

Read Me First

Do not include this sheet in the Annual Report you send to the Commission.

DO NOT INSERT OR DELETE COLUMNS OR ROWS IN THIS REPORT

General Information

The files for the Municipal Electric Utilities have been set up on one Lotus file. The file has been saved as muniar.xls. The pages/schedules are separated by Tabs and each Tab is labeled. The Table of Contents (Tab 004table) provides a listing of each schedule with the corresponding page number. If there was a similar NYPA schedule or old PSC schedule it is noted on this page.

Setting Heading for Each Page

The file includes a data section located at the end of these general instructions. By completing the data, the company's name and the year of the report will automatically transfer to each page of the report.

The company name should be input on cell D51.

**The date of the report should be entered by modifying cell C53 with
Year Ended ...**

Printing Individual Schedules

To print an individual schedule, use the Print option under the File menu. In the dialogue box that appears choose to print the current selection.

You may print the entire report by selecting The Entire Workbook in the print dialogue box

Saving the file

As stated above, the name of the file is muniar.xls. It is recommended that you call up the file and then immediately save it to another disk using a name to identify your company. You should maintain the original file (muniar.xls) on a disk for use next year.

Filing the Report

If the Annual Report is filed confidentially, a redacted and unredacted report should be filed. Upon completion, the Excel or Lotus version should be e-mailed to secretary@dps.ny.gov and christopher.simon@dps.ny.gov. The verification page should be printed, signed by the authorized company representative, notarized and mailed to the Secretary at 3 Empire State Plaza, Albany, New York 12223. Do not file the entire form in paper version, only the verification page. If your company does not have the capability to e-mail the annual report, please mail the completed CD's with the signed verification page.

Data Section

Company Name : [Town of Massena Electric Department](#)

Year: [Year Ending December 31, 2012](#)

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

Town of Massena Electric Department

Exact legal name of reporting municipality

(If name was changed during year, show also the previous name and date of change)

71 E. Hatfield St.

Massena, NY 13662

(Address of principal business office at end of year)

FOR THE

Year Ending December 31, 2012

TO THE

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

Name, title, address and telephone number (including area code), of
the person to contact concerning this report:

Jeffrey M. Dobbins, Treasurer (315) 764-0253

71 EAST HATFIELD ST., P.O. BOX 209, MASSENA, NY 13662

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GENERAL INSTRUCTIONS

1. This form of annual report is prepared in conformity with the Uniform System of Accounts prescribed for municipal electric utilities by the Public Service Commission, State of New York, in Case 8312, as provided in the statutes of the said State, and except as otherwise indicated, all accounting words and phrases, herein are to be interpreted in accordance with the said classification.
2. The respondent should make its annual report on this form in duplicate and file the original copy, duly verified, in the office of the Public Service Commission, retaining the other copy in its files. Additional copies shall be filed if required by the Commission.
3. Every annual report should be complete and reference to former years or to other reports should not be made to take the place of required entries except as otherwise authorized.
4. This report form is designed to cover the fiscal year ended May 31. If the respondent makes a report for any other period, that period must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown.
5. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
6. Submit to the Commission with this report a copy of the latest annual report of the lighting department to the municipal board. If such report is not available, state that fact.
7. Inserts, if any, should be appropriately identified with the schedules to which they relate.
8. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

LIST OF SCHEDULES

Title of Schedule (a)	Reference Page No. * (b)	Old PSC Page (c)	Old NYPA Page-Sched (d)	Remarks (e)
General Information and Financial Statements				
General Information	101	1a	1-various	
Commissioners, Officers. and Other Key Employees	102	1	1-106&107	
Important Changes During the Year	103	32	23-127	
Comparative Balance Sheet	104-105	2	2&3-101	
Comparative Income Statement	106	11	11-112	
Surplus Account	106	11	11-113	
Statement of Cash Flows	107	---	---	
Balance Sheet Supporting Schedules (Assets and Other Debits)				
Operating Property - Electric	200-201	3	4-102	
Operating Property - Other Departments	200-201	4	---	
Depreciation Rates and Reserve Balances	200-201	9	4-102	
Construction Work in Progress	202	4	---	
Other Property	202	4	---	
Investments	203	5	5-103	
Depreciation Funds	204	5	5-104	
Miscellaneous Balance sheet Items - Debits	204	6	---	
Receivables from Operating Municipality	205	8	7-107	
Notes Receivable	205	6	---	
Accounts Receivable	205	6	---	
Balance Sheet Supporting Schedules (Liabilities Other Credits)				
Notes Payable	250	6	6-105A	
Payables to Operating Municipality	250	8	7-107	
Reserve for Uncollectible Accounts	250	10	---	
Long Term Debt	251-252	7	6-105	
Miscellaneous Reserves and Unadjusted Credits	253	10	8-109	
Contributions - Operating Municipality	253	10	8-110	
Income Account Supporting Schedules				
Operating Revenues - Electric	300	12	16-119	
Sales by Service Classifications - Electric	301-303	28-29	20-125	
Sales by Municipalities - Electric	304	27	19-124	
Electricity Sold to or Purchased from Others for Redistribution	305	26	---	
Fuel Consumed - Electric	305	26	---	
Operating Expenses - Electric	306-307	15-16	14-115	
Depreciation and Amortization of Electric Plant	308	9	5-104	
Miscellaneous Interest Deductions	309	18	---	
Other Deductions from Income	309	18	---	

LIST OF SCHEDULES

Title of Schedule (a)	Reference Page No. * (b)	Old PSC Page (c)	Old NYPA Page (d)	Remarks (e)
General Section				
Charges for Outside Professional & Other Consulting Services	350	---	---	
Analysis of Charges to Other Departments	350	20	---	
Operating Data				
Electric Energy Account	400	26	16-118	
Monthly Peaks and Output	400	26	16-118	
Generating Plant Statistics	401-402	21-22	16-118	
Transmission Line Statistics	403	22	---	
Substations	403	21	17-120	
Distribution System	404	22-24	---	
Electric Distribution Meters and Line Transformers	405	25	18-123, 17-121	
Electric WattHour Meters in-service and Test Results	405	25	---	
Verification				
Index				
<p>If system's financial information is audited, reviewed, or compiled by an independent accountant, please attach the accountants' report to the back of this report (paper copy).</p>				
<p>* The numbering system used here coincides with the system used by the FERC electric and gas annual reports.</p>				

GENERAL INFORMATION

1. Exact name of the respondent municipality.

Town of Massena Electric Department

2. Under what law or laws is the respondent engaged in:

(a) Street lighting

Article 14-A General Municipal Law

(b) Commercial lighting

Article 14-A General Municipal Law

3. By what board or officers is the lighting plant directly controlled? How many members are such controlled?

Massena Electric Utility Board - (5) Members

4. Give date of respondent's beginning:

(a) Street lighting

8-May-81

(b) Commercial lighting

8-May-81

5. Does the electric utility use any property jointly owned with any other operating municipality?
If so, describe the property so used naming the departments involved and explain the arrangement for the allocation of the expenses connected therein.

No

6. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.

No generation capability

7. State the character of motive power used in the generation of electricity. If energy is purchased, so state.
Hydro power is purchased from the New York Power Authority
Peaking Power purchased from New York Municipal Power Agency (Starting - 11/1/02)

8. Does respondent distribute any electricity outside the limits of the reporting municipality?

Yes, a portion of the towns of Louisville, Brasher, Stockholm and Norfolk

9. Give the name of village or city clerk at date of verifying report.

Georgette Davis, Town Clerk

COMMISSIONERS , OFFICERS, AND EMPLOYEES (Including Compensation)

1. Furnish the indicated data with respect to commissioners, officers and supervisors, whether or not they received any compensation from the respondent. If other than salary is provided, please explain and quantify in the notes.
2. Furnish the indicated data with respect to all employees of the municipal electric system. Employees may be grouped by title, e.g., "4 linemen" or "2 meter readers".
3. Officers or supervisors include the lighting department's superintendent, clerk-treasurer, deputy and any other person who has significant supervisory or policy making responsibilities.
4. Indicate with an asterisk (*) in column (a) those individuals who were members of the governing board body of the municipal electric system.

Line No.	Name of Person (a)	Title of Position (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Total (d)	Portion Allocated to Electric Dept. (e)
1	James Shaw*	Chairman of Board	12/31/2014	NONE	NONE
2	Richard Blais*	Vice President	12/31/2012	NONE	NONE
3	Rene Hart*	Board Member	12/31/2013	NONE	NONE
4	Richard Maginn*	Board Member	12/31/2015	NONE	NONE
5	Jack R. Sauve*	Board Member	12/31/2016	NONE	NONE
6	Andrew McMahon	Superintendent		137,538	ALL
7	Jeffrey M. Dobbins	Treasurer		90,783	ALL
8	Lori Pryce	Deputy Treasurer		77,953	ALL
9	Dale Raymo	Deputy Superintendent		100,874	ALL
10		2 - Meter Technician A		185,831	ALL
11		Store Keeper		52,205	ALL
12		Maintenance Custodian		43,081	ALL
13		4 - Sr. Clerks		190,616	ALL
14		2 - Chief Linemen		198,777	ALL
15		6 - 1st Class Linemen		542,409	ALL
16		3 - Part Time Summer Help		12,364	ALL
17					
18					
19					
20					
21					
22					
23					
24					
25	Total			\$1,632,431	\$0

NOTES: Provide an estimate of the salary and wages allocated to the electric department which are charged to capital accounts. Provide the basis for such allocation.

Actual 2012 Payroll Records show \$325,349.68 charged to capital accounts.

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

3. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less.

4. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

5. State the estimated annual effect and nature of any important wage scale changes during the year.

6. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

7. Describe briefly any materially important event or transactions of the respondent not disclosed elsewhere in this report.

1 NONE
2 NONE
3 NONE
4 NONE

5. In May 2012, a new 5 year contract was agreed to between Massena Electric and the Blue Collar unit of Local 1249 International Brotherhood of Electrical Workers. IBEW Local 1249 represents 11 of Massena Electric's employees. Under the new 5 year agreement, each employee will receive the following wage increases:

Effective 7/1/11	-	%	\$	1,500.00	Stipend
Effective 7/1/12	-	%	\$	1,750.00	Stipend
Effective 7/1/13	2.25	%			
Effective 7/1/14	2.50	%			
Effective 7/1/15	2.25	%			

6 NONE
7 NONE

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)
1	FIXED ASSETS				
2	Operating Property - Electric (101)		\$29,865,988	\$31,180,988	\$1,315,000
3	Operating Property - Other Operations (102-108)	201			0
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202	773,090	1,745,076	971,986
6	Non-Operating Property (112)	202	0		0
7	Total Fixed Assets		30,639,078	32,926,064	2,286,986
8	INVESTMENTS				
9	Loans to Operating Municipality (113)	203			0
10	Miscellaneous Investments (114)	203	4,137,195	2,545,519	(1,591,676)
11	Sinking Funds (115)	203			0
12	Depreciation Funds (116)	204	1,634,639	1,637,062	2,423
13	Miscellaneous Special Funds (117)	203	2,743,891	2,482,195	(261,696)
14	Total Investments		8,515,725	6,664,776	(1,850,949)
15	CURRENT ASSETS				
16	Cash (121)		1,000,832	1,275,023	274,191
17	Working Funds (122)		1,000	1,000	0
18	Materials and Supplies (123)		955,063	957,165	2,102
19	Receivables from Operating Municipality (124)	205	23,118	19,919	(3,199)
20	Accounts Receivable (125)	205	835,133	1,095,353	260,220
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)		331,401	339,345	7,944
24	Special Deposits (129)	204			0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		3,146,547	3,687,805	541,258
27	DEFERRED DEBITS				
28	Unamortized Debt Discount and Expense (141)				0
29	Suspense to be Amortized (143)	204	4,448,314	4,448,314	0
30	Clearing Accounts (144)				0
31	Miscellaneous Suspense (145)	204			0
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		4,448,314	4,448,314	0
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				0
36	DEFICIT				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$46,749,664	\$47,726,959	\$977,295

In a footnote, describe all contingent assets and contingent liabilities of the utility plant at the end of the year. If none, state that fact.

