8 + line 9
	Breakout by Project		
11	NTAC Facilities	224,563,189	Schedule F1, page 2, line 1a, col. 16
11a	Project 1 - Marcy South Series Compensation	13,157,153	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c	-	-	-
...	-	-	-
12	Total Break out	<u>237,720,342</u>	Sum lines 11

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No</u>	<u>FERC Account</u> (1)	<u>FERC Account Description</u>	<u>Source</u> (3)	<u>Total</u> (4)	<u>Grand Total</u> (5)	<u>NYPA Form 1 Equivalent</u> (6)
Transmission:						
OPERATION:						
1	560	Supervision & Engineering	WP-AA, Col (5)	5,080,319.90		Page 321 line 83
2	561	Load Dispatching	WP-AA, Col (5)	2,409,185.75		Page 321 lines 85-92
3	562	Station Expenses	WP-AA, Col (5)	3,894,469.16		Page 321 line 93
4	566	Misc. Trans. Expenses	WP-AA, Col (5)	9,628,925.51		Page 321 line 97
5		Total Operation	(sum lines 1-4)	21,012,900.32		
MAINTENANCE:						
6	568	Supervision & Engineering	WP-AA, Col (5)	8,877,105.76		Page 321 line 101
7	569	Structures	WP-AA, Col (5)	5,169,551.49		Page 321 line 102-106
8	570	Station Equipment	WP-AA, Col (5)	13,913,260.03		Page 321 line 107
9	571	Overhead Lines	WP-AA, Col (5)	13,341,187.59		Page 321 line 108
10	572	Underground Lines	WP-AA, Col (5)	393,798.19		Page 321 line 109
11	573	Misc. Transm. Plant	WP-AA, Col (5)	148,219.54		Page 321 line 110
12		Total Maintenance	(sum lines 6-11)	41,843,122.60		
13		TOTAL O&M TRANSMISSION	(sum lines 5 & 12)		62,856,023	
Adjustments (Note 2)						
14		Step-up Transformers	WP-AC, Col (1) line 5		(731,125.30)	
15		FACTS (Note 1)	WP-AD, Col (1) line 5		(818,241.34)	
16		Microwave Tower Rental Income	WP-AE, Col (3) line 2		(117,349.97)	
17		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 13-16)		61,189,306	

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, 2018**

**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

FERC Line No./Account (1)	FERC Account Description (2)	Source	Unallocated A&G (\$) (3)	Transmission Labor Ratio (4)	Allocated to Transmission (\$) (5)	Source/Comments (6)	NYPA Form 1 Equivalent (7)
<u>Administrative & General Expenses</u>							
1	920	A&G Salaries	WP-AA, Col (5)	72,575,353.40			Page 323 line 181
2	921	Office Supplies & Expenses	WP-AA, Col (5)	28,131,768.88			Page 323 line 182
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	(14,239,040.28)			Page 323 line 183
4	923	Outside Services Employed	WP-AA, Col (5)	30,439,458.99			Page 323 line 184
5	924	Property Insurance	WP-AA, Col (5)	5,649,171.54	1,200,287.78	See WP-AG; Col (3) ,Ln 4	Page 323 line 185
6	925	Injuries & Damages Insurance	WP-AA, Col (5)	3,642,073.83	1,320,589.44	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
7	926	Employee Pensions & Benefits	WP-AA, Col (5)	27,097,724.10			Page 323 line 187
8	928	Reg. Commission Expenses	WP-AA, Col (5)	4,471,345.75	-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
9	930	Obsolete/Excess Inv	WP-AA, Col (5)	797,681.58			Page 323 line 190.5
10	930.1	General Advertising Expense	WP-AA, Col (5)	239,551.59			Page 323 line 191
11	930.2	Misc. General Expenses	WP-AA, Col (5)	5,887,245.03			Page 323 line 192
12	930.5	Research & Development	2/	8,774,249.75	4,015,972.02	2/	Page 323 line 192.5
13	931	Rents	WP-AA, Col (5)	854,718.10			Page 323 line 193
14	935	Maint of General Plant A/C 932	WP-AA, Col (5)	5,561,363.37			Page 323 line 196
15		TOTAL	(sum lines 1-14)	179,882,665.62			
16		Less A/C 924	Less line 5	(5,649,171.54)			Page 323 line 185
17		Less A/C 925	Less line 6	(3,642,073.83)			Page 323 line 186
18		Less EPRI Dues	1/	-			
19		Less A/C 928	Less line 8	(4,471,345.75)			Page 323 line 189
20		Less A/C 930.5	Less line 12	(8,774,249.75)		3/	
21		PBOP Adjustment	WP-AF	33,906,253.00			
22		TOTAL A&G Expense	(sum lines 16 to 21)	191,252,077.75	29.50%	56,424,912.44	- Allocated based on transmission labor allocator (Schedule E1)
23		NET A&G TRANSMISSION EXPENSE	(sum lines 1 to 22)			62,961,761.69	

1/ NYPA does not pay EPRI dues

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

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No.</u>	<u>Account</u>	<u>FERC Account Description</u>	<u>Source</u> (1)	<u>Transmission</u> (2)	<u>General Plant</u> (3)	<u>Transmission Labor Ratio (%)</u> (4)	<u>General Plant Allocated to Transm. Col (3)*(4)</u> (5)	<u>Total Annual Depreciation Col (2)+(5)</u> (6)
1	352	Structures & Improvements	WP-BA, Col (4)	1,589,114.72				
2	353	Station Equipment	WP-BA, Col (4)	14,175,732.91				
3	354	Towers & Fixtures	WP-BA, Col (4)	4,374,491.29				
4	355	Poles & Fixtures	WP-BA, Col (4)	4,786,064.99				
5	356	Overhead Conductors & Devices	WP-BA, Col (4)	2,801,462.16				
6	357	Underground Conduit	WP-BA, Col (4)	2,568,471.41				
7	358	Underground Conductors & Devices	WP-BA, Col (4)	6,105,865.60				
8	359	Roads & Trails	WP-BA, Col (4)	251,193.31				
9		Unadjusted Depreciation		36,652,396.39				
10	390	Structures & Improvements	WP-BA, Col (4)		2,632,451.58			
11	391	Office Furniture & Equipment	WP-BA, Col (4)		11,003,305.63			
12	392	Transportation Equipment	WP-BA, Col (4)		2,005,734.75			
13	393	Stores Equipment	WP-BA, Col (4)		35,491.00			
14	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		829,586.75			
15	395	Laboratory Equipment	WP-BA, Col (4)		256,158.35			
16	396	Power Operated Equipment	WP-BA, Col (4)		1,199,344.29			
17	397	Communication Equipment	WP-BA, Col (4)		956,342.76			
18	398	Miscellaneous Equipment	WP-BA, Col (4)		18,183,050.95			
19	399	Other Tangible Property	WP-BA, Col (4)		117,778.00			
20		Unadjusted General Plant Depreciation			37,219,244.06			
		Adjustments						
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	2,178,735.56				
22		FACTS	Schedule B2, Col 4, line 13	(990,508.00)				
23		Windfarm	Schedule B2, Col 4, line 11	(1,608,459.00)				
24		Step-up Transformers	Schedule B2, Col 4, line 12	(848,249.00)				
25		Relicensing Reclassification	WP-BG, Col 4		(15,782,454.75)			
26		TOTAL	(Sum lines 1-25)	35,383,916	21,436,789	29.50% 1/	6,324,475	41,708,391

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

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

Line No.	2018				2017				2017 - 2018 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)				
NYP&A 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		104,513,479	-	104,513,479	-	104,807,219	-	104,807,219	-	104,660,349	-	104,660,349
2	Production - Hydro	WP-BC	In. 35 - In. 27	In. 22 - Cost of Removal 5/	2,114,283,400	863,599,866	1,250,683,534	41,205,124	2,101,714,210	830,952,249	1,270,761,961	41,058,931	2,107,998,805	847,276,058	1,260,722,747
3	Production - Gas Turbine / Combined Cycle	WP-BC	In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37	In. 20 + In. 23	2,386,571,772	1,260,531,451	1,126,040,321	87,516,667	2,378,079,000	1,173,014,784	1,205,064,216	90,470,169	2,382,325,386	1,216,773,117	1,165,552,269
4					4,605,368,651	2,124,131,317	2,481,237,334	128,721,791	4,584,600,429	2,003,967,033	2,580,633,396	131,529,100	4,594,984,540	2,064,049,175	2,530,935,365
TRANSMISSION															
5	Transmission - Land	WP-BC	In. 48		47,385,723	-	47,385,723	-	47,404,966	-	47,404,966	-	47,395,345	-	47,395,345
6	Transmission	WP-BC	In. 58 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/	2,228,521,009	1,302,299,196	926,221,813	45,706,621	2,192,878,914	1,268,059,854	924,819,060	47,442,413	2,210,699,961	1,285,179,525	925,520,436
7					2,275,906,732	1,302,299,196	973,607,536	45,706,621	2,240,283,880	1,268,059,854	972,224,026	47,442,413	2,258,095,306	1,285,179,525	972,915,781
8	Transmission - Cost of Removal 1/	WP-BC			-	118,768,024	(118,768,024)	-	-	110,395,189	(110,395,189)	-	-	114,581,607	(114,581,607)
9	Excluded Transmission 2/	WP-BB			(359,444,662)	(217,302,840)	(142,141,823)	(9,054,225)	(358,714,866)	(208,248,615)	(150,466,251)	(10,137,265)	(359,079,764)	(212,775,728)	(146,304,037)
<u>Adjustments to Rate Base</u>															
10	Transmission - Asset Impairment	WP-BC			30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000
11	Windfarm	WP-BC			(79,826,053)	(10,569,726)	(69,256,327)	(1,608,459)	(79,826,053)	(8,961,267)	(70,864,786)	(1,608,459)	(79,826,053)	(9,765,497)	(70,060,557)
12	Generator Step-ups	WP-BF			(39,979,912)	(23,312,359)	(16,667,553)	(848,249)	(39,979,912)	(22,464,110)	(17,515,802)	(760,559)	(39,979,912)	(22,888,235)	(17,091,678)
13	FACTS	WP-BE			(44,743,653)	(14,863,273)	(29,880,380)	(990,508)	(44,743,653)	(13,872,765)	(30,870,888)	(978,026)	(44,743,653)	(14,368,019)	(30,375,634)
14	Marcy South Capitalized Lease 3/							2,178,736				2,178,736			
15	Total Adjustments				(134,549,618)	(48,745,358)	(85,804,260)	(1,268,480)	(134,549,618)	(45,298,142)	(89,251,476)	(1,168,308)	(134,549,618)	(47,021,750)	(87,527,868)
16															
17	Net Adjusted Transmission				1,781,912,452	1,155,019,022	626,893,429	35,383,916	1,747,019,396	1,124,908,285	622,111,110	36,136,840	1,764,465,924	1,139,963,654	624,502,270
GENERAL															
18	General - Land	WP-BC	In. 86		11,611,691	-	11,611,691	-	11,614,441	-	11,614,441	-	11,613,066	-	11,613,066
19	General	WP-BC	In. 99 - In. 86	In. 27 - Cost of Removal 5/	1,198,451,649	414,259,787	784,191,862	37,857,699	1,154,562,853	417,717,167	736,845,685	39,773,428	1,176,507,251	415,988,477	760,518,774
20			In. 99		1,210,063,340	414,259,787	795,803,553	37,857,699	1,166,177,294	417,717,167	748,460,126	39,773,428	1,188,120,317	415,988,477	772,131,840
<u>Adjustments to Rate Base</u>															
21	General - Asset Impairment				-	-	-	-	-	-	-	-	-	-	-
22	General - Cost of Removal	WP-BC			-	4,017,859	(4,017,859)	-	-	4,126,483	(4,126,483)	-	-	4,072,171	(4,072,171)
23	Relicensing	WP-BG			(680,067,345)	(182,183,455)	(497,883,890)	(15,782,455)	(678,154,916)	(166,401,001)	(511,753,915)	(15,702,311)	(679,111,130)	(174,292,228)	(504,818,903)
24	Excluded General 4/	WP-BC			(18,825,078)	(15,087,059)	(3,738,019)	(638,455)	(18,731,408)	(14,581,006)	(4,150,402)	(691,372)	(18,778,243)	(14,834,032)	(3,944,211)
24	Total Adjustments				(698,892,424)	(193,252,655)	(505,639,768)	(16,420,910)	(696,886,323)	(176,855,523)	(520,030,800)	(16,393,683)	(697,889,373)	(185,054,089)	(512,835,284)
25	Net Adjusted General Plant				511,170,916	221,007,132	290,163,785	21,436,789	469,290,970	240,861,644	228,429,327	23,379,745	490,230,943	230,934,388	259,296,556

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, 2015 (as filed with FERC in 2017 and as modified by settlement filed in Docket Nos. EL17-67, et al.)

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 2/	New Project
TRANSMISSION PLANT											
1	350	Land Rights									
2	352	Structures and Improvements		1.34%	1.22%	1.05%		1.30%		3.33%	1.60%
3	353	Station Equipment		1.51%	1.62%	1.75%		1.48%	1.55%	3.33%	1.87%
4	354	Towers and Fixtures		3.20%	2.04%	1.72%	1.06%	1.89%	2.04%		2.06%
5	355	Poles and Fixtures		2.22%	1.98%	1.30%		1.45%	1.77%		2.06%
6	356	Overhead Conductor and Devices		2.50%	1.95%	1.36%	0.97%	2.14%	1.74%		1.88%
7	357	Underground Conduit		0.18%					1.23%	3.33%	1.40%
8	358	Underground Conductor and Devices		0.17%					1.29%	3.33%	1.75%
9	359	Roads and Trails		0.55%	0.28%	0.64%	0.13%	0.73%	0.90%		1.00%
GENERAL PLANT											
10	390	Structures & Improvements	1.14%	1.45%	0.97%	1.50%		1.34%		3.45%	1.67%
11	391	Office Furniture & Equipment	5.56%	5.56%	5.56%	5.56%		5.56%		9.08%	5.56%
12	391.2	Computer Equipment 5 yr	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%
14	392	Transportation Equipment	2.56%	4.49%	2.96%	5.03%		4.48%		13.04%	10.00%
15	393	Stores Equipment		2.65%	3/	3.21%		3.33%		3.15%	3.33%
16	394	Tools, Shop & Garage Equipment	2.88%	6.45%	4.14%	3.67%		1.20%		4.94%	5.00%
17	395	Laboratory Equipment	4.82%	5.48%	1.57%	2.30%		1.52%		4.43%	5.00%
18	396	Power Operated Equipment		5.47%	6.51%	7.23%		4.81%	3/	9.33%	8.33%
19	397	Communication Equipment	6.67%	6.67%	6.67%	6.67%		6.67%	6.67%	6.63%	6.67%
20	398	Miscellaneous Equipment 4/	0.002%	11.04%	0.86%	3.67%		0.02%		5.94%	5.00%
21		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
22		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23		20 Year Property	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24	399	Other Tangible Property		6.67%	6.67%	6.67%					6.67%
INTANGIBLE PLANT											
25	303	Miscellaneous Intangible Plant									
26		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
27		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
28		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
29		Transmission facility Contributions in Aid of Construction 5/									

Notes:

- 1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project (other than the Long Island Sound Cable), NYPA lacks depreciable plant as of 12/31/2015 (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/ This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA Depreciation Study filed at FERC in 2017. NYPA recovers the cost of the cable from the Long Island Power Authority through debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of the bonds purchased to construct the facility in 1991.
- 3/ Fully accrued. If plant added to Marcy-South Account 396, 8.33% rate applies; if plant added to Niagara Account 393, 3.33% rate applies.
- 4/ For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies.
- 5/ 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.

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



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

RATE BASE	TRANSMISSION PLANT (\$) (1)	TOTAL GENERAL PLANT (\$) (2)	TRANSM. LABOR RATIO [Schedule E1] (3)	GENERAL PLANT ALLOCATED TO TRANSMISSION (\$) (2) * (3) (4)	TOTAL TRANSMISSION (\$) (1) + (4) (5)	RATE OF RETURN [Schedule D1] (6)	RETURN ON RATE BASE (5) * (6) (7)
1 A) Net Electric Plant in Service	624,502,270 1/	259,296,556 2/	29.50%	76,500,008	701,002,278		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	15,518,883 3/				15,518,883		
4 * Marcy South Capitalized Lease	42,485,343 4/				42,485,343		
5 * Materials & Supplies	81,390,903 5/		29.50%		24,012,678		
6 * Prepayments	11,047,294 6/		29.50%		3,259,272		
7 * CWIP	- 7/						
8 * Regulatory Asset	- 7/						
9 * Abandoned Plant	- 7/						
10 TOTAL (sum lines 1-9)	774,944,693	259,296,556	29.50%	76,500,008	786,278,455	7.25%	57,013,803

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA 1/</u> <u>(1)</u>	<u>COST RATE</u> <u>from WP-DA 2/</u> <u>(2)</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>(3)</u>	<u>SOURCE/COMMENTS</u> <u>(4)</u>
1	LONG-TERM DEBT	50.00%	5.05%	2.53%	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%		7.25%	Col (3); Ln (1) + Ln (2)

Notes

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/**

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO from WP-DA (1)</u>	<u>COST RATE from WP-DA (2)</u>	<u>WEIGHTED AVERAGE (3)</u>	<u>SOURCE/COMMENTS (4)</u>
Project 1 - Marcy South Series Compensation - Capital Structure					
1	LONG-TERM DEBT	47.00%	1/ 5.05%	2.37%	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>53.00%</u>	1/ 9.45% 2/	<u>5.01%</u>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%		7.38%	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			44,773,417	
5	PROJECT BASE RETURN			3,246,563	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			3,305,635	Col (3); Ln (3) * Ln (4)
A	PROJECT SPECIFIC RETURN ADJUSTMENT			59,071	Col (3); Ln (6) - Ln (5)

Project X

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.



