

2 (12/11/19)

EXHIBIT
Plattburgh 2
FBI/DOJ 800-831-6889

3

1



COMPARITIVE BALANCE SHEET

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 1
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Line No.	Title of Account	Balance as Of		Increase (Decrease)
		<u>12/31/2006</u>	<u>12/31/2007</u>	
1	<u>FIXED ASSETS</u>			
2	Operating Property - Electric (101)			\$0
3	Operating Property - Other Operations (102-108)	46,244,325	46,806,944	562,619
4	Operating Property - General (109)			0
5	Construction Work in Progress (110)	1,013,648	5,642,844	4,629,196
6	Non-Operating Property (112)			0
7	Total Fixed Assets	<u>47,257,973</u>	<u>52,449,788</u>	<u>5,191,815</u>
8				
9	<u>INVESTMENTS</u>			
10	Loans to Operating Municipality (113)			0
11	Miscellaneous Investments (114)			0
12	Sinking Funds (115)	306,741	316,944	10,203
13	Depreciation Funds (116)	1,289,427	1,807,198	517,771
14	Miscellaneous Special Funds (117)	497,697	2,505,707	2,008,010
15	Total Investments	<u>2,093,865</u>	<u>4,629,849</u>	<u>2,535,984</u>
16				
17	<u>CURRENT ASSETS</u>			
18	Cash (121)	151,854	49,943	(101,911)
19	Working Funds (122)	36,235	46,972	10,737
20	Materials and Supplies (123)	1,474,647	1,631,117	156,470
21	Receivables from Operating Municipality (124)	118,132	135,756	17,624
22	Accounts Receivable (125)	834,327	1,175,270	340,943

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Line No.	Title of Account	Balance as Of		<u>Increase (Decrease)</u>
		<u>12/31/2006</u>	<u>12/31/2007</u>	
23	Notes Receivable (126)			0
24	Interest and Dividends Receivable (127)			0
25	Prepayments (128)	29,204	76,722	47,518
26	Special Deposits (129)	0		0
27	Miscellaneous Current Assets (131)	0		0
28	Total Current Assets	<u>2,644,399</u>	<u>3,115,780</u>	<u>471,381</u>
29				
30	<u>DEFERRED DEBITS</u>			
31	Unamortized Debt Discount and Expense (141)	0	\$0	0
32	Suspense to be Amortized (143)	0	0	0
33	Clearing Accounts (144)	0	0	0
34	Miscellaneous Suspense (145)	0	0	0
35	Regulatory Commission Expense (146)			0
36	Total Deferred Debits	0	0	0
37				
38	<u>COMPANY SECURITIES OWNED</u>			
39	Reacquired Securities (151)			0
40				
41	<u>DEFICIT</u>			
42	Deficit (161)			0
43	Total Assets and Other Debits	<u>\$51,996,237</u>	<u>\$60,195,417</u>	<u>\$8,199,180</u>

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Line No.	Title of Account	Balance as Of		<u>Increase (Decrease)</u>
		<u>12/31/2006</u>	<u>12/31/2007</u>	
44	<u>LONG-TERM DEBT</u>			
45	Bonds (231)	\$6,084,163	\$5,738,402	(\$345,761)
46	Equipment Obligations - Long Term (232)			0
47	Miscellaneous Long Term Debt (233)			0
48	Total Long-Term Debt	<u>6,084,163</u>	<u>5,738,402</u>	<u>(345,761)</u>
49				
50	<u>CURRENT AND ACCRUED LIABILITIES</u>			
51	Payables to Operating Municipality (241)	190,121	1,250	(188,871)
52	Accounts Payable (242)	962,409	1,370,895	408,486
53	Notes Payable (243)		7,000,000	7,000,000
54	Customer Deposits (244)	41,663	49,422	7,759
55	Matured Interest (245)			0
56	Matured Long-Term Debt (246)			0
57	Taxes Accrued (248)	13,882	17,450	3,568
58	Interest Accrued (249)	64,802	202,833	138,031
59	Advanced Billing and Payments (251)			0
60	Miscellaneous Current Liabilities (252)	1,004,522	640,945	(363,577)
61	Total Current Liabilities	<u>2,277,399</u>	<u>9,282,795</u>	<u>7,005,396</u>
62				
63	<u>RESERVES</u>			
64	Depreciation Reserves (261)	23,259,355	24,423,318	1,163,963

COMPARITIVE BALANCE SHEET

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Line No.	Title of Account	Balance as Of		Increase (Decrease)
		<u>12/31/2006</u>	<u>12/31/2007</u>	
65	Amortization Reserves (262)			0
66	Contributions for Extensions (263)	1,202,379	1,202,379	0
67	Insurance Reserve (264)			0
68	Injuries and Damages Reserve (265)			0
69	Reserve for Uncollectible Accounts (266)	75,000	115,000	40,000
70	Miscellaneous Reserves (267)			0
71	Total Operating Reserves	<u>24,536,734</u>	<u>25,740,697</u>	<u>1,203,963</u>
72				
73	<u>DEFERRED CREDITS</u>			
74	Unamortized Premium on Debt (271)	0	\$0	0
75	Miscellaneous Unadjusted Credits (272)			0
76	Total Deferred Credits	0	0	0
77				
78	<u>SURPLUS</u>			
79	Contributions - Operating Municipality (280)	(\$24,838,351)	(\$25,447,099)	(608,748)
80	Surplus (281)	<u>43,936,292</u>	<u>44,880,622</u>	<u>944,330</u>
81	Total Surplus	<u>19,097,941</u>	<u>19,433,523</u>	<u>335,582</u>
82	Total Liabilities and Other Credits	<u>\$51,996,237</u>	<u>\$60,195,417</u>	<u>\$8,199,180</u>

COMPARITIVE INCOME AND SURPLUS ACCOUNT

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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Line No.	Title of Account	Balance as Of		Increase (Decrease)
		<u>12/31/2007</u>	<u>12/31/2006</u>	
1	Acct <u>ELECTRIC OPERATIONS</u>			
2	401 Operating Revenues - Electric	\$17,606,692	\$16,421,995	\$1,184,697
3	Operating Expenses - Electric	15,898,587	14,620,015	1,278,572
4	403 Taxes - Electric	78,031	66,773	11,258
5	404 Uncollectible Revenues - Electric	45,989	44,623	1,366
6	Net Operating Revenue - Electric	<u>1,584,085</u>	<u>1,690,584</u>	<u>(106,499)</u>
7	<u>OTHER OPERATIONS</u>			
8	421 Operating Revenues - Other			0
9	422 Operating Expenses - Other			0
10	423 Taxes - Other			0
11	424 Uncollectible Revenues - Other			0
12	Net Operating Revenue - Other	0	0	0
13	Total Net Operating Revenue	<u>1,584,085</u>	<u>1,690,584</u>	<u>(106,499)</u>
14	<u>LEASED PROPERTY</u>			
15	431 Rent from Lease of Electric Plant - Credit			0
16	432 Deductions from Rent Revenues - Electric			0
17	433 Rent for Lease of Electric Plant - Debit			0
	Net Return or Expense - Leased Property -			0
18	Electric	0	0	0
19	434 Rent from Lease of Other Plant - Credit			0

COMPARITIVE INCOME AND SURPLUS ACCOUNT

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

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Line No.	Title of Account	Balance as Of		Increase (Decrease)
		<u>12/31/2007</u>	<u>12/31/2006</u>	
20	435 Deductions from Rent Revenues - Other			0
21	436 Rent for Lease of Other Plant - Debit			0
22	Net Return or Expense - Leased Property - Other	0	0	0
23	Operating Income	<u>1,584,085</u>	<u>1,690,584</u>	<u>(106,499)</u>
24	<u>NON-OPERATING INCOME</u>			
25	441 Revenues from Non-Operating Property			0
26	442 Interest Revenues	207,645	164,614	43,031
27	443 Dividend Revenues			0
28	444 Miscellaneous Non-Operating Revenues			0
29	449 Non-Operating Revenue Deductions			0
30	Total Non-Operating Income	207,645	164,614	43,031
31	Gross Income	<u>1,791,730</u>	<u>1,855,198</u>	<u>(63,468)</u>
32	<u>INTEREST DEDUCTIONS</u>			
33	451 Interest on Long Term Debt	381,066	253,160	127,906
34	452 Miscellaneous Interest Deductions	0	3,185	(3,185)
35	453 Amortization of Debt Discount and Expense			0
36	454 Release of Premium on Debt - Credit			0
37	455 Interest Charged to Property - Credit			0
38	456 Miscellaneous Amortization			0
39	459 Contractual Appropriations of Income	513,718	497,330	16,388

COMPARITIVE INCOME AND SURPLUS ACCOUNT

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
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Line No.	Title of Account	Balance as Of		Increase (Decrease)
		<u>12/31/2007</u>	<u>12/31/2006</u>	
40	460 Miscellaneous Deductions from Income			0
41	Total Interest Deductions	<u>894,784</u>	<u>753,675</u>	141,109
42	Net Income	<u>\$896,946</u>	<u>\$1,101,523</u>	<u>(\$204,577)</u>
43	Balance at the Beginning of the Year	\$43,936,292	\$42,771,778	\$1,164,514
44	501 Balance Transferred from Income	896,946	1,101,523	(204,577)
45	502 Miscellaneous Credits to Surplus (Detail Below)			0
46	Prior Period Adjustment - overaccrual of retirement			0
47	expense in prior year	43,630	62,991	(19,361)
48	512			
49	514 Prior Period adjustment for health costs	3,754	0	3,754
50				
51				
52	Balance at the End of the Year	<u>\$44,880,622</u>	<u>\$43,936,292</u>	<u>\$936,822</u>