Line 29 - A/C 143 and Line 20 A/C 262: Suspense to be Amortized is the excess of the purchase price over depreciated original cost of operating properties from Niagara Mohawk Power Corp. upon acquisition of the utility on 5/8/81.

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)	Line No.
LONG-TERM DEBT					1
Bonds (231)	251			\$0	2
Equipment Obligations - Long Term (232)	251			0	3
Miscellaneous Long Term Debt (233)	251			0	4
Total Long-Term Debt		0	0	0	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250			0	7
Accounts Payable (242)		1,129,944	1,187,667	57,723	8
Notes Payable (243)	250	152,953	84,974	(67,979)	9
Customer Deposits (244)		69,591	73,377	3,786	10
Matured Interest (245)				0	11
Matured Long-Term Debt (246)				0	12
Taxes Accrued (248)		28,711	32,979	4,268	13
Interest Accrued (249)		84	91	7	14
Advanced Billing and Payments (251)				0	15
Miscellaneous Current Liabilities (252)		1,386,157	1,448,092	61,935	16
Total Current Liabilities		2,767,440	2,827,180	59,740	17
RESERVES					18
Depreciation Reserves (261)	308	10,747,358	11,517,735	770,377	19
Amortization Reserves (262)	308	6,611,782	6,611,782	0	20
Contributions for Extensions (263)		1,043,707	1,133,609	89,902	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250			0	24
Miscellaneous Reserves (267)	253	446,628	180,018	(266,610)	25
Total Operating Reserves		18,849,475	19,443,144	593,669	26
DEFERRED CREDITS					27
Unamortized Premium on Debt (271)				0	28
Miscellaneous Unadjusted Credits (272)	253			0	29
Total Deferred Credits		0	0	0	30
SURPLUS					31
Contributions - Operating Municipality (280)	253	(578,505)	(\$587,856)	(9,351)	32
Surplus (281)	106	25,711,254	26,044,491	333,237	33
Total Surplus		25,132,749	25,456,635	323,886	34
Total Liabilities and Other Credits		\$46,749,664	\$47,726,959	\$977,295	35

Line 9 - A/C 243 reflects the hybrid bucket truck acquired in January 2011 and financed with a \$203,938 note payable from NYPA at 0% interest. Payments are made monthly to NYPA and note is to mature in February 2014.

Line 16 - A/C 252 Misc. Current Liabilities is in recognition of "Post-retirement Liability" for Health Insurance Premiums in future years for current and post retirement employees (\$1,241,581 and \$1,209,348 at December 31, 2012 and 2011, respectively) and "Sick Time Liability" for future payment to employees of earned sick time at retirement (\$206,511 and \$176,809 at December 31, 2012 and 2011, respectively).

Line 25 - A/C 267 Misc. Reserves is in recognition of an Energy Efficiency Reserve established in 2011.

COMPARATIVE INCOME AND SURPLUS ACCOUNT

Line No.	Acct No.	Item (a)	Page Ref. (b)	Current Year (c)	Last Year (d)	Increase (Decrease) (e)
1		ELECTRIC OPERATIONS				
2	401	Operating Revenues - Electric	300	\$11,736,345	\$11,969,639	(\$233,294)
3		Operating Expenses - Electric	307	11,064,758	11,134,386	(69,628)
4	403	Taxes - Electric		556,746	548,136	8,610
5	404	Uncollectible Revenues - Electric		38,054	32,849	5,205
6		Net Operating Revenue - Electric		76,787	254,268	(177,481)
7		OTHER OPERATIONS				
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		76,787	254,268	(177,481)
14		LEASED PROPERTY				
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
18		Net Return or Expense - Leased Property - Electric		0	0	0
19	434	Rent from Lease of Other Plant - Credit				0
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		76,787	254,268	(177,481)
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		15,452	18,017	(2,565)
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues		274,815	54,000	220,815
29	449	Non-Operating Revenue Deductions		206,724		206,724
30		Total Non-Operating Income		83,543	72,017	424,974
31		Gross Income		160,330	326,285	247,493
32		INTEREST DEDUCTIONS				
33	451	Interest on Long Term Debt				0
34	452	Miscellaneous Interest Deductions	309	539	501	38
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	309			0
38	456	Miscellaneous Amortization	309			0
39	459	Contractual Appropriations of Income	309	26,532	24,404	2,128
40	460	Miscellaneous Deductions from Income				0
41		Total Interest Deductions		27,071	24,905	2,166
42		Net Income		\$133,259	\$301,380	\$245,327
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$25,711,254	\$25,909,874	(\$198,620)
44	501	Balance Transferred from Income		133,259	301,380	-168,121
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46		Return of Surplus from Energy Efficiency Fund		199,978		199,978
47		Installed Solar Panels, Geothermal Heating & LED Lighting				0
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		Established Energy Efficiency Fund from Surplus			500,000	(500,000)
51						0
52		Balance at the End of the Year		\$26,044,491	\$25,711,254	\$333,237

STATEMENT OF CASH FLOWS

1. Provide the Statement of Cash Flows which is submitted to the New York State Comptrollers Office. It is acceptable to submit a copy of the Comptroller's statement as satisfaction of this requirement.

Line No.	Description (a)	Amounts (b)
1	Cash Flow from Operating Activities:	
2	Cash Received from Providing Services (Cash Sales +/- Change in Receivables)	\$11,441,271
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	(8,664,252)
5	Cash Payments Personal Services and Benefits	(1,471,749)
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	1,305,270
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	(556,746)
10	Operating Grants Received	
11	Transfers to/from Other Funds	(66,632)
12	Proceeds of Debt (Non-Capital)	
13	Payment of Debt (Non-Capital)	
14	Interest Expense (Non-Capital)	
15		
16	Net Cash Provided/(Used) by Non-Capital and Financing Activities:	(623,378)
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	
19	Principal Payments Debt (Capital)	(67,979)
20	Interest Expense (Capital)	(539)
21	Capital Contributed by Developers	89,902
22	Capital Contributed by Other Funds	(9,351)
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	(2,409,856)
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	55,627
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	(2,342,196)
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	259,273
30	Sale of Investments	
31	Interest Income	83,543
32		
33	Net Cash Provided/(Used) by Investing Activities:	342,816
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	(1,317,488)
36		
37	Cash and Cash Equivalents at Beginning of Year	5,139,027
38		
39	Cash and Cash Equivalents at End of Year	\$3,821,539
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss)	\$76,787
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	837,617
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	(305,120)
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	127,717
47	Other Reconciling Items:	
48	Contract Appropriations - PSC Assessment	(26,532)
49	Uncollectible Revenue	38,054
50	Property Taxes included in the determination of Operating Income	556,747
51		
52	Net Cash Provided/(Used) by Operating Activities	\$1,305,270

NYSPSC 195-98

OPERATING PROPERTY

1. Show below the required information regarding electric operating property accounts for the year.
2. Transfers in column (e) should be restricted to entries made during the year to reflect changes in use of plant under circumstances which do not call for retirement accounting. This includes the transfer of plant from one class of utility to another, or between plant accounts within the electric department. Include in this column and clearly indicate as such transfers from subdivisions of accounts temporarily carried for plant in process of reclassification.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)
1	(301) Organization	\$2,163,468		
2	(302) Franchises and Consents	0		
3	(303) Miscellaneous Intangible Plant	0		
4	(311) Land and Land Rights	296,402		
5	(312) Structures and Improvements	6,316,981	770,720	0
6	(321) Boiler Plant Equipment	0		
7	(322) Engine Driven Generator Units - Steam	0		
8	(323) Turbo-Generators -Steam	0		
9	(324) Accessory Electric Equipment - Steam	0		
10	(325) Misc. Power Plant Equipment - Steam	0		
11	(331) Reservoirs, Dams, and Waterways	0		
12	(332) Roads, Trails and Bridges	0		
13	(333) Water Wheels, Turbines, and Generators	0		
14	(334) Accessory Electric Equipment - Hydro	0		
15	(335) Misc. Power Plant Equipment - Hydro	0		
16	(342) Engine Dr. Gen. Units - Internal Combust.	0		
17	(344) Accessory El. Eq. - Internal Combust.	0		
18	(345) Misc. Pr. Plant Equip. - Internal Combust.	0		
19	(351) Transmission Roads and Trails	53,945		
20	(352) Transmission Substation Equipment	1,318,118	156,256	56,484
21	(353) Transmission Overhead Conductors	395,067		
22	(354) Transmission Underground Conductors	0		
23	(358) Poles, Towers and Fixtures	4,985,324	249,539	24,410
24	(359) Underground Conduits	21,244		
25	(361) Distribution Substation Equipment	1,731,446	0	
26	(362) Storage Battery Equipment	0		
27	(363) Distribution Overhead Conductors	3,108,081	48,293	0
28	(364) Distribution Underground Conductors	707,413	29,203	0
29	(365) Line Transformers	3,013,343	133,971	56,039
30	(366) Overhead Services	1,245,440	14,480	3,932
31	(367) Underground Services	266,282	12,470	0
32	(368) Consumers' Meters	722,461	25,629	17,474
33	(369) Consumers' Meter Installation	154,245	16,156	2,994
34	(370) Other Property on Consumers' Premises	335,538	19,690	5,828
35	(371) Street Lighting and Signal System Equip.	590,638	8,304	2,551
36	(381) Office Equipment	887,547	0	0
37	(382) Stores Equipment	2,000		
38	(383) Shop Equipment	3,696		
39	(384) Transportation Equipment	1,444,766	0	0
40	(385) Communication Equipment	25,950	0	
41	(386) Laboratory Equipment	51,278	0	
42	(387) General Tools and Implements	9,973	0	
43	(388) Miscellaneous General Equipment	15,342	0	
44	(391) Miscellaneous Tangible Property	0		
45	(392) Undistributed Operating Property	0		
46		0		
47	Total Operating Property - Electric	\$29,865,988	\$1,484,712	\$169,712
48	(102-			
49	108) Operating Property - Other Departments			

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OPERATING PROPERTY (Continued)

3. "Adjustments during the year" should be interpreted to mean entries, if any, made in operating property accounts not to record current transactions but as modification of entries made in prior accounting periods.

4. In an attached memorandum explain all entries in column (f).

5. In column (i) enter the annual depreciation rate for the continuing property account listed in column (h).

6. In column (j) enter the year end balance in the 261 account for the continuing property account listed in column (h).

Transfers (e)	Adjustments (f)	Balance at End of Year (g)	Acct. (h)	Depreciation Reserve		Line No.
				Curr Ann Rate - % (i)	Accr Res (j)	
		\$2,163,468	(301)			1
		0	(302)			2
		0	(303)			3
		296,402	(311)			4
		7,087,701	(312)	2.00	2,140,456	5
		0	(321)			6
		0	(322)			7
		0	(323)			8
		0	(324)			9
		0	(325)			10
		0	(331)			11
		0	(332)			12
		0	(333)			13
		0	(334)			14
		0	(335)			15
		0	(342)			16
		0	(344)			17
		0	(345)			18
		53,945	(351)	2.00	16,510	19
		1,417,889	(352)	2.51	675,065	20
		395,067	(353)	2.22	204,027	21
		0	(354)			22
		5,210,454	(358)	3.45	1,871,263	23
		21,244	(359)	1.82	13,038	24
		1,731,446	(361)	2.78	739,677	25
		0	(362)			26
		3,156,374	(363)	2.50	1,121,025	27
		736,616	(364)	2.50	293,911	28
		3,091,275	(365)	3.70	920,258	29
		1,255,988	(366)	3.60	1,053,606	30
		278,753	(367)	3.00	104,823	31
		730,616	(368)	3.14	(215,456)	32
		167,407	(369)	4.17	(10,304)	33
		349,400	(370)	4.17	92,402	34
		596,392	(371)	4.00	363,192	35
		887,547	(381)	12.50	622,671	36
		2,000	(382)	4.00	2,000	37
		3,696	(383)	4.00	2,522	38
		1,444,766	(384)	10.00	1,427,413	39
		25,950	(385)	0.00	24,680	40
		51,278	(386)	4.00	29,965	41
		9,973	(387)	5.00	8,769	42
		15,342	(388)	5.00	16,221	43
		0	(391)			44
		0	(392)			45
		0				46
\$0	\$0	\$31,180,988			\$11,517,734	47
			(102-			48
		\$0	108)			49

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CONSTRUCTION WORK IN PROGRESS (Account 110)

1. Report below descriptions and balances at the end of the year for each project in process of construction.
2. Minor projects may be grouped.