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018

SCHEDULE E1
LABOR RATIO

Line	LABOR AMOUNT (\$)		ALLOCATED TO		SOURCE/	NYP A Form 1
<u>No.</u>	<u>DESCRIPTION</u>	<u>From WP-EA</u>	<u>RATIO</u>	<u>TRANSMISSION</u>	<u>COMMENTS</u>	<u>Equivalent</u>
		(1)	(2)	(3)	(4)	(5)
1	PRODUCTION	96,941,202.06	70.50%			Page 354 lines 17, 20, 24
2	TRANSMISSION	<u>40,569,708.82</u>	<u>29.50%</u>	29.50%	Col (1); Ln (2) / Ln (3)	Page 354 line 21
3	TOTAL LABOR	137,510,910.88	-			

Schedule F1
 Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY
 YEAR ENDING DECEMBER 31, 2018

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	1,764,465,924	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	1,139,963,654	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	624,502,270	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	124,151,068	
GENERAL DEPRECIATION EXPENSE				
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	6,324,475	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	0.0739	0.074
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	57,013,803	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	0.091	0.091

**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	-	1,718,389,647	1,138,660,793	0.074	127,068,377	579,728,853	0.091	52,926,223	34,771,350	214,765,950	-	-			214,765,950	9,797,239	224,563,189
1b	MSSC	-	46,076,277	1,302,860	0.074	3,407,165	44,773,417	0.091	4,087,580	612,566	8,107,311	-	-		\$59,071	8,166,383	4,990,770	13,157,153
1c	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1d	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1e	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1f	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1g	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1h	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1i	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1j	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1k	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1l	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1m	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1n	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
1o	-	-	-	-	0.074	-	-	0.091	-	-	-	-	-		-	-	-	-
2	Total		1,764,465,924	1,139,963,654		130,475,543	624,502,270			35,383,916	222,873,262		-			222,932,333	14,788,009	237,720,342

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.

D Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.

E 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.

F 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.

G Reserved

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

I 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.

J 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, 2018**

Line No.	Item	Reference					<u>\$</u>
1	Rate Base	Schedule C1, line 10, Col. 5					786,278,455
2	100 Basis Point Incentive Return						
						<u>\$</u>	
						<u>Weighted</u>	
						<u>Cost</u>	
3	Long Term Debt	(Schedule D1, line 1)	<u>50.00%</u>	<u>5.05%</u>		<u>2.53%</u>	
4	Common Stock	(Schedule D1, line 2)					
		Cost = Schedule E, line 2, Cost plus .01	50.00%	10.45%		<u>5.23%</u>	
5	Total (sum lines 3-4)					<u>7.75%</u>	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						60,945,195
7	Return	(Schedule C1, line 10, Col. 7)					57,013,803
8	Incremental Return for 100 basis point increase in ROE				(Line 6 less line 7)		3,931,392
9	Net Transmission Plant				(Schedule C1, line 1, col. (1)		624,502,270
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base				(Line 8 / line 9)		0.63%

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, 2018

(\$)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	NTAC ATRR or Project Number	Actual Revenues Received (Note 1)	Actual Net Revenue Requirement (Note 2)	True-Up Adjustment Principal Under/(Over)	Prior Period Adjustment	Applicable Interest Rate on Under/(Over)	True-Up Adjustment Interest Under/(Over)	Total True-Up Adjustment
			Received for Transmission Service	Schedule F2 Using Actual Cost Data	(Note A)			(Col. (6) + Col. (7)) x	Col. (6) + Col. (7)
					Col. (5) - Col. (4)	Line 25, Col. (e)	Line 24	Col. (8) x 24 months	+ Col. (9)
1a	NTAC Facilities	-	207,330,595	214,765,950	7,435,356	1,491,385	0.41%	870,498	9,797,239
1b	MSSC	-	5,466,215	8,166,383	2,700,168	1,847,165	0.41%	443,437	4,990,770
1c		-	-	-	-	-	0	-	-
1d		-	-	-	-	-	0	-	-
1e		-	-	-	-	-	0	-	-
...									
...									
2	Subtotal				10,135,524			1,313,934.98	14,788,009
3	Under/(Over) Recovery								14,788,009

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 (16).

**Schedule F3
Project True-Up
Incentives**

FERC Refund Interest Rate

		Interest Rates under Section	
		Year	35.19(a)
4	Interest Rate (Note A):		
5	January	2018	0.36%
6	February	2018	0.33%
7	March	2018	0.36%
8	April	2018	0.37%
9	May	2018	0.38%
10	June	2018	0.37%
11	July	2018	0.40%
12	August	2018	0.40%
13	September	2018	0.39%
14	October	2018	0.42%
15	November	2018	0.41%
16	December	2018	0.42%
17	January	2019	0.44%
18	February	2019	0.40%
19	March	2019	0.44%
20	April	2019	0.45%
21	May	2019	0.46%
22	June	2019	0.45%
23	July	2019	0.47%
			7.72%
24	Avg. Monthly FERC Rate		0.41%

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 True-up Collection	2,046,128	83,224	2,129,351
25a	-	MSSC True Up Collection	1,817,562	73,927	1,891,489
25b	-	Overstatement of Interest on Long Term Debt NTAC	(613,032)	(24,934)	(637,966)
25c		Overstatement of Interest on Long Term Debt MSSC	(42,592)	(1,732)	(44,324)
...					-
...					-
26	Total				3,338,550

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, 2018**

**WORK PAPER AA
Operation and Maintenance Summary**

Line No	(1) Amount (\$)	(2) PRODUCTION	(3) TRANSMISSION	(4) ADMIN & GENERAL	(5) OVERALL RESULT	(6) Major Category
1a	555 - OPSE-Purchased Power	121,037,132	77,387,463	511,818,826	710,243,421	710,243,421
1b	501 - Steam Product-Fuel	188,624,072	-	(1,527)	188,622,544	188,622,544
1d	565 - Trans-Xmsn Elect Oth	-	8,024,181	645,594,319	653,618,500	653,618,500
...	-	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	-
2b	535 - HP-Oper Supvr&Engrg	12,934,486	-	-	12,934,486	-
2c	537 - HP-Hydraulic Expense	830,858	-	-	830,858	-
2d	538 - HP-Electric Expenses	9,262,677	-	-	9,262,677	-
2e	539 - HP-Misc Hyd Pwr Gen	24,756,354	-	-	24,756,354	-
2f	546 - OP-Oper Supvr&Engrg	2,892,663	-	-	2,892,663	-
2g	548 - OP-Generation Expens	23,250,852	-	-	23,250,852	-
2h	549 - OP-Misc Oth Pwr Gen	27,970,361	-	8,596,384	36,566,745	-
2i	560 - Trans-Oper Supvr&Eng	-	5,080,320	-	5,080,320	-
2j	561 - Trans-Load Dispatcng	-	2,409,186	-	2,409,186	-
2k	562 - Trans-Station Expens	-	3,894,469	-	3,894,469	-
2l	566 - Trans-Misc Xmsn Exp	-	9,628,926	-	9,628,926	-
2n	905 - Misc. Customer Accts. Exps	11,678,113	-	46,393,467	58,071,580	-
2m	Contribution to New York State	-	-	-	-	-
2o	916 - Misc. Sales Expense	3,700,000	17,776,134	-	21,476,134	-
2p	920 - Misc. Admin & Gen'l Salaries	-	-	72,575,353	72,575,353	-
2q	921 - Misc. Office Supp & Exps	-	-	28,131,769	28,131,769	-
2r	922 - Administrative Expenses Transferred	-	-	(14,239,040)	(14,239,040)	-
2s	923 - Outside Services Employed	-	-	30,439,459	30,439,459	-
2t	924 - A&G-Property Insurance	4,548,427	488,474	612,270	5,649,172	-
2u	925 - A&G-Injuries & Damages Insurance	2,400,068	385,481	856,524	3,642,074	-
2v	926 - A&G-Employee Pension & Benefits	-	-	27,097,724	27,097,724	-
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	-
2x	928 - A&G-Regulatory Commission Expense	4,471,346	-	-	4,471,346	-
2y	930 - Obsolete/Excess Inv	(51,325)	(1,072)	850,078	797,682	-
2z	930.1-A&G-General Advertising Expense	-	-	239,552	239,552	-
2aa	930.2-A&G-Miscellaneous & General Expense	1,680	-	5,885,565	5,887,245	-
2ab	930.5-R & D Expense	907,485	2,404,423	5,462,342	8,774,250	-
2ac	931 - Rents	-	-	854,718	854,718	-
2ad	935 - A&G-Maintenance of General Plant	447,062	-	5,114,301	5,561,363	-
2ae	4171 - Non-Utility Oper Exp	-	-	141,329,997	141,329,997	-
2af	930.9- Misc Adj. And Other Cr	-	-	2,066,455	2,066,455	-
2ag	5481 - OP-Operation Energy Storage Equip	-	-	188,428	188,428	Operations
...	-	-	-	-	-	534,522,797
3a	545 - HP-Maint Misc Hyd Pl	11,644,931	-	-	11,644,931	-
3b	512 - SP-Maint Boiler Plt	1,096,699	-	-	1,096,699	-
3c	514 - SP-Maint Misc Stm Pl	28,696	-	-	28,696	-
3d	541 - HP-Maint Supvn&Engrg	991,504	-	-	991,504	-
3e	542 - HP-Maint of Struct	19,493,394	-	-	19,493,394	-
3f	543 - HP-Maint Res Dam&Wtr	8,479,168	-	-	8,479,168	-
3g	544 - HP-Maint Elect Plant	17,523,129	-	-	17,523,129	-
3h	551 - OP-Maint Supvn & Eng	692	-	-	692	-
3i	552 - OP-Maint of Struct	706,774	-	-	706,774	-
3j	553 - OP-Maint Gen & Elect	39,126,907	-	-	39,126,907	-
3k	554 - OP-Maint Oth Pwr Prd	3,320,153	-	-	3,320,153	-
3l	568 - Trans-Maint Sup & En	-	8,877,106	-	8,877,106	-
3n	569 - Trans-Maint Struct	-	5,169,551	-	5,169,551	-
3m	570 - Trans-Maint St Equip	12,386	13,900,874	-	13,913,260	-
3o	571 - Trans-Maint Ovhd Lns	-	13,341,188	-	13,341,188	-
3p	572 - Trans-Maint Ungrd Ln	-	393,798	-	393,798	-
3q	573 - Trans-Maint Misc Xmn	-	148,220	-	148,220	Maintenance
...	-	-	-	-	-	144,255,170
4a	403 - Depreciation Expense	169,565,780	42,066,879	653,453	212,286,112	-
4b	4171 - Depreciation Expense Non Utility	-	-	22,954,011	22,954,011	-
...	-	-	-	-	-	235,240,123
5	TOTALS	711,652,525	211,375,601	1,520,520,418	2,443,548,544	2,466,502,555



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER AB
Operation and Maintenance Detail**

FERC by accounts and profit center

Line No.	FERC G/L Accounts	Amount (\$)																		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155	0100/156	0100/157	0100/158	0100/159	0100/160	0100/161	
		Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st & Grand (Kent)	Pouch Terminal	Brentwood	
1a	NYP&A94030-403 - Depreciation Expense	8,987,460	22,633,682	36,966,453	29,744	62,016,261	5,092,472	662,676		893,353	1,033,635	263,517	35,123	783,593	580,410	13,097	40,769	5,410	14,052	172,653
1b	NYP&A95010-501 - Steam Product-Fuel	-	-	-	-	79,678,676	13,637,785	-	-	-	-	-	1,486,600	1,531,266	2,407,129	6,058,419	2,798,693	2,693,795	3,519,673	-
1c	NYP&A95060-506 - SP-Misc Steam Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d	NYP&A95120-512 - SP-Maint Boiler Pit	-	-	-	-	-	515,388	-	-	-	-	-	-	-	-	-	-	-	-	-
1e	NYP&A95140-514 - SP-Maint Misc Strm Pl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f	NYP&A95360-536 - HP-Oper Suprv&Engng	4,103,442	2,818,682	5,437,208	-	-	-	120,283	-	190,423	212,549	51,920	-	-	-	-	-	-	-	-
1g	NYP&A95370-537 - HP-Hydraulic Expense	4,088	375,483	402,654	-	-	-	-	-	15,672	32,859	-	-	-	-	-	-	-	-	-
1h	NYP&A95380-538 - HP-Electric Expenses	-	1,123	3,092,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1i	NYP&A95390-539 - HP-Misc Hyd Pwr Gen	5,935,376	8,155,789	9,382,098	-	-	-	367,210	-	376,711	307,782	229,424	-	-	-	-	-	-	-	-
1j	NYP&A95410-541 - HP-Maint Suprv&Engng	301,653	50,150	173,361	-	-	-	-	-	122,517	220,587	123,236	-	-	-	-	-	-	-	-
1k	NYP&A95420-542 - HP-Maint of Struct	2,204,513	5,768,252	10,806,417	-	-	-	6,424	-	321,784	370,997	15,006	-	-	-	-	-	-	-	-
1l	NYP&A95430-543 - HP-Maint Res Dam&Wtr	2,308,998	2,822,623	2,627,776	-	-	-	45,632	-	524,733	130,343	19,063	-	-	-	-	-	-	-	-
1m	NYP&A95440-544 - HP-Maint Elect Plant	2,831,428	2,940,109	10,112,043	-	-	-	886,114	-	276,843	229,387	247,205	-	-	-	-	-	-	-	-
1n	NYP&A95450-545 - HP-Maint Misc Hyd Pl	1,319,371	6,284,095	3,843,890	-	-	-	91,605	-	23,981	53,700	28,289	-	-	-	-	-	-	-	-
1o	NYP&A95460-546 - OP-Oper Suprv&Engng	-	-	-	-	-	249,579	-	-	-	-	-	653,727	337,026	338,563	355,144	216,039	216,292	135,331	
1p	NYP&A95480-548 - OP-Generation Expens	-	-	-	-	22,722,000	495,373	-	-	-	-	-	-	-	-	-	-	-	-	-
1q	NYP&A95490-549 - OP-Misc Oth Pwr Gen	-	-	-	-	-	3,222,619	-	-	-	-	-	2,324,019	1,904,624	1,833,943	3,723,197	1,427,423	1,711,653	563,758	
1r	NYP&A95510-551 - OP-Maint Suprv & Eng	-	-	-	-	-	692	-	-	-	-	-	-	-	-	-	-	-	-	-
1s	NYP&A95520-552 - OP-Maint of Struct	-	-	-	-	-	158,864	-	-	-	-	-	4,885	4,934	-	283	-	679	96,284	
1t	NYP&A95530-553 - OP-Maint Gen & Elect	-	-	-	-	1,066,685	3,520,708	-	-	-	-	-	737,230	782,149	931,926	1,263,665	1,646,709	304,834	3,727,861	
1u	NYP&A95540-554 - OP-Maint Oth Pwr Prd	-	-	-	-	-	214,151	-	-	-	-	-	-	-	-	-	-	-	-	
1v	NYP&A95550-555 - OPSE-Purchased Power	20,416,274	18,421,054	46,436,070	6,818,786	17,752,185	2,379,410	42,067	-	38,059	147,638	(231,832)	-	98,752	107,985	107,537	417,363	150,324	307,297	1,798,039
1w	NYP&A95600-560 - Trans-Oper Suprv&Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1x	NYP&A95610-561 - Trans-Load Dispatong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1y	NYP&A95620-562 - Trans-Station Expens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1z	NYP&A95650-565 - Trans-Xmn Elect Oth	-	1,057,689	6,877,105	68,970	-	18,908	-	-	-	1,509	-	-	-	-	-	-	-	-	-
1aa	NYP&A95660-566 - Trans-Misc Xmn Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ab	NYP&A95680-568 - Trans-Maint Sup & En	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ac	NYP&A95690-569 - Trans-Maint Struct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ad	NYP&A95700-570 - Trans-Maint St Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	11,850	1	-	535	-	
1ae	NYP&A95710-571 - Trans-Maint Ovhd Lns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1af	NYP&A95720-572 - Trans-Maint Ungrd Ln	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ag	NYP&A95730-573 - Trans-Maint Misc Xmn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ah	905 - Misc. Customer Accts. Exps	-	3,403,500	1,456,395	3,395,400	-	-	-	-	-	-	122,460	(106,128)	(23,542)	(23,542)	(23,542)	(11,771)	(11,771)	-	-
1ai	916 - Misc. Sales Expense	-	-	3,700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1aj	920 - Misc. Admin & Genl Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1al	921 - Misc. Office Supp & Exps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1am	NYP&A92000-922 - Administrative Expenses Transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1an	923 - Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ao	NYP&A99240-924 - A&G-Property Insurance	537,493	1,047,217	1,664,695	-	-	-	-	-	-	71,595	-	-	-	-	-	-	-	-	-
1ap	925 - A&G-Injuries & Damages Insurance	405,961	475,906	1,431,155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1aq	NYP&A99260-926 - A&G-Employee Pension & Benefits (PBOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ar	926 - A&G-Employee Pension & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1as	NYP&A99280-928 - A&G-Regulatory Commission Expense	1,367,265	1,360,004	1,744,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1at	NYP&A99300-930 - Obsolete/Excess Inv	(14,803)	(70,869)	22,388	9,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1au	931 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1av	NYP&A92000-930.5-R & D Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1aw	930.1-A&G-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ax	NYP&A99300-930.2-A&G-Miscellaneous & General Expense	-	-	-	-	1,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1ay	NYP&A99350-935 - A&G-Maintenance of General Plant	447,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1az	930.9- Misc Adj. And Other Cr	-	-	-	-	-	-	-	-	-	-	2,131,976	-	-	-	-	-	-	-	-
1ba	NYP&A95481-5481 - OP-Operation Energy Storage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1bb	NYP&A94171-4171 - Non-Utility Oper Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1bc	NYP&A94171-4171 - Non-Utility Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Contribution to New York State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Overall Result	51,156,705	80,636,282	149,252,404	10,322,827	183,235,808	29,507,628	2,212,012	2,784,076	2,739,578	818,932	2,289,559	5,982,678	5,224,853	5,620,504	11,835,300	6,232,827	5,237,365	10,013,598	