AVERAGE RATE BASE 2007

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 3
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	Plant in Service	Work in Progress	Total Plant	Accumulated Depreciation	Net Plant
1 December 31, 2006	\$46,244,235	\$1,013,648	\$47,257,883	\$23,259,355	\$23,998,528
2 January 31, 2007	\$46,272,370	\$1,106,232	\$47,378,602	\$23,438,426	\$23,940,176
3 February 28, 2007	\$46,300,506	\$1,337,692	\$47,638,198	\$23,527,962	\$24,110,236
4 March 31, 2007	\$46,345,523	\$1,522,860	\$47,868,382	\$23,617,497	\$24,250,885
5 April 30, 2007	\$46,368,031	\$1,615,443	\$47,983,474	\$23,707,033	\$24,276,441
6 May 31, 2007	\$46,368,031	\$2,309,823	\$48,677,854	\$23,796,569	\$24,881,285
7 June 30, 2007	\$46,401,794	\$2,819,034	\$49,220,828	\$23,886,104	\$25,334,724
8 July 31, 2007	\$46,413,048	\$3,281,954	\$49,695,002	\$23,975,640	\$25,719,362
9 August 31, 2007	\$46,429,929	\$4,372,130	\$50,802,059	\$24,065,176	\$26,736,883
10 September 30, 2007	\$46,525,590	\$5,041,049	\$51,566,638	\$24,154,711	\$27,411,927
11 October 31, 2007	\$46,553,725	\$5,272,508	\$51,826,233	\$24,244,247	\$27,581,987
12 November 30, 2007	\$46,666,267	\$5,550,260	\$52,216,527	\$24,333,782	\$27,882,744
13 December 31, 2007	\$46,806,944	\$5,642,844	\$52,449,788	\$24,423,318	\$28,026,470
14					
15 Total - 13 Month Balance	\$603,695,991	\$40,885,477	\$644,581,468	\$310,429,820	\$334,151,648
16 Average - 13 Months	\$46,438,153	\$3,145,037	\$49,583,190	\$23,879,217	\$25,703,973

**TOTAL COST OF SERVICE 2007-2008-2009
2007 PER BOOK**

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 4
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		Actual 12 Months Ending 12/31/2007	Test Year Adjustments	Budget 12 Months Ending 12/31/2008	Rate Year Adjustments	Rate Year 12 Months Ending 12/31/2009
1	<u>Revenue</u>					
2	Sales of Electricity-Base	x \$14,657,208 (1)	\$183,215 (2)	\$14,840,423	\$185,505	\$15,025,928
3	Sales of Electricity-PPAC	x \$2,207,080	\$659,222 (3)	\$2,866,302	\$35,829	\$2,902,131
4	Other Operating Revenue	x \$216,856		\$216,856		\$216,856
5						
6	Total Revenue	\$17,081,144	\$842,437	\$17,923,581	\$221,334	\$18,144,915
7		0.2%				
8	<u>Operating Expense</u>					
9	Generation Costs	x \$797		\$797		\$797
10	Power Costs	x \$10,101,740	\$415,077 (4)	\$10,516,817	\$131,460	\$10,648,277
11	Transmission Expenses	x \$255,303	(\$19,267)	\$236,036 (7)	\$7,860 (10)	\$243,896
12	Repairs to poles & towers	x \$275,098	(\$56,008)	\$219,090 (7)	\$7,643 (10)	\$226,733
13	Distribution Expenses Street Lighting & Signal	x \$1,179,750	(\$84,602)	\$1,095,148 (7)	\$35,826 (10)	\$1,130,974
14	Sys	x \$219,235	(\$28,895)	\$190,340 (7)	\$6,624 (10)	\$196,964
15	Customer Service	x \$475,447	(\$49,648)	\$425,799 (7)	\$14,361 (10)	\$440,160
16	Customer Sales	x (\$13,730)	(\$7,565)	(\$21,295) (7)	(\$424) (10)	(\$21,719)
17	Administrative and General	x \$2,017,800 (1)	\$191,809 (5)	\$2,209,609 (7)	\$47,585 (10)	\$2,257,194
18	Depreciation	x \$1,386,912	\$233,674	\$1,620,586 (8)	\$160,773	\$1,781,359
19	PILOT Payment Contractual Appropriations	\$430,088	\$92,222	\$522,310 (9)	\$8,434	\$530,744
20	of IEEP	x \$0	\$0	\$0	\$0	\$0
21	Taxes - Other than Income	x \$78,031	\$0	\$78,031	\$0	\$78,031

**TOTAL COST OF SERVICE 2007-2008-2009
2007 PER BOOK**

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 4
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		Actual 12 Months Ending 12/31/2007	Test Year Adjustments		Budget 12 Months Ending 12/31/2008	Rate Year Adjustments	Rate Year 12 Months Ending 12/31/2009
22	Uncollectible Revenues - Electric						
		x					
		\$45,989	\$2,300	(6)	\$48,289	\$604	\$48,893
23	Total Operating Expense	\$16,452,458	\$689,099		\$17,141,557	\$425,523	\$17,562,303
24							
25	Utility Operating Income	\$628,686			\$782,024		\$582,612
26							
27	Rate Base	\$30,277,639			\$34,152,564		\$33,617,795
28	Allowed Composite Return	4.44%			4.63%		4.64%
29							
30	Earning Allowance	\$1,343,476			\$1,581,062		\$1,558,189
31							
32	Deficiency/(Surplus) \$	\$714,790			\$799,038		\$975,577
33	Deficiency/(Surplus) %	4.24%			4.51%		5.44%
34							
35							
36	Excludes all IEEP Reveues and Expenses						
37					(4) PP Exp Incr =		
38	Base Sales Growth = 1.25% per 05-E-1496				hyro power demand incr	\$285,240	
39	(\$14,657,208 * .0125) =	\$183,215			PP Incr 1.25% Growth	\$129,837	
40					Total PP Expense Incr	\$415,077	
41	PPAC Revenue Incr =				(5) Budget Increase=\$116,908 + 1/3 Rate Case Expense = \$75,000 Uncollectible Revenues at 0.273% of		
42	hyro power demand rate incr	\$285,240			(6) Revenue		
					(7) Operating Expenses per 2008		

**TOTAL COST OF SERVICE 2007-2008-2009
2007 PER BOOK**

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

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	Actual 12 Months Ending 12/31/2007	Test Year Adjustments	Budget 12 Months Ending 12/31/2008	Rate Year Adjustments	Rate Year 12 Months Ending 12/31/2009
			MLD Budget		
43 Adj unrecovered PPAC - see Exhibit 5	\$130,747		(8)	6 months depreciation on 2008 additions+2007 Additions	
44 Adj 2 month PPAC lag - see Exhibit 5	\$207,849		(9)	PILOT = .011*.82*Gross Plant	
45 Incr from sales growth	\$35,386		(10)	Labor component increased by 3.5%;	
46 Total PPAC Revenue Incr	\$659,222			Materials component increased by 2.0%	

PPAC RECONCILIATION

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	2007 ANNUAL
Monthly Purchased kWh	59,813,351	59,406,000	54,738,301	42,424,863	33,415,983	32,298,678	32,635,324	33,881,969	31,420,656	33,598,649	44,192,660	55,894,803	513,721,237
Retail Energy Sales - kWh	51,642,945	59,111,893	56,965,610	46,292,616	34,517,265	31,732,518	31,110,753	32,486,351	30,468,279	30,844,772	36,493,415	49,369,676	491,036,093
NYPA/NYMPA Power Cost	\$1,243,224	\$1,455,013	\$1,174,874	\$774,892	\$696,894	\$641,106	\$572,433	\$546,895	\$478,826	\$545,092	\$816,418	\$1,156,072	\$10,101,739
Monthly Calculated PPAC Factor	\$0.0063	\$0.0101	\$0.0070	\$0.0036	\$0.0063	\$0.0053	\$0.0029	\$0.0014	\$0.0005	\$0.0015	\$0.0039	\$0.0062	
Monthly PPAC Adjustment Factor	\$0.0000	\$0.0003	\$0.0004	\$0.0003	\$0.0003	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0000	\$0.0002	
Monthly PPAC Applied to Bill	\$0.0063	\$0.0104	\$0.0074	\$0.0039	\$0.0066	\$0.0055	\$0.0031	\$0.0016	\$0.0007	\$0.0017	\$0.0039	\$0.0064	
PPAC Revenue	\$358,883	\$481,443	\$255,428	\$123,757	\$205,331	\$178,675	\$94,452	\$49,352	\$25,545	\$83,928	\$208,469	\$349,666	\$2,414,929
Base Recovery	\$794,682	\$909,614	\$876,587	\$712,351	\$531,152	\$488,300	\$478,732	\$499,900	\$468,846	\$474,639	\$561,561	\$759,701	\$7,556,063
Total Power Recovery	\$1,153,565	\$1,391,057	\$1,132,015	\$836,108	\$736,483	\$666,975	\$573,184	\$549,252	\$494,391	\$558,568	\$770,030	\$1,109,367	\$9,970,992
Monthly Over/(Under) Recovery	(\$89,659)	(\$63,956)	(\$42,859)	\$61,216	\$39,589	\$25,869	\$751	\$2,356	\$15,565	\$13,475	(\$46,388)	(\$46,705)	(\$130,747)

PPAC RECONCILIATION

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

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	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	2007 ANNUAL
Yearly Over/(Under) Recovery	(\$89,659)	(\$153,615)	(\$196,474)	(\$135,258)	(\$95,669)	(\$69,801)	(\$69,050)	(\$66,694)	(\$51,128)	(\$37,653)	(\$84,041)	(\$130,747)	
2007 Book PAC 2 Month Lag - Book Difference													\$2,207,080 \$207,849

Note:

	<u>Monthly Purchased kWh</u>	<u>Retail Energy Sales - kWh</u>	<u>NYPA/NYMPA Power Cost</u>
January-08	57,433,865	53,453,557	\$1,453,931
February-08	53,962,488	54,635,305	\$1,394,854

DETAIL OF O&M EXPENSES AND LABOR

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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PSC CODE		<u>Actual 12 Months Ending 12/31/2007</u>			<u>Budget 12 Months Ending 12/31/08</u>			<u>Year 12 Months Ending 12/31/2009</u>		
		<u>Total</u>	<u>Labor (1)</u>	<u>Materials/ Purchases</u>	<u>Total</u>	<u>Labor (1)</u>	<u>Materials/ Purchases</u>	<u>Total</u>	<u>Labor (1)</u>	<u>Materials/ Purchases</u>
	<u>Operating Expense</u>									
713-729	Generation Costs	\$797	\$0	\$797	\$797	\$0	\$797	\$797	\$0	\$797
721	Power Costs	\$10,101,740	\$0	\$10,101,740	\$10,516,817	\$0	\$10,516,817	\$10,648,277	\$0	\$10,648,277
731-734	Transmission Expenses	\$255,303	\$166,599	\$88,704	\$236,036	\$195,896	\$40,140	\$243,695	\$202,752	\$40,943
736	Repairs to Poles & Towers	\$275,098	\$184,199	\$90,899	\$219,090	\$216,592	\$2,498	\$226,721	\$224,173	\$2,548
741-743	Distribution Expenses	\$1,179,750	\$718,378	\$461,371	\$1,095,148	\$844,710	\$250,438	\$1,129,722	\$874,275	\$255,447
751-753	Street Lighting & Signal Sys	\$219,235	\$158,636	\$60,599	\$190,340	\$186,533	\$3,807	\$196,945	\$193,062	\$3,883
761	Customer Service	\$475,447	\$315,986	\$159,461	\$425,799	\$371,554	\$54,245	\$439,888	\$384,558	\$55,330
771-772	Customer Sales	(\$13,730)	\$6,580	(\$20,310)	(\$21,295)	\$10,830	(\$32,125)	(\$21,558)	\$11,209	(\$32,768)
781-793	Administrative and General	\$2,017,800	\$221,017	\$1,796,783	\$2,209,609	\$226,219	\$1,983,390	\$2,257,194	\$234,137	\$2,023,058
	Total Expense	\$14,511,438	\$1,771,395	\$12,740,043	\$14,872,341	\$2,052,334	\$12,820,007	\$15,121,681	\$2,124,166	\$12,997,515