Line No.	Description of Each Project (a)	Amount (b)
1		
2	W/O No. 14313 - MED Building Addition	\$1,705,349
3	W/O No. 14578 Old GM Site - Install Wire and Transformer	11,784
4	W/O No. 14469 - State Highway 131 - Replace Poles	6,168
5	W/O No. 14538 - Fregoe Rd. - Underground Line Extention	5,469
6	W/O No. 14546 - Mill Rd. Pole Replacement	6,018
7	Misc. Projects	10,288
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	\$1,745,076

OTHER PROPERTY (Accounts 109 and 112)

1. Report below descriptions and balances at the end of the year.
2. Minor projects may be grouped.

Line No.	Description of Each Property (a)	Amount (b)
21	Operating Property - General	
22		
23		
24		
25		
26		
27		
28		
29		
30	Total	\$0
31	Non-Operating Property	
32		
33		
34		
35		
36		
37		
38		
39		
40	Total	\$0

Investments (Accounts 113, 114, 115 and 117)

1. Report below investments in Accounts 113, Loans to Operating Municipality; 114, Miscellaneous Investments; 115, Sinking Funds; and 117, Miscellaneous Special Funds.
2. Investment in Securities - List and describe each security owned, giving name of issuer. For bonds also give principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
3. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, commissioners, or employees.
4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of the pledgee and purpose of the pledge.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Principal Amount or No. Of Shares End of Year (d)	Book Costs * End Of Year (e)	Revenues During the Year		Gain or Loss From Investment Disposed of (h)
						Accrued (f)	Received (g)	
1	Loans to Operating Municipality							
2								
3								
4								
5								
6	Totals (Account 113)			\$0	\$0	\$0	\$0	\$0
7	Miscellaneous Investments							
8	MBIA/Class - Interest Time Deposits	1/1/2012	12/31/2012		\$12,842		\$2	
9								
10	First Niagara - Public Money Market	1/1/2012	12/31/2012		2,510,621		6,313	
11								
12	Key Bank - Public Money Market	1/1/2012	12/31/2012		22,056		2,009	
13	Totals (Account 114)			\$0	\$2,545,519	\$0	\$8,324	\$0
14	Sinking Fund							
15								
16								
17								
18								
19								
20	Totals (Account 115)			\$0	\$0	\$0	\$0	\$0
21	Miscellaneous Special Deposits							
22	Liability & Casualty Reserve Fund							
23	Key Bank Cash - Checking Acct.	1/1/2012	12/31/2012		4,272			
24	KeyBank - Public Money Market Acct.	1/1/2012	12/31/2012		943,369		1,414	
25	Energy Efficiency Reserve Fund							
26	Community Cash - Checking Acct.	1/1/2012	12/31/2012		7,014			
27	Community - Public Money Market	1/1/2012	12/31/2012		175,804		166	
28	Post Retire. Health Ins. Reserve Fund							
29	First Niagara- Public Money Market	1/1/2012	12/31/2012		1,305,514		3,283	
30	MBIA - CLASS Acct.	1/1/2012	12/31/2012		46,222		9	
31	Totals (Account 117)			\$0	\$2,482,195	\$0	\$4,872	\$0

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

DEPRECIATION FUNDS (Account 116)

1. Show below a statement of transactions carried out during the year through Account 116 Depreciation Fund or through any other account or subaccount maintained for the purpose of holding funds or other investments to cover the depreciation or replacement of plant.
2. Interest earned on such funds should be shown separately, whether retained in the account or not.
3. This schedule is intended to cover all funds maintained for the purposes indicated and to include the depreciation reserve fund required by Section 6-k of the General Municipal Law.

Line No.	Description (a)	Interest Earned (b)	Balance End of Year (c)
1	Balance 1/1/12 Cash Checking Acct.		\$10,568
2	Balance 1/1/12 MBIA - CLASS Acct		11,853
3	Balance 1/1/12 Key Public Money Market Acct		1,612,218
4			
5	2012 Interest Received on MBIA CLASS Acct.	3	3
6	2012 Interest Received on Key Public Money Market Acct	2420	2,420
7			
8			
9			
10			
11	Balance 12/31/12 Cash Checking Acct. \$ 10,568		
12	Balance 12/31/12 MBIA - CLASS Acct 11,856		
13	Balance 12/31/12 Key Public Money Market Acct 1,614,638		
14	Total Depreciation Funds (Account 116)	\$2,423	\$1,637,062

MISCELLANEOUS BALANCE SHEET ITEMS - DEBITS (Accounts 129, 143 and 145)

1. Show details of items carries at the end of the year in Account 129, Special Deposits, Account 143, Suspense to be Amortized and Account 145, Miscellaneous Suspense.
2. Data and totals should be shown separately for each account.
3. Minor items may be grouped together and so designated.

Line No.	Item (a)	Amount (b)
15	<u>Special Deposits (Account 129)</u>	
16		
17		
18		
19		
20		
21	Total Special Deposits	\$0
22	<u>Suspense to be Amortized (Account 143)</u>	
23	Cost in excess of the purchase price over depreciated original cost of operating properties	
24	purchased from Niagara Mohawk Power Corp. upon acquisition of the Utiltiy on 5/8/81	4,448,314
25		
26		
27		
28	Total Suspense to be Amortized	\$4,448,314
29	<u>Miscellaneous Suspense (Account 145)</u>	
30		
31		
32		
33		
34		
35	Total Miscellaneous Suspense	\$0

**RECEIVABLES FROM OPERATING MUNICIPALITY (Account 124) AND OTHER
NOTES RECEIVABLE (Account 126)**

1. Report particulars of receivables from operating municipality and other notes receivable.
2. List each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
3. If any note was received in satisfaction of an open account, state the period covered by such open account.
4. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Activity			Balance End of Year (f)	Interest Revenue	
			Contra Acct. (c)	Debits (d)	Credits (e)		Accrued (g)	Received (h)
1	Receivables from Operating Municipality							
2						\$0		
3		23,118	600's	351,744		374,862		
4			121		354,943	(354,943)		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Total (Account 124)	\$23,118		\$351,744	\$354,943	\$19,919	\$0	\$0
12	Other Notes Receivable							
13						\$0		
14						0		
15						0		
16						0		
17						0		
18						0		
19						0		
20						0		
21						0		
22	Totals (Account 126)	\$0		\$0	\$0	\$0	\$0	\$0

ACCOUNTS RECEIVABLE (Account 125)

Report particulars of accounts receivable.

LINE NO.	Item (a)	Balance Beginning of Year (b)		Balance End of Year (c)
23	Accounts Receivable (Account 125):			
24	General Customers	\$716,644		\$816,605
25	Merchandising and Jobbing	118,489		278,748
26	Public Authorities (other than the operating municipality)			
27	Officers and Employees			
28	Operating Municipality			
29	Other (Detail)			
30				
31				
32				
33	Totals (Accounts 125)	\$835,133		\$1,095,353

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**PAYABLES TO OPERATING MUNICIPALITY (Account 241) AND
NOTES PAYABLE (Account 243)**

1. Report particulars of payables from operating municipality and notes payable.
2. For payables to operating municipality, include the date of maturity for all items which have a specific date; for those payables on demand, insert the word "demand", and for open accounts, insert the word "open".
3. Include in columns (g) and (h) the amount of any interest expense during the year on notes or accounts that were accrued and paid, respectively.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Activity			Balance End of Year (f)	Interest Expense	
			Contra Acct. (c)	Debits (d)	Credits (e)		Accrued (g)	Paid (h)
1	Payables to Operating Municipality							
2						\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Totals (Account 241)	\$0		\$0	\$0	\$0	\$0	\$0
12	Notes Payable							
13						\$0		
14	Hybrid Bucket Truck					0		
15	NYPA 0% Interest Loan	152,953		67,979		84,974		
16						0		
17						0		
18						0		
19						0		
20						0		
21						0		
22	Totals (Account 243)	\$152,953		\$67,979	\$0	\$84,974	\$0	\$0

RESERVE FOR UNCOLLECTIBLE ACCOUNTS (Account 266)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to commissioners, officers and employees shall not include items for utility services.

LINE NO.	Item (a)	General Customers (b)	Merchandising and Jobbing (c)	Officers and Employees (d)	Other (e)	Total (f)
23	Balance Beginning of Year					\$0
24	Prov. for Uncollectibles for Year					0
25	Accounts Written Off					0
26	Collection of Accounts Written Off					0
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$0	\$0	\$0	\$0	\$0

4. Summarize the collection and write-off practices applied to overdue customers' accounts.

LONG-TERM DEBT (Accounts 231, 232, and 233)

1. Report by balance sheet account the particulars concerning long-term debt included in Accounts 231, Bonds, 232, Long Term Equipment Obligations, and 233, Miscellaneous Long-Term Debt.

2. For column (d) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.

3. Furnish in a footnote particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year.

4. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.

5. Explain any debits and credits other than amortization debited to Account 453, Amortization of Debt Discount and Expense, or credited to Account 454, Release of Premium on Debt - Credit.

Line No.	Description of Obligation	Purpose for which issue was authorized	Principal Amount of Debt Issued	Total Expense Premium or Discount	Nominal Date of Issue
	(a)	(b)	(c)	(d)	(e)
1	Bonds (Account 231)				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Bonds (Account 231)		\$0	\$0	
22	Equipment Obligations - Long Term (Account 232)				
23					
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$0	\$0	
29	Miscellaneous Long Term Debt (Account 233)				
30					
31					
32					
33					
34					
35	Miscellaneous Long Term Debt (Account 233)		\$0	\$0	

LONG-TERM DEBT (Accounts 231, 232, and 233)

6. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 451, Interest on Long-Term Debt.

Date of Maturity (f)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (i)	Current Maturity (j)	Interest during Year		Interest at End of Year		Line No.
	Date From (g)	Date To (h)			Accrued (k)	Paid (l)	Matured and Unpaid (m)	Accrued but not Due (n)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
			\$0	\$0	\$0	\$0	\$0	\$0	20
									22
									23
									24
									25
									26
									27
			\$0	\$0	\$0	\$0	\$0	\$0	28
									29
									30
									31
									32
									33
									34
			\$0	\$0	\$0	\$0	\$0	\$0	35

OTHER RESERVES AND UNADJUSTED CREDITS (Accounts 264, 265, 267 and 272)

1. Report the particulars indicated concerning the requested information.
2. Totals should be shown for each balance sheet account.

Line No.	DESCRIPTION (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR				BALANCE END OF YEAR
			CONTRA ACCT. (c)	DEBITS	CONTRA ACCT.	CREDITS	
1	Insurance Reserve (Account 264)						
2							\$0
3							0
4							0
5	TOTALS (Account 264)	\$0		\$0		\$0	\$0
6	Injuries & Damages Reserve (Account 265)						
7							\$0
8							0
9							0
10	TOTALS (Account 265)	\$0		\$0		\$0	\$0
11	Miscellaneous Reserves (Account 267)						
12	Energy Efficiency Reserve	\$446,628	121&117.4&				\$446,628
13			117.5 & 281	283,288	121	16,512	(266,776)
14					117.5	166	166
15	TOTALS (Account 267)	\$446,628		\$283,288		\$16,678	\$180,018
16	Misc. Unadjusted Credits (Account 272)						
17							\$0
18							0
19							0
20	TOTALS (Account 272)	\$0		\$0		\$0	\$0

CONTRIBUTIONS - OPERATING MUNICIPALITY (Account 280)

1. Give below an analysis of transactions during the year affecting account 280, Contributions-Operating Municipality, showing debits as positive numbers and credits as negative numbers ().
2. If the following Transactions occurred during the year, they should be separately stated and other transactions clearly described. Cash Transfers, Property and Equipment Transfers, Material and Supplies, Payroll Items, Use of Rental Property for which no or nominal payment was made, Use of Equipment for which no or nominal payment was made, Insurance, Electricity , Water, Payments to State Employees' Retirement System.