FERC by accounts and profit cen

(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
FERC G/L Accounts	500MW Combined Cycle	0100/165 BG Trans	0100/205 JAF Trans	0100/210 IP3/Pol Trans	0100/215 Marcy/Clark Trans	0100/220 Marcy South Trans	0100/225 Niagara Trans	0100/230 Sound Cable	0100/235 ST Law Trans	0100/240 765 KV Trans	0100/245 HTP Trans	0100/255 DSM	0100/300 Headquarters	0100/310 Power for Jobs	0100/320 Recharge NY	0100/410 JAF	0100/600 SENY	0100/700 CES	0100/800 Canal Corp	0100/901 Large Energy Storage	
NYP/94030	403 - Depreciation Expense	29,341,419	1,392,598	-	450,390	12,551,544	8,995,198	3,318,019	9,644,829	5,713,137	1,163	-	-	-	-	158,598	141,984	304,890	47,981	-	-
NYP/95010	501 - Steam Product-Fuel	74,812,036	-	-	-	-	-	-	-	-	-	-	-	(1,527)	-	-	-	-	-	-	-
NYP/95060	506 - SP-Misc Steam Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95120	512 - SP-Maint Boiler Ptl	581,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95140	514 - SP-Maint Misc Stm Pt	28,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95350	535 - HP-Oper Suprv&Engng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95370	537 - HP-Hydraulic Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95380	538 - HP-Electric Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95390	539 - HP-Misc Hyd Pwr Gen	11,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95410	541 - HP-Maint Suprv&Engng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95420	542 - HP-Maint of Struct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95430	543 - HP-Maint Res Dam&Wtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95440	544 - HP-Maint Elect Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95450	545 - HP-Maint Misc Hyd Pt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95460	546 - OP-Oper Suprv&Engng	390,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95480	548 - OP-Generation Expense	33,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95490	549 - OP-Misc Oth Pwr Gen	11,259,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95510	551 - OP-Maint Suprv & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,596,384
NYP/95520	552 - OP-Maint of Struct	440,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95530	553 - OP-Maint Gen & Elect	25,145,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95540	554 - OP-Maint Oth Pwr Prd	3,106,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95550	555 - OPSE-Purchased Power	5,830,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/95600	560 - Trans-Oper Suprv&Eng	-	190,203	-	-	3,604,530	234,803	243,197	123,781	606,295	77,512	-	-	(192,665,872)	-	119,804,649	16,023,514	568,656,534	-	-	-
NYP/95610	561 - Trans-Load Dispatcng	-	-	-	-	-	-	-	-	1,891,422	517,764	-	-	-	-	-	-	-	-	-	-
NYP/95620	562 - Trans-Station Expense	-	583,024	-	50,609	1,132,386	-	751,029	110,672	1,111,567	155,183	-	-	-	-	-	-	-	-	-	-
NYP/95650	565 - Trans-Xmsn Elect Oth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,986,620	643,607,699	-	-	-
NYP/95660	566 - Trans-Misc Xmsn Exp	-	269,474	476,377	697,625	759,559	2,496,985	1,876,590	-	1,255,871	1,796,443	-	-	-	-	-	-	-	-	-	-
NYP/95680	568 - Trans-Maint Sup & En	-	933,704	-	-	337,708	1,214,813	2,178,110	-	2,818,920	1,393,862	-	-	-	-	-	-	-	-	-	-
NYP/95690	569 - Trans-Maint Struct	-	44,729	1	-	3,109,561	74,412	861,735	-	716,731	362,382	-	-	-	-	-	-	-	-	-	-
NYP/95700	570 - Trans-Maint St Equip	-	381,400	3,755	-	6,453,454	743,819	2,068,653	302,522	2,732,020	1,215,252	-	-	-	-	-	-	-	-	-	-
NYP/95710	571 - Trans-Maint Ovhd Lns	-	621,379	1,022,845	-	769,546	820,589	3,763,407	-	4,776,743	1,566,679	-	-	-	-	-	-	-	-	-	-
NYP/95720	572 - Trans-Maint Ungrd Ln	-	12,566	-	110,949	-	11,984	215,766	-	42,534	-	-	-	-	-	-	-	-	-	-	-
NYP/95730	573 - Trans-Maint Misc Xmn	-	12,494	-	-	95,104	-	9,172	-	30,460	990	-	-	-	-	-	-	-	-	-	-
	905 - Misc. Customer Accts. Exps	3,500,652	-	-	-	-	-	-	-	-	-	(21,737)	14,359,015	-	31,937,906	-	118,283	-	-	-	-
	916 - Misc. Sales Expense	-	-	-	-	-	-	-	-	-	17,776,134	-	-	-	-	-	-	-	-	-	-
	920 - Misc. Admin & Genl Salaries	-	-	-	-	-	-	-	-	-	-	-	-	72,575,363	-	-	-	-	-	-	-
	921 - Misc. Office Supp & Exps	-	-	-	-	-	-	-	-	-	-	-	-	28,131,769	-	-	-	-	-	-	-
NYP/92000	922 - Administrative Expenses Transferred	-	-	-	-	-	-	-	-	-	-	-	-	(14,239,040)	-	-	-	-	-	-	-
	923 - Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-	-	30,439,459	-	-	-	-	-	-	-
NYP/99240	924 - A&G-Property Insurance	1,227,427	-	-	-	413,071	-	-	75,403	-	-	-	-	612,270	-	-	-	-	-	-	-
	925 - A&G-Injuries & Damages Insurance	87,046	-	-	-	385,481	-	-	-	-	-	-	-	856,524	-	-	-	-	-	-	-
NYP/99260	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	926 - A&G-Employee Pension & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	27,097,724	-	-	-	-	-	-	-
NYP/99280	928 - A&G-Regulatory Commission Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYP/99300	930 - Obsolete/Excess Inv	2,032	-	-	-	(1,072)	-	-	-	-	-	850,078	-	-	-	-	-	-	-	-	-
	931 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	854,718	-	-	-	-	-	-	-
NYP/92003	930.5-R & D Expense	-	-	-	-	-	-	-	-	-	-	-	-	8,774,250	-	-	-	-	-	-	-
	930.1-A&G-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	239,552	-	-	-	-	-	-	-
NYP/99302	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	-	-	-	-	-	-	-	-	5,885,565	-	-	-	-	-	-	-
NYP/99350	935 - A&G-Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-	-	-	5,114,301	-	-	-	-	-	-	-
	930.9- Misc Adj. And Other Cr	-	-	-	-	-	-	-	-	-	-	-	-	(65,521)	-	-	-	-	-	-	-
NYP/95481	5481 - OP-Operation Energy Storage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,428
NYP/94171	4171 - Non-Utility Oper Exp	-	-	-	-	-	-	-	-	-	-	(4,412,582)	-	-	-	-	-	-	-	-	101,101,418
NYP/94171	4171 - Non-Utility Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,954,011
	Contribution to New York State																				
Overall Result		155,798,263	4,441,571	1,502,978	1,309,574	29,610,871	14,592,603	15,285,677	10,257,206	21,695,700	7,087,219	96,163,598	(3,584,241)	(12,031,459)	-	151,901,153	18,152,119	1,221,283,790	44,689,142	124,055,429	188,428



FERC by accounts and profit cen

(1)	(2)	(39)	(38)
		---	Overall Result
FERC G/L Accounts		-	
NYP&A04030	403 - Depreciation Expense		212,286,112
NYP&A05010	501 - Steam Product-Fuel		188,622,544
NYP&A05060	506 - SP-Misc Steam Power		-
NYP&A05120	512 - SP-Maint Boiler Plt		1,096,699
NYP&A05140	514 - SP-Maint Misc Strm Pt		29,896
NYP&A05300	530 - HP-Oper Suprn&Engng		12,934,466
NYP&A05370	537 - HP-Hydraulic Expense		830,858
NYP&A05380	538 - HP-Electric Expenses		9,262,677
NYP&A05390	539 - HP-Misc Hyd Pwr Gen		24,756,354
NYP&A05410	541 - HP-Maint Suprn&Engng		991,504
NYP&A05420	542 - HP-Maint of Struct		19,403,394
NYP&A05430	543 - HP-Maint Res Dam&Wtr		8,479,168
NYP&A05440	544 - HP-Maint Elect Plant		17,523,129
NYP&A05450	545 - HP-Maint Misc Hyd Pt		11,644,931
NYP&A05460	546 - OP-Oper Suprn&Engng		2,892,863
NYP&A05480	548 - OP-Generation Expense		23,250,952
NYP&A05490	549 - OP-Misc Oth Pwr Gen		36,566,745
NYP&A05510	551 - OP-Maint Suprn & Eng		692
NYP&A05520	552 - OP-Maint of Struct		706,774
NYP&A05530	553 - OP-Maint Gen & Elect		39,126,907
NYP&A05540	554 - OP-Maint Oth Pwr Prd		3,320,153
NYP&A05550	555 - OPSE-Purchased Power		710,243,421
NYP&A05600	560 - Trans-Oper Suprn&Eng		5,080,320
NYP&A05610	561 - Trans-Load Dispatcong		2,409,186
NYP&A05620	562 - Trans-Station Expense		3,894,469
NYP&A05650	565 - Trans-Xman Elect Oth		683,618,500
NYP&A05660	566 - Trans-Misc Xman Exp		9,628,926
NYP&A056680	568 - Trans-Maint Sup & En		8,877,106
NYP&A056690	569 - Trans-Maint Struct		5,169,551
NYP&A05700	570 - Trans-Maint St Equip		13,913,260
NYP&A05710	571 - Trans-Maint Ovhd Lns		13,341,188
NYP&A05720	572 - Trans-Maint Ungrd Ln		393,798
NYP&A05730	573 - Trans-Maint Misc Xmn		148,220
	905 - Misc. Customer Accts. Exps		58,071,580
	916 - Misc. Sales Expense		21,476,134
	920 - Misc. Admin & Genl Salaries		72,575,353
	921 - Misc. Office Supp & Exps		28,131,769
NYP&A02000	922 - Administrative Expenses Transferred		(14,239,040)
	923 - Outside Services Employed		30,439,459
NYP&A06240	924 - A&G-Property Insurance		5,649,172
	925 - A&G-Injuries & Damages Insurance		3,642,074
NYP&A09260	926 - A&G-Employee Pension & Benefits(PBOP)		-
	926 - A&G-Employee Pension & Benefits		27,097,724
NYP&A09280	928 - A&G-Regulatory Commission Expense		4,471,346
NYP&A09300	930 - Obsolete/Excess Inv		797,682
	931 - Rents		854,718
NYP&A02003	930.5-R & D Expense		8,774,250
	930.1-A&G-General Advertising Expense		239,552
NYP&A09302	930.2-A&G-Miscellaneous & General Expense		5,887,245
NYP&A09350	935 - A&G-Maintenance of General Plant		5,561,363
	930.9- Misc Adj. And Other Cr		2,066,455
NYP&A05481	5481 - OP-Operation Energy Storage Equip		188,428
NYP&A04171	4171 - Non-Utility Oper Exp		141,329,997
NYP&A04171H	4171H - Non-Utility Depreciation Expense		22,954,011
	Contribution to New York State		-
Overall Result		-	2,466,502,555



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,288,095,306		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	39,979,912		Sch B2, Line 12, Col 9
3	Ratio		1.75%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	41,843,123		Sch A1; Col 4, Ln 12
5	Removed Step-up Transmission O&M	(731,125)		Col 1, Ln 4 x Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,288,095,306	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	1.96%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	41,843,123	Sch A1: Col 4, Ln 12
5	Reclassified FACTS Transmission Plant	(818,241)	Subtract Col 1, Ln 4 * Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

	(1)	(2)	(3)
<u>Line No.</u>	<u>Posting Date</u>	<u>Account</u>	<u>Income Amount (\$)</u>
1a	4/6/2018	514180	2,700
1b	4/20/2018	514180	675
1c	5/25/2018	514180	675
1d	7/30/2018	514180	1,375
1e	8/29/2018	514180	7,800
1f	10/5/2018	514180	100,290
1g	10/11/2018	514180	1,375
1h	12/3/2018	514180	1,160
1i	12/13/2018	514180	1,300
1j			
1k			
1l			
1m			
1n			
1o			
1p			
1q			
1r			
1s			
...			
2			117,350



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

WORK PAPER AF		
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)		
<u>Line No.</u>	<u>Item</u>	<u>Amount (\$)</u>
	(1)	(2)
1	Total NYPA PBOP	2,470,945
2	PBOP Capitalized	579,413
3	PBOP contained in Cost of Service Line 1 less line 2	1,891,532
4	Base PBOP Amount	<u>35,797,785</u>
5	PBOP Adjustment Line 4 less line 3	33,906,253

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**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	537,493			Allocated based on transmission gross plant ratio from Work Paper AI
1b	110 - St. Lawrence	1,047,217			
1c	115 - Niagara	1,664,695			
1d	310 - Headquarters	612,270			
...					
2	Subtotal (Gross Transmission Plant Ratio)	3,861,675	18.43%	711,814	
3a	220 - Marcy /Clark Trans	413,071			
3b	235 - Sound Cable	75,403			
...					
4	Subtotal (Full Transmission)	488,474	100.00%	488,474	
5	Grand Total			1,200,288	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio (%)</u> (2)	<u>Allocated Injury/Damage Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1a	105 - Blenheim-Gilboa	405,961			
1b	110 - St. Lawrence	475,906			
1c	115 - Niagara	1,431,155			
1d	310 - Headquarters	856,524			
...					
2	Subtotal	3,169,546	29.50	935,108	Allocated based on transmission labor ratio from Schedule E1
3a	220 - Marcy /Clark Trans	385,481			
...					
		385,481	100.00	385,481	
4	Grand Total			1,320,589	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR**

	<u>12/31/2018 (\$)</u>	<u>12/31/2017 (\$)</u>	<u>Average</u>	<u>Gross Plant in Service Ratio</u>	<u>Source</u>
	(1)	(2)	(3)	(4)	(5)
1 PRODUCTION	3,623,734,731.90	3,602,966,510.00	3,613,350,620.95	81.57%	WP-BC
2 TRANSMISSION (353 Station Equip.)	<u>819,288,021.43</u>	<u>813,820,744.26</u>	<u>816,554,382.85</u>	18.43%	WP-BC
3 TOTAL	4,443,022,753.33	4,416,787,254.26	4,429,905,003.80	100.00%	