	<u>2007</u>	<u>2008</u>	<u>7/1/09 - 6/30/10</u>
(1) O&M Labor	\$1,771,395	\$2,052,334	\$2,124,166
Capitalized Labor	\$684,620	\$354,247	\$366,646
Total Labor	\$2,456,015	\$2,406,581	\$2,490,811
% Capitalization	27.88%	14.72%	14.72%

DETAIL OF A&G EXPENSES, LABOR AND INSURANCE

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 6-B
PAGE 1 OF 2**

		Actual 12 Months Ending 12/31/2007	Budget 12 Months Ending 12/31/2008	Year 12 Months Ending 12/31/2009
1				
2	PSC CODE			
3	Total Administrative & General Expense			
4	781. General Office Salaries and Expense	\$663,745	\$684,361	\$694,975
5	782. Management Service			
6	783. Insurance, Injuries and Damages	\$121,122	\$180,861	\$150,000
7	784. Regulatory Commission Expense	\$54,542	\$83,568	\$83,868
8	785. Other General Expense (1)	\$1,447,684	\$1,360,308	\$1,367,352
9	786. General Rents			
10	787. Repairs to General Property	\$58,167	\$46,432	\$46,000
11	788. Depreciation of General Property	\$75,098	\$59,328	
12	789. Deferred Retirement Losses			
13	790. Amortization of Intangible Property			
14	791. Franchise Requirements			
15	792. Miscellaneous Expenses Transferred - Cr.	(\$298,472)		
16	793. Duplicate Misc. Charges Transferred - Cr.	(\$28,990)	(\$145,921)	(\$85,000)
17				
18	Total Administrative & General Expense	<u>\$2,092,896</u>	<u>\$2,268,937</u>	
19	Admin. & General Expense ex Dep.	<u>\$2,017,798</u>	<u>\$2,209,609</u>	<u>\$2,257,194</u>
20				
21				
22				
23				

DETAIL OF A&G EXPENSES, LABOR AND INSURANCE

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009

CASE:

EXHIBIT 6-B

WITNESS: LACAPRA

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24
25
26
27
28

29	(1)	Detail of A/C 785 - General Administration		
30		785.		
31	1003	Regular Payroll	\$18,024	
32	1004	Overtime Payroll	\$26,459	
33	1028	Insurance, Injuries and Damages	\$1,140,325	\$1,114,420
34	1029	Contracted Services	\$4,077	
35	1105	NYS Retirement	\$205,633	\$245,000
36	1623	Personal-Employee Services	\$10,500	\$888
37	2012	Motor Vehicles	(\$91)	
38	2135	Training & Education	\$42,757	
39				
40		Total A/C 785 -General Administration	\$1,447,684	\$1,360,308

END OF YEAR RATE BASE 2007-2008-2009

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009

EXHIBIT 7
PAGE 1 OF 2

	12 Months Ending <u>12/31/2007</u>	Adjustments <u>07 - '08</u>		12 Months Ending <u>12/31/2008</u>	Adjustments <u>08 - '09</u>		12 Months Ending <u>12/31/2009</u>
1	<u>Plant in Service</u>						
2	Production Plant	\$8,892		\$8,892			\$8,892
3	Transmission Plant	\$13,099,425	\$2,395,000 (2)	\$17,073,935			\$17,073,935
4	Distribution Plant	\$30,218,616	\$3,011,000 (2)	\$36,873,335	\$1,485,000 (5)		\$38,358,335
5	General Plant	\$3,480,011	\$50,000 (2)	\$3,949,626	\$100,000 (5)		\$4,049,626
6	Work in Progress	\$5,642,844	(\$5,642,844)				
7	Total Plant in Service	\$52,449,788		\$57,905,788	\$1,585,000		\$59,490,788
8							
9	<u>Accumulated Depreciation</u>						
10	Production Plant	\$1,743		\$1,743			\$1,743
11	Transmission Plant	\$9,497,952	\$431,479 (3)	\$9,929,431	\$488,315		\$10,417,746
12	Distribution Plant	\$12,295,335	\$1,113,726 (3)	\$13,409,061	\$1,248,846		\$14,657,907
13	General Plant	\$2,628,287	\$351,050 (3)	\$2,979,337	\$377,965		\$3,357,302
14							
15							
16	Accumulated Depreciation	\$24,423,317		\$26,319,573	\$2,115,125		\$28,434,697
17							
18	<u>Net Plant</u>						
19	Production Plant	\$7,149		\$7,149			\$7,149
20	Transmission Plant	\$3,601,473		\$7,144,504			\$6,656,189
21	Distribution Plant	\$17,923,282		\$23,464,274			\$23,700,428

END OF YEAR RATE BASE 2007-2008-2009

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 7
PAGE 2 OF 2**

	<u>12 Months Ending 12/31/2007</u>	Adjustments <u>07 - '08</u>	<u>12 Months Ending 12/31/2008</u>	Adjustments <u>08 - '09</u>	<u>12 Months Ending 12/31/2009</u>
22	General Plant		\$851,724		\$970,289
23	Plant not Booked		\$5,642,844		\$692,324
24	Net Plant		\$28,026,471		\$31,586,216
25					\$31,056,091
26	Materials and Supplies		\$1,631,117		\$1,895,173 (4)
27	Working Cash		\$1,462,188		\$1,863,365
28	Prepayments		\$76,722		\$1,540,476
29	Rate Base Offset	(\$918,859) (1)	(\$918,859)		\$76,722
30	Working Capital		\$2,251,168		(\$918,859)
31			\$2,566,349		\$2,561,704
32	Total Rate Base		<u>\$30,277,639</u>		<u>\$34,152,564</u>
33					<u>\$33,617,795</u>

34
35 1) Adjustment per order 05-E-1496 Rehearing

(2) 2008 Capital Program by Function:

Transmission	\$2,395,000
Distribution	\$3,011,000
General	\$50,000

TOTAL

\$5,456,000

(3) Composite depreciation rates = Transmission 2.86%;
Distribution 3.32%; General Plant 9.45%

Average plant depreciation 3.63%

(4) M&S = 6.0% Net Plant

(5) Balance of Saranac Distribution Work = \$935,000

+General distribution construction = \$650,000

TOTAL 2009 Capital = \$1,585,000

+2007 CWIP Assumes booked to plant on 1/1/2008

CAPITALIZATION 2007-2008-2009

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 8
PAGE 1 OF 2**

	12 Months Ending <u>12/31/2007</u>	Adjustments <u>07 - '08</u>	12 Months Ending <u>12/31/2008</u>	Adjustments <u>08 - '09</u>	12 Months Ending <u>12/31/2009</u>
1 <u>Outstanding Debt</u>					
2					
3 2001 Serial Bonds	\$2,635,100	(\$181,700)	\$2,453,400	(\$181,700)	\$2,271,700
4 2003 Retirement System	\$5,582	(\$5,582)	\$0	\$0	\$0
5 2004 Serial Bonds	\$3,097,720	(\$158,480)	\$2,939,240	(\$158,480)	\$2,780,760
6 2007 Bond Anticipation Note	\$7,000,000	(\$7,000,000)	\$0		\$0
7 2008 Serial Bonds		\$8,600,000	\$8,600,000	(\$430,000)	\$8,170,000
8					
9 Total Debt	<u>\$12,738,402</u>		<u>\$13,992,640</u>		<u>\$13,222,460</u>
10					
11 Interest on Outstanding Debt	\$519,132		\$633,645 (1)		\$599,807
12					
13 Average Debt Rate	4.075%		4.528%		4.536%
14					
15 Total Rate Base	\$30,277,639		\$34,152,564		\$33,617,795
16					
17 Total Surplus	\$17,539,237		\$20,159,924		\$20,395,335
18					
19 Average Surplus Rate	4.70%		4.70% (2)		4.70%
20					
21 Composite Rate of Return	4.44%		4.63%		4.64%
22					
23					
24					
25					

CAPITALIZATION 2007-2008-2009

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 8
PAGE 2 OF 2

	12 Months Ending <u>12/31/2007</u>	Adjustments <u>07 - '08</u>		12 Months Ending <u>12/31/2008</u>	Adjustments <u>08 - '09</u>	12 Months Ending <u>12/31/2009</u>
(1) 2008 Bond Interest			(8) 2009 Bond Interest			
	2001 Serial	\$120,992		2001 Serial	\$112,816	
	2003 Retirement	\$301		2004 Serial	\$103,001	
	2004 Serial	\$108,152		2008 Serial	\$383,990	
Annualized 08 Serial Bond	\$8.6MM @ 4.70%	\$404,200				
TOTAL INTEREST		\$633,645		TOTAL INTEREST	\$599,807	
(2) Based on 3A municipal bond rate per 05-E-1496 - see Exhibit 7						

BOND MARKET YIELDS

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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AAA INSURED

ISSUE	Maturity Range	Today	Last Week	Year Ago
National	10 Year	3.9	3.75	4.15
National	20 Year	4.7	4.6	4.6
National	30 Year	4.85	4.75	4.6
Florida	30 Year	4.8	4.7	4.55

AA RATED

ISSUE	Maturity Range	Today	Last Week	Year Ago
National	10 Year	4.05	3.95	4.25
National	20 Year	4.8	4.75	4.6
National	30 Year	4.95	4.85	4.7
Florida	30 Year	4.9	4.8	4.65

A RATED

ISSUE	Maturity Range	Today	Last Week	Year Ago
National	10 Year	4.35	4.25	4.5
National	20 Year	5.1	5.05	4.75
National	30 Year	5.25	5.15	4.8
Florida				

Exhibit 10

**Plattsburgh Municipal Lighting Department
Description of Rugar St. and Saranac Capital Projects**

Capital Project No. H9900.15**Rugar Street Substation and 12.47 kV Distribution System Conversion**

This Project involves:

- The installation of a new 46 – 12.47 kV Distribution Substation will be located south of Bowman Street in the City of Plattsburgh. The new substation will provide upgraded electrical service to the State University at Plattsburgh and PMLD customers in the West End Part of the City.
- The substation will consist of two (2) 18/24/30 MVA 46-12.47 kV power transformers, one (1) 46 kV Circuit Breaker, two (2) 46 kV Circuit Switchers, 46 kV rigid bus switchyard and a 15 kV – eight (8) breaker position metalclad switchgear assembly. The work also involves the installation of two (2) 46 kV steel dead end structures on the existing 46 kV overhead transmission system.
- Construction of a 12.47KV distribution tie line between Flynn Ave. Substation in the south end of the City and the Rugar Street Substation. The line will provide backup capability to the substations in case of failure at either substation.
- The distribution system conversion in parts of the south and west sides of the City. The area will be converted from either 2.4 kV or 4.16 kV to 12.47 kV.
- Project cost was \$5,012,714. The Rugar Street Substation and the distribution tie line projects are complete. The distribution system conversion is scheduled to begin in 2009.