Line No.	ITEM (a)	AMOUNT (b)
1	Balance at Beginning of Year	\$578,505
2	Debits	
3		
4		
5	Linecrew labor to install Christmas decorations and various banners during the year.	9,351
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at End of Year	\$587,856

ELECTRIC OPERATING REVENUES (Account 401)

1. Report below electric operating revenues for the year for each account.
2. Number of customers, columns (l) and (m), should be reported on the number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, indicate in a footnote the number of such customers included in each of the two service classifications.
3. If preceding year columns (i), (k) and (m) are not derived from previously reported figures, explain any inconsistencies.

Line No.	Acct No.	Account Title (c)	Operating Revenues						Number of KWH Sold		Average Number Of Customers Per Month	
			Current Year			Previous Year						
			Revenues at Base Plus PPAC (d)	Discounts Not Taken Late Charges (e)	Total Revenue for Year (f)	Revenues at Base Plus PPAC (g)	Discounts Not Taken Late Charges (h)	Total Revenue for Previous Year (i)	Amount for Year (j)	Amount for Previous Year (k)	Number for Year (l)	Number for Pre. Yr. (m)
1		SALES OF ELECTRICITY										
2	601	Residential Sales	\$6,727,715	\$41,029	\$6,768,744	\$6,966,251	\$40,056	\$7,006,307	113,354,047	113,986,959	8,218	8,197
3	602	Commercial Sales	875,179	3,320	878,499	900,175	3,044	903,219	12,867,818	12,830,963	889	880
4	603	Industrial Sales	3,423,155	3,875	3,427,030	3,406,960	3,693	3,410,653	66,192,354	63,474,901	169	166
5	604	Public Street Lighting - Operating Mun.	19,310	0	19,310	19,178	0	19,178	132,188	130,054	1	1
6	605	Public Street Lighting - Other	159,525	19	159,544	160,781	14	160,795	1,005,672	1,001,845	19	19
7	606	Other Sales to Operating Municipality	330,842	33	330,875	331,061	332	331,393	6,568,484	6,410,851	29	29
8	607	Other Sales to Other Public Authorities	0	0	0	0	0	0	0	0	0	0
9	608	Sales to Other Distributors	0	0	0	0	0	0	0	0	0	0
10	609	Sales to Railroads and Street Railroads	0	0	0	0	0	0	0	0	0	0
11	610	Security Lighting	97,360	13	97,373	91,640	2	91,642	698,640	654,248	340	327
12		Total Sales	11,633,086	48,289	11,681,375	11,876,046	47,141	11,923,187	200,819,203	198,489,821	9,665	9,619
13									BILLING ROUTINE - ELECTRIC Report the following information in days for Accounts 601 AND 602 1. The period for which bills are rendered. 2. The period between the date meters are read and the date customers are billed. 3. The period between the billing date and the date on which discounts are forfeited.			
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property	38,704		38,704	38,627		38,627				
16	622	Miscellaneous Electric Revenues	16,266		16,266	7,825		7,825				
17					0			0				
18					0			0				
19					0			0				
20		Total Other Operating Revenues	54,970	0	54,970	46,452	0	46,452				
21		Total Electric Operating Revenues	\$11,688,056	\$48,289	\$11,736,345	\$11,922,498	\$47,141	\$11,969,639				

Footnotes:

Massena Electric is on a monthly cycle billing - 8 cycles per month. Meters are read geographically with about 2 cycles billed per week for all classes of consumers. The average number of days between meter readings and billing dates is 4 days. The average number of days between the billing dates and the due date after which discounts are forfeited is 25 days.

SALES BY SERVICE CLASSIFICATION - ELECTRIC

1. Show below by months the number of customers and the KWH of electric energy under each schedule and classification. When the same rate is contained on more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each classification No. must be shown on the column heading above the columns in which sales are listed.

2. Contract sales within each month, not charged under a filed tariff, may be combined under a general heading "Contract Sales"; all current delivered to the operating municipality should be combined under "Sales to Operating Municipality"; sales to other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to Other Municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of page 300 and amounts receivable on other than a monthly basis may be allocated on equal amounts to the months where applicable.

3. Below line thirteen show the manner in which the sales under the service classification or contracts were distributed to the revenue accounts.

4. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the customer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.

5. Show below by months the following information with respect to the Purchased Power Adjustment Clause (PPAC);
a) PPAC factor per kwh as shown on monthly statements; (b) total kwh to the PPAC factor was applied; (c) revenues generated from the application of the PPAC.

6. In footnotes provide the following: Base Purchased Power Cost(s) and the period for which effective.

Line No.	TOTALS FOR THE YEAR						
	Month (a)	Number of Customers (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	9,669	13,317,400	562,564	0.011107	0	147,855
2	July	9,676	15,032,409	615,892	0.008301	0	124,729
3	August	9,674	15,099,869	619,621	0.017456	0	263,522
4	September	9,725	14,889,443	608,889	0.020052	0	298,487
5	October	9,688	13,305,345	557,448	0.015876	0	211,191
6	November	9,686	15,494,002	632,057	0.009128	0	141,405
7	December	9,674	19,615,806	784,970	0.010969	0	215,146
8	January	9,601	23,664,443	910,897	0.015630	0	369,866
9	February	9,625	21,730,901	861,119	0.023485	0	510,329
10	March	9,627	18,797,157	768,599	0.028232	0	530,638
11	April	9,652	16,564,724	680,159	0.023184	0	383,958
12	May	9,666	13,307,704	575,025	0.019446	0	258,716
13	TOTALS	115,963	200,819,203	\$8,177,240		\$0	\$3,455,842
14	Account 601	98,613	113,354,047	\$4,748,827			1,978,887
15	Account 602	10,665	12,867,818	651,570			223,608
16	Account 603	2,023	66,192,354	2,311,203			1,111,951
17	Account 604	12	132,188	17,088			2,222
18	Account 605	228	1,005,672	142,574			16,951
19	Account 606	347	6,568,484	220,345			110,496
20	Account 607	0	0	0			0
21	Account 608	0	0	0			0
22	Account 609	0	0	0			0
23	Account 610	4,075	698,640	85,633			11,727
24							
25	Footnotes:						
26							
27							
28							
29	Base Purchased Power Costs per KWH, 1/1/12 - 12/31/12 - \$.016403						
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SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No. RESIDENTIAL		Service Classification No. 1					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	8,208	6,578,440	\$286,782	0.011107	SAME AS KWH'S SOLD	\$73,006	1
July	8,217	7,532,521	323,100	0.008301		62,474	2
August	8,220	7,506,649	323,313	0.017456		130,976	3
September	8,268	7,204,955	312,471	0.020052		144,398	4
October	8,239	6,373,481	280,486	0.015876		101,142	5
November	8,227	8,364,941	354,505	0.009128		76,330	6
December	8,236	12,097,679	495,174	0.010969		132,681	7
January	8,173	15,241,622	612,494	0.015630		238,216	8
February	8,193	13,748,131	558,102	0.023485		322,851	9
March	8,199	11,699,626	481,755	0.028232		330,260	10
April	8,217	9,630,204	403,018	0.023184		223,189	11
May	8,216	7,375,798	317,627	0.019446		143,364	12
TOTALS	98,613	113,354,047	\$4,748,827		0	\$1,978,887	13
Footnotes: A/C 601							
Schedule No. COMM. WITHOUT DEMAND		Service Classification No. 2					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	585	183,332	\$11,022	0.011107	SAME AS KWH'S SOLD	\$2,036	14
July	588	198,321	11,708	0.008301		1,646	15
August	584	210,077	12,264	0.017456		3,667	16
September	585	207,305	12,157	0.020052		4,157	17
October	583	182,047	11,012	0.015876		2,890	18
November	589	222,402	12,791	0.009128		2,030	19
December	583	323,465	17,226	0.010969		3,548	20
January	583	397,555	20,460	0.015630		6,214	21
February	581	400,232	20,605	0.023485		9,399	22
March	578	335,833	17,785	0.028232		9,481	23
April	583	270,652	14,906	0.023184		6,275	24
May	578	203,812	11,927	0.019446		3,963	25
TOTALS	7,000	3,135,033	\$173,863		0	\$55,306	26
Footnotes: A/C 602							
Schedule No. COMM. WITH DEMAND		Service Classification No. 3					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	309	666,073	\$35,274	0.011107	SAME AS KWH'S SOLD	\$7,398	27
July	305	734,403	36,987	0.008301		6,096	28
August	303	778,188	38,611	0.017456		13,584	29
September	302	760,137	37,879	0.020052		15,242	30
October	305	612,544	33,960	0.015876		9,725	31
November	301	692,944	36,097	0.009128		6,325	32
December	293	844,271	40,263	0.010969		9,261	33
January	291	982,229	35,417	0.015630		15,352	34
February	297	1,018,755	45,836	0.023485		23,926	35
March	296	901,960	42,308	0.028232		25,464	36
April	294	765,971	38,065	0.023184		17,758	37
May	309	663,775	35,384	0.019446		12,908	38
TOTALS	3,605	9,421,250	\$456,081		0	\$163,039	39
Footnotes: A/C 602.1							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Line No.	Schedule No.	INDUSTRIAL		Service Classification No.		4	
	Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	June	174	5,192,560	\$188,639	0.011107	SAME AS KWH'S SOLD	\$57,674
2	July	172	5,793,171	200,984	0.008301		48,089
3	August	172	5,804,603	202,219	0.017456		101,325
4	September	173	5,880,167	203,400	0.020052		117,909
5	October	175	5,433,768	191,793	0.015876		86,266
6	November	169	5,522,491	189,455	0.009128		50,409
7	December	163	5,614,444	192,699	0.010969		61,585
8	January	163	6,289,671	202,604	0.015630		98,308
9	February	163	5,837,881	196,457	0.023485		137,103
10	March	163	5,186,918	187,598	0.028232		146,437
11	April	166	5,203,730	184,191	0.023184		120,643
12	May	170	4,432,950	171,164	0.019446		86,203
13	TOTALS	2,023	66,192,354	\$2,311,203		0	\$1,111,951
Footnotes: A/C 603							
Line No.	Schedule No.	SECURITY LIGHTING		Service Classification No.		6	
	Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
14	June	339	40,491	\$7,050	0.011107	SAME AS KWH'S SOLD	\$450
15	July	340	44,162	7,123	0.008301		366
16	August	341	50,978	7,248	0.017456		890
17	September	343	56,402	7,228	0.020052		1,131
18	October	332	66,876	7,271	0.015876		1,061
19	November	346	71,705	7,288	0.009128		655
20	December	346	78,336	7,324	0.010969		858
21	January	337	72,978	7,010	0.015630		1,141
22	February	337	62,361	7,010	0.023485		1,466
23	March	337	59,233	7,010	0.028232		1,673
24	April	338	49,909	7,019	0.023184		1,156
25	May	339	45,209	7,052	0.019446		880
26	TOTALS	4,075	698,640	\$85,633		0	\$11,727
Footnotes: A/C 610							
Line No.	Schedule No.	PUBLIC ST. LIGHTING		Service Classification No.		7	
	Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
27	June	19	60,541	\$11,855	0.011107	SAME AS KWH'S SOLD	\$672
28	July	19	65,026	11,883	0.008301		540
29	August	19	73,108	11,902	0.017456		1,276
30	September	19	80,841	11,910	0.020052		1,621
31	October	19	93,440	11,900	0.015876		1,483
32	November	19	99,664	11,892	0.009128		910
33	December	19	108,714	11,905	0.010969		1,192
34	January	19	105,449	11,866	0.015630		1,648
35	February	19	91,278	11,869	0.023485		2,144
36	March	19	86,660	11,871	0.028232		2,447
37	April	19	74,252	11,866	0.023184		1,721
38	May	19	66,699	11,855	0.019446		1,297
39	TOTALS	228	1,005,672	\$142,574		0	\$16,951
Footnotes: A/C 605							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No. COMMERCIAL NON-METERED			Service Classification No.		LEAF 28 TARIFF		Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	5	25,830	\$1,788	0.011107	SAME AS KWH'S SOLD	\$287	1
July	5	25,830	1,792	0.008301		214	2
August	5	26,145	1,818	0.017456		456	3
September	5	26,145	1,819	0.020052		524	4
October	5	26,145	1,817	0.015876		415	5
November	5	26,145	1,814	0.009128		239	6
December	5	26,145	1,815	0.010969		287	7
January	5	25,830	1,790	0.015630		404	8
February	5	25,830	1,793	0.023485		607	9
March	5	25,830	1,795	0.028232		729	10
April	5	25,830	1,793	0.023184		599	11
May	5	25,830	1,792	0.019446		502	12
TOTALS	60	311,535	\$21,626		0	\$5,263	13
Footnotes: A/C 602.2							
Schedule No. OPERATING MUNICIPALITY			Service Classification No.				Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	30	570,133	\$20,154	0.011107	SAME AS KWH'S SOLD	\$6,332	14
July	30	638,975	22,315	0.008301		5,304	15
August	30	650,121	22,246	0.017456		11,348	16
September	30	673,491	22,025	0.020052		13,505	17
October	30	517,044	19,209	0.015876		8,209	18
November	30	493,710	18,215	0.009128		4,507	19
December	29	522,752	18,564	0.010969		5,734	20
January	30	549,109	19,256	0.015630		8,583	21
February	30	546,433	19,447	0.023485		12,833	22
March	30	501,097	18,477	0.028232		14,147	23
April	30	544,176	19,301	0.023184		12,617	24
May	30	493,631	18,224	0.019446		9,599	25
TOTALS	359	6,700,672	\$237,433		0	\$112,718	26
Footnotes:							
A/C 604	12	132,188	17,088			2,222	
A/C 606	347	6,568,484	220,345			110,496	
TOTAL	359	6,700,672	237,433			112,718	
Schedule No.			Service Classification No.				Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.011107			27
July				0.008301			28
August				0.017456			29
September				0.020052			30
October				0.015876			31
November				0.009128			32
December				0.010969			33
January				0.015630			34
February				0.023485			35
March				0.028232			36
April				0.023184			37
May				0.019446			38
TOTALS	0	0	\$0		0	\$0	39
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Line No.	Schedule No.		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June				0.011107		
2	July				0.008301		
3	August				0.017456		
4	September				0.020052		
5	October				0.015876		
6	November				0.009128		
7	December				0.010969		
8	January				0.015630		
9	February				0.023485		
10	March				0.028232		
11	April				0.023184		
12	May				0.019446		
13	TOTALS	0	0	\$0		0	\$0
Footnotes:							
Line No.	Schedule No.		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
14	June				0.011107		
15	July				0.008301		
16	August				0.017456		
17	September				0.020052		
18	October				0.015876		
19	November				0.009128		
20	December				0.010969		
21	January				0.015630		
22	February				0.023485		
23	March				0.028232		
24	April				0.023184		
25	May				0.019446		
26	TOTALS	0	0	\$0		0	\$0
Footnotes:							
Line No.	Schedule No.		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
27	June				0.011107		
28	July				0.008301		
29	August				0.017456		
30	September				0.020052		
31	October				0.015876		
32	November				0.009128		
33	December				0.010969		
34	January				0.015630		
35	February				0.023485		
36	March				0.028232		
37	April				0.023184		
38	May				0.019446		
39	TOTALS	0	0	\$0		0	\$0
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.011107			1
July				0.008301			2
August				0.017456			3
September				0.020052			4
October				0.015876			5
November				0.009128			6
December				0.010969			7
January				0.015630			8
February				0.023485			9
March				0.028232			10
April				0.023184			11
May				0.019446			12
TOTALS	0	0	\$0		0	\$0	13
Footnotes:							
Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.011107			14
July				0.008301			15
August				0.017456			16
September				0.020052			17
October				0.015876			18
November				0.009128			19
December				0.010969			20
January				0.015630			21
February				0.023485			22
March				0.028232			23
April				0.023184			24
May				0.019446			25
TOTALS	0	0	\$0		0	\$0	26
Footnotes:							
Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.011107			27
July				0.008301			28
August				0.017456			29
September				0.020052			30
October				0.015876			31
November				0.009128			32
December				0.010969			33
January				0.015630			34
February				0.023485			35
March				0.028232			36
April				0.023184			37
May				0.019446			38
TOTALS	0	0	\$0		0	\$0	39
Footnotes:							