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

Included General & Transmission Plant - Depreciation 2018				
	(1)	(2)	(3)	(4)
	Site	FERC Acct #	Item	Depreciation (\$)
Line No.	Source/Comments	Included General Plant		
1a	WP-BC, column 8, line 12a	BLENHEIM - GILBOA	390 Structures & Improvements	513,061
1b	WP-BC, column 8, line 12n	HEADQUARTERS	390 Structures & Improvements	1,008,067
1c	WP-BC, column 8, line 12w	MARCY-SOUTH	390 Structures & Improvements	-
1d	WP-BC, column 8, line 12z	MASSENA - MARCY (Clark)	390 Structures & Improvements	54,260
1e	WP-BC, column 8, line 12al	NIAGARA	390 Structures & Improvements	616,971
1f	WP-BC, column 8, line 12ax	St. LAWRENCE / FDR	390 Structures & Improvements	440,093
...			390	-
2			390	-
			Subtotal General - Structures & Im	2,632,452
3a	WP-BC, column 8, line 12b	BLENHEIM - GILBOA	391 Office Furniture & Equipment	775
3b	WP-BC, column 8, line 12m	HEADQUARTERS	391 Office Furniture & Equipment	660,047
3c	WP-BC, column 8, line 12aa	MASSENA - MARCY (Clark)	391 Office Furniture & Equipment	2,066
3d	WP-BC, column 8, line 12am	NIAGARA	391 Office Furniture & Equipment	117
3e	WP-BC, column 8, line 12ay	St. LAWRENCE / FDR	391 Office Furniture & Equipment	2,766
3h	WP-BC, column 8, line 12c	BLENHEIM - GILBOA	391.2 Computer Equipment 5 yr	28,947
3i	WP-BC, column 8, line 12o	HEADQUARTERS	391.2 Computer Equipment 5 yr	2,604,149
3k	WP-BC, column 8, line 12ab	MASSENA - MARCY (Clark)	391.2 Computer Equipment 5 yr	70,867
3l	WP-BC, column 8, line 12an	NIAGARA	391.2 Computer Equipment 5 yr	49,268
3m	WP-BC, column 8, line 12az	St. LAWRENCE / FDR	391.2 Computer Equipment 5 yr	60,748
3n	WP-BC, column 8, line 12d	BLENHEIM - GILBOA	391.3 Computer Equipment 10 yr	-
3o	WP-BC, column 8, line 12p	HEADQUARTERS	391.3 Computer Equipment 10 yr	5,768,973
3p	WP-BC, column 8, line 12ac	MASSENA - MARCY (Clark)	391.3 Computer Equipment 10 yr	932,064
3r	WP-BC, column 8, line 12ao	NIAGARA	391.3 Computer Equipment 10 yr	13,495
3s	WP-BC, column 8, line 12ba	St. LAWRENCE / FDR	391.3 Computer Equipment 10 yr	809,023
...				-
4			391	-
			Subtotal General - Office Furniture	11,003,306
5a	WP-BC, column 8, line 12e	BLENHEIM - GILBOA	392 Transportation Equipment	373,367
5b	WP-BC, column 8, line 12q	HEADQUARTERS	392 Transportation Equipment	190,958
5c	WP-BC, column 8, line 12ad	MASSENA - MARCY (Clark)	392 Transportation Equipment	348,842
5d	WP-BC, column 8, line 12ap	NIAGARA	392 Transportation Equipment	296,833
5e	WP-BC, column 8, line 12bb	St. LAWRENCE / FDR	392 Transportation Equipment	795,735
...			392	-
...			392	-
6			392	-
			Subtotal General - Transportation t	2,005,735
7a	WP-BC, column 8, line 12f	BLENHEIM - GILBOA	393 Stores Equipment	16,350
7b	WP-BC, column 8, line 12ae	MASSENA - MARCY (Clark)	393 Stores Equipment	9,904
7c	WP-BC, column 8, line 12aq	NIAGARA	393 Stores Equipment	-
7d	WP-BC, column 8, line 12bc	St. LAWRENCE / FDR	393 Stores Equipment	9,237
...			393	-
...			393	-
8			393	-
			Subtotal General - Stores Equipme	35,491
9a	WP-BC, column 8, line 12g	BLENHEIM - GILBOA	394 Tools, Shop & Garage Equipment	77,641
9b	WP-BC, column 8, line 12r	HEADQUARTERS	394 Tools, Shop & Garage Equipment	21,344
9c	WP-BC, column 8, line 12af	MASSENA - MARCY (Clark)	394 Tools, Shop & Garage Equipment	18,611
9d	WP-BC, column 8, line 12ar	NIAGARA	394 Tools, Shop & Garage Equipment	264,241
9e	WP-BC, column 8, line 12bd	St. LAWRENCE / FDR	394 Tools, Shop & Garage Equipment	447,749
...			394	-
...			394	-
10			394	-
			Subtotal General - Tools, Shop & G	829,587
11a	WP-BC, column 8, line 12h	BLENHEIM - GILBOA	395 Laboratory Equipment	29,467
11b	WP-BC, column 8, line 12s	HEADQUARTERS	395 Laboratory Equipment	35,841
11c	WP-BC, column 8, line 12ag	MASSENA - MARCY (Clark)	395 Laboratory Equipment	18,769
11d	WP-BC, column 8, line 12as	NIAGARA	395 Laboratory Equipment	26,322
11e	WP-BC, column 8, line 12be	St. LAWRENCE / FDR	395 Laboratory Equipment	145,759
...			395	-
...			395	-
12			395	-
			Subtotal General - Laboratory Equi	256,158
13a	WP-BC, column 8, line 12i	BLENHEIM - GILBOA	396 Power Operated Equipment	241,277
13b	WP-BC, column 8, line 12x	MARCY-SOUTH	396 Power Operated Equipment	-
13c	WP-BC, column 8, line 12ah	MASSENA - MARCY (Clark)	396 Power Operated Equipment	208,585
13d	WP-BC, column 8, line 12at	NIAGARA	396 Power Operated Equipment	303,411
13e	WP-BC, column 8, line 12bh	St. LAWRENCE / FDR	396 Power Operated Equipment	446,072
...			396	-
...			396	-
14			396	-
			Subtotal General - Power Operated	1,199,344
15a	WP-BC, column 8, line 12j	BLENHEIM - GILBOA	397 Communication Equipment	53,563
15b	WP-BC, column 8, line 12t	HEADQUARTERS	397 Communication Equipment	285,108
15c	WP-BC, column 8, line 12v	LONG ISLAND SOUND CABL	397 Communication Equipment	-
15d	WP-BC, column 8, line 12y	MARCY-SOUTH	397 Communication Equipment	-
15e	WP-BC, column 8, line 12ai	MASSENA - MARCY (Clark)	397 Communication Equipment	4,305
15f	WP-BC, column 8, line 12au	NIAGARA	397 Communication Equipment	247,676
15g	WP-BC, column 8, line 12bi	St. LAWRENCE / FDR	397 Communication Equipment	365,691
...			397	-
...			397	-
16			397	-
			Subtotal General - Communication	956,343
17a	WP-BC, column 8, line 12k	BLENHEIM - GILBOA	398 Miscellaneous Equipment	363,475
17b	WP-BC, column 8, line 12u	HEADQUARTERS	398 Miscellaneous Equipment	10,241
17c	WP-BC, column 8, line 12ak	MASSENA - MARCY (Clark)	398 Miscellaneous Equipment	1,310
17d	WP-BC, column 8, line 12av	NIAGARA	398 Miscellaneous Equipment	10,261,461
17e	WP-BC, column 8, line 12bk	St. LAWRENCE / FDR	398 Miscellaneous Equipment	7,546,564
...			398	-
...			398	-
18			398	-
			Subtotal General - Miscellaneous E	18,183,051
19a	WP-BC, column 8, line 12l	BLENHEIM - GILBOA	399 Other Tangible Property	-
19b	WP-BC, column 8, line 12aw	NIAGARA	399 Other Tangible Property	42,683



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

Included General & Transmission Plant - Depreciation 2018					
	(1)	(2)	(3)	(4)	
	Site	FERC Acct #	Item	Depreciation (\$)	
19c	WP-BC, column 8, line 12bl	St. LAWRENCE / FDR	399	Other Tangible Property	75,095
...			399		-
...			399		-
20			399	Subtotal General - Other Tangible f	117,778
.					

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

Included General & Transmission Plant - Depreciation 2018				
	(1)	(2)	(3)	(4)
	Site	FERC Acct #	Item	Depreciation (\$)
21	Total Included General Plant			37,219,244
Included Transmission Plant				
22a	WP-BC, column 8, line 10a	352	Structures & Improvements	62,564
22b	WP-BC, column 8, line 10g	352	Structures & Improvements	-
22c	WP-BC, column 8, line 10l	352	Structures & Improvements	208,106
22d	WP-BC, column 8, line 10p	352	Structures & Improvements	-
22e	WP-BC, column 8, line 10y	352	Structures & Improvements	611,438
22f	WP-BC, column 8, line 10af	352	Structures & Improvements	476,977
22g	WP-BC, column 8, line 10am	352	Structures & Improvements	230,030
...		352		-
...		352		-
23		352	Subtotal Transmission - Structures	1,589,115
24a	WP-BC, column 8, line 10b	353	Station Equipment	876,157
24b	WP-BC, column 8, line 10h	353	Station Equipment	-
24c	WP-BC, column 8, line 10n	353	Station Equipment	1,962,524
24d	WP-BC, column 8, line 10q	353	Station Equipment	981,567
24e	WP-BC, column 8, line 10z	353	Station Equipment	3,344,381
24f	WP-BC, column 8, line 10aa	353	Station Equipment - Windfarm Ass	1,608,459
24g	WP-BC, column 8, line 10ag	353	Station Equipment	1,837,599
24h	WP-BC, column 8, line 10an	353	Station Equipment	3,565,046
...		353		-
...		353		-
25		353	Subtotal Transmission - Station Eq	14,175,733
26a	WP-BC, column 8, line 10c	354	Towers & Fixtures	450,344
26b	WP-BC, column 8, line 10i	354	Towers & Fixtures	105,030
26c	WP-BC, column 8, line 10r	354	Towers & Fixtures	1,462,226
26d	WP-BC, column 8, line 10ab	354	Towers & Fixtures	1,288,394
26e	WP-BC, column 8, line 10ah	354	Towers & Fixtures	598,790
26f	WP-BC, column 8, line 10ao	354	Towers & Fixtures	469,707
...		354		-
...		354		-
27		354	Subtotal Transmission - Towers &	4,374,491
28a	WP-BC, column 8, line 10d	355	Poles & Fixtures	37,451
28b	WP-BC, column 8, line 10s	355	Poles & Fixtures	4,145,862
28c	WP-BC, column 8, line 10ac	355	Poles & Fixtures	363,975
28d	WP-BC, column 8, line 10ai	355	Poles & Fixtures	746
28e	WP-BC, column 8, line 10ap	355	Poles & Fixtures	238,031
...		355		-
...		355		-
29		355	Subtotal Transmission - Poles & F	4,786,065
30a	WP-BC, column 8, line 10e	356	Overhead Conductors & Devices	104,604
30b	WP-BC, column 8, line 10j	356	Overhead Conductors & Devices	35,958
30c	WP-BC, column 8, line 10t	356	Overhead Conductors & Devices	1,455,220
30d	WP-BC, column 8, line 10ad	356	Overhead Conductors & Devices	540,380
30e	WP-BC, column 8, line 10ak	356	Overhead Conductors & Devices	403,593
30f	WP-BC, column 8, line 10aq	356	Overhead Conductors & Devices	261,707
...		356		-
...		356		-
31		356	Subtotal Transmission - Overhead	2,801,462
32a	WP-BC, column 8, line 10m	357	Underground Conduit	2,024,078
32b	WP-BC, column 8, line 10u	357	Underground Conduit	544,256
32c	WP-BC, column 8, line 10ar	357	Underground Conduit	138
...		357		-
...		357		-
33		357	Subtotal Transmission - Undergro	2,568,471
34a	WP-BC, column 8, line 10o	358	Underground Conductors & Devi	5,450,121
34b	WP-BC, column 8, line 10v	358	Underground Conductors & Devi	201,783
34c	WP-BC, column 8, line 10as	358	Underground Conductors & Devi	453,961
...		358		-
...		358		-
35		358	Subtotal Transmission - Undergro	6,105,866
36a	WP-BC, column 8, line 10f	359	Roads & Trails	7,666
36b	WP-BC, column 8, line 10k	359	Roads & Trails	996
36c	WP-BC, column 8, line 10w	359	Roads & Trails	201,147
36d	WP-BC, column 8, line 10ae	359	Roads & Trails	37,248
36e	WP-BC, column 8, line 10al	359	Roads & Trails	315
36f	WP-BC, column 8, line 10at	359	Roads & Trails	3,821
...		359		-
...		359		-
37		359	Subtotal Transmission - Roads & T	251,193
38	Total Included Transmission Plant			36,652,396



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BB
2017-2018 EXCLUDED PLANT IN SERVICE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
					2018				2017			
				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 12bm	391	500mW C - C at Astoria	Office Furniture & Equipment	155,637	88,261	67,376	22,820	155,630	65,441	90,189	22,867
14b	WP-BC, line 12bn	##	500mW C - C at Astoria	Computer Equipment 5 yr	33,516	9,502	24,015	6,705	33,517	2,797	30,720	2,797
14c	WP-BC, line 12bo	392	500mW C - C at Astoria	Transprt.Equip-500MW	576,981	456,079	120,902	42,212	492,538	413,866	78,672	67,708
14d	WP-BC, line 12bp	394	500mW C - C at Astoria	Tools, Shop & Garage Equipment	68,609	59,199	9,410	6,420	68,609	52,779	15,830	6,501
14e	WP-BC, line 12bq	395	500mW C - C at Astoria	Laboratory Equipment	2,143,543	538,982	1,604,561	210,772	2,143,543	328,210	1,815,333	211,041
14f	WP-BC, line 12br	396	500mW C - C at Astoria	Power Oper Equip-500MW	659,848	400,549	259,299	64,578	620,265	335,971	284,294	59,464
14g	WP-BC, line 12bs	398	500mW C - C at Astoria	Miscellaneous Equipment	686,814	627,267	59,547	104,524	686,814	522,743	164,071	122,860
...												
15	SUBTOTAL 500Mw CC				4,324,947	2,179,838	2,145,109	458,031	4,200,915	1,721,807	2,479,109	493,237
16												
16a	WP-BC, line 1n	389	Jarvis	Land & Land Rights	8,000	-	8,000	-	13,816	-	13,816	-
16b	WP-BC, line 12ci	399	Jarvis	Other Tangible Property	427,000	197,913	229,087	7,117	427,000	190,796	236,204	7,117
...												
17	SUBTOTAL Small Hydro				435,000	197,913	237,087	7,117	440,816	190,796	250,020	7,117
18												
18a	WP-BC, line 12bu	391	FLYNN (Holtsville)	Office Furniture & Equipment	177,276	174,970	2,306	1,847	177,276	173,123	4,153	3,167
18b	WP-BC, line 12bv	392	FLYNN (Holtsville)	Transportation Equipment	122,905	115,068	7,837	8,636	85,776	106,432	(20,656)	8,017
18c	WP-BC, line 12bw	393	FLYNN (Holtsville)	Stores Equipment	-	-	-	-	-	-	-	-
18d	WP-BC, line 12bx	394	FLYNN (Holtsville)	Tools, Shop & Garage Equipment	147,596	137,777	9,819	1,056	147,596	136,721	10,875	1,022
18e	WP-BC, line 12by	395	FLYNN (Holtsville)	Laboratory Equipment	49,049	57,677	(8,628)	2,145	49,049	55,532	(6,483)	3,218
18f	WP-BC, line 12bz	396	FLYNN (Holtsville)	Power Operated Equipment	286,293	74,921	211,372	23,070	226,537	51,851	174,686	22,655
18g	WP-BC, line 12ca	397	FLYNN (Holtsville)	Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	-
18h	WP-BC, line 12cb	398	FLYNN (Holtsville)	Miscellaneous Equipment	501,231	311,934	189,296	54,471	501,231	257,463	243,767	57,238
...												
19	SUBTOTAL Flynn				1,634,268	1,222,264	412,004	91,225	1,537,383	1,131,039	406,344	95,317
20												
20a	WP-BC, line 1m	389	POLETTI (Astoria)	Land & Land Rights	13,816	-	13,816	-	6,858	-	6,858	-
20b	WP-BC, line 12cm	390	POLETTI (Astoria)	Structures & Improvements	1,576,650	1,223,970	352,680	31,534	1,576,650	1,192,436	384,214	26,115
20c	WP-BC, line 12cn	391	POLETTI (Astoria)	Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
20d	WP-BC, line 12co	392	POLETTI (Astoria)	Transportation Equipment	57,156	57,157	(1)	-	190,358	190,359	(1)	-
20e	WP-BC, line 12cp	393	POLETTI (Astoria)	Stores Equipment	108,838	100,900	7,938	825	108,838	100,075	8,763	825
20f	WP-BC, line 12cq	394	POLETTI (Astoria)	Tools, Shop & Garage Equipment	354,789	104,268	250,520	17,756	349,975	86,512	263,462	14,511
20g	WP-BC, line 12cr	395	POLETTI (Astoria)	Laboratory Equipment	1,622,975	1,642,567	(19,592)	19,187	1,622,975	1,623,380	(405)	42,187
20h	WP-BC, line 12cs	396	POLETTI (Astoria)	Power Operated Equipment	163,078	151,871	11,207	2,473	163,078	148,598	14,480	1,732
20i	WP-BC, line 12ct	397	POLETTI (Astoria)	Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-
20j	WP-BC, line 12cu	398	POLETTI (Astoria)	Miscellaneous Equipment	2,960,626	2,963,714	(3,088)	1,113	2,960,626	2,962,601	(1,975)	1,095
20k	WP-BC, line 12cv	399	POLETTI (Astoria)	Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
...												
21	SUBTOTAL Poletti				8,457,011	7,827,870	629,141	72,888	8,578,441	7,887,384	691,057	86,465