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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BASE YEAR: TWELVE MONTHS ENDED:12/31/2009
EXHIBIT 10
PAGE 2 OF 2

Capital Project No. H9900.16
Saranac Substation and 115 – 46 kV Line Relocation

This Project involves:

- The installation of a new 46 – 12.47 kV Distribution Substation to be located in the Saranac Street Area in the City of Plattsburgh. The new substation will allow NYSE&G to complete their MPG Site reclamation. The substation will provide upgraded electrical service to the PMLD customers in the downtown and center area of the City.
- The substation will consist of one (1) 24/32/40 MVA 46-12.47 kV power transformers, one (1) 24/32/40 MVA 115-12.47 kV power transformers one (1) 46 kV Circuit Breaker, two (2) 46 kV Circuit Switchers, 46 kV rigid bus switchyard and a 15 kV – eight (8) breaker position metalclad switchgear assembly.
- The existing 115-46 kV main transmission line and structures between structures T 848 and T854 will be removed. A new 115-46 kV line will replace the existing line. The new line will be installed from the south City parking lot, across the Saranac river, along Caroline Street into the new substation and than continue to the corner of Battery and Pine streets where it will intersect the existing line.
- The installation of a new 115 kV Circuit Switcher, protective relay and associated equipment at St. Lawrence No.3.
- The installation of two (2) 46 kV Circuit Breakers, protective relay upgrade and associated equipment at St. Lawrence No. 1.
- The distribution system conversion on Durkee Street and McComb / Hamilton Sts area. The area will be converted from 4.16kV to 12.47kV.
- Project cost is \$7,770,000. Projects are scheduled to start July 2008.

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1 <u>CAPITAL PROJECTS</u>			
2			
3 <u>SUBSTATIONS:</u>			
4			
5 <u>115 kV TRANSMISSION:</u>			
6			
7 STRUCTURES FOUNDATION INSPECTION PROGRAM	15,000		
8 ST. LAW NO.2 46 KV SWITCH T223 REPLACEMENT		7,000	
9 OCBT33 - 46 KV SWITCH REPLACEMENT		15,000	
10 SCADA/LM SYSTEM (IEEP FUNDED)	50,000	50,000	50,000
11			
12			
13 <u>46 kV SUBTRANSMISSION:</u>			
14			
15 UPGRADE BOYNTON AVE SUBSTATION		\$20,000	
16 RELAY REPLACEMENT ADDOMS STREET SUB No. 2	10,000		
17 DECOMMISSION COLLEGE SUBSTATION No. 7	5,000		
18 DECOMMISSION ADIRONDACK SUBSTATION No. 12		20,000	
19 DECOMMISSION SKYWAY SUBSTATION No. 6		20,000	
20 DECOMMISSION IMPERIAL SUBSTATION NO. 3		20,000	
21 LAND PURCHASE FOR FUTURE 12.47 kV SUBSTATION			50,000
22 SCADA/LM SYSTEM (IEEP FUNDED)	50,000	50,000	50,000
23			
24 <u>TRANSMISSION LINES:</u>			
25			
26 <u>115 kV SYSTEM:</u>			
27			
28 TRANSMISSION LINE STRUCTURE INSPECTION	15,000		
29			

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1			
2	<u>46 kV SYSTEM:</u>		
3			
4	TRANSMISSION LINE STRUCTURE INSPECTION	10,000	
5	REMOVE OLD COLLEGE SUB TAPLINE	5,000	
6	RELOCATE TRANSMISSION LINE OVER TOM MILLER BRIDGE	75,000	75,000
7	REPLACE CROSS BRACES FROM T611 TO SL#2	5,000	
8			
9			
10			
11			
12	<u>12.47 KV CONVERSION - OVERHEAD:</u>		
13			
14	SOUTH PROSPECT AVENUE		25,000
15	LEONARD AVENUE		10,000
16	HILLCREST AVENUE		15,000
17	LEXINGTON AVENUE		5,000
18	CONCORD AVENUE		5,000
19	TREMBLEY AVENUE		8,000
20	COGAN AVENUE		5,000
21	SANDRA AVENUE		1,000
22	HEALEY AVENUE		1,000
23	ERIN AVENUE		1,000
24	TERRACE WEST		1,000
25	SHAMROCK COURT		1,000
26	KENNEDY DRIVE		1,000
27	DENNIS AVENUE		4,000
28	PARK AVENUE		2,000
29	RUGAR STREET		3,000

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1 <u>15KV DISTRIBUTION SYSTEM CONT:</u>			
2			
3 <u>12.47 KV CONVERSION - UNDERGROUND:</u>			
4			
5 BOPA AREA UPGRADE	10,000	10,000	
6 MAC DONOUGH STREET FEEDER & EAST LOOP TIE		50,000	50,000
7 OHIO AVENUE - NY RD TO NEVADA OVAL EAST		25,000	25,000
8 EAST LOOP FROM US AVE TO COURT BLDG			50,000
9 GREEN STREET - POND/PERU ST TIE LINE	50,000		
10 <u>5 & 15 KV DISTRIBUTION SYSTEM:</u>			
11			
12 <u>MISCELLANEOUS PROJECTS:</u>			
13			
14 15KV LOADBREAK SWITCH REPLACEMENT(25 UNITS)	25,000	25,000	\$15,000
15 AUTOMATIC METER READING (AMR) PROGRAM (IEEP FUNDED)	25,000	25,000	25,000
16 CENTRAL/WESTERN AREA DISTRIBUTION STUDY SYSTEM MODIFICATIONS	10,000	10,000	5,000
17 MOLDRITE PLASTICS - UNDERWOOD AVENUE - BACKUP FEEDER		25,000	
18 GIROUX MOBIL CONVENIENCE STORE - 47 BOYNTON	8,500		
19 BEEKMAN STREET URD PRI & SEC			16,000
20 RELOCATE TOM MILLER ROAD DISTRIBUTION LINE (STATE FUNDED)		50,000	
21 UPGRADE LAKE COUNTRY VILLAGE DISTRIBUTION SYSTEM			
22			
23			
24			
25			
26 <u>DEVELOPMENT PROJECTS:</u>			
27			
28 OVAL EAST (ROTC BLDG)	8,500		

CAPITAL EXPENDITURES 2008-2010

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
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WITNESS: LACAPRA**

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EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1 BLDG # 100 REFURBISHING	10,000		
2 OFFICERS CLUB AREA - 54 UNITS -	25,000		
3 WEST SHORE DEVELOPMENT - 60 LOTS	5,000	5,000	5,000
4 OLVA PHASE II PROJECT - 2-FOURPLEXES & 9- DUPLEXES - KEN M0USSEAU		50,000	25,000
5 FORMER PAFB HOSPITAL COMPLEX AREA		10,000	50,000
6 BOW INDUSTRIES PROPERTY	10,000		
7 SKYWAY PROPERTY - ALONG NY ROAD AREA		35,000	25,000
8 MARGARET / COURT STREET DEVELOPMENT - RICK BOVES		25,000	25,000
9 CATHERINE GARDENS DEVELOPMENT		25,000	
10 COGAN AVE SUBDIVISION	10,000		
11 WATER FRONT PARK LIGHTING PROJECT (IEEP FUNDED)	250,000		
12 KINNEY DRUG DEVELOPMENT	15,000		
13 WALGREEN DEVELOPMENT	25,000		
14 ALDI STORE DEVELOPMENT	25,000		
15 KENNEDY PROPERTY - ELM & NO. CATHERINE			
16 OLD ST JOHNS SCHOOL AREA			
17 WATERFRONT HOTEL COMPLEX DEVELOPMENT			
18			
19 <u>TRAFFIC LIGHT SYSTEMS UPGRADE:</u>			
20			
21 OAK & BRINKERHOFF - 1 STEEL POLE & NEW CONTROLLER	15,000		
22 CORNELIA STREET - OAK ST - NO. CATHERINE ST		50,000	
23 BROAD & PROSPECT - 2 STEEL POLES & NEW CONTROLLER		15,000	
24 BROAD & DRAPER - 1 STEEL POLE & NEW CONTROLLER		15,000	
25 RILEY/MILLER/MARGARET			20,000
26 NORTH MARGARETCUMBERLAND, SAILLY & BOYNTON	15,000		
27 - REPLACE WIRING & HEADS			
28			

CAPITAL EXPENDITURES 2008-2010

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
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EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1			
2	<u>STREET LIGHTING SYSTEM:</u>		
3			
4	<u>NEW:</u>		
5			
6	WEST SHORE DEVELOPMENT	15,000	15,000
7	OHIO AVENUE - NY RD TO NEVADA OVAL	35,000	35,000
8	TOM MILLER ROAD OVERPASS (PROSPECT TO UNITED WAY)	25,000	
9			
10			
11			
12	<u>ST LGT POLE AND FIXTURE (HPS) UPGRADE:</u>		
13			
14	G. ANGELL DRIVE/ 18	25,000	25,000
15	MICKLE AVENUE/ 4	6,000	
16	BASE OVAL LIGHT REPLACEMENT PHASE I (WEST SIDE - IEEP FUNDED)	100,000	
17	BASE OVAL LIGHT REPLACEMENT PHASE II (EAST SIDE - IEEP FUNDED)		100,000
18			
19	<u>MERCURY VAPOR FIXTURE REPLACEMENT PROGRAM</u>		
20			
21	400 WATT FIXTURES - (122) (IEEP FUNDED)	7,500	7,500
22	250 WATT FIXTURES (293) (IEEP FUNDED)	15,000	15,000
23	400 WATT FIXTURES - SECURITY LIGHTS(229) (IEEP FUNDED)	10,000	10,000
24			
25			
26			
27			
28			
29			