SALES BY MUNICIPALITIES - ELECTRIC

1. Show the requested information concerning each city, village, or town in which respondent rendered service during the year and state for each operating revenue account the number of consumers at the end of the year, the sales in Kwh and the revenues during the year.

2. If under an order of the Commission two or more municipalities may be treated as a unit, list below the names of the several municipalities so grouped with reference to the date of the corresponding order of the Public Service Commission.

3. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the consumer. In the case of street lighting for which the utility the conductors, at the lamp.

Designation of Municipality		#1 Town of Massena			#2 Town of Massena in Village of Masse		
Line No.	Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	601 Residential Sales	1,101	18,441,126	\$1,089,901	4,644	55,242,163	\$3,324,964
2	602 Commercial Sales	174	2,919,057	188,688	481	7,708,695	525,802
3	603 Industrial Sales	42	22,732,807	1,171,829	101	39,689,579	2,027,783
4	604 Public Street Lighting - Operating Mun.	1	132,188	19,310			
5	605 Public Street Lighting - Other	8	97,047	8,839	6	827,426	138,013
6	606 Other Sales to Operating Municipality	12	505,734	33,269	14	6,033,964	295,637
7	607 Other Sales to Other Public Authorities						
8	608 Sales to Other Distributors						
9	609 Sales to Railroads and Street RR						
10	610 Security Lighting	72	147,967	20,848	103	302,044	40,648
11	Totals	1,410	44,975,926	\$2,532,684	5,349	109,803,871	\$6,352,847
12							
Designation of Municipality		#3 Town of Louisville in Village of Massena			#4 Town of Louisville		
14	601 Residential Sales	248	3,625,619	\$213,100	1,155	19,645,257	\$1,144,878
15	602 Commercial Sales	14	187,244	12,674	132	1,448,118	103,207
16	603 Industrial Sales	5	497,042	29,230	15	3,272,926	194,312
17	604 Public Street Lighting - Operating Mun.						
18	605 Public Street Lighting - Other				3	68,359	10,523
19	606 Other Sales to Operating Municipality				1	24,757	1,626
20	607 Other Sales to Other Public Authorities						
21	608 Sales to Other Distributors						
22	609 Sales to Railroads and Street RR						
23	610 Security Lighting	12	50,004	6,532	87	130,789	18,583
24							
25	Totals	279	4,359,909	\$261,536	1,393	24,590,206	\$1,473,129
26							
Designation of Municipality		#5 Town of Brasher			#6 Town of Stockholm		
28	601 Residential Sales	198	3,554,800	\$206,844	57	911,599	53,177
29	602 Commercial Sales	17	142,514	10,003	3	9,059	722
30	603 Industrial Sales						
31	604 Public Street Lighting - Operating Mun.						
32	605 Public Street Lighting - Other						
33	606 Other Sales to Operating Municipality						
34	607 Other Sales to Other Public Authorities						
35	608 Sales to Other Distributors						
36	609 Sales to Railroads and Street RR						
37	610 Security Lighting	18	11,772	2,109	10	6,254	943
38	Totals	233	3,709,086	\$218,956	70	926,912	\$54,842
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SALES BY MUNICIPALITIES - ELECTRIC							
Designation of Municipality							
Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
601 Residential Sales							1
602 Commercial Sales							2
603 Industrial Sales							3
604 Public Street Lighting - Operating Mun.							4
605 Public Street Lighting - Other							5
606 Other Sales to Operating Municipality							6
607 Other Sales to Other Public Authorities							7
608 Sales to Other Distributors							8
609 Sales to Railroads and Street RR							9
610 Security Lighting							10
Totals	0	0	\$0	0	0	\$0	11
							12
Designation of Municipality							13
601 Residential Sales							14
602 Commercial Sales							15
603 Industrial Sales							16
604 Public Street Lighting - Operating Mun.							17
605 Public Street Lighting - Other							18
606 Other Sales to Operating Municipality							19
607 Other Sales to Other Public Authorities							20
608 Sales to Other Distributors							21
609 Sales to Railroads and Street RR							22
610 Security Lighting							23
Totals	0	0	\$0	0	0	\$0	24
							25
Designation of Municipality		#7 Town of Norfolk			Total for Entire System		
601 Residential Sales	678	11,933,483	\$694,850	8,081	113,354,047	6,727,714	27
602 Commercial Sales	57	453,131	34,082	878	12,867,818	875,178	28
603 Industrial Sales				163	66,192,354	3,423,154	29
604 Public Street Lighting - Operating Mun.				1	132,188	19,310	30
605 Public Street Lighting - Other	2	12,840	2,150	19	1,005,672	159,525	31
606 Other Sales to Operating Municipality	1	4,029	309	28	6,568,484	330,841	32
607 Other Sales to Other Public Authorities				0	0	0	33
608 Sales to Other Distributors				0	0	0	34
609 Sales to Railroads and Street RR				0	0	0	35
610 Security Lighting	44	49,810	7,697	346	698,640	97,360	36
Totals	782	12,453,293	\$739,088	9,516	200,819,203	\$11,633,082	37
							38
							39
							40
							41
							42
							43
							44
							45
							46
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ELECTRICITY PURCHASED AND SALES TO OTHER DISTRIBUTORS

1. Show the particulars of electric energy purchased for redistribution in so far as such transactions come within the scope of account 721, Electricity Purchased.
2. Give corresponding particulars of such sales of electricity as come within the scope of account 606, Sales to Other Distributors.
3. Show in column (b) the Service Classification Number or the date of the contract under which purchases or sales were made. If any change in rates occurred during the year give entries in columns (b) thru (f) separately in respect of each rate, and specify the period within the year to which each rate was applicable.

Line No.	Purchaser or Seller and Point of Delivery or Receipt (a)	S.C. No or Date of Purchase (b)	Total number of Kwh Supplied To or By Others (c)	Net Charge or Credit to Respondent		Average Net Price (Cents) (f)
				Sold By Respondent (d)	Purchased By Respondent (e)	
1	Sales					
2						0.00
3						0.00
4						0.00
5						0.00
6						0.00
7						0.00
8						0.00
9	TOTAL		0	\$0		0.00
10	Purchases					
11	N. Y. Power Authority	11/24/86	147,279,363		2,183,338	1.48
12	Long Sault Inc. - Wheeling	09/07/88			209,052	0.00
13	N. Y. Municipal Power Agency	11/01/02	62,027,000		4,784,506	7.71
14	NYISO - Transmission Congestion Contract	11/01/08			88,309	0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		209,306,363		\$7,265,205	3.47

FUEL CONSUMED - ELECTRIC

Show the requested information of each station equipped for generation of electric energy by other than hydro-electric power. If more than one kind of fuel is consumed at a substation, use a separate column for each kind of fuel.