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BB
2017-2018 EXCLUDED PLANT IN SERVICE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	2018				2017							
	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)				
22												
22a	WP-BC, line 12bt	398 BRENTWOOD (Long Island)	Miscellaneous Equipment	181,337	181,338	(1)	-	181,337	181,338	(1)	-	
22b	WP-BC, line 12cc	396 GOWANUS (Brooklyn)	Power Operated Equipment	28,597	24,178	4,419	672	28,597	23,506	5,091	672	
22c	WP-BC, line 12cd	398 GOWANUS (Brooklyn)	Miscellaneous Equipment	427,955	427,263	692	1,196	427,955	426,067	1,888	1,196	
22d	WP-BC, line 12ce	396 HARLEM RIVER YARDS (Bronx)	Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	-	
22e	WP-BC, line 12cf	398 HARLEM RIVER YARDS (Bronx)	Miscellaneous Equipment	1,166,180	1,165,488	692	1,196	1,166,180	1,164,292	1,888	1,196	
22f	WP-BC, line 12cg	396 HELLGATE (Bronx)	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-	
22g	WP-BC, line 12ch	398 HELLGATE (Bronx)	Miscellaneous Equipment	1,272,183	1,262,343	9,841	4,934	1,272,183	1,257,409	14,775	4,976	
22h	WP-BC, line 12ck	396 KENT (Brooklyn)	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-	
22i	WP-BC, line 12cl	398 KENT (Brooklyn)	Miscellaneous Equipment	228,133	228,133	-	-	228,133	228,133	-	-	
22j	WP-BC, line 12cw	396 POUCH TERMINAL (Richmond)	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-	
22k	WP-BC, line 12cx	398 POUCH TERMINAL (Richmond)	Miscellaneous Equipment	313,431	171,153	142,278	-	313,431	171,153	142,278	-	
22l	WP-BC, line 12cy	396 /ERNON BOULEVARD (Queens)	Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	-	
22n	WP-BC, line 12cz	398 /ERNON BOULEVARD (Queens)	Miscellaneous Equipment	245,850	100,139	145,711	1,196	245,850	98,943	146,907	1,196	
23		SUBTOTAL SCPP		3,973,852	3,659,174	314,679	9,194	3,973,852	3,649,980	323,873	9,236	
24												
1												
25		TOTAL EXCLUDED GENERAL		18,825,078	15,087,059	3,738,019	638,455	18,731,408	14,581,006	4,150,402	691,372	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2018				2017			
(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		BLNHEIM - 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	1,748,393	-	1,748,393	-	1,767,636	-	1,767,636
1h	General		BLNHEIM - 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	-	8,000	-	8,000
1k	General		NIAGARA	389 Land & Land Rights	150,246	-	150,246	-	75,936	-	75,936
1l	General		St. LAWRENCE / FDR	389 Land & Land Rights	6,858	-	6,858	-	152,996	-	152,996
1n	General		Jarvis	389 Land & Land Rights	8,000	-	8,000	-	13,816	-	13,816
1m	General		POLETTI (Astoria)	389 Land & Land Rights	13,816	-	13,816	-	6,858	-	6,858
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		BLNHEIM - GILBOA	330 Land & Land Rights	523,743	-	523,743	-	817,483	-	817,483
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	53,061,297	-	53,061,297	-	53,061,297	-	53,061,297
1ae	Production		POLETTI (Astoria)	310 Land & Land Rights	729,549	-	729,549	-	729,549	-	729,549
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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2018				2017			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1ai	Production	Vischer Ferry	330 Land & Land Rights	6,518,668	-	6,518,668	-	6,518,668	-	6,518,668	-
...											
2			Land Total	163,510,893	-	163,510,893	-	163,826,626	-	163,826,626	-
3			Construction in progress								
3a		<i>Adjustments</i>	CWIP	603,751,858		603,751,858		491,834,732		491,834,732	
4			Construction in progress Total	603,751,858	-	603,751,858	-	491,834,732	-	491,834,732	-
5			Total capital assets not being depreciated	767,262,751	-	767,262,751	-	655,661,358	-	655,661,358	-

Capital assets, being depreciated:

6	Production - Hydro										
6a	Production	ASHOKAN / KENSICO	333 Waterwheels, Turbines, Generators	14,962,757	7,963,667	6,999,090	223,163	13,225,589	7,740,504	5,485,085	220,428
6b	Production	BLNHEIM - GILBOA	331 Structures & Improvements	36,537,261	20,190,487	16,346,774	471,420	36,537,261	19,719,067	16,818,194	471,420
6c	Production	BLNHEIM - GILBOA	332 Reservoirs, Dams, Waterways	78,718,529	53,040,817	25,677,712	1,195,502	78,718,529	51,845,315	26,873,214	1,195,450
6d	Production	BLNHEIM - GILBOA	333 Waterwheels, Turbines, Generators	95,491,719	26,203,526	69,288,193	2,241,438	95,491,719	23,962,088	71,529,631	2,238,440
6e	Production	BLNHEIM - GILBOA	334 Accessory Electric Equipment	30,282,601	13,669,619	16,612,982	1,032,394	29,096,559	12,637,225	16,459,334	1,022,123
6f	Production	BLNHEIM - GILBOA	335 Misc Power Plant Equipment	12,275,493	5,842,590	6,432,903	580,293	12,275,493	5,262,297	7,013,196	579,262
6g	Production	BLNHEIM - GILBOA	336 Roads, Railroads & Bridges	18,416,617	5,131,536	13,285,081	222,128	18,416,617	4,909,408	13,507,209	216,114
6h	Production	Crescent	332 Reservoirs, Dams, Waterways	28,098,444	13,222,328	14,876,116	483,284	28,098,444	12,739,044	15,359,400	483,284
6i	Production	Crescent	333 Waterwheels, Turbines, Generators	9,175,611	4,012,176	5,163,435	157,465	9,175,611	3,854,711	5,320,900	157,465
6j	Production	Crescent	334 Accessory Electric Equipment	6,610,333	1,617,888	4,992,445	74,594	4,165,236	1,543,294	2,621,942	71,198
6k	Production	Crescent	335 Misc Power Plant Equipment	1,594,412	479,299	1,115,113	30,832	1,594,412	448,467	1,145,945	30,832
6l	Production	Jarvis	332 Reservoirs, Dams, Waterways	19,336,575	9,099,511	10,237,064	332,597	19,336,575	8,766,914	10,569,631	332,597
6n	Production	Jarvis	333 Waterwheels, Turbines, Generators	8,183,672	3,735,813	4,447,859	141,220	8,183,672	3,594,593	4,589,079	141,220
6m	Production	Jarvis	334 Accessory Electric Equipment	153,363	71,654	81,709	2,641	153,363	69,013	84,350	2,641
6o	Production	Jarvis	335 Misc Power Plant Equipment	526,915	268,545	258,370	26,347	526,915	242,198	284,717	26,347
6p	Production	Kensico	333 Waterwheels, Turbines, Generators	-	-	-	35,123	5,057,705	2,616,644	2,441,061	63,221
6q	Production	NIAGARA	331 Structures & Improvements	123,269,326	54,874,337	68,394,989	1,533,201	123,269,326	53,341,136	69,928,190	1,523,425
6r	Production	NIAGARA	332 Reservoirs, Dams, Waterways	410,800,024	328,582,304	82,217,720	7,368,752	403,537,905	321,213,552	82,324,353	7,302,369
6s	Production	NIAGARA	333 Waterwheels, Turbines, Generators	488,349,672	106,761,775	381,587,898	10,146,738	484,424,281	96,615,037	387,809,245	9,795,995
6t	Production	NIAGARA	334 Accessory Electric Equipment	43,572,153	19,354,540	24,217,613	826,886	43,572,153	18,527,654	25,044,499	1,049,614



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2018				2017			
(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 (\$)
6u	Production	NIAGARA	335 Misc Power Plant Equipment	68,085,331	23,330,271	44,755,060	2,164,837	67,672,838	21,165,433	46,507,405	2,173,609
6v	Production	NIAGARA	336 Roads, Railroads & Bridges	33,156,577	22,411,355	10,745,222	446,359	33,156,577	21,964,996	11,191,581	446,165
6w	Production	St. LAWRENCE / FDR	331 Structures & Improvements	37,929,004	27,152,913	10,776,090	580,507	37,929,004	26,572,406	11,356,597	580,490
6x	Production	St. LAWRENCE / FDR	332 Reservoirs, Dams, Waterways	219,670,320	192,961,144	26,709,176	4,302,919	219,670,320	188,658,225	31,012,095	4,302,919
6y	Production	St. LAWRENCE / FDR	333 Waterwheels, Turbines, Generators	221,869,063	51,858,799	170,010,263	4,455,324	221,869,063	47,403,475	174,465,587	4,504,372
6z	Production	St. LAWRENCE / FDR	334 Accessory Electric Equipment	33,643,574	13,708,551	19,935,024	782,084	33,643,574	12,926,467	20,717,108	782,058
6aa	Production	St. LAWRENCE / FDR	335 Misc Power Plant Equipment	14,128,250	8,291,869	5,836,381	347,502	14,128,250	7,944,367	6,183,883	347,402
6ab	Production	St. LAWRENCE / FDR	336 Roads, Railroads & Bridges	5,636,130	4,116,300	1,519,830	78,622	5,636,130	4,037,678	1,598,452	78,619
6ac	Production	Vischer Ferry	332 Reservoirs, Dams, Waterways	33,413,381	15,723,600	17,689,781	574,710	33,413,381	15,148,890	18,264,491	574,710
6ad	Production	Vischer Ferry	333 Waterwheels, Turbines, Generators	10,549,389	4,559,907	5,989,482	180,948	10,549,389	4,378,959	6,170,430	180,948
6ae	Production	Vischer Ferry	334 Accessory Electric Equipment	8,935,942	3,349,833	5,586,109	147,141	8,277,356	3,202,692	5,074,664	146,043
6af	Production	Vischer Ferry	335 Misc Power Plant Equipment	910,963	249,848	661,115	18,153	910,963	231,695	679,268	18,153
6ag	Production	Adjustments	Cost of Removal Deprec to Reg Assets (Prod)		(178,236,935)	178,236,935			(172,331,195)	172,331,195	
...											
...											
7			Production - Hydro Total	2,114,283,400	863,599,866	1,250,683,534	41,205,124	2,101,714,210	830,952,249	1,270,761,961	41,058,931
8			Production - Gas turbine/combined cycle								
8a	Production	500mW C - C at Astoria	312 Boiler Plant Equipment	111,095,657	48,125,863	62,969,794	3,703,195	111,095,657	44,422,668	66,672,989	3,703,195
8b	Production	500mW C - C at Astoria	314 TurboGenerator Units	120,835,082	52,631,877	68,203,205	4,063,667	120,835,082	48,568,210	72,266,872	4,063,667
8c	Production	500mW C - C at Astoria	316 Misc Power Plant Equipment	25,467,670	12,942,769	12,524,901	1,037,446	25,467,670	11,905,323	13,562,347	1,037,446
8d	Production	500mW C - C at Astoria	341 Structures & Improvements	97,863,547	48,616,126	49,247,421	4,064,816	97,717,255	44,551,310	53,165,945	4,058,306
8e	Production	500mW C - C at Astoria	342 FuelHolders, Producers, Accessory	67,796,568	27,722,250	40,074,318	2,319,255	67,796,568	25,402,995	42,393,573	2,318,479
8f	Production	500mW C - C at Astoria	344 Generators	235,086,833	138,016,543	97,070,290	9,099,368	235,086,833	128,917,175	106,169,658	10,654,793
8g	Production	500mW C - C at Astoria	345 Accessory Electric Equipment	29,359,887	12,476,041	16,883,846	963,031	29,359,887	11,513,010	17,846,877	963,031
8h	Production	500mW C - C at Astoria	346 Misc Power Plant Equipment	79,438	32,817	46,621	2,649	79,438	30,168	49,270	2,649
8i	Production	BRENTWOOD (Long Island)	341 Structures & Improvements	1,113,987	671,279	442,707	-	1,113,987	671,279	442,707	-
8j	Production	BRENTWOOD (Long Island)	342 FuelHolders, Producers, Accessory	3,325,504	2,255,328	1,070,176	-	3,325,504	2,255,328	1,070,176	-
8k	Production	BRENTWOOD (Long Island)	344 Generators	41,318,968	25,700,449	15,618,519	40,559	41,318,968	25,659,890	15,659,078	40,559
8l	Production	BRENTWOOD (Long Island)	345 Accessory Electric Equipment	1,838,521	1,242,132	596,389	-	1,838,521	1,242,132	596,389	-
8n	Production	BRENTWOOD (Long Island)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8m	Production	FLYNN (Holtsville)	341 Structures & Improvements	9,906,989	4,924,750	4,982,239	303,368	9,763,099	4,621,382	5,141,717	300,660
8o	Production	FLYNN (Holtsville)	342 FuelHolders, Producers, Accessory	16,776,431	6,658,015	10,118,416	281,501	10,711,452	6,376,514	4,334,939	268,865
8p	Production	FLYNN (Holtsville)	344 Generators	135,182,594	79,460,450	55,722,144	3,351,522	135,154,762	76,108,928	59,045,834	3,451,496
8q	Production	FLYNN (Holtsville)	345 Accessory Electric Equipment	2,620,458	1,797,436	823,022	188,800	2,620,458	1,608,636	1,011,822	188,799
8r	Production	FLYNN (Holtsville)	346 Misc Power Plant Equipment	3,736,375	2,167,131	1,569,244	118,124	3,736,375	2,049,007	1,687,368	118,124
8s	Production	GOWANUS (Brooklyn)	341 Structures & Improvements	4,751,681	1,724,891	3,026,790	3,505	4,436,306	1,721,387	2,714,919	(6,491)



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				2018				2017			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
9			Production - Gas turbine/combined cycle Total	2,386,571,772	1,260,531,451	1,126,040,321	87,516,667	2,378,079,000	1,173,014,784	1,205,064,216	90,470,169
10			Transmission								
10a	Transmission	BLenheim - Gilboa	352 Structures & Improvements	4,693,796	3,466,135	1,227,661	62,564	4,355,252	3,403,571	951,681	64,953
10b	Transmission	BLenheim - Gilboa	353 Station Equipment	54,391,680	15,937,179	38,454,501	876,157	54,114,748	15,061,022	39,053,726	999,025
10c	Transmission	BLenheim - Gilboa	354 Towers & Fixtures	22,612,274	21,003,083	1,609,191	450,344	22,612,274	20,552,739	2,059,535	457,061
10d	Transmission	BLenheim - Gilboa	355 Poles & Fixtures	1,953,118	2,080,436	(127,318)	37,451	1,953,118	2,042,985	(89,867)	39,687
10e	Transmission	BLenheim - Gilboa	356 Overhead Conductors & Devices	9,403,929	8,695,527	708,402	104,604	9,403,929	8,590,923	813,006	121,260
10f	Transmission	BLenheim - Gilboa	359 Roads & Trails	670,808	412,952	257,856	7,666	670,808	405,286	265,522	7,757
10g	Transmission	J. A. Fitzpatrick	352 Structures & Improvements	-	-	-	-	-	77,356	(77,356)	77,356
10h	Transmission	J. A. Fitzpatrick	353 Station Equipment	-	-	-	-	-	-	-	-
10i	Transmission	J. A. Fitzpatrick	354 Towers & Fixtures	10,051,183	12,574,051	(2,522,868)	105,030	10,051,183	12,391,665	(2,340,482)	16,097
10j	Transmission	J. A. Fitzpatrick	356 Overhead Conductors & Devices	5,926,677	6,667,112	(740,435)	35,958	5,926,677	6,631,154	(704,477)	3,718
10k	Transmission	J. A. Fitzpatrick	359 Roads & Trails	80,335	75,088	5,247	996	80,335	74,093	6,242	174
10l	Transmission	Long Island Sound Cable	352 Structures & Improvements	6,243,128	5,351,592	891,536	208,106	6,243,128	5,143,486	1,099,642	208,106
10n	Transmission	Long Island Sound Cable	353 Station Equipment	58,875,694	53,751,796	5,123,898	1,962,524	58,875,694	51,789,272	7,086,422	1,962,524
10m	Transmission	Long Island Sound Cable	357 Underground Conduit	60,722,320	55,935,813	4,786,507	2,024,078	60,722,320	53,911,735	6,810,585	2,024,078
10o	Transmission	Long Island Sound Cable	358 Underground Conductors & Devices	162,719,243	149,059,939	13,659,304	5,450,121	162,719,243	143,609,818	19,109,425	5,450,121
10p	Transmission	Marcy-South	352 Structures & Improvements	-	-	-	-	-	-	-	-
10q	Transmission	Marcy-South	353 Station Equipment	69,725,267	16,195,865	53,529,403	981,567	68,604,730	15,214,297	53,390,433	1,050,624
10r	Transmission	Marcy-South	354 Towers & Fixtures	75,439,776	48,294,667	27,145,109	1,462,226	75,439,776	46,832,441	28,607,335	1,489,584
10s	Transmission	Marcy-South	355 Poles & Fixtures	210,096,383	165,056,391	45,039,992	4,145,862	210,096,383	161,462,728	48,633,655	4,374,466
10t	Transmission	Marcy-South	356 Overhead Conductors & Devices	105,799,660	67,540,264	38,259,396	1,455,220	105,799,660	66,085,044	39,714,616	1,595,394
10u	Transmission	Marcy-South	357 Underground Conduit	43,951,419	21,996,321	21,955,098	544,256	43,951,419	21,452,065	22,499,354	556,962
10v	Transmission	Marcy-South	358 Underground Conductors & Devices	12,314,493	8,406,371	3,908,122	201,783	12,314,493	8,204,588	4,109,905	215,450
10w	Transmission	Marcy-South	359 Roads & Trails	22,421,909	8,290,566	14,131,343	201,147	22,421,909	8,089,419	14,332,490	205,430
10y	Transmission	Massena - Marcy (Clark)	352 Structures & Improvements	40,705,098	26,893,033	13,812,065	611,438	40,705,098	26,281,594	14,423,504	648,881
10z	Transmission	Massena - Marcy (Clark)	353 Station Equipment	213,883,061	130,309,866	83,573,195	3,344,381	213,883,061	126,965,485	86,917,576	3,531,983
10aa	Transmission	Massena - Marcy (Clark)	353 Station Equipment - Windfarm Assets	79,805,091	10,569,726	69,235,365	1,608,459	79,805,091	8,961,267	70,843,824	1,608,459
10ab	Transmission	Massena - Marcy (Clark)	354 Towers & Fixtures	64,465,654	54,800,242	9,665,412	1,288,394	64,465,654	53,511,848	10,953,806	1,305,703
10ac	Transmission	Massena - Marcy (Clark)	355 Poles & Fixtures	19,615,058	20,665,001	(1,049,943)	363,975	19,615,058	20,301,026	(685,968)	388,479
10ad	Transmission	Massena - Marcy (Clark)	356 Overhead Conductors & Devices	42,480,940	24,452,439	18,028,501	540,380	42,480,940	23,912,058	18,568,882	602,944
10ae	Transmission	Massena - Marcy (Clark)	359 Roads & Trails	5,105,433	2,784,746	2,320,687	37,248	5,105,433	2,747,498	2,357,935	39,662
10af	Transmission	Niagara	352 Structures & Improvements	24,449,344	20,368,127	4,081,217	476,977	24,449,344	19,891,150	4,558,194	469,653
10ag	Transmission	Niagara	353 Station Equipment	118,606,868	64,926,542	53,680,326	1,837,599	118,606,868	63,088,943	55,517,925	1,974,413
10ah	Transmission	Niagara	354 Towers & Fixtures	18,743,984	20,035,766	(1,291,782)	598,790	18,743,984	19,436,976	(692,992)	567,904