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
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EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>LARGE UNITS*:</u>			
1	105(94)/ SUBSTATION TRUCK	110,000	
2	106(86)/ 100 FT AERIAL MAN UNIT WITH FLAT DECK		225,000
3	108(05)/ 60FT BUCKET/MH WITH LINE BODY		
4	110(91)/ HEAVY DUTY DUMP TRUCK		65,000
5	111(01) TREE TRUCK		
6	114(97)/ DIGGER DERRICK		
7	115(05)/ SERVICE TRUCK*		
8	118(95)/ 60FT BUCKET/MH WITH LINE BODY	\$200,000	
9			
10	<u>SMALL UNITS**:</u>		
11			
12	101(05) MANAGER / 4X4 UTILITY		
13	102(03) SUPERINTENDENT/ 4X4 UTILITY		
14	103(01) ENGINEERING/ 4X4 UTILITY	25,000	
15	104(01) LINE SUPERVISOR/ 4X4 UTILITY		22,000
16	107(01)/ LINE DEPT / 4X4 SM DUMP TRUCK		
17	109(03) METER DEPT/ VAN		
18	112(01) SM 4 X 4 PICKUP		18,000
19	113(05)/ LINE DEPT / 4X4 SM PICKUP		
20	116(96)/ LINE DEPT / 4X4 SM DUMP TRUCK		
21	117(98) / LINE DEPT / 4 X 4 PICKUP	35,000	
22	119(02)/ LINE DEPT / 4X4 SM DUMP TRUCK		22,000
23	121(02) SM 4 X 4 PICKUP		
24	139(93)/ LINE DEPT / 4X4 SM DUMP TRUCK	35,000	
25			

* ALL LARGE VEHICLES SHALL BE BID

** ALL SMALL VEHICLE SHALL BE PURCHASED FROM STATE CONTRACT

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CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 11
PAGE 7 OF 10

	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>MAJOR EQUIPMENT PURCHASES:</u>			
1 FORKLIFT(75)		40,000	
2 UPGRADE RADIO SYSTEM IN VEHICLES	10,000	10,000	5,000
3 STRINGING TRAILER			45,000
4 PORTABLE GPS UNIT (STATE CONTRACT)	15,000		
5 VACUUM BREAKER TESTER			24,000
6 DOBLE RELAY TEST SYSTEM			25,000
7 DOBLE CIRCUIT BREAKER TEST SYSTEM			35,000
8 DOBLE MU 4000 INSULATOR TEST SYS/LEASE ONLY			15,000
9 TRAILER FOR DOBLE TEST SYSTEMS			20,000
10 TRAILER FOR OIL FILTER SYSTEMS			12,000
11			
12 <u>BUILDING & GROUNDS IMPROVEMENTS</u>			
13			
14 <u>MILLER STREET/ FINANCE DEPT</u>			
15			
16 INTERIOR PAINTING	5,000		
17 NEW FLOORING ON MAIN FLOOR	40,000		
18 REMODEL WOMAN'S BATHROOM		25,000	
19			
20			
21 <u>GREEN STREET - ENGINEERING & OPERATION CENTER:</u>			
22			
23 EXTERIOR PAINTING OF ALL BUILDINGS	20,000	25,000	
24 INTERIOR PAINTING OF ALL BUILDINGS	10,000	5,000	
25 POINTING OF DIESEL PLANT	20,000		
26 GRADING & PAVING PARKING LOT	5,000	125,000	
27 STORAGE BUILDINGS		20,000	
28 ROOF REPAIRS TO MISC BUILDINGS	20,000		
29 REMODEL BATHROOM AREA		25,000	

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1			
2	<u>COMPUTER & TELEPHONE SYSTEMS</u>		
3			
4	<u>MILLER STREET/ FINANCE DEPT:</u>		
5			
6	COMPUTER SERVER & ASSOCIATED EQUIPMENT	5,000	5,000
7	MISC OFFICE EQUIPMENT	5,000	5,000
8			
9	<u>MISC COMPUTER SOFTWARE:</u>		
10			
11	HARRIS SOFTWARE	15,000	
12	MUNIS SOFTWARE	5,000	
13			
14	<u>GREEN STREET - ENGINEERING & OPERATION CENTER:</u>		
15			
16	COMPUTER SERVER & ASSOCIATED EQUIPMENT	5,000	5,000
17	GPS/AM/FM MAPPING SYSTEM		35,000
18	BAR CODE SYSTEM FOR INVENTORY & EQUIPMENT		15,000
19	ENGINEERING OFFICE COMPUTERS HARDWARE & SOFTWARE SYSTEMS	5,000	5,000
20	MISC. OFFICE EQUIPMENT	5,000	5,000
21			
22	<u>ENGINEERING SERVICES & STUDIES:</u>		
23			
24	LACPRA ASSOCIATES - PROCEDURAL & CS ANALYSIS	60,000	35,000
25	ENVIRONMENTAL CONSULTANT	10,000	10,000
26	PLM - MISC. YEARLY ENGINEERING SERVICES	50,000	45,000
27	PLM - ADDOMS ST SUB RELAY UPGRADE	21,300	
28	CONSTRUCTION STANDARDS	12,000	5,000

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
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SUBSTATION & TRANSMISSION

RUGAR STREET SUBSTATION 4,169,758

RELOCATE / UPGRADE SARANAC TO SUB - 115/46/ 12.47 KV-
 DUAL 40 MVA 5,604,290

RELOCATE 115/46 Kv MAIN LINES IN SARANAC STREET AREA 1,059,368

LOOP TIE BREAKER INSTALLATION AT PLAZA SUBSTATION 225,000

NEW BOYNTON AVE SUB TAP LINE 100,000

BOYNTON AVENUE SUB DESIGN 250,000

BOYNTON AVE. SUB - 115/ 12.47 KV- DUAL 24/30 MVA

ST. LAW NO.2 CIRCUIT SWITCHER T 207 & T237 REPLACEMENT 45,000

ST. LAW NO 1 - PT'S FOR - TR2& TR3 500,000

ST LAW NO. 1 - 46 Kv TIE BREAKER BETWEEN TR1 & TR2 AND
 TR1 & TR3 200,000

ST. LAW NO 1 - UPGRADE RELAYING 105,000

12.47 KV SYSTEM CONVERSION

SKYWAY PLAZA NORTH 65,000

SKYWAY PLAZA SOUTH 40,000

POND, PERU & GUY WAY - GREEN STREET 75,000

PERU ST - JOHNSON AVENUE 150,000

PERU ST (FLYNN TO SO. CATHERINE) 25,000

ADIRONDACK/BLDG. 1,2,3/URD 257 15,000

ADIRONDACK/CONDOS/URD 264 8,500

ADIRONDACK/P3340/URD 279 2,000

ADIRONDACK/P3000/URD 265 8,500

ADIRONDACK/TEMPLE/URD 239 50,000

HIGH SCHOOL

CAPITAL EXPENDITURES 2008-2010

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
EXHIBIT 11
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	<u>2008</u>	<u>2009</u>	<u>2010</u>
1 <u>TOTAL CAPITAL PROJECTS COST:</u>	\$ 13,493,264	\$ 1,759,554	\$ 1,878,560
2			
3 <u>TOTAL CAPITAL BONDED PROJECTS COST :</u>	\$ 12,122,416	\$ -	\$ 575,000
4			
5 <u>CONTRIBUTION FROM NYSE&G FOR SARANAC SUBSTATION</u> <u>RELOCATION</u>	\$ 1,283,000	\$ -	\$ -
6			
7 <u>CONTRIBUTION FROM SUNY FOR RUGAR SUBSTATION</u> <u>UPGRADE</u>	\$ 746,372	\$ -	\$ -
8			
9 <u>CONTRIBUTION FROM DEPRICATION FUND FOR BONDED</u> <u>PROJECTS</u>	\$ 1,750,000	\$ -	\$ -
10			
11 <u>TOTAL \$\$ AMOUNT REQUIRED FOR BONDING FOR PROJECTS :</u>	\$ 8,343,044	\$ -	\$ 575,000
12			
13 <u>TOTAL CAPITAL NON- BONDED PROJECTS:</u>	\$ 1,370,848	\$ 1,759,554	\$ 1,303,560
14			
15 <u>TOTAL STATE FUNDED PROJECTS</u>	\$ 75,000	\$ 150,000	\$ -
16			
17 <u>TOTAL IEEP FUNDED PROJECTS</u>	\$ 407,500	\$ 232,500	\$ 232,500
18			
19 <u>TOTAL \$\$\$ FUNDED FROM OPERATIONS</u>	\$ 888,348	\$ 1,377,054	\$ 1,071,060