Line No.	Item (a)	(b)	(c)	(d)	(e)	(f)
21	Kind of Fuel					
22	Quantity on hand beginning of year					
23	Quantity received during year					
24	Quantity used for generation					
25	Quantity used for other purposes					
26	Quantity on hand at end of year					
27	Average cost per unit purchased					
28	Cost of fuel used per kwh generated					
29	Average B.t.u. per unit of fuel					
30	B.t.u. per kwh generated					

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OPERATING EXPENSES - ELECTRIC						
1. Enter in the space provided the operation and maintenance expenses for the year and previous year.						
2. Designation in Class columns indicate the accounts applicable to each class of utilities.						
LINE NO.	ACCOUNT (a)		Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
			A,B C	D		
1	701.	Supervision and Labor	x	x		
2						
3	702.	Power Plant Supplies and Expense		x		
4	702.1	Fuel	x			
5	702.2	Water	x			
6	702.3	Miscellaneous Supplies and Expense	x			
7	703.	Repairs to Power Plant	x	x		
8	704.	Steam from Other Sources	x	x		
9	705.	Steam Transferred - Cr	x	x		
10	706.	Depreciation of Power Plant	x	x		
11	707.	Production Rents	x	x		
12						
13		Total Electric Generation - Steam Power			0	0
14						
15	708.	Supervision and Labor	x	x		
16	709.	Power Plant Supplies and Expense		x		
17	709.1	Water for Power	x			
18	709.3	Miscellaneous Supplies and Expenses	x			
19	710.	Repairs to Power Plant	x	x		
20	711.	Depreciation of Power Plant	x	x		
21	712.	Production Rents	x	x		
22						
23		Total Electric Generation-Hydraulic Power			0	0
24						
25	713.	Supervision and Labor	x	x		
26	714.	Power Plant Supplies and Expenses		x		
27	714.1	Engine Fuel	x			
28	714.3	Miscellaneous Supplies and Expenses	x			
29	715.	Repairs to Power Plant	x	x		
30	716.	Gas for Power	x	x		
31						
32	717.	Depreciation of Power Plant	x	x		
33						
34	718.	Production Rents	x	x		
35						
36		Total Electric Generating Int. Comb. Engine Power			0	0
37						
38	721.	Electricity Purchased	x	x	7,265,205	7,179,990
39						
40	722.	Purchased Electricity Expense	x	x		
41	726.	Production Expense Transferred - Cr.	x	x		
42	729.	Duplicate Production Charges - Cr.	x	x		
43						
44		Total Other Production Expense			7,265,205	7,179,990
45						
46		Total Production Expense			7,265,205	7,179,990
47						
48	731.	Transmission System Operation		x		
49	731.1	Transmission Supervision & Eng.	x			
50	731.2	Operation of Transmission Substations	x		17,311	22,093
51	731.4	Operation of Transmission System	x			
52	732.	Repairs to Transmission System	x	x	23,881	69,224
53	733.	Depreciation of Transmission Property	x	x	101,903	101,031
54	734.	Transmission Rents	x	x	9,264	9,084
55						
56		Total Transmission Expense			152,359	201,432
57						
58	736.	Repairs to Poles, Towers and Fixtures	x	x	111,586	129,677
59	737.	Repairs to Underground Conduits	x	x		
60	738.	Depreciation of Poles, Towers, Fixtures & Conduit	x	x	165,075	158,184
61						
62		Total Maint. Poles, Towers, Fixtures & Conduits			276,661	287,861
63						
64		Total acct. 701 to 738 carried forward			\$7,694,225	\$7,669,283

OPERATING EXPENSES - ELECTRIC (Continued)

LINE NO.	ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
		A,B C	D		
1	Account 701 to 738 Carried forward			\$7,694,225	\$7,669,283
2					
3	741. Distribution System Operation		x		
4	741.1 Distribution Super. and Engineering	x		208,477	244,324
5	741.2 Operation of Distribution Substations	x		52,072	70,874
6	741.3 Operation of Storage Batteries	x			
7	741.4 Operation of Distribution Lines	x		172,228	202,815
8	741.5 Operation of Consumers' Meters	x		28,706	34,733
9	741.6 Service on Consumers Premises	x		42,882	47,761
10	742. Repairs to Distribution System		x		
11	742.1 Repairs to Distribution Structure and Equipment	x			
12					
13	742.4 Repairs to Overhead Distribution Cond.	x		216,851	244,378
14					
15	742.5 Repairs to Underground Dist. Cond.	x		3,636	5,103
16	742.6 Repairs to Line Transformers	x		5,184	8,772
17	742.7 Repairs to Services	x		31,948	47,310
18	742.8 Test and Repairing Consumers' Meters	x		1,414	1,834
19	742.9 Repairs to Other Property on Cons. Premises	x		2,814	4,233
20	743. Depreciation of Distribution Property	x	x	414,014	403,041
21	744. Distribution Rents	x	x		
22					
23	Total Distribution Expense			1,180,226	1,315,178
24					
25	751. Street Lighting & Signal System Operation		x		
26	751.1 Street Lighting & Sign Syst Super and Engr.	x			
27	751.2 Operation of Street Lighting & Sig System	x			
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x	70,920	71,488
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	23,713	23,573
30	754. Street Lighting & Signal System Rents	x	x		
31					
32	Total Street Lighting & Signal System Expense			94,633	95,061
33					
34	761. Consumer Accounting and Collection Labor & Sup	x	x	298,230	284,494
35					
36	764. Consumer Accounting and Collection Rents	x	x		
37					
38	Total Customer Accounting & Collection Expense			298,230	284,494
39					
40	771. Sales Labor and Supplies	x	x		
41	772. Appliance Selling and Jobbing	x	x		
42	774. Sales Department Rents	x	x		
43					
44	Total Sales Expense			0	0
45					
46	781. General Office Salaries and Expense	x	x	571,550	574,499
47					
48	782. Management Service	x	x		6,400
49	783. Insurance, Injuries and Damages	x	x	85,337	80,874
50	784. Regulatory Commission Expense	x	x	195,956	189,074
51	785. Other General Expense	x	x	716,265	726,940
52	786. General Rents	x	x	17,638	
53	787. Repairs to General Property	x	x	77,786	72,265
54	788. Depreciation of General Property	x	x	132,912	120,318
55					
56	789. Deferred Retirement Losses	x	x		
57					
58	790. Amortization of Intangible Property	x	x		
59	791. Franchise Requirements	x	x		
60	792. Miscellaneous Expenses Transferred - Cr.	x	x		
61					
62	793. Duplicate Miscellaneous Charges Transferred - Cr	x	x		
63					
64	Total Admin. and General Expenses			1,797,444	1,770,370
65					
66	Total Operating Expense - Electric			\$11,064,758	\$11,134,386

DEPRECIATION AND AMORTIZATION RESERVES (ACCOUNT 261 and 262)

1. Show below the requested analysis of balances carried at any time during the year in account 261.
2. In columns (f) thru (i), give like analysis of the balances carried in account 262 Amortization Reserves.
3. Append a statement to explain any amounts appearing on lines 19 and 20.

Line No.	Item (a)	Depreciation Reserves				Amortization Reserve			
		Electric Department (b)	Other Departments (Specify)		Total (e)	Electric Department (f)	Other Departments (Specify)		Total (i)
			(c)	(d)			(g)	(h)	
1	Balance at beginning of year	\$10,747,358			\$10,747,358	\$6,611,782			6,611,782
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)	837,618			837,618				0
4	Amortization of tangible Property (790)				0				0
5	Clearing Accounts	141,774			141,774				0
6	Deductions from Rent Rev. (432 and 435)				0				0
7	Miscellaneous Debits to Surplus (934)				0				0
8	Other Accounts (specify)				0				0
9					0				0
10					0				0
11					0				0
12	Total accruals	979,392	0	0	979,392	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements	169,789			169,789				0
16	Cost of Removal	94,853			94,853				0
17	Salvage, Insurance etc., recovered	55,627			55,627				0
18	Net	209,015	0	0	209,015	0	0	0	0
19	Other Credits				0				0
20	Other Debits				0				0
21	Balance at End of Year	\$11,517,735	\$0	\$0	\$11,517,735	\$6,611,782	\$0	\$0	\$6,611,782

MISCELLANEOUS INTEREST DEDUCTIONS (Account 452)

1. Show the requested information concerning interest deductions includible in account 452, Miscellaneous Interest Deductions, e.g., Interest on Consumers' Deposits.

Line No.	Name of Creditor and Description of Debt (a)	Amount to Which Interest Applies (b)	Period of time covered		Rate % per annum (e)	Total amount of interest (f)
			From (c)	To (d)		
1	<u>Interest on Consumers Deposits</u>	Various	1/1/2012	12/31/2012	0.70	539
2						
3						
4						
5						
6						
7						
8						
9						
10	Total					539

OTHER DEDUCTIONS FROM INCOME (Accounts 456,459 and 460)

Information concerning items chargeable to accounts 456, Miscellaneous Amortization, Account 459, Contractual Appropriations of Income, and Account 460, Miscellaneous Deductions from Income.

Line No.	Description and Purpose of deduction (a)	Charged to Account 456 (b)	Charged to Account 459 (c)	Charged to Account 460 (d)
11	General PSC Assessment			
12			26,532	
13				
14				
15				
16				
17				
18				
19				
20		0	26,532	0

ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

1. Show below all items which during the year were charged by the electric department to other departments of the operating municipality.
2. Items should be classified according to their nature and should be shown in the following order and lettered to correspond to the subdivisions indicated.
- Contributions of cash, material and supplies, equipment or real property, subdivided according to the nature of the items.
 - Salaries of executives, subdivided by title of positions.
 - Wages, subdivided by class of labor.
 - Other personal service, subdivided by classes of service.
 - Public street lighting
 - Other electric service
 - Steam
 - Space rental, subdivided by location and type of structure or land an allocated basis or at a rate other than that actually paid.
 - Building service, subdivided by location and type of building.
 - Use of Facilities or equipment, subdivided by classes of equipment.
 - Insurance, subdivided by types of protection.
 - Pensions, subdivided by classes of employees.
 - Other items, classified according to type and purpose
3. In column (c) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (d) and (e) the amount so charged, subdivided between amounts which are subject to current settlement and amounts representing contributions and includible in account 280. In columns (f) to (i) show for each charge the distribution of credits to accounts of the electric department.
4. Payroll charges which are distributed to other departments of the municipality on the basis of the time actually devoted to such departments and at the rate actually paid to the employee should be so described and listed separately from payroll items which are distributed on an allocated basis or at a rate other than that actually paid.
5. In each subdivision, items of like nature which for the year did not exceed five dollars may be grouped and shown in total, provided that for each group the number of such items is stated.

Item No	Description	Municipal Department Charged	Basis of Charge or Allocation	Amount Charged Municipality					
				Subject to Current Settlement (Acct. 124)	Classified as Contribution (Acct. 280)	Accounts of lighting department credited			
						Acct. No.	Amount	Acct. No.	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Public Street Lighting	General	Filed Rates	1,798				604	19,310
2									
3									
4	Other Electrical Service	General	Filed Rates	18,121				606	330,875
5									
6									
7	Security Lighting	General	Filed Rates					610	1,559
8									
9									
10									
11									
			TOTAL	\$19,919	\$0		\$0		\$351,744

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000 or more.
- name of person or organization rendering services in alphabetical order,
 - description of services received during year and project to which services relate,
 - basis of charges,
 - total charges for the year detailing utility account.
2. Designate with an asterisk other departments of operating municipality.

Line No.	Name of Person or Organization (a)	Description of Services (b)	Basis of Charges (c)	Accounts (d)	Amount (e)
12	Duncan, Weinberg, Genzer & Pembrook	Legal Services	Hourly Rate & Travel Exp	781.300	59,077
13					
14					
15	Pease and Gustafson, LLP	Legal Services	Hourly Rate & Travel Exp	781.300	42,750
16					
17					
18	Reginald Cross	Project Management	Hourly Rate & Travel Exp	741.220	37,022
19					
20					
21	Beardsley Design	Architect	Hourly Rate & Travel Exp	110.000	176,160
22					
23					
24					

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	Kilowatthours (b)	Line No.	Item (a)	Kilowatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	200,819,203
3	Steam		23	Requirements Sales for Resale	
4	Hydro - Conventional		24	Non-Requirements Sales for Resale	
5	Hydro - Pumped Storage		25	Energy Furnished Without Charge	
6	Other		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	354,535
7	Other		27	Total Energy Losses	8,132,948
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	209,306,686
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases	209,306,686			
11	Interchange				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission for Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission by Other Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	209,306,686			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
 2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
 3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the

sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
 4. Report in column (d) the system's monthly maximum kilowatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
 5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

Name of System:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Kilowatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	24,625,296		43,224	01/03/12	19:00
30	February	20,881,359		38,999	02/12/12	19:00
31	March	17,971,526		37,569	03/06/12	8:00
32	April	15,442,721		28,709	04/27/12	21:00
33	May	13,755,737		27,321	05/29/12	17:00
34	June	14,270,167		31,731	06/20/12	17:00
35	July	16,416,193		31,566	07/23/12	16:00
36	August	15,930,148		30,152	08/04/12	18:00
37	September	13,479,755		27,470	09/06/12	21:00
38	October	15,017,810		27,304	10/16/12	20:00
39	November	18,807,861		37,319	11/30/12	19:00
40	December	22,708,113		40,039	12/26/13	20:00
41	TOTAL	209,306,686	0			

GENERATING PLANT STATISTICS

1. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants.
2. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

3. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in KW) (c)	Net Peak Demand KW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

BOILER EQUIPMENT AT GENERATING PLANTS

1. Show the particulars called for concerning the boiler equipment owned by or leased by respondent at generating plants at the end of the year., classifying the boiler equipment by plant. Give in a footnote the character of construction.