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P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
10ai	Transmission	NIAGARA	355 Poles & Fixtures	19,726	21,336	(1,610)	746	19,726	20,590	(864)	708
10ak	Transmission	NIAGARA	356 Overhead Conductors & Devices	28,672,315	29,140,095	(467,780)	403,593	28,672,315	28,736,503	(64,188)	445,773
10al	Transmission	NIAGARA	359 Roads & Trails	42,797	38,183	4,614	315	42,797	37,868	4,929	347
10am	Transmission	St. LAWRENCE / FDR	352 Structures & Improvements	12,755,535	8,073,931	4,681,604	230,030	12,755,535	7,843,901	4,911,634	234,112
10an	Transmission	St. LAWRENCE / FDR	353 Station Equipment	224,000,360	81,992,273	142,008,087	3,565,046	219,930,552	80,969,471	138,961,081	3,594,965
10ao	Transmission	St. LAWRENCE / FDR	354 Towers & Fixtures	15,185,237	14,447,996	737,241	469,707	15,185,237	13,978,288	1,206,949	451,349
10ap	Transmission	St. LAWRENCE / FDR	355 Poles & Fixtures	6,427,665	6,945,161	(517,496)	238,031	6,427,665	6,707,130	(279,465)	226,641
10aq	Transmission	St. LAWRENCE / FDR	356 Overhead Conductors & Devices	15,472,585	14,630,789	841,796	261,707	15,472,585	14,369,082	1,103,503	277,357
10ar	Transmission	St. LAWRENCE / FDR	357 Underground Conduit	61,047	61,369	(322)	138	61,047	61,231	(184)	124
10as	Transmission	St. LAWRENCE / FDR	358 Underground Conductors & Devices	30,293,138	1,680,570	28,612,568	453,961	1,186,661	1,226,609	(39,948)	12,170
10at	Transmission	St. LAWRENCE / FDR	359 Roads & Trails	193,299	136,042	57,257	3,821	193,299	132,221	61,078	3,695
10au	Transmission	500mW C - C at Astoria	353 Station Equip - Transmission	85,142,278	34,035,175	51,107,104	2,729,335	85,142,278	31,305,840	53,836,439	2,729,331
10av	Transmission	Astoria 2 (AE-II) Substation	352 Structures & Improvements	-	-	-	-	-	-	-	-
10aw	Transmission	Astoria 2 (AE-II) Substation	353 Station Equipment	60,481,915	22,642,583	37,839,332	3,011,360	60,481,915	19,631,223	40,850,692	3,011,360
10ax	Transmission	Astoria 2 (AE-II) Substation	354 Towers & Fixtures	-	-	-	-	-	-	-	-
10ay	Transmission	Astoria 2 (AE-II) Substation	355 Poles & Fixtures	-	-	-	-	-	-	-	-
10az	Transmission	Astoria 2 (AE-II) Substation	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-
10ba	Transmission	Astoria 2 (AE-II) Substation	357 Underground Conduit	24,644,166	9,241,568	15,402,598	1,232,209	24,644,166	8,009,359	16,634,807	1,232,209
10bb	Transmission	Astoria 2 (AE-II) Substation	358 Underground Conductors & Devices	-	-	-	-	-	-	-	-
10bc	Transmission	Astoria 2 (AE-II) Substation	359 Roads & Trails	-	-	-	-	-	-	-	-
10bd	Transmission	BRENTWOOD (Long Island)	353 Station Equip - Transmission	6,883,706	5,757,282	1,126,424	35,874	6,857,938	5,721,408	1,136,530	53,072
10be	Transmission	Crescent	353 Station Equip - Transmission	2,395,536	1,102,823	1,292,713	39,926	2,395,536	1,062,897	1,332,639	39,926
10bh	Transmission	FLYNN (Holtsville)	353 Station Equip - Transmission	11,956,558	4,774,842	7,181,716	315,544	11,956,558	4,459,298	7,497,260	315,221
10bi	Transmission	GOWANUS (Brooklyn)	353 Station Equip - Transmission	28,715,227	27,580,353	1,134,874	-	28,715,227	27,580,353	1,134,874	275,493
10bk	Transmission	HARLEM RIVER YARDS (Bronx)	353 Station Equip - Transmission	25,080,072	19,681,688	5,398,384	486,014	25,058,084	19,195,674	5,862,410	513,095
10bl	Transmission	HELLGATE (Bronx)	353 Station Equip - Transmission	25,061,553	16,999,004	8,062,549	670,815	24,379,512	16,328,189	8,051,323	757,477
10bm	Transmission	Jarvis	353 Station Equip - Transmission	4,302,254	1,980,613	2,321,641	71,705	4,302,254	1,908,908	2,393,346	71,705
10bn	Transmission	KENT (Brooklyn)	353 Station Equip - Transmission	10,365,797	9,790,103	575,694	-	10,365,797	9,790,103	575,694	270,360
10bo	Transmission	POLETTI (Astoria)	352 Structures & Improvements	69,748	59,685	10,063	1,182	69,748	58,503	11,245	1,304
10bp	Transmission	POLETTI (Astoria)	353 Station Equipment	14,716,023	15,359,852	(643,829)	367,901	14,716,023	14,991,951	(275,928)	275,927
10bq	Transmission	POLETTI (Astoria)	357 Underground Conduit	16,192,845	16,524,976	(332,131)	28,514	16,192,845	16,496,462	(303,617)	303,617
10br	Transmission	POLETTI (Astoria)	358 Underground Conductors & Devices	14,726,135	14,362,872	363,263	52,793	14,726,135	14,310,079	416,056	276,115
10bs	Transmission	POUCH TERMINAL (Richmond)	353 Station Equip - Transmission	11,520,027	10,468,678	1,051,349	-	11,520,027	10,468,678	1,051,349	-
10bt	Transmission	VERNON BOULEVARD (Queens)	353 Station Equip - Transmission	16,526,683	6,635,443	9,891,240	-	16,526,683	6,635,443	9,891,240	-
10bu	Transmission	Vischer Ferry	353 Station Equip - Transmission	663,158	305,301	357,857	11,053	663,158	294,248	368,910	11,053
10bv	Transmission	Asset Impairment	Impairment (Trans) Cost of Removal Deprec to Reg	(30,000,000)		(30,000,000)		(30,000,000)		(30,000,000)	
10bw	Transmission	Reclassification to deferred liability	Assets (Trans)		(118,768,024)	118,768,024			(110,395,189)	110,395,189	



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P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
...											
...											
11			Transmission Total	2,228,521,009	1,302,299,196	926,221,813	45,706,621	2,192,878,914	1,268,059,854	924,819,060	47,442,413
12			General								
12a	General	BLLENHEIM - GILBOA	390 Structures & Improvements	36,989,972	8,299,745	28,690,227	513,061	30,153,679	7,786,497	22,367,182	509,873
12b	General	BLLENHEIM - GILBOA	391 Office Furniture & Equipment	19,008	(9,820)	28,828	775	38,398	14,805	23,593	5,155
12c	General	BLLENHEIM - GILBOA	391.2 Computer Equipment 5 yr	133,214	78,712	54,502	28,947	164,777	81,328	83,449	20,686
12d	General	BLLENHEIM - GILBOA	391.3 Computer Equipment 10 yr	-	-	-	-	236,190	236,190	-	-
12e	General	BLLENHEIM - GILBOA	392 Transportation Equipment	5,921,529	3,965,088	1,956,441	373,367	5,695,476	3,947,118	1,748,358	380,329
12f	General	BLLENHEIM - GILBOA	393 Stores Equipment	511,332	327,201	184,131	16,350	508,702	310,851	197,851	19,437
12g	General	BLLENHEIM - GILBOA	394 Tools, Shop & Garage Equipment	1,574,711	499,079	1,075,631	77,641	1,489,393	421,438	1,067,955	69,852
12h	General	BLLENHEIM - GILBOA	395 Laboratory Equipment	518,471	168,716	349,754	29,467	424,594	139,249	285,345	21,099
12i	General	BLLENHEIM - GILBOA	396 Power Operated Equipment	2,759,760	2,235,671	524,089	241,277	2,896,895	2,110,394	786,501	247,559
12j	General	BLLENHEIM - GILBOA	397 Communication Equipment	803,422	51,542	751,881	53,563	803,422	(2,021)	805,444	8,523
12k	General	BLLENHEIM - GILBOA	398 Miscellaneous Equipment	10,625,572	1,546,296	9,079,276	363,475	10,073,407	1,182,821	8,890,586	333,248
12l	General	BLLENHEIM - GILBOA	399 Other Tangible Property	-	-	-	-	-	-	-	-
12n	General	HEADQUARTERS	390 Structures & Improvements	88,855,062	44,025,508	44,829,554	1,008,067	84,506,669	44,022,799	40,483,870	1,076,839
12m	General	HEADQUARTERS	391 Office Furniture & Equipment	11,879,875	7,734,619	4,145,255	660,047	11,868,626	7,078,315	4,790,311	3,575,570
12o	General	HEADQUARTERS	391.2 Computer Equipment 5 yr	31,833,367	7,160,758	24,672,609	2,604,149	16,881,671	10,515,662	6,366,009	1,863,840
12p	General	HEADQUARTERS	391.3 Computer Equipment 10 yr	85,554,866	20,795,341	64,759,525	5,768,973	89,067,229	45,540,912	43,526,318	5,417,147
12q	General	HEADQUARTERS	392 Transportation Equipment	12,067,666	12,317,556	(249,890)	190,958	12,178,298	12,271,049	(92,752)	342,820
12r	General	HEADQUARTERS	394 Tools, Shop & Garage Equipment	448,332	146,030	302,302	21,344	448,332	124,686	323,646	25,190
12s	General	HEADQUARTERS	395 Laboratory Equipment	966,704	907,652	59,052	35,841	966,704	871,811	94,893	36,946
12t	General	HEADQUARTERS	397 Communication Equipment	7,795,216	526,553	7,268,663	285,108	4,001,373	286,301	3,715,072	55,888
12u	General	HEADQUARTERS	398 Miscellaneous Equipment	205,873	53,209	152,664	10,241	205,873	41,988	163,885	1,276
12v	General	LONG ISLAND SOUND CABLE	397 Communication Equipment	4,414,029	4,414,029	-	-	4,414,029	4,414,029	-	-
12w	General	MARCY-SOUTH	390 Structures & Improvements	-	-	-	-	-	-	-	-
12x	General	MARCY-SOUTH	396 Power Operated Equipment	763	-	763	-	763	(278,237)	279,000	-
12y	General	MARCY-SOUTH	397 Communication Equipment	-	-	-	-	-	-	-	-
12z	General	MASSENA - MARCY (Clark)	390 Structures & Improvements	18,100,974	950,097	17,150,877	54,260	2,674,318	895,837	1,778,481	62,560
12aa	General	MASSENA - MARCY (Clark)	391 Office Furniture & Equipment	(1,723,880)	900,591	(2,624,471)	2,066	(1,714,412)	914,003	(2,628,415)	354,167
12ab	General	MASSENA - MARCY (Clark)	391.2 Computer Equipment 5 yr	(2,018,385)	118,985	(2,137,370)	70,867	(1,764,188)	302,316	(2,066,503)	61,628
12ac	General	MASSENA - MARCY (Clark)	391.3 Computer Equipment 10 yr	7,944,330	2,337,378	5,606,952	932,064	8,416,127	1,877,111	6,539,016	762,051
12ad	General	MASSENA - MARCY (Clark)	392 Transportation Equipment	6,671,114	5,164,100	1,507,014	348,842	6,573,226	5,747,835	825,391	352,916
12ae	General	MASSENA - MARCY (Clark)	393 Stores Equipment	299,434	177,494	121,941	9,904	299,434	167,590	131,845	11,331
12af	General	MASSENA - MARCY (Clark)	394 Tools, Shop & Garage Equipment	531,851	247,013	284,838	18,611	382,817	228,401	154,416	14,428



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(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 (\$)
12ag	General	MASSENA - MARCY (Clark)	395 Laboratory Equipment	498,943	184,495	314,449	18,769	478,961	165,725	313,236	17,851
12ah	General	MASSENA - MARCY (Clark)	396 Power Operated Equipment	2,920,494	2,374,595	545,899	208,585	3,639,714	3,052,126	587,587	221,462
12ai	General	MASSENA - MARCY (Clark)	397 Communication Equipment	64,570	25,466	39,104	4,305	115,080	71,671	43,409	4,739
12ak	General	MASSENA - MARCY (Clark)	398 Miscellaneous Equipment	30,777	32,087	(1,310)	1,310	16,304	(78,826)	95,130	526
12al	General	NIAGARA	390 Structures & Improvements	45,693,011	21,639,018	24,053,993	616,971	47,959,693	21,022,047	26,937,646	782,747
12am	General	NIAGARA	391 Office Furniture & Equipment	2,105	5,599	(3,495)	117	14,895	18,272	(3,378)	7,301
12an	General	NIAGARA	391.2 Computer Equipment 5 yr	239,453	117,063	122,390	49,268	286,223	114,565	171,658	37,162
12ao	General	NIAGARA	391.3 Computer Equipment 10 yr	1,619,106	13,495	1,605,611	13,495	-	-	-	-
12ap	General	NIAGARA	392 Transportation Equipment	9,375,170	8,338,985	1,036,185	296,833	8,832,847	8,063,210	769,637	326,506
12aq	General	NIAGARA	393 Stores Equipment	-	-	-	-	-	-	-	-
12ar	General	NIAGARA	394 Tools, Shop & Garage Equipment	4,450,875	3,797,843	653,033	264,241	4,282,144	3,533,602	748,542	245,858
12as	General	NIAGARA	395 Laboratory Equipment	664,644	282,044	382,600	26,322	659,719	255,722	403,997	30,529
12at	General	NIAGARA	396 Power Operated Equipment	4,617,158	3,155,849	1,461,309	303,411	4,513,831	2,874,132	1,639,699	331,418
12au	General	NIAGARA	397 Communication Equipment	3,722,686	809,054	2,913,632	247,676	3,754,994	601,949	3,153,045	244,739
12av	General	NIAGARA	398 Miscellaneous Equipment	478,218,340	118,193,093	360,025,246	10,261,461	477,145,874	107,931,633	369,214,241	10,229,614
12aw	General	NIAGARA	399 Other Tangible Property	3,201,209	1,864,465	1,336,744	42,683	3,201,209	1,821,782	1,379,427	42,683
12ax	General	St. LAWRENCE / FDR	390 Structures & Improvements	32,700,067	7,634,519	25,065,548	440,093	32,698,567	7,194,426	25,504,141	502,386
12ay	General	St. LAWRENCE / FDR	391 Office Furniture & Equipment	54,062	34,452	19,610	2,766	52,846	(11,373)	64,219	413,292
12az	General	St. LAWRENCE / FDR	391.2 Computer Equipment 5 yr	267,888	128,562	139,325	60,748	330,310	130,236	200,073	49,391
12ba	General	St. LAWRENCE / FDR	391.3 Computer Equipment 10 yr	8,090,227	4,798,809	3,291,418	809,023	8,090,227	3,989,786	4,100,441	606,768
12bb	General	St. LAWRENCE / FDR	392 Transportation Equipment	14,148,732	11,407,827	2,740,905	795,735	13,451,935	10,935,538	2,516,397	787,454
12bc	General	St. LAWRENCE / FDR	393 Stores Equipment	260,678	163,658	97,020	9,237	260,228	154,421	105,807	8,437
12bd	General	St. LAWRENCE / FDR	394 Tools, Shop & Garage Equipment	6,752,780	4,222,813	2,529,967	447,749	6,148,295	3,775,063	2,373,231	370,554
12be	General	St. LAWRENCE / FDR	395 Laboratory Equipment	2,296,719	1,189,321	1,107,398	145,759	2,289,981	1,043,562	1,246,419	133,686
12bh	General	St. LAWRENCE / FDR	396 Power Operated Equipment	7,532,149	4,709,310	2,822,839	446,072	7,454,377	4,367,683	3,086,695	391,041
12bi	General	St. LAWRENCE / FDR	397 Communication Equipment	5,478,491	3,882,007	1,596,484	365,691	5,498,798	3,536,623	1,962,175	348,862
12bk	General	St. LAWRENCE / FDR	398 Miscellaneous Equipment	211,937,455	78,626,822	133,310,632	7,546,564	211,656,826	71,102,894	140,553,932	7,251,607
12bl	General	St. LAWRENCE / FDR	399 Other Tangible Property	1,126,419	420,194	706,225	75,095	1,126,419	345,099	781,320	65,083
12bm	General	500mW C - C at Astoria	391 Office Furniture & Equipment	155,637	88,261	67,376	22,820	155,630	65,441	90,189	22,867
12bn	General	500mW C - C at Astoria	391.2 Computer Equipment 5 yr	33,516	9,502	24,015	6,705	33,517	2,797	30,720	2,797
12bo	General	500mW C - C at Astoria	392 Transprt.Equip-500MW	576,981	456,079	120,902	42,212	492,538	413,866	78,672	67,708
12bp	General	500mW C - C at Astoria	394 Tools, Shop & Garage Equipment	68,609	59,199	9,410	6,420	68,609	52,779	15,830	6,501
12bq	General	500mW C - C at Astoria	395 Laboratory Equipment	2,143,543	538,982	1,604,561	210,772	2,143,543	328,210	1,815,333	211,041
12br	General	500mW C - C at Astoria	396 Power Oper Eqp-500MW	659,848	400,549	259,299	64,578	620,265	335,971	284,294	59,464
12bs	General	500mW C - C at Astoria	398 Miscellaneous Equipment	686,814	627,267	59,547	104,524	686,814	522,743	164,071	122,860
12bt	General	BRENTWOOD (Long Island)	398 Miscellaneous Equipment	181,337	181,338	(1)	-	181,337	181,338	(1)	-
12bu	General	FLYNN (Holtsville)	391 Office Furniture & Equipment	177,276	174,970	2,306	1,847	177,276	173,123	4,153	3,167
12bv	General	FLYNN (Holtsville)	392 Transportation Equipment	122,905	115,068	7,837	8,636	85,776	106,432	(20,656)	8,017