Computation of Present and Proposed Rates

EXHIBIT 12
Page 1 of 2

Schedule 1 RESIDENTIAL SERVICE

		Present Rate					Proposed Rate					Summer					Winter				
		Customer Chg \$2.50					Customer Chg \$2.60					First 500 kWh Over 500 kWh \$0.0255					First 500 kWh Over 500 kWh \$0.0420				
		Customer Chg \$2.50					Customer Chg \$2.60					First 500 kWh Over 500 kWh \$0.0255					First 500 kWh Over 500 kWh \$0.0420				
601	Bill Parameters																				
Data	Customers	KWH Sold Block 1	KWH Sold Block 2	KWH Sold Total	KWH Sold PPAC	Cust Charge \$	Energy Blk 1 \$	Energy Blk 2 \$	Total Base \$	PPAC \$	Total \$	Cust Charge \$	Energy Blk 1 \$	Energy Blk 2 \$	Total Base \$	PPAC \$	Total \$				
Jan-07	8,278	3,984,414	16,106,858	20,091,272	20,091,272	\$20,695	\$101,603	\$676,488	\$798,786	\$58,265	\$857,050	\$21,523	\$105,587	\$724,809	\$851,918	\$58,265	\$910,183				
Feb-07	8,229	3,998,878	21,800,957	25,799,835	25,799,835	\$20,573	\$101,971	\$915,640	\$1,038,184	\$87,719	\$1,125,904	\$21,395	\$105,970	\$981,043	\$1,108,409	\$87,719	\$1,196,128				
Mar-07	8,257	4,003,131	19,750,594	23,753,725	23,753,725	\$20,643	\$102,080	\$829,525	\$952,247	\$149,648	\$1,101,896	\$21,468	\$106,083	\$888,777	\$1,016,328	\$149,648	\$1,165,976				
Apr-07	8,232	3,939,853	13,790,230	17,730,083	17,730,083	\$20,580	\$100,466	\$579,190	\$700,236	\$184,393	\$884,629	\$21,403	\$104,406	\$620,560	\$746,370	\$184,393	\$930,763				
May-07	8,525	3,765,324	6,135,690	9,901,014	9,901,014	\$21,313	\$96,016	\$196,342	\$313,670	\$73,268	\$386,938	\$22,165	\$99,781	\$214,749	\$336,695	\$73,268	\$409,963				
Jun-07	8,278	3,485,398	3,425,367	6,910,765	6,910,765	\$20,695	\$88,878	\$109,612	\$219,184	\$26,952	\$246,136	\$21,523	\$92,363	\$119,888	\$233,774	\$26,952	\$260,726				
Jul-07	8,375	3,378,787	2,986,920	6,365,707	6,365,707	\$20,938	\$86,159	\$95,581	\$202,678	\$42,014	\$244,692	\$21,775	\$89,538	\$104,542	\$215,855	\$42,014	\$257,869				
Aug-07	8,500	3,397,620	3,186,379	6,583,999	6,583,999	\$21,250	\$86,639	\$101,964	\$209,853	\$36,212	\$246,065	\$22,100	\$90,037	\$111,523	\$223,660	\$36,212	\$259,872				
Sep-07	8,372	3,404,534	2,584,381	5,988,915	5,988,915	\$20,930	\$86,816	\$82,700	\$190,446	\$18,566	\$209,011	\$21,767	\$90,220	\$90,453	\$202,441	\$18,566	\$221,006				
Oct-07	8,358	3,588,428	3,151,398	6,739,826	6,739,826	\$20,895	\$91,505	\$100,845	\$213,245	\$10,784	\$224,028	\$21,731	\$95,093	\$110,299	\$227,123	\$10,784	\$237,907				
Nov-07	8,291	8,385,309	2,946,683	11,331,992	11,331,992	\$20,728	\$213,825	\$123,761	\$358,314	\$7,932	\$366,246	\$21,557	\$222,211	\$103,134	\$346,901	\$7,932	\$354,834				
Dec-07	8,225	3,915,489	15,773,133	19,688,622	19,688,622	\$20,563	\$99,845	\$662,472	\$782,879	\$33,471	\$816,350	\$21,385	\$103,760	\$709,791	\$834,936	\$33,471	\$868,407				
Totals	99,920	49,247,164	111,638,591	160,885,755	160,885,755	\$249,800	\$1,255,803	\$4,474,119	\$5,979,722	\$729,223	\$6,708,945	\$259,792	\$1,305,050	\$4,779,568	\$6,344,410	\$729,223	\$7,073,633				
																	5.44%				
																	0.3269%				
																	Revenue Target Difference				
																	\$7,073,912 (\$279)				
																	5.44%				

Schedule 2 SMALL COMMERCIAL SERVICE

		Present Rate					Proposed Rate					Summer kWh \$0.0389					Winter kWh \$0.0480				
		Customer Chg \$6.00					Customer Chg \$6.00					Summer kWh \$0.0420					Winter kWh \$0.0510				
		Customer Chg \$6.00					Customer Chg \$6.00					Summer kWh \$0.0420					Winter kWh \$0.0510				
602	Bill Parameters																				
Data	Customers	KWH Sold Total	KWH Sold PPAC	Cust Charge \$	Energy Blk \$	Total Base \$	PPAC \$	Total \$	Cust Charge \$	Energy Blk \$	Total Base \$	PPAC \$	Total \$	Cust Charge \$	Energy Blk \$	Total Base \$	PPAC \$	Total \$			
Jan-07	1032	1,597,337	1,597,337	\$6,192	\$76,672	\$82,864	\$4,632	\$87,496	\$6,192	\$81,464	\$87,656	\$4,632	\$92,288	\$6,192	\$81,464	\$87,656	\$4,632	\$92,288			
Feb-07	1041	2,224,789	2,224,789	\$6,246	\$106,790	\$113,036	\$7,564	\$120,600	\$6,246	\$113,464	\$119,710	\$7,564	\$127,275	\$6,246	\$113,464	\$119,710	\$7,564	\$127,275			
Mar-07	1048	2,094,493	2,094,493	\$6,288	\$100,536	\$106,824	\$13,195	\$120,019	\$6,288	\$106,819	\$113,107	\$13,195	\$126,302	\$6,288	\$106,819	\$113,107	\$13,195	\$126,302			
Apr-07	1016	1,398,819	1,398,819	\$6,096	\$67,143	\$73,239	\$14,548	\$87,787	\$6,096	\$71,340	\$77,436	\$14,548	\$91,983	\$6,096	\$71,340	\$77,436	\$14,548	\$91,983			
May-07	1015	755,747	755,747	\$6,090	\$29,399	\$35,489	\$5,593	\$41,081	\$6,090	\$31,741	\$37,831	\$5,593	\$43,424	\$6,090	\$31,741	\$37,831	\$5,593	\$43,424			
Jun-07	1014	674,931	674,931	\$6,084	\$26,255	\$32,339	\$2,632	\$34,971	\$6,084	\$28,347	\$34,431	\$2,632	\$37,063	\$6,084	\$28,347	\$34,431	\$2,632	\$37,063			
Jul-07	998	666,552	666,552	\$5,988	\$25,929	\$31,917	\$4,399	\$36,316	\$5,988	\$27,995	\$33,983	\$4,399	\$38,382	\$5,988	\$27,995	\$33,983	\$4,399	\$38,382			
Aug-07	998	701,982	701,982	\$5,988	\$27,307	\$33,295	\$3,861	\$37,156	\$5,988	\$29,483	\$35,471	\$3,861	\$39,332	\$5,988	\$29,483	\$35,471	\$3,861	\$39,332			
Sep-07	1007	629,175	629,175	\$6,042	\$24,475	\$30,517	\$1,950	\$32,467	\$6,042	\$26,425	\$32,467	\$1,950	\$34,418	\$6,042	\$26,425	\$32,467	\$1,950	\$34,418			
Oct-07	1006	667,943	667,943	\$6,036	\$25,983	\$32,019	\$1,069	\$33,088	\$6,036	\$28,054	\$34,090	\$1,069	\$35,158	\$6,036	\$28,054	\$34,090	\$1,069	\$35,158			
Nov-07	988	876,932	876,932	\$5,928	\$34,113	\$40,041	\$614	\$40,655	\$5,928	\$36,831	\$42,759	\$614	\$43,373	\$5,928	\$36,831	\$42,759	\$614	\$43,373			
Dec-07	993	1,508,545	1,508,545	\$5,958	\$72,410	\$78,368	\$2,565	\$80,933	\$5,958	\$76,936	\$82,894	\$2,565	\$85,458	\$5,958	\$76,936	\$82,894	\$2,565	\$85,458			
Totals	12,156	13,797,245	13,797,245	\$72,936	\$617,011	\$689,947	\$62,622	\$752,569	\$72,936	\$658,900	\$731,836	\$62,622	\$794,458	\$72,936	\$658,900	\$731,836	\$62,622	\$794,458			
																	5.57%				
																	Revenue Target				
																	\$793,509				
																	5.44%				

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
Computation of Present and Proposed Rates

EXHIBIT 12

Schedule 4 LARGE COMMERCIAL SERVICE

		Present Rate					Proposed Rate													
		Minimum Bill	\$105	All kWh kW Summer kW Winter	\$0.0223 \$3.05 \$3.75	Minimum Bill	\$122	All kWh kW Summer kW Winter	\$0.0235 \$3.30 \$4.00											
Customers	kWh Sold Total	KWH Sold PPAC	# Minimum Bills	KW Total	Energy Blk \$	Demand \$	Min Bill \$	Base \$	PPAC \$	Total \$	Energy \$	Demand \$	Min Bill \$	Base \$	PPAC \$	Total \$				
Jan-07	355	11,027,213	11,027,213	5	26,557	245,907	89,588	525	346,020	31,979	377,999	\$259,140	\$106,228	\$610	\$31,979	\$397,956	105.28%			
Feb-07	355	13,267,096	13,267,096	4	28,771	295,856	107,890	420	404,166	45,108	449,274	\$311,777	\$115,083	\$488	\$365,977	\$45,108	\$472,456	105.16%		
Mar-07	360	12,255,688	12,255,688	4	27,109	273,302	101,658	420	375,380	45,259	420,639	\$288,009	\$108,435	\$488	\$427,348	\$77,211	\$474,143	104.76%		
Apr-07	386	9,846,849	9,846,849	15	28,453	219,585	106,699	1,575	327,859	102,407	430,266	\$231,401	\$113,813	\$1,830	\$396,932	\$102,407	\$449,451	104.46%		
May-07	383	7,015,958	7,015,958	53	22,296	156,456	68,002	5,565	230,022	51,918	281,941	\$164,875	\$73,575	\$6,466	\$347,044	\$51,918	\$296,835	105.28%		
Jun-07	382	6,823,224	6,823,224	115	19,498	152,158	59,468	12,075	223,700	26,611	250,311	\$160,346	\$64,342	\$14,030	\$244,916	\$26,611	\$265,328	106.00%		
Jul-07	379	6,677,021	6,677,021	125	19,170	148,898	58,469	13,125	220,491	44,068	264,560	\$156,910	\$63,261	\$15,250	\$238,718	\$44,068	\$279,490	105.64%		
Aug-07	379	6,836,081	6,836,081	122	22,210	152,445	67,740	12,810	232,995	37,598	270,593	\$160,648	\$73,293	\$14,884	\$235,421	\$37,598	\$286,423	105.85%		
Sep-07	382	6,507,775	6,507,775	121	19,428	145,123	69,254	12,705	217,083	20,174	237,257	\$152,933	\$64,111	\$14,762	\$248,825	\$20,174	\$251,980	106.21%		
Oct-07	379	6,971,219	6,971,219	110	19,946	155,458	60,835	11,550	227,843	11,154	238,997	\$163,824	\$65,821	\$13,420	\$231,806	\$11,154	\$254,219	106.37%		
Nov-07	376	8,419,254	8,419,254	66	22,523	187,749	68,696	6,930	263,375	5,893	269,268	\$197,852	\$74,326	\$8,052	\$243,065	\$5,893	\$266,124	106.26%		
Dec-07	377	11,584,950	11,584,950	16	26,267	258,344	98,500	1,680	358,525	19,694	378,219	\$272,246	\$105,067	\$1,952	\$280,231	\$19,694	\$398,960	105.48%		
	4,493	107,232,328	107,232,328	756	282,226	2,391,281	956,799	79,380	3,427,460	473,817	3,901,277	\$2,519,960	\$1,027,356	\$92,232	\$3,639,547	\$473,817	\$4,113,364	5.44%		
																		Revenue Target Difference	\$4,113,506 (\$142)	5.44%