Line No.	Name of Plant (a)	Year Installed (b)	Type of Boiler (c)	Name of Maker (d)
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

GENERATING PLANT STATISTICS (Continued)						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
BOILER EQUIPMENT AT GENERATING PLANTS (Continued)						
2. If any equipment was out of service at the end of the year, state that fact in a footnote, designating the equipment out of service and the date when operation was discontinued.						
Working Pressure (lbs per sq in) (e)	Evaporative Capacity (M lbs water/hr) (f)	Nominal hp per Boiler (g)	Number of Boilers (h)	Total Nominal Horsepower (i)	Footnotes	Line No.
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34

TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts.</p> <p>3. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>4. Report in column (f) the total pole miles of each transmission line. In the case of underground lines, report circuit miles.</p> <p>5. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year.</p> <p>6. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined.</p>								
Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length of Pole or Circuit Miles	Number of Circuits	Size of Conductor and Material
	From (a)	To (b)	Operating (c)	Designed (d)				
1	Alcoa	Grasse						
2	Switch	River Sub.	115Kv	115Kv	(1) Wood	5	1	477 MCM
3								
4	Alcoa	Grasse						
5	Switch	River Sub.	115Kv	115Kv	(1) Wood	5	1	477 MCM
6								
7	Grasse	E. Hatfield						
8	River Sub.	Sub.	23Kv	23Kv	(1) Wood	5	1	336.4 BACSR
9								
10								
11								
12								
13								
14								
15	Total					16	3	
SUBSTATIONS								
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10 MVa, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.</p> <p>5. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account.</p>								
Line No.	Name and Location Of Substation	Number or Other Designation	Capacity of Substation (In Service) (In MVa)	Number of Trans-formers in Service	Number of Spare Trans-formers			
	(a)	(b)	(c)	(d)	(e)			
16	Grasse River	Transmission						
17	Center Street, Massena	Unattended	74	2	0			
18								
19	Massena Village	Distribution						
20	Center Street, Massena	Unattended	14	2	0			
21								
22	Hatfield	Distribution						
23	E. Hatfield St., Massena	Unattended	14	2	0			
24								
25	Cliff Engstrom	Distribution						
26	Haverstock Rd., Massena	Unattended	88	2	0			
27								
28								
29								
30								

DISTRIBUTION SYSTEM

1. Report the indicated particulars of the electric distribution system as of the end of the year, including street and highway lighting system.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be at the discretion of, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivision.
3. Entries in column (b) may be based on estimates. Entries in columns (c) and (d) should not include services.
4. Show hereunder a brief general statement in description of the distribution system. Indicate particularly the range of operating voltages and the sizes of wire generally used for different purposes (primaries, secondary, services, etc.) and under differing circumstances. Show also the approximate percentages of network system, of rural lines, of direct current facilities, and of alternating current service rendered at other than a 60-cycle frequency. Identify exceptions to customary practices (i.e. the last two items in the preceding sentence) with applicable distribution areas.

Line No.	Distribution Area (a)	Operating Voltage (b)	Miles of Conductor		Miles of Duct (e)	Number of Services		Number of Connected Meters (h)	Street and Highway Lighting		
			Overhead (c)	Underground (d)		Overhead (f)	Underground (g)		Miles of Conductor		Number of Lights (k)
									Overhead (i)	Underground (j)	
1	Village of Massena	8.3Kv 24Kv	45.65	3.80	N/A	N/A	N/A	5,610			1,144
2	Town of Massena		57.96	6.99		794	269	1,338			193
3	Town of Louisville		51.61	3.40		1,039	321	1,345			83
4	Town of Norfolk		30.70	0.39		629	105	741			20
5	Town of Brasher		16.24	0.14		158	31	221			
6	Town of Stockholm		3.68	NONE		47	10	62			
7											
8	75% Village of Massena										
9	Balance of System										
10											
11	Sizes of Wire										
12	Primary 336.4 BASCR										
13	I/O BASCR										
14	Secondary I/O Triplex										
15	4/O Triplex										
16	2 Triplex										
17											
18	Services I/O Triplex										
19	2 Triplex										
20	4 Triplex										
21	4/O Quad - 3 phase										
22	I/O Quad - 3 phase										
23	4/O Triplex										
24	336.4 QVAR - 3 phase										
25											
26	TOTALS			206	15	0	2667	736	9317	0	0

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held

under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	10050	3171	
2	Additions During Year			
3	Purchases	204	90	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of Lines 3 and 4)	204	90	0
6	Reductions During Year			
7	Retirements	455	96	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	455	96	0
10	Number at End of Year (Lines 1 + 5 - 9)	9799	3165	0
11	In Stock	478	304	
12	Locked Meters on Customers' Premises	132		
13	Inactive Transformers on System			
14	In Customers' Use	9185	2852	
15	In Company's Use	4	9	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	9799	3165	0

ELECTRIC WATTHOUR METERS IN-SERVICE AND TEST RESULTS

1. Show the number of scheduled meter tests completed on each type of meter during the year. Also show separately the number of tests completed on each type of meter as a result of customer complaint.

2. Of those tested, show the number found between 98 to 102% average percentage registration before adjustment and show separately the number found that was more than 102% average percentage registration before adjustment.

3. List by manufacturer, type and serial number the number of portable standard watt-hour meters (rotating standards) used for testing customer watt-hour meters. Also show the most recent date that calibration was checked on each standard.

Line No.	Manufacturer and Type (a)	Number Sched. Tests Completed (b)	Number Complaint Tests Completed (c)	Average Percentage Registration	
				Number 98 - 102% (d)	Number Greater than 102% (e)
17	Itron CISR - Form 2S ProbeWell MT1 Purchased new in 2007	96	36	132	
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State ofNew York.....)

) ss.:

County ofSt. Lawrence

.....Andrew J. McMahon.....makes oath and

says: I am theSuperintendent..... ofMassena Electric Department.....
(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

.....
I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which
consists ofpages 101-405.....
(Here insert exact identification of the sections and pages comprising this report)

.....
is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,
the sources of my information and the grounds for my belief are as follows:

.....
.....
.....

.....
Signature

Subscribed and sworn to before me a

.....

this day of 19

[use an im-

L.S.

pression seal]

.....
(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed
Examined
Reviewed

Index

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Town of Massena Electric Department
Rate of Return Study
Income Statement
For the Historic Year ended

Page 1

		(a)	(b)	(c)	(d)	(e)
		Fiscal		Adjusted	Revenue	Year After
	<u>Reference (Page, Column, Row)</u>	<u>Year</u>	<u>Adjustments</u>	<u>Year</u>	<u>Change</u>	<u>Revenue</u>
1	Retail Sales	INCOME, Ln 11	\$11,681,375	\$11,681,375		\$11,604,337
2	Sales to Other Distributors	Pg 300, Ln 9 (f)	0	0	(\$77,038)	0
3	Other Electric Revenues	Pg 300, Ln 20 (f)	54,970	54,970		54,970
4	Total Sales	ROR, Total Ln 1=>Ln 3	11,736,345	11,736,345	(77,038)	11,659,307
5						
6	Fuel	INCOME, Ln 14, 15, 16	0	0		0
7	Purchased Power	INCOME, Ln 17	7,265,205	7,265,205		7,265,205
8	Other Production Expenses	INCOME, Ln 32	0	0		0
9	Transmission Expenses	INCOME, Ln 43	41,192	41,192		41,192
10	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54	111,586	111,586		111,586
11	Distribution Expense	INCOME, Ln 64	766,212	766,212		766,212
12	Street Lighting and Signal System Expenses	INCOME, Ln 75	70,920	70,920		70,920
13	Customer Accounting & Collection Expenses	INCOME, Ln 85	298,230	298,230		298,230
14	Selling Expenses	INCOME, Ln 94	0	0		0
15	Administrative and General Expenses	INCOME, Ln 111	1,450,938	1,450,938		1,450,938
16	Depreciation	INCOME, Ln 119	837,617	837,617		837,617
16A	Rents	INCOME, Ln 162	26,902	26,902		26,902
17	Other Taxes	Pg 106, Ln 4 (c)	556,746	556,746		556,746
18	Uncollectibles	Pg 106, Ln 5 (c)	38,054	38,054	(251)	37,803
19	<u>Other: (Detail)</u>	INCOME, Ln 109	195,956	195,956		195,956
20			0	0		0
21			0	0		0
22	Total O&M	ROR, Total Ln 6=>Ln 21	11,659,558	11,659,558	(251)	11,632,405
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22	76,787	76,787	(76,787)	26,902
25						
26	Other Income	Pg 106, Ln 12, 22 (c)	0	0		0
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26	\$76,787	\$76,787	(\$76,787)	\$26,902
29						
30	Rate Base	ROR, Ln 56	\$15,216,747	\$15,216,747	\$0	\$15,216,747
31						
32	Rate of Return	ROR, Ln 28/Ln 30	0.50%	0.50%		0.00%
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)	0.51%	0.51%		0.00%

Town of Massena Electric Department
Rate of Return Study
Rate Base
For the Historic Year ended

Page 2

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
35	Utility Plant in Service	RB, Ln 5 (c)	\$30,523,488	\$30,523,488		\$30,523,488
36	Construction Work in Progress	RB, Ln 8 (c)	1,259,083	1,259,083		1,259,083
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	31,782,571	31,782,571	0	31,782,571
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(17,744,329)	(17,744,329)		(17,744,329)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(1,088,658)	(1,088,658)		(1,088,658)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	12,949,584	12,949,584	0	12,949,584
44						
45	Materials and Supplies	RB, Ln 21 (c)	956,114	956,114		956,114
46						
47	Prepayments	RB, Ln 24 (c)	335,373	335,373		335,373
48						
49	Cash Working Capital	ROR, Ln 74	975,676	975,676	N/A	975,676
50						
51	<u>Other: (Detail)</u>					
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	\$15,216,747	\$15,216,747	\$0	\$15,216,747

Town of Massena Electric Department
Rate of Return Study
Cash Working Capital
For the Rate Year ended

Page 3

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
57 <u>Cash Working Capital</u>						
58 Total Operating Expenses	ROR, Ln 22	\$11,659,558	\$0	\$11,659,558	(\$251)	\$11,632,405
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	7,265,205	0	7,265,205	N/A	7,265,205
63 Depreciation	ROR, Ln16	837,617	0	837,617	N/A	837,617
64 Other Taxes	ROR, Ln17	556,746	0	556,746	N/A	556,746
65 Uncollectibles	ROR, Ln18	38,054	0	38,054	N/A	38,054
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$2,961,936</u>	<u>\$0</u>	<u>\$2,961,936</u>	<u>(\$251)</u>	<u>\$2,934,783</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$370,242</u>	<u>\$0</u>	<u>\$370,242</u>	<u>N/A</u>	<u>\$370,242</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, (Ln 61+ Ln 62)/12	<u>\$605,434</u>	<u>\$0</u>	<u>\$605,434</u>	<u>N/A</u>	<u>\$605,434</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$975,676</u>	<u>\$0</u>	<u>\$975,676</u>	<u>N/A</u>	<u>\$975,676</u>