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2018				2017			
(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 (\$)
12bw	General	FLYNN (Holtsville)	393 Stores Equipment	-	-	-	-	-	-	-	-
12bx	General	FLYNN (Holtsville)	394 Tools, Shop & Garage Equipment	147,596	137,777	9,819	1,056	147,596	136,721	10,875	1,022
12by	General	FLYNN (Holtsville)	395 Laboratory Equipment	49,049	57,677	(8,628)	2,145	49,049	55,532	(6,483)	3,218
12bz	General	FLYNN (Holtsville)	396 Power Operated Equipment	286,293	74,921	211,372	23,070	226,537	51,851	174,686	22,655
12ca	General	FLYNN (Holtsville)	397 Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	-
12cb	General	FLYNN (Holtsville)	398 Miscellaneous Equipment	501,231	311,934	189,296	54,471	501,231	257,463	243,767	57,238
12cc	General	GOWANUS (Brooklyn)	396 Power Operated Equipment	28,597	24,178	4,419	672	28,597	23,506	5,091	672
12cd	General	GOWANUS (Brooklyn)	398 Miscellaneous Equipment	427,955	427,263	692	1,196	427,955	426,067	1,888	1,196
12ce	General	HARLEM RIVER YARDS (Bronx)	396 Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	-
12cf	General	HARLEM RIVER YARDS (Bronx)	398 Miscellaneous Equipment	1,166,180	1,165,488	692	1,196	1,166,180	1,164,292	1,888	1,196
12cg	General	HELLGATE (Bronx)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12ch	General	HELLGATE (Bronx)	398 Miscellaneous Equipment	1,272,183	1,262,343	9,841	4,934	1,272,183	1,257,409	14,775	4,976
12ci	General	Jarvis	399 Other Tangible Property	427,000	197,913	229,087	7,117	427,000	190,796	236,204	7,117
12ck	General	KENT (Brooklyn)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12cl	General	KENT (Brooklyn)	398 Miscellaneous Equipment	228,133	228,133	-	-	228,133	228,133	-	-
12cm	General	POLETTI (Astoria)	390 Structures & Improvements	1,576,650	1,223,970	352,680	31,534	1,576,650	1,192,436	384,214	26,115
12cn	General	POLETTI (Astoria)	391 Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
12co	General	POLETTI (Astoria)	392 Transportation Equipment	57,156	57,157	(0)	-	190,358	190,359	(0)	-
12cp	General	POLETTI (Astoria)	393 Stores Equipment	108,838	100,900	7,938	825	108,838	100,075	8,763	825
12cq	General	POLETTI (Astoria)	394 Tools, Shop & Garage Equipment	354,789	104,268	250,520	17,756	349,975	86,512	263,462	14,511
12cr	General	POLETTI (Astoria)	395 Laboratory Equipment	1,622,975	1,642,567	(19,592)	19,187	1,622,975	1,623,380	(405)	42,187
12cs	General	POLETTI (Astoria)	396 Power Operated Equipment	163,078	151,871	11,207	2,473	163,078	148,598	14,480	1,732
12ct	General	POLETTI (Astoria)	397 Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-
12cu	General	POLETTI (Astoria)	398 Miscellaneous Equipment	2,960,626	2,963,714	(3,088)	1,113	2,960,626	2,962,601	(1,975)	1,095
12cv	General	POLETTI (Astoria)	399 Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
12cw	General	POUCH TERMINAL (Richmond)	396 Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12cx	General	POUCH TERMINAL (Richmond)	398 Miscellaneous Equipment	313,431	171,153	142,278	-	313,431	171,153	142,278	-
12cy	General	VERNON BOULEVARD (Queens)	396 Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	-
12cz	General	VERNON BOULEVARD (Queens)	398 Miscellaneous Equipment	245,850	100,139	145,711	1,196	245,850	98,943	146,907	1,196
12da	General	<i>Adjustments</i>	Cost of Removal Deprec to Reg Assets (Gen)		(4,017,859)	4,017,859			(4,126,483)	4,126,483	
...											
...											
13			General Total	1,198,451,649	414,259,787	784,191,862	37,857,699	1,154,562,853	417,717,167	736,845,685	39,773,428
14			Total capital assets, being depreciated	7,927,827,830	3,840,690,300	4,087,137,529	212,286,112	7,827,234,976	3,689,744,054	4,137,490,923	218,744,941
15			Net value of all capital assets	8,695,090,581	3,840,690,300	4,854,400,280	212,286,112	8,482,896,334	3,689,744,054	4,793,152,280	218,744,941



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
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**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	106,758,042.44	2,178,735.56	
2	1989	106,758,042	104,579,306.88	2,178,735.56	
3	1990	104,579,307	102,400,571.32	2,178,735.56	
4	1991	102,400,571	100,221,835.76	2,178,735.56	
5	1992	100,221,836	98,043,100.20	2,178,735.56	
6	1993	98,043,100	95,864,364.64	2,178,735.56	
7	1994	95,864,365	93,685,629.08	2,178,735.56	
8	1995	93,685,629	91,506,893.52	2,178,735.56	
9	1996	91,506,894	89,328,157.96	2,178,735.56	
10	1997	89,328,158	87,149,422.40	2,178,735.56	
11	1998	87,149,422	84,970,686.84	2,178,735.56	
12	1999	84,970,687	82,791,951.28	2,178,735.56	
13	2000	82,791,951	80,613,215.72	2,178,735.56	
14	2001	80,613,216	78,434,480.16	2,178,735.56	
15	2002	78,434,480	76,255,744.60	2,178,735.56	
16	2003	76,255,745	74,077,009.04	2,178,735.56	
17	2004	74,077,009	71,898,273.48	2,178,735.56	
18	2005	71,898,273	69,719,537.92	2,178,735.56	
19	2006	69,719,538	67,540,802.36	2,178,735.56	
20	2007	67,540,802	65,362,066.80	2,178,735.56	
21	2008	65,362,067	63,183,331.24	2,178,735.56	
22	2009	63,183,331	61,004,595.68	2,178,735.56	
23	2010	61,004,596	58,825,860.12	2,178,735.56	
24	2011	58,825,860	56,647,124.56	2,178,735.56	
25	2012	56,647,125	54,468,389.00	2,178,735.56	
26	2013	54,468,389	52,289,653.44	2,178,735.56	
27	2014	52,289,653	50,110,917.88	2,178,735.56	
28	2015	50,110,918	47,932,182.32	2,178,735.56	
29	2016	47,932,182	45,753,446.76	2,178,735.56	
30	2017	45,753,447	43,574,711.20	2,178,735.56	
31	2018	43,574,711	41,395,975.64	2,178,735.56	42,485,343.42
32	2019	41,395,976	39,217,240.08	2,178,735.56	
33	2020	39,217,240	37,038,504.52	2,178,735.56	
34	2021	37,038,505	34,859,768.96	2,178,735.56	
35	2022	34,859,769	32,681,033.40	2,178,735.56	
36	2023	32,681,033	30,502,297.84	2,178,735.56	
37	2024	30,502,298	28,323,562.28	2,178,735.56	
38	2025	28,323,562	26,144,826.72	2,178,735.56	
39	2026	26,144,827	23,966,091.16	2,178,735.56	
40	2027	23,966,091	21,787,355.60	2,178,735.56	
41	2028	21,787,356	19,608,620.04	2,178,735.56	
42	2029	19,608,620	17,429,884.48	2,178,735.56	
43	2030	17,429,884	15,251,148.92	2,178,735.56	
44	2031	15,251,149	13,072,413.36	2,178,735.56	
45	2032	13,072,413	10,893,677.80	2,178,735.56	
46	2033	10,893,678	8,714,942.24	2,178,735.56	
47	2034	8,714,942	6,536,206.68	2,178,735.56	
48	2035	6,536,207	4,357,471.12	2,178,735.56	
49	2036	4,357,471	2,178,735.56	2,178,735.56	
50	2037	2,178,736	(0.00)	2,178,735.56	
51	Total			108,936,778.00	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

LN	Cap.Date	Asset Description	2018				2017			
			(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 (\$)
	6/30/2001	Marcy CSC Building, Electronics, Software, Xfms -	8,374,458	(2,851,691)	5,522,767	(183,075)	8,374,458	(2,668,616)	5,705,842	(180,433)
	6/30/2001	Oakdale (NYSEG) SubStation 345kv Capacitor Bank	2,686,912	(949,063)	1,737,849	(57,608)	2,686,912	(891,455)	1,795,457	(57,203)
	6/30/2001	Marcy CSC Transformer - 345kv, 200mva	3,403,806	(1,186,003)	2,217,803	(73,518)	3,403,806	(1,112,485)	2,291,321	(72,916)
	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(145,938)	267,877	(8,880)	413,815	(137,058)	276,757	(8,817)
	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(145,938)	267,877	(8,880)	413,815	(137,058)	276,757	(8,817)
	6/30/2001	Marcy CSC Disconnect Switches (Five) - 362kv	374,733	(130,981)	243,752	(8,080)	374,733	(122,901)	251,832	(8,017)
	6/30/2001	Marcy CSC 3000 Bay w/Equipment	14,348,613	(4,616,847)	9,731,766	(322,600)	14,348,613	(4,294,247)	10,054,366	(317,941)
	6/30/2001	Marcy CSC Relay/Protection/Control Equipment	875,338	(298,412)	576,926	(19,125)	875,338	(279,287)	596,051	(18,933)
	7/1/2002	Edic (NMPC) SubStation 345kv Capacitor Bank	3,759,861	(1,245,641)	2,514,220	(83,344)	3,759,861	(1,162,297)	2,597,564	(82,322)
	1/1/2002	Circuit Breaker Monitoring System	206,434	(69,236)	137,198	(4,548)	206,434	(64,688)	141,746	(4,477)
	1/1/2002	Remote Terminal Units	157,167	(116,796)	40,371	(1,338)	157,167	(115,458)	41,709	(2,446)
	1/1/2004	Marcy CSC Transformer - 345kv, 100mva	4,795,066	(1,465,494)	3,329,572	(110,373)	4,795,066	(1,355,121)	3,439,945	(108,389)
	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(168,340)	382,436	(12,677)	550,776	(155,663)	395,113	(12,450)
	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(168,340)	382,436	(12,677)	550,776	(155,663)	395,113	(12,450)
	1/1/2004	CSC Potential Xfms, 345kV, SF6 Gas (Fourteen)	657,918	(201,089)	456,829	(15,143)	657,918	(185,946)	471,972	(14,872)
	1/1/2004	CSC Current Xfms, 362kV, SF6 Gas (Seven)	470,106	(143,691)	326,415	(10,820)	470,106	(132,871)	337,235	(10,627)
	1/1/2004	Marcy CSC Disconnect Switches, 345kV (Eleven)	647,185	(197,806)	449,379	(14,897)	647,185	(182,909)	464,276	(14,630)
	1/1/2004	CSC Motor Oper Disconnect Switches, 38kV (Four)	111,221	(34,002)	77,219	(2,560)	111,221	(31,442)	79,779	(2,514)
	1/1/2004	Marcy CSC Gas Circuit Breaker - 35kVA, SF6 (Two)	202,557	(61,920)	140,637	(4,662)	202,557	(57,258)	145,299	(4,579)
	1/1/2004	Marcy CSC Power & Control Cable	1,369,456	(418,552)	950,904	(31,522)	1,369,456	(387,030)	982,426	(30,955)
	1/1/2004	Marcy CSC Surge Arresters	158,379	(46,210)	112,169	(3,718)	158,379	(42,492)	115,887	(3,625)
	1/1/2005	CEC Circuit Switcher Upgrade	188,336	(188,336)	-	-	188,336	(188,336)	-	-
	12/1/2007	Remote Terminal Units CMC-MAD-11-AAQ	26,924	(12,946)	13,978	(463)	26,924	(12,483)	14,441	(612)
2		Total Plant	44,743,653	(14,863,273)	29,880,380	(990,508)	44,743,653	(13,872,765)	30,870,888	(978,026)
3		Year-Over-Year Accumulated Depreciation		(990,508)						

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, 2018**

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

			2018				2017			
	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	1,600,675	216,325	35,977	1,817,000	1,564,698	252,302	35,977
1b	Step-Up Transformer	205300200002	3,104,288	850,688	2,253,600	65,959	3,104,288	784,729	2,319,559	65,560
1c	Step-Up Transformer	205300200003	3,104,287	850,689	2,253,598	65,959	3,104,287	784,730	2,319,557	65,560
...										
			8,025,575	3,302,052	4,723,523	167,895	8,025,575	3,134,157	4,891,418	167,096
2	Niagara:									
2a	Niagara - Station Equipment 6 Units	205300300001	9,775,817	8,892,774	883,043	180,061	9,775,817	8,712,713	1,063,104	180,061
2b	Step-Up Transformer & Related Equipment - Unit # 6	205300300002	2,154,273	852,874	1,301,399	47,904	2,154,273	804,970	1,349,303	43,086
2c	Step-Up Transformer & Related Equipment - Unit # 5	205300300025	2,021,592	175,334	1,846,258	67,960	2,021,592	107,374	1,914,218	40,432
2d	Step-Up Transformer & Related Equipment - Unit # 12	205300300004	2,849,131	1,219,544	1,629,587	59,985	2,849,131	1,159,559	1,689,572	56,983
2e	Step-Up Transformer & Related Equipment - Unit # 11	205300300005	2,134,025	708,102	1,425,923	52,488	2,134,025	655,614	1,478,411	42,681
2f	Step-Up Transformer & Related Equipment - Unit # 7	205300300007	2,021,861	630,084	1,391,777	51,231	2,021,861	578,853	1,443,008	40,438
2g	Step-Up Transformer & Related Equipment - Unit # 3	205300300008	2,103,659	620,482	1,483,177	54,595	2,103,659	565,887	1,537,772	42,074
2h	Step-Up Transformer & Related Equipment - Unit # 9	205300300009	2,673,934	731,624	1,942,310	71,496	2,673,934	660,128	2,013,806	53,074
...										
			25,734,292	13,830,818	11,903,474	585,720	25,734,292	13,245,098	12,489,194	498,829
3a	Blenheim-Gilboa	205300400001	3,993,000	3,952,444	40,556	94,634	3,993,000	3,857,810	135,190	94,634
...										
			3,993,000	3,952,444	40,556	94,634	3,993,000	3,857,810	135,190	94,634
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	1,181,830	1,545,447	-	2,727,277	1,090,920	1,636,357	-
5b	Step-Up Transformer GTB 7B	205303000002	2,727,277	1,181,830	1,545,447	-	2,727,277	1,090,920	1,636,357	-
5c	Step-Up Transformer STG	205303000003	2,727,277	1,181,830	1,545,447	-	2,727,277	1,090,920	1,636,357	-
...										
			8,181,831	3,545,490	4,636,341	-	8,181,831	3,272,760	4,909,071	-
6a										
...										
			-	-	-	-	-	-	-	-
7	Grand Total		48,161,743	26,857,849	21,303,894	848,249	48,161,743	25,736,870	22,424,873	760,559
8	Adjusted Grand Total (Excludes 500MW C - C at Astoria)		39,979,912	(23,312,359)		848,249	39,979,912	(22,464,110)		760,559