Schedule 6 LARGE INDUSTRIAL SERVICE

		Present Rate					Proposed Rate													
		All kWh	\$0.0152	kW Summer kW Winter All KVAR	\$2.55 \$3.15 \$0.30	All kWh	\$0.0160	kW Summer kW Winter All KVAR	\$2.80 \$3.50 \$0.35											
Customers	kWh Sold Total	kWh Sold PPAC	kW Total	KVAR Total	Energy Blk \$	Demand \$	Reactive \$	Base \$	PPAC \$	Total \$	Energy Blk \$	Demand \$	Reactive \$	Base \$	PPAC \$	Total \$				
Jan-07	5	18,547,557	18,547,557	31,135	21,384	\$281,923	\$98,076	\$6,415	\$386,414	\$53,788	\$440,202	\$296,761	\$108,974	\$7,484	\$53,788	\$467,007				
Feb-07	5	17,405,152	17,405,152	29,508	14,560	\$264,558	\$92,950	\$4,368	\$361,876	\$59,178	\$421,054	\$278,482	\$103,277	\$5,096	\$413,219	\$59,178	\$446,033			
Mar-07	5	18,466,131	18,466,131	29,786	18,321	\$280,685	\$93,827	\$5,496	\$380,009	\$116,337	\$496,345	\$295,458	\$104,253	\$6,412	\$386,856	\$116,337	\$522,460			
Apr-07	5	16,957,548	16,957,548	28,904	13,788	\$257,755	\$91,048	\$4,136	\$352,939	\$176,359	\$529,297	\$271,321	\$101,164	\$4,826	\$406,123	\$176,359	\$553,669			
May-07	5	16,524,507	16,524,507	29,553	17,037	\$251,173	\$75,361	\$5,111	\$331,645	\$122,281	\$453,926	\$264,392	\$82,750	\$5,963	\$377,311	\$122,281	\$475,386			
Jun-07	5	17,016,392	17,016,392	29,425	16,040	\$258,649	\$75,034	\$4,812	\$338,495	\$66,364	\$404,859	\$272,262	\$82,390	\$5,614	\$353,105	\$66,364	\$426,630			
Jul-07	5	17,098,012	17,098,012	30,853	13,547	\$259,890	\$78,676	\$4,064	\$342,630	\$112,847	\$455,477	\$273,568	\$86,390	\$4,742	\$360,266	\$112,847	\$477,546			
Aug-07	5	18,058,622	18,058,622	30,417	19,680	\$274,491	\$77,565	\$5,904	\$357,959	\$99,322	\$457,282	\$288,938	\$85,169	\$6,888	\$364,699	\$99,322	\$480,317			
Sep-07	5	17,040,900	17,040,900	30,606	14,983	\$259,022	\$78,046	\$4,495	\$341,563	\$52,827	\$394,390	\$272,654	\$85,698	\$5,244	\$380,955	\$52,827	\$416,423			
Oct-07	5	16,160,846	16,160,846	29,633	14,479	\$245,645	\$75,565	\$4,344	\$325,554	\$25,857	\$351,411	\$258,574	\$82,973	\$5,068	\$363,596	\$25,857	\$372,472			
Nov-07	5	15,530,925	15,530,925	28,407	18,461	\$236,070	\$72,438	\$5,538	\$314,047	\$10,872	\$324,918	\$248,495	\$79,540	\$6,461	\$346,614	\$10,872	\$345,368			
Dec-07	5	16,206,044	16,206,044	29,683	17,036	\$246,332	\$93,500	\$5,111	\$344,943	\$27,550	\$372,493	\$259,297	\$103,889	\$5,962	\$334,496	\$27,550	\$396,698			
	60	205,012,636	205,012,636	357,912	199,315	\$3,116,192	\$1,002,086	\$59,795	\$4,178,073	\$923,581	\$5,101,654	\$3,280,202	\$1,106,466	\$69,760	\$4,456,429	\$923,581	\$5,380,010	5.46%		
																		Revenue Target Difference	\$5,379,184 \$826	5.44%

Schedule 7 OUTDOOR LIGHTING

Present Rate		Proposed Rate	
150 Watt, High Pressure Sodium, per unit	\$4.85	150 Watt, High Pressure Sodium, per unit	\$5.10
250 Watt Mercury Vapor, per unit	\$5.15	250 Watt Mercury Vapor, per unit	\$5.40
250 Watt Wide Light, per unit	\$10.10	250 Watt Wide Light, per unit	\$10.60
250 Watt, High Pressure Sodium, per unit	\$6.55	250 Watt, High Pressure Sodium, per unit	\$6.90
400 Watt Mercury Vapor, per unit	\$7.35	400 Watt Mercury Vapor, per unit	\$7.75
400 Watt, High Pressure Sodium, per unit	\$8.85	400 Watt, High Pressure Sodium, per unit	\$9.30
1000 Watt Mercury Vapor, per unit	\$12.00	1000 Watt Mercury Vapor, per unit	\$12.60

BILL COMPARISON

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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Schedule 1 RESIDENTIAL SERVICE

<u>Present Rate</u>		
Customer Chg:		\$2.50
Energy Charge:		
Summer	First 500 kWh	\$0.0255
	Over 500 kWh	\$0.0320
Winter	First 500 kWh	\$0.0255
	Over 500 kWh	\$0.0420

<u>Proposed Rate</u>		
Customer Chg:		\$2.60
Energy Charge:		
Summer	First 500 kWh	\$0.0265
	Over 500 kWh	\$0.0350
Winter	First 500 kWh	\$0.0265
	Over 500 kWh	\$0.0450

Customer Usage	Current Revenue	Prop Revenue	Difference	
	Summer	Summer	\$	%
0	\$2.50	\$2.60	\$0.10	4.0%
250	\$10.25	\$10.60	\$0.35	3.4%
500	\$18.00	\$18.60	\$0.60	3.3%
750	\$27.37	\$28.72	\$1.35	4.9%
1,000	\$36.75	\$38.85	\$2.10	5.7%
1,250	\$46.12	\$48.97	\$2.85	6.2%
1,500	\$55.49	\$59.09	\$3.60	6.5%
1,750	\$64.87	\$69.22	\$4.35	6.7%
2,000	\$74.24	\$79.34	\$5.10	6.9%
2,500	\$92.99	\$99.59	\$6.60	7.1%
3,000	\$111.74	\$119.84	\$8.10	7.2%
3,500	\$130.48	\$140.08	\$9.60	7.4%
4,000	\$149.23	\$160.33	\$11.10	7.4%
4,500	\$167.98	\$180.58	\$12.60	7.5%
5,000	\$186.73	\$200.83	\$14.10	7.6%

Customer Usage	Current Revenue	Prop Revenue	Difference	
	Winter	Winter	\$	%
0	\$2.50	\$2.60	\$0.10	4.0%
250	\$10.25	\$10.60	\$0.35	3.4%
500	\$18.00	\$18.60	\$0.60	3.3%
750	\$29.87	\$31.12	\$1.25	4.2%
1,000	\$41.75	\$43.75	\$2.00	4.8%
1,250	\$53.62	\$56.37	\$2.75	5.1%
1,500	\$65.49	\$68.99	\$3.50	5.3%
1,750	\$77.37	\$81.62	\$4.25	5.5%
2,000	\$89.24	\$94.24	\$5.00	5.6%
2,500	\$112.99	\$119.49	\$6.50	5.8%
3,000	\$136.74	\$144.74	\$8.00	5.9%
3,500	\$160.48	\$169.98	\$9.50	5.9%
4,000	\$184.23	\$195.23	\$11.00	6.0%
4,500	\$207.98	\$220.48	\$12.50	6.0%
5,000	\$231.73	\$245.73	\$14.00	6.0%

BILL COMPARISON

PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA

BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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6,000	\$224.22	\$241.32	\$17.10	7.6%	6,000	\$279.22	\$296.22	\$17.00	6.1%
7,000	\$261.72	\$281.82	\$20.10	7.7%	7,000	\$326.72	\$346.72	\$20.00	6.1%
8,000	\$299.21	\$322.31	\$23.10	7.7%	8,000	\$374.21	\$397.21	\$23.00	6.1%
9,000	\$336.71	\$362.81	\$26.10	7.8%	9,000	\$421.71	\$447.71	\$26.00	6.2%
10,000	\$374.20	\$403.30	\$29.10	7.8%	10,000	\$469.20	\$498.20	\$29.00	6.2%

Schedule 2 SMALL COMMERCIAL SERVICE

Present Rate					Proposed Rate				
Customer Chg:		\$6.00			Customer Chg		\$6.00		
Energy Charge:					Energy Charge:				
Summer		\$0.0380			Summer		\$0.0420		
Winter		\$0.0469			Winter		\$0.0510		
Customer Usage	Current Revenue Summer	Prop Revenue Summer	Difference \$	%	Customer Usage	Current Revenue Winter	Prop Revenue Winter	Difference \$	%
0	\$6.00	\$6.00	\$0.00	0.0%	0	\$6.00	\$6.00	\$0.00	0.0%
250	\$16.87	\$17.87	\$1.00	5.9%	250	\$19.10	\$20.12	\$1.03	5.4%
500	\$27.75	\$29.75	\$2.00	7.2%	500	\$32.20	\$34.25	\$2.05	6.4%
750	\$38.62	\$41.62	\$3.00	7.8%	750	\$45.30	\$48.37	\$3.08	6.8%
1,000	\$49.50	\$53.50	\$4.00	8.1%	1,000	\$58.40	\$62.50	\$4.10	7.0%
1,500	\$71.24	\$77.24	\$6.00	8.4%	1,500	\$84.59	\$90.74	\$6.15	7.3%
2,000	\$92.99	\$100.99	\$8.00	8.6%	2,000	\$110.79	\$118.99	\$8.20	7.4%
2,500	\$114.74	\$124.74	\$10.00	8.7%	2,500	\$136.99	\$147.24	\$10.25	7.5%
3,000	\$136.49	\$148.49	\$12.00	8.8%	3,000	\$163.19	\$175.49	\$12.30	7.5%
3,500	\$158.23	\$172.23	\$14.00	8.8%	3,500	\$189.38	\$203.73	\$14.35	7.6%