Town of Massena Electric Department
Rate of Return
For the Historic Year ended

Page 4

		(a)	(b)	(c)	(d)
	Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
75	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$118,964	0.5%	0.00%
76					
77	Customer Deposits	CAPITAL, Ln 14 (c) (e)	71,484	0.3%	0.75%
78					0.00%
79	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	25,294,692	99.3%	0.51%
80					0.50%
81			<u>\$25,485,140</u>	<u>100.0%</u>	<u>0.50%</u>
82	Total				
83					
84					
85					
86	Adjusted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
87	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$118,964	0.5%	0.00%
88					0.00%
89	Customer Deposits	CAPITAL, Ln 14 (c) (e)	71,484	0.3%	0.75%
90					0.00%
91	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	25,294,692	99.3%	0.51%
92					0.50%
93			<u>\$25,485,140</u>	<u>100.0%</u>	<u>0.50%</u>
94	Total				
95					
96					
97					
98	Forecasted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
99	Long-Term Debt	Input amount, cost rates	\$0	0.0%	0.00%
100					
101	Customer Deposits	Input amount, cost rates	0	0.0%	0.00%
102					
103	Net Surplus	Input amount, cost rates	0	0.0%	0.00%
104					
105	Total		<u>\$0</u>	<u>0.0%</u>	<u>0.00%</u>

Town of Massena Electric Department
Revenue Change
For the Historic Year ended

Page 5

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	15,216,747	
107			
108 Rate of Return	ROR, Ln 32 (e)	<u>0.00%</u>	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	0	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	<u>76,787</u>	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	(76,787)	
115			
116 Retention Factor	ROR , Ln 132	<u>0.9967</u>	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>(77,038)</u>	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	(77,038)
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0033	(251)
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	<u>0.9967</u>	<u>(76,787)</u>
129			
130 Federal Income Tax @ 35%	N/A	<u>0.00</u>	<u>0</u>
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	<u>0.9967</u>	<u>(76,787)</u>

Town of Massena Electric Department
Detail of Revenues and Expenses
For the Historic Year ended

Page 6

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	6,727,715
2 Commercial Sales	Pg 300, Ln 3 (d)	875,179
3 Industrial Sales	Pg 300, Ln 4 (d)	3,423,155
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	19,310
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	159,525
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	330,842
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	0
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	0
9 Security Lighting	Pg 300, Ln 11 (d)	97,360
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	48,289
11 Retail Sales		<u>11,681,375</u>
12		
<u>Fuel and Purchased Power</u>		
14 Fuel	Pg 306, Ln 4 (b)	0
15 Water for Power	Pg 306, Ln 17 (b)	0
16 Fuel	Pg 306, Ln 27 (b)	0
17 Purchased Power	Pg 305, Ln 20 (e)	7,265,205
18 Fuel and Purchased Power		<u>7,265,205</u>
19		
<u>Other Production Expense</u>		
21 Total Production Expense	Pg 306, Ln 46 (b)	7,265,205
22 Depreciation of Power Plant	Pg 306, Ln 10 (b)	0
23 Depreciation of Power Plant	Pg 306, Ln 20 (b)	0
24 Depreciation of Power Plant	Pg 306, Ln 32 (b)	0
25 Fuel and Purchased Power	Income, Ln 18	7,265,205
Other cost components not broken out for ROR Study:		
27 Wages and Salaries		
28 Materials and Supplies		
29 Transportation		
30 Rents	Pg 306, Ln 11, 21, 34 (b)	0
31		
32 Other Production Expense	Ln 21 - Lns22>30	<u>0</u>
33		
<u>Transmission Expense</u>		
35 Total Transmission Expense	Pg 306, Ln 56 (b)	152,359
36 Depreciation of Transmission Property	Pg 306, Ln 53 (b)	101,903
Other cost components not broken out for ROR Study:		
38 Wages and Salaries		
39 Materials and Supplies		
40 Transportation		
41 Rents	Pg 306, Ln 54, (b)	9,264
42		
43 Transmission Expense		<u>41,192</u>
44		
<u>Maintenance of Poles, Towers and Fixtures</u>		
46 Total Maintenance of Poles, Towers and Fixtures	Pg 306, Ln 62 (b)	276,661
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	165,075
Other cost components not broken out for ROR Study:		
49 Wages and Salaries		
50 Materials and Supplies		
51 Transportation		
52		
53		
54 Maintenance of Poles, Towers and Fixtures		<u>111,586</u>

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55 <u>Distribution Expense</u>		
56 Total Distribution Expense	Pg 307, Ln 23 (b)	1,180,226
57 Depreciation of Distribution Property	Pg 307, Ln 20 (b)	414,014
58 Other cost components not broken out for ROR Study:		
59 Wages and Salaries		
60 Materials and Supplies		
61 Transportation		
62 Rents	Pg 307, Ln 21 (b)	0
63		
64 Distribution Expense		<u>766,212</u>
65		
66 <u>Street Lighting and Signal System Expenses</u>		
67 Total Street Lighting and Signal System Expenses	Pg 307, Ln 32 (b)	94,633
68 Depreciation of Str Lighting and Sig Sys Equip	Pg 307, Ln 29 (b)	23,713
69 Other cost components not broken out for ROR Study:		
70 Wages and Salaries		
71 Materials and Supplies		
72 Transportation		
73 Rents	Pg 307, Ln 30 (b)	0
74		
75 Street Lighting and Signal System Expenses		<u>70,920</u>
76		
77 <u>Customer Accounting and Collection Expense</u>		
78 Total Customer Accounting and Collection Exp	Pg 307, Ln 38 (b)	298,230
79 Other cost components not broken out for ROR Study:		
80 Wages and Salaries		
81 Materials and Supplies		
82 Transportation		
83 Rents	Pg 307, Ln 36 (b)	0
84		
85 Customer Accounting and Collection Expense		<u>298,230</u>

Town of Massena Electric Department
Detail of Revenues and Expenses
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
86 <u>Selling Expenses</u>		
87 Total Selling Expenses	Pg 307, Ln 44 (b)	0
88 Other cost components not broken out for ROR Study:		
89 Wages and Salaries		
90 Materials and Supplies		
91 Transportation		
92 Rents	Pg 307, Ln 42 (b)	0
93		
94 Selling Expenses		<u>0</u>
95		
96 <u>Administrative and General Expenses</u>		
97 Total Administrative and General Expenses	Pg 307, Ln 64 (b)	1,797,444
98 Depreciation of General Property	Pg 307, Ln 54 (b)	132,912
99 Deferred Retirement Losses	Pg 307, Ln 56 (b)	0
100 Amortization of Intangible Property	Pg 307, Ln 58 (b)	0
101 Other cost components not broken out for ROR Study:		
102 Wages and Salaries		
103 Materials and Supplies		
104 Transportation		
105 Rents	Pg 307, Ln 52 (b)	17,638
106 Management Services	Pg 307, Ln 48 (b)	
107 Insurance	Pg 307, Ln 49 (b)	
108 Injuries and Damages	Pg 307, Ln 49 (b)	
109 Regulatory Commission Expenses	Pg 307, Ln 50 (b)	195,956
110		
111 Administrative and General Expenses		<u>1,450,938</u>

Town of Massena Electric Department
Detail of Cost Components
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
112 <u>Depreciation Expense</u>		
113 Other Production Expense	INCOME, Ln 22=>Ln 24	0
114 Transmission Expense	INCOME, Ln 36	101,903
115 Depreciation of Poles, Towers and Fixtures	INCOME, Ln 47	165,075
116 Distribution Expense	INCOME, Ln 57	414,014
117 Street Lighting and Signal System Expenses	INCOME, Ln 68	23,713
118 Administrative and General Expenses	INCOME, Ln 98=>Ln 100	132,912
119 Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118	<u>837,617</u>
120		
121 <u>Wages and Salaries</u>		
122 Other Production Expenses	INCOME, Ln 27	0
123 Transmission Expenses	INCOME, Ln 38	0
124 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 49	0
125 Distribution Expense	INCOME, Ln 59	0
126 Street Lighting and Signal System Expenses	INCOME, Ln 70	0
127 Customer Accounting & Collection Expenses	INCOME, Ln 80	0
128 Selling Expenses	INCOME, Ln 89	0
129 Administrative and General Expenses	INCOME, Ln 102	0
130 Total Wages and Salaries		<u>0</u>
131		
132 <u>Materials and Supplies</u>		
133 Other Production Expenses	INCOME, Ln 28	0
134 Transmission Expenses	INCOME, Ln 39	0
135 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 50	0
136 Distribution Expense	INCOME, Ln 60	0
137 Street Lighting and Signal System Expenses	INCOME, Ln 71	0
138 Customer Accounting & Collection Expenses	INCOME, Ln 81	0
139 Selling Expenses	INCOME, Ln 90	0
140 Administrative and General Expenses	INCOME, Ln 103	0
141 Total Material and Supplies		<u>0</u>
142		
143 <u>Transportation</u>		
144 Other Production Expenses	INCOME, Ln 29	0
145 Transmission Expenses	INCOME, Ln 40	0
146 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 51	0
147 Distribution Expense	INCOME, Ln 61	0
148 Street Lighting and Signal System Expenses	INCOME, Ln 72	0
149 Customer Accounting & Collection Expenses	INCOME, Ln 82	0
150 Selling Expenses	INCOME, Ln 91	0
151 Administrative and General Expenses	INCOME, Ln 104	0
152 Total Transportation		<u>0</u>
153		
154 <u>Rent Expense</u>		
155 Production Rents	INCOME, Ln 30	0
156 Transmission Rents	INCOME, Ln 41	9,264
157 Distribution Rents	INCOME, Ln 62	0
158 Street Lighting and Signal System Rents	INCOME, Ln 73	0
159 Customer Accounting and Collection Rents	INCOME, Ln 83	0
160 Sales Rents	INCOME, Ln 92	0
161 General Rents	INCOME, Ln 105	17,638
162 Total Rent Expense	INCOME, Ln 155=>Ln 161	<u>26,902</u>

Town of Massena Electric Department
Detail of Rate Base
For the Historic Year ended

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance
	<u>Reference (Page, Column, Row)</u>			
1	<u>Utility Plant in Service</u>			
2	Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	29,865,988	31,180,988
3	Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d)	0	0
4	Operating Property - General	Pg 104, Ln 4 (c) & (d)	0	0
5	Utility Plant in Service		<u>29,865,988</u>	<u>31,180,988</u>
6				
7				
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>773,090</u>	<u>1,745,076</u>
9				
10				
11	<u>Accumulated Provision for Depre and Amort</u>			
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d)	10,747,358	11,517,735
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	6,611,782	6,611,782
14	Accumulated Provision for Depre and Amort		<u>17,359,140</u>	<u>18,129,517</u>
15				
16				
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>1,043,707</u>	<u>1,133,609</u>
18				
19				
21	Materials and Supplies	Pg104, Ln 18 (c) & (d)	<u>955,063</u>	<u>957,165</u>
22				
23				
24	Prepayments	Pg 104, Ln 23 (c) & (d)	<u>331,401</u>	<u>339,345</u>

Town of Massena Electric Department
Detail of Rate of Return
For the Historic Year ended

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance	(d) Interest	(e) Cost Rate
Capital Structure	Reference (Page, Column, Row)					
Debt						
Bonds	Pg 105, Ln 2 (c) & (d)	0	0	0		
Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	0	0	0		
Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	0	0	0		
Notes Payable	Pg 105, Ln 9 (c) & (d)	152,953	84,974	118,964		
Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	0	0	0		
Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	0	0	0		
Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	0	0	0		
				0		
				0		
Debt		<u>152,953</u>	<u>84,974</u>	<u>118,964</u>	<u>0.00</u>	<u>0.0000%</u>
Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>69,591</u>	<u>73,377</u>	<u>71,484</u>	<u>539.00</u>	<u>0.7540%</u>
Surplus						
Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(578,505)	(587,856)	(583,181)		
Surplus	Pg 105, Ln 33 (c) & (d)	25,711,254	26,044,491	25,877,873		
Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
				0		
				0		
Surplus		<u>25,132,749</u>	<u>25,456,635</u>	<u>25,294,692</u>		
Interest Costs						
Interest on Debt						
Bonds	Pg 252, Ln 20 (k)				0	
Equipment Obligations - Long Term	Pg 252, Ln 28 (k)				0	
Miscellaneous Long Term Debt	Pg 252, Ln 35 (k)				0	
Notes Payable	Pg 250, Ln 22 (g)				0	
Matured Long-Term Debt	N/A					
Unamortized Premium on Debt (Credit)	Pg 106, Ln 36 (c)				0	
Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)				0	
Interest on Debt					<u>0</u>	
Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>539</u>	