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES**

	2018				2017			
	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NIAGARA								
1a Relicensing Costs	50,486,953	24,773,744	25,713,209	1,682,899	50,486,953	23,090,845	27,396,108	1,682,899
1b Niagara Relicence Compliance & Implement Costs	325,068,838	73,682,273	251,386,565	6,501,377	325,068,838	67,180,896	257,887,942	6,501,377
1c Niagara Relicence Other Payments '07	100,770,599	19,093,847	81,676,752	2,005,928	99,704,144	17,087,920	82,616,224	1,979,900
...								
1	476,326,391	117,549,865	358,776,526	10,190,204	475,259,936	107,359,662	367,900,274	10,164,176
ST. LAWRENCE								
2a Relicensing Costs	94,078,405	37,533,876	56,544,529	3,131,710	93,832,128	34,402,166	59,429,962	3,113,298
2b STL Relicensing Re: Fish Enhancement	24,602,050	6,437,537	18,164,513	492,041	24,602,050	5,945,496	18,656,554	492,041
2c ST. Lawrence Relicensing Re: Community Enhance Fun	32,990,606	8,611,856	24,378,750	659,813	32,990,606	7,952,043	25,038,563	659,209
2d STL Relicensing Re: Habitat Improvement Funds	6,412,288	1,635,882	4,776,406	128,246	6,412,288	1,507,636	4,904,652	128,246
2e ST. Lawrence Relicensing Re: Local Recreation Fac	16,320,373	4,111,531	12,208,842	326,408	16,320,373	3,785,123	12,535,250	326,408
2f STL Relicence Re: Seaway Equity Corp.	10,367,865	2,755,521	7,612,344	229,774	10,334,183	2,525,747	7,808,436	228,577
2g STL. Relicensing-WHWMMA Inprovement Proj	9,895,994	2,774,866	7,121,128	329,482	9,882,143	2,445,384	7,436,759	329,405
...								
2	194,667,581	63,861,069	130,806,512	5,297,473	194,373,771	58,563,595	135,810,176	5,277,184
Blenheim Gilboa								
3a Blenheim Gilboa Relicensing Costs	9,073,373	772,521	8,300,852	294,778	8,521,209	477,744	8,043,465	260,951
...								
...								
...								
3	9,073,373	772,521	8,300,852	294,778	8,521,209	477,744	8,043,465	260,951
4 Total Expenses	680,067,345	182,183,455	497,883,890	15,782,455	678,154,916	166,401,001	511,753,915	15,702,311



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BH
ASSET IMPAIRMENT**

	(1)	(2)	(3)	(4)	(5)
	Posting Date	Cost 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.
...					
2				203,816,000	
3	Total Impairment - Production			173,816,000	
4	Total Impairment - Transmission			30,000,000	
5	Total Impairment - General Plant			-	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER BI
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

(1)		(2)	(3)
		2018	2017
		Amount (\$)	Amount (\$)
1	Production	178,236,935	172,331,195
2	Transmission	118,768,024	110,395,189
3	General	4,017,859	4,126,483
4	Total	301,022,818	286,852,867

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, 2018**

**WORK PAPER CA
MATERIALS AND SUPPLIES**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
NYP Acct #	Facility	Total M&S Inventory (\$) 12/31/2018	Total M&S Inventory (\$) 12/31/2017	Avg. M&S Inventory 2018-2017	Transmission Allocator	Allocated M&S (\$)
1a	1100	NIA	17,698,911	18,549,218		
1b	1200	STL	15,708,193	15,629,282		
1c	3100	POL	12,046,010	11,852,496		
1d	3200	Flynn	8,123,546	8,014,664		
1e	1300	B/G	9,974,296	9,195,166		
1f	3300	500MW	27,664,839	27,200,311		
1g	2100	CEC	6,573,108	6,517,035		
...	-	-				
2		Facility Subtotal	97,788,903	96,958,172		
3a		Reserve for Degraded Materials	(682,635)	(682,635)		
3b		Reserve for Excess and Obsolete Inventory	(15,300,000)	(15,300,000)		
...		-				
4		Reserves Subtotal	(15,982,635)	(15,982,635)		
5		Total	81,806,268	80,975,537	81,390,903	29.50% 24,012,678



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

	(1)	(2)	(3)
	<u>Date</u>	<u>Property Insurance (\$)</u>	<u>Other Prepayments (\$)</u>
1	12/31/2016	-	6,156,439
2	12/31/2017	-	15,938,150
3	Beginning/End of Year Average	-	11,047,294

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER DA
WEIGHTED COST OF CAPITAL**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Component</u>	<u>Amount (\$)</u>	<u>Actual Share</u>	<u>Equity Cap</u>	<u>Applied Share</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
1 Long-Term Debt	783,991,732	6/ 14.20%	50.00%	50.00%	5.05%	2/ 2.53%
2 Preferred Stock	-	-	-	-	-	3/ -
3 Common Equity	<u>4,736,500,000</u>	1/ 85.80%	50.00%	50.00%	4/ 9.45%	5/ 4.73%
4 Total	5,520,491,732	1.00	100%	100%		7.25%

Notes

- 1/:
- | | | | |
|---|---------------------------|----------------------|--|
| 5 | Total Proprietary Capital | 4,736,500,000 | Workpaper WP-DB Ln (5), average of Col (2) and (3) |
| 6 | less Preferred | | |
| 7 | less Acct. 216.1 | | |
| 8 | Common Equity | <u>4,736,500,000</u> | |
- 2/:
- | | | | |
|----|-------------------------------|--------------------|--|
| 9 | Total Long Term Debt Interest | 39,955,354 | Workpaper WP-DB Col (2) Ln (2) |
| 10 | Net Proceeds Long Term Debt | <u>790,851,957</u> | Workpaper WP-DB Ln (4), average of Col (2) and (3) |
| 11 | LTD Cost Rate | 5.05% | 7/ |
- 3/:
- | | | | |
|----|---------------------|----------|--|
| 12 | Preferred Dividends | - | |
| 13 | Preferred Stock | - | |
| 14 | Preferred Cost Rate | <u>-</u> | |
- 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, 2018**

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

(1)	(2)	(3)	(4)
	2018 Amount (\$)	2017 Amount (\$)	NYPA Form 1 Equivalent
1 Long Term Debt Cost			
1a Interest on Long-Term Debt	42,450,839	45,136,389	p. 117 ln. 62 c,d
1b Amort. of Debt Disc. and Expense	855,588	838,345	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	(3,351,073)	(4,080,074)	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	39,955,354	41,894,660	
3 Long Term Debt			
3a Bonds	640,764,150	703,789,313	p. 112 ln. 18 c,d
3b (Less) Reacquired Bonds	-	-	p. 112 ln. 19 c,d
3d Other Long Term Debt	112,525,000	110,905,000	p. 112 ln. 21 c,d
3e Gross Proceeds Outstanding LT Debt	753,289,150	814,694,313	
3f (Less) Unamortized Discount on Long-Term Debt	(1,358,067)	(1,430,445)	p. 112 ln. 23 c,d
3g (Less) Unamortized Debt Expenses	(6,631,156)	(7,659,551)	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	13,724,298	17,075,371	p. 112 ln. 22 c,d
3k Unamortized Gain on Reacquired Debt	-	-	p. 113 ln. 61 c,d
4 Net Proceeds Long Term Debt	759,024,225	822,679,688	
5 Net Position	4,734,000,000	4,739,000,000	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

**WORK PAPER EA
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	Cost Center(s)	Site	Labor Actual Postings \$	Ratio
1a	105	Blenheim-Gilboa	14,837,932	10.79%
1b	110	St. Lawrence	19,544,417	14.21%
1c	115	Niagara	34,475,502	25.07%
1d	120	Poletti	-	0.00%
1e	125	Flynn	4,427,833	3.22%
1f				
1g	122	AE II	807,191	0.59%
1h				
1i	130-150	Total Small Hydro	3,507,709	2.55%
1j				
1k	155-161	Total Small Clean Power Plants	2,333,371	1.70%
1l				
1n	165	500MW Combined Cycle	11,458,277	8.33%
1m				
1o	205-245	Total Included Transmission	40,569,709	29.50%
1p				
1q	321	Recharge New York	1,868,009	1.36%
1r				
1s	600	SENY	3,680,962	2.68%
...	-	-		-
		Total - Production + Transmission	137,510,911	100.00%
		Total - Production Only	96,941,202	70.50%



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

	Description	Actual 2018	Actual 2017
	(1)	(2)	(3)
1	Operating Revenues		
1a	Power Sales	1,812	1,745
1b	Transmission Charges	202	189
1c	Wheeling Charges	654	618
	Other	21	21
...	-	-	-
2	Total Operating Revenues	2,689	2,573
3	Operating Expenses		
3a	Purchased Power	710	557
3b	Fuel Oil and Gas	189	165
3c	Wheeling	654	618
3d	Operations	534	547
3e	Maintenance	145	133
3f	Depreciation	235	242
	Impairment Cost	-	73
...	-	-	-
4	Total Operating Expenses	2,467	2,335
5	Operating Income	222	238
6	Nonoperating Revenues		
6a	Investment Income	21	12
6b	Other	2	17
...	-	-	-
7	Investments and Other Income	23	29
8	Nonoperating Expenses		
8a	Contribution to New York State	-	-
8b	Interest on Long-Term Debt	47	47
8c	Interest - Other	117	117
8d	Interest Capitalized	(18)	(12)
8e	Amortization of Debt Premium	(3)	(4)
	Canal Reimbursement Agreement	-	-
...	-	-	-
9	Investments and Other Income	143	148
10	Net Income Before Contributed Capital	102	119
11	Contributed Capital - Wind Farm Transmission Assets		
...	-	-	-
13	Change in net position	102	119
14	Net position at January 1	4,632	4,620
15	Net position at December 31	4,734	4,739



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

	DESCRIPTION	DECEMBER 2018	DECEMBER 2017
	(1)	(2)	(3)
1	Assets and Deferred Outflows		
1a	Current Assets:		
1b	Cash and cash equivalents	7	37
1c	Investment in securities	940	1,065
1d	Investments in securities- restricted	180	-
1e	Receivables - customers		171
1f	Materials and supplies, at average Cost:		
1g	Plant and general	82	82
1h	Fuel	33	27
1i	Miscellaneous receivables and other	192	198
...	-		
2	Total current assets	1,434	1,580
3	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents	31	26
3c	Investment in securities	30	33
...	-		
4	Total restricted assets	61	59
5	Capital funds:		
5a	Cash and cash equivalents	2	-
5b	Investment in securities	23	25
...	-		
6	Total capital funds	25	25
7	Capital Assets		
7a	Capital assets not being depreciated	896	758
7b	Capital assets, net of accumulated depreciation	4,623	4,684
...	-		
8	Total capital assets	5,519	5,442
9	Other noncurrent assets:		
9a	Receivable - New York State	129	172
9b	Notes receivable - nuclear plant sale	1,583	1,382
9c	Other long-term assets		
...	-		
10	Total other noncurrent assets	1,712	1,554
11	Total noncurrent assets	7,317	7,080
12	Total assets	8,751	8,660



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives	1	
13b	Pensions	89	66
13c	Postemployment benefits other than pensions (Note 11)	47	
...	-		
14	Total Deferred outflows	137	66
15	Total assets and deferred outflows	8,888	8,726

1/ Source: Annual Financial Statements



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

	DESCRIPTION	DECEMBER 2018	DECEMBER 2017
16	Liabilities, Deferred Inflows and Net Position		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities	424	406
16c	Short-term debt	526	485
16d	Long-term debt due within one year	64	62
16e	Capital lease obligation due within one year	37	31
16f	Risk management activities - derivatives		
...	-		
17	Total current liabilities	1,051	984
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds	653	720
18d	Adjustable rate tender notes		
18e	Subordinated:		
18f	Subordinated Notes, Series 2012	43	44
18g	Commercial paper	5	5
...	-		
19	Total long-term debt	701	769
20	Other noncurrent liabilities:		
20a	Capital lease obligation	1,077	1,114
20b	Liability to decommission divested nuclear facilities		
20c	Disposal of spent nuclear fuel	223	219
20d	Relicensing	244	250
20e	Risk management activities - derivatives		
20f	Other long-term liabilities	386	303
...	-		
21	Total other noncurrent liabilities	1,930	1,886
22	Total noncurrent liabilities	2,631	2,655
23	Total liabilities	3,682	3,639
24	Deferred inflows:		
24a	Cost of removal obligation	348	330
24b	Accumulated increase in fair value of hedging	7	8
24c	Pensions (Note 10)	76	10
24d	Postemployment benefits other than pensions (Note 11)	41	
...	-		
		472	348
25	Net position:		
25a	Net investment in capital assets	3,171	2,973
25b	Restricted	42	32



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

25c	Unrestricted	1,521	1,734
25d	Postemployment benefits other than pensions (Note 11)		
...	-		
26	Total net position	4,734	4,739
27	Total liabilities, deferred inflows and net position	8,888	8,726

1/ Source: Annual Financial Statements



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2018**

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

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

(1)	12/31/2017 Ending balance (2)	Additions (3)	Deletions (4)	12/31/2018 Ending balance (5)	
1	Capital assets, not being depreciated:				
1a	Land	164	-	-	164
1b	Construction in progress	492	257	(145)	604
1c	Land-Canal System	29	-	-	29
1d	CIP- Canal System	73	38	(12)	99
...	-				-
2	Total capital assets not being depreciated	<u>758</u>	<u>295</u>	<u>(157)</u>	<u>896</u>
3	Capital assets, being depreciated:				
3a	Production – Hydro	2,101	18	(5)	2,114
3b	Production – Gas				
3c	turbine/combined cycle	2,378	8	-	2,386
3d	Transmission	2,193	38	(3)	2,228
3e	General	1,155	85	(42)	1,198
3f	Canal System	712	13	(2)	723
...	-				-
4	Total capital assets being depreciated	<u>8,539</u>	<u>162</u>	<u>(52)</u>	<u>8,649</u>
5	Less accumulated depreciation for:				
5a	Production – Hydro	832	35	(5)	862
5b	Production – Gas				
5c	turbine/combined cycle	1,172	88	-	1,260
5d	Transmission	1,269	38	(3)	1,304
5e	General	417	39	(43)	413
5f	Canal System	165	24	(2)	187
...	-				-
6	Total accumulated depreciation	<u>3,855</u>	<u>224</u>	<u>(53)</u>	<u>4,026</u>
7	Net value of capital assets being depreciated	<u>4,684</u>	<u>(62)</u>	<u>1</u>	<u>4,623</u>
8	Net value of all capital assets	<u>5,442</u>	<u>233</u>	<u>(156)</u>	<u>5,519</u>



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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<u>OPERATION & MAINTANANCE EXPENSES</u>								
		Operations	Maintenance	Total O&M					
1a	Operations & Maintenance Expenses - as per Annual Report	534	145	679					
1b	Excluded Expenses								
1c	Production	(102)	(102)	(204)					
1d	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	(9)	-	(9)					
1e	FERC acct 905 (less contribution to New York State)	(58)	-	(58)					
1f	FERC acct 916 - Misc Sales Expense	(21)	-	(21)					
1g	A&G allocated to Production and General	(218)	-	(218)					
1h	Adjustments								
1i	Less A/C 924 - Property Insurance	(6)	-	(6)					
1j	Less A/C 925 - Injuries & Damages Insurance	(4)	-	(4)					
1k	Less EPRI Dues	-	-	-					
1l	Less A/C 928 - Regulatory Commission Expense	(4)	-	(4)					
1n	PBOP Adjustment	34	-	34					
1m	924 -Property Insurance as allocated	1	-	1					
1o	925 - Injuries & Damages Insurance as allocated	1	-	1					
1p	Step-up Transformers	-	(1)	(1)					
1q	FACTS	-	(1)	(1)					
1r	Microwave Tower Rental Income	-	(0)	(0)					
1s	Reclassifications (post Annual Report)	-	-	-					
	Operations & Maintenance Expenses - as per ATRR	<u>148</u>	<u>41</u>	<u>189</u>					
	<i>check</i>	<u>(64)</u>	<u>(1)</u>	<u>(65)</u>					

3 MATERIALS & SUPPLIES

3a	As per Annual Report		
3b	Plant and General	-	-
3c	As per ATRR	82	81
3d	check	(82)	(81)

4 CAPITAL STRUCTURE

		Long -Term Debt		Common Equity	
		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
4a	As per Annual Report				
4b	Long-Term	701		769	
4c	Short-Term	64		485	
4d	Total	765	4,734	1,254	4,739
4e	As per ATRR	753	4,734	815	4,739
4f	check	12	-	439	-

5 INTEREST ON LONG-TERM DEBT

5a	As per Annual Report		
5b	Interest LTD (including Swaps, Deferred Refinancing)	47	47
5c	Debt Discount/Premium	(3)	(4)
5d	Total	44	43
5e	As per ATRR		
5f	Interest LTD (including Swaps, Deferred Refinancing)	42	45
5g	Debt Discount/Premium	1	1
5h	Total	40	42
5i	check	4	1

6 REVENUE REQUIREMENT

6a	As per Annual Report	-
6b	SENY load (note 4)	-
6c	FACTS revenue (note 5)	-
6d	Timing differences	-
...		
...		
7a	Total (sum lines 64-66)	-
7b	FERC approved ATRR (line 63 - line 67)	-
7c	check	-

Notes

- 7d 4 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.
 7e 5 Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

8a	As per Annual Report	
8b	Annual OPEB Cost	-
8c	As per ATRR	
8d	Total NYPA PBOP	2
8e	check	(2)