BILL COMPARISON

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
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**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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4,000	\$179.98	\$195.98	\$16.00	8.9%	4,000	\$215.58	\$231.98	\$16.40	7.6%
4,500	\$201.73	\$219.73	\$18.00	8.9%	4,500	\$241.78	\$260.23	\$18.45	7.6%
5,000	\$223.48	\$243.48	\$20.00	8.9%	5,000	\$267.98	\$288.48	\$20.50	7.6%
5,500	\$245.22	\$267.22	\$22.00	9.0%	5,500	\$294.17	\$316.72	\$22.55	7.7%

Schedule 4 LARGE COMMERCIAL SERVICE

Present Rate

Minimum Bill	\$105
All kWh	\$0.0223
kW Summer	\$3.05
kW Winter	\$3.75

Proposed Rate

Minimum Bill	\$122
All kWh	\$0.0235
kW Summer	\$3.30
kW Winter	\$4.00

Customer Usage		Current Revenue		Prop Revenue		Difference		Current Revenue		Prop Revenue		Difference	
kW	kWh	Summer	Summer	Summer	Summer	\$	%	Winter	Winter	Winter	Winter	\$	%
50	9,125	\$406.13	\$429.58	\$23.45	5.8%	\$441.13	5.3%	\$464.58	\$23.45	5.3%			
100	18,250	\$812.26	\$859.16	\$46.90	5.8%	\$882.26	5.3%	\$929.16	\$46.90	5.3%			
250	45,625	\$2,030.65	\$2,147.90	\$117.25	5.8%	\$2,205.65	5.3%	\$2,322.90	\$117.25	5.3%			
500	91,250	\$4,061.29	\$4,295.79	\$234.50	5.8%	\$4,411.29	5.3%	\$4,645.79	\$234.50	5.3%			
1,000	182,500	\$8,122.59	\$8,591.59	\$469.00	5.8%	\$8,822.59	5.3%	\$9,291.59	\$469.00	5.3%			
1,500	273,750	\$12,183.88	\$12,887.38	\$703.50	5.8%	\$13,233.88	5.3%	\$13,937.38	\$703.50	5.3%			
50	12,775	\$507.58	\$535.41	\$27.83	5.5%	\$542.58	5.1%	\$570.41	\$27.83	5.1%			
100	25,550	\$1,015.16	\$1,070.82	\$55.66	5.5%	\$1,085.16	5.1%	\$1,140.82	\$55.66	5.1%			
250	63,875	\$2,537.91	\$2,677.06	\$139.15	5.5%	\$2,712.91	5.1%	\$2,852.06	\$139.15	5.1%			
500	127,750	\$5,075.81	\$5,354.11	\$278.30	5.5%	\$5,425.81	5.1%	\$5,704.11	\$278.30	5.1%			

BILL COMPARISON

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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1,000	255,500	\$7,987.57	\$8,466.97	\$479.40	6.0%	\$8,587.57	\$9,166.97	\$579.40	6.7%
2,000	511,000	\$15,975.15	\$16,933.95	\$958.80	6.0%	\$17,175.15	\$18,333.95	\$1,158.80	6.7%
3,000	766,500	\$23,962.72	\$25,400.92	\$1,438.20	6.0%	\$25,762.72	\$27,500.92	\$1,738.20	6.7%
5,000	1,277,500	\$39,937.86	\$42,334.86	\$2,397.00	6.0%	\$42,937.86	\$45,834.86	\$2,897.00	6.7%
10,000	2,555,000	\$79,875.73	\$84,669.73	\$4,794.00	6.0%	\$85,875.73	\$91,669.73	\$5,794.00	6.7%
1,000	365,000	\$10,253.68	\$10,820.68	\$567.00	5.5%	\$10,853.68	\$11,520.68	\$667.00	6.1%
2,000	730,000	\$20,507.35	\$21,641.35	\$1,134.00	5.5%	\$21,707.35	\$23,041.35	\$1,334.00	6.1%
3,000	1,095,000	\$30,761.03	\$32,462.03	\$1,701.00	5.5%	\$32,561.03	\$34,562.03	\$2,001.00	6.1%
5,000	1,825,000	\$51,268.38	\$54,103.38	\$2,835.00	5.5%	\$54,268.38	\$57,603.38	\$3,335.00	6.1%
10,000	3,650,000	\$102,536.75	\$108,206.75	\$5,670.00	5.5%	\$108,536.75	\$115,206.75	\$6,670.00	6.1%
1,000	511,000	\$13,275.15	\$13,958.95	\$683.80	5.2%	\$13,875.15	\$14,658.95	\$783.80	5.6%
2,000	1,022,000	\$26,550.29	\$27,917.89	\$1,367.60	5.2%	\$27,750.29	\$29,317.89	\$1,567.60	5.6%
3,000	1,533,000	\$39,825.44	\$41,876.84	\$2,051.40	5.2%	\$41,625.44	\$43,976.84	\$2,351.40	5.6%
5,000	2,555,000	\$66,375.73	\$69,794.73	\$3,419.00	5.2%	\$69,375.73	\$73,294.73	\$3,919.00	5.6%
10,000	5,110,000	\$132,751.45	\$139,589.45	\$6,838.00	5.2%	\$138,751.45	\$146,589.45	\$7,838.00	5.6%
1,000	620,500	\$15,541.25	\$16,312.65	\$771.40	5.0%	\$16,141.25	\$17,012.65	\$871.40	5.4%
2,000	1,241,000	\$31,082.50	\$32,625.30	\$1,542.80	5.0%	\$32,282.50	\$34,025.30	\$1,742.80	5.4%
3,000	1,861,500	\$46,623.74	\$48,937.94	\$2,314.20	5.0%	\$48,423.74	\$51,037.94	\$2,614.20	5.4%
5,000	3,102,500	\$77,706.24	\$81,563.24	\$3,857.00	5.0%	\$80,706.24	\$85,063.24	\$4,357.00	5.4%
10,000	6,205,000	\$155,412.48	\$163,126.48	\$7,714.00	5.0%	\$161,412.48	\$170,126.48	\$8,714.00	5.4%

Notes: 1. Average Billing 2007 PPAC = \$0.005495

2. Billing PPAC includes \$.001 for IEEP Fund

3. Tariff 4 Load Factors = 25%, 35%, 50% and 75%

4. Tariff 6 Load Factors = 35%, 50%, 70% and 85%, all at 95% power factor

**SOURCE AND USE OF FUNDS UNDER PROPOSED RATES
TWELVE MONTHS ENDING 12/31/09**

**PLATTSBURGH MUNICIPAL LIGHTING DEPARTMENT
CASE:
WITNESS: LACAPRA**

**BASE YEAR: TWELVE MONTHS ENDED: 12/31/2009
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	Rate Year 12 Months Ending 12/31/2009 <u>at Current Rates</u>	Rate Year <u>Adjustments</u>	Rate Year 12 Months Ending 12/31/2009 <u>at Proposed Rates</u>
<u>Source of Funds</u>			
Sales of Electricity-Base	\$15,025,928	\$975,577	\$16,001,505
Sales of Electricity-PPAC	\$2,902,131		\$2,902,131
Other Operating Revenue	\$216,856		\$216,856
Depreciation	\$1,130,974		\$1,130,974
Bond Proceeds	\$0		\$0
Contributions	<u>\$0</u>		<u>\$0</u>
Total Sources of Funds	<u>\$19,275,889</u>		<u>\$20,251,466</u>
<u>Uses of Funds</u>			
Operating Expense	\$16,431,329		\$16,431,329
Interest on Debt	\$599,807		\$599,807
Amortization of Debt	\$770,180		\$770,180
Depreciation Reserve	\$1,130,974		\$1,130,974
Capital Projects	\$650,000		\$650,000
Operating Reserve	<u>(\$306,401)</u>		<u>\$669,176</u>
Total Uses of Funds	<u>\$19,275,889</u>		<u>\$20,251,466</u>

RICHARD LA CAPRA
LA CAPRA ASSOCIATES
Principal Consultant
www.lacapra.com

Richard La Capra, La Capra Associates' founder and Principal Consultant, established the firm in 1980 with a goal of providing state-of-the art, innovative technical analysis to the utility industry. He has over thirty years of experience in consulting to the electric industry in various capacities. His experience encompasses financial, power supply, competitive bidding, contract and pricing issues. Mr. La Capra has negotiated comprehensive restructuring settlements and provided expert reports on the valuation, feasibility and siting of power plants. He has been involved in major bidding and procurement activities in both energy and transportation. His primary interest has been in the energy-related industries, but he has also presented expert testimony on telecommunications, water resources, and the taxicab industry. Mr. La Capra is a well sought-after lecturer for many industry conferences, and is the author of several articles that have been published in professional journals.

ACCOMPLISHMENTS

Mr. La Capra has provided expert testimony in 26 states and federal jurisdictions in the areas of transitioning to competitive markets, power supply requirements, competitive bidding, power supply requirements, and financial feasibility.

Some of his major assignments have included:

Assisting the financial reorganization of cooperative utilities, including reconfiguring their power supply assets and contracts, and restructuring \$100 million in debt;

Managing several asset bids for the potential purchaser or seller;

Designing and managing the auction process for distributing taxi medallions in the City of Boston;

Designing and managing the auction process for the sale of a small electric utility;

Designing and managing the auction process for the sale of the power supply infrastructure of a major university.

Negotiating transmission contracts, wheeling rates, and distribution leases for a number of utilities and independent power producers.

Providing advice to numerous State jurisdictions on the developmental rules and codes of conduct for emerging wholesale markets;

Providing advisory services to public and private utilities in the areas of pricing, power supply procurement strategies, negotiation of inter-utility contracts, and market hedging strategies;

Mr. La Capra has also served as Principal Consultant to the Electric Power Research Institute in the areas of electric utility pricing and customer research;

Managed developmental load research programs in six mid-western and eastern states;

Devised and presented professional development programs for the Electric Council of New England, the Center for Professional Advancement, the New England Rate Forum, the Electric Power Research Institute, the American Gas Association, the University of Michigan and the University of Missouri;

Directed feasibility studies assessing privatization potential for publicly owned energy facilities; and

Serves as Senior Economic Advisor to the City of Boston in the development of hackney carriage service standards and pricing, and the establishment of a market-based number of hackney medallions.

EMPLOYMENT

Charles T. Main, Inc.
Manager - Rates, Financial Services and
Utility Managing Consulting Groups

American Electric Power Service Corporation
Rate and Load Research Supervisor

Pennsylvania-New Jersey-Maryland Power Pool
Planning Engineer

EDUCATION

Certificate in Advanced Finance, New York University

M.B.A., Fairleigh Dickinson University
Economics

B.S., Stevens Institute of Technology
Electrical and Mechanical Engineering