

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 ...**

Moving around the File

To move around the file, click on the navigator button. The navigator button is located on the top of the screen, to the left of the @ button. Once you have clicked the navigator button, click on the page or schedule that you would like to move to. Lotus should take you to the tab you selected.

Printing Individual Schedules

To print an individual schedule, use the Print option under the File menu. In the dialogue box that appears chose 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 you elect to file this report electronically, you will be required to submit the completed copy of the disk and one paper copy. If you chose not to file the report electronically, you must return the disk, the completed original form and two copies to the Commission.

Data Section

Company Name : VILLAGE OF ILION, LIGHT DEPARTMENT

Year: 5/31/2013

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

VILLAGE OF ILION, LIGHT DEPARTMENT

Exact legal name of reporting municipality
Previously Ilion Board of Light Commissioners

MUNICIPAL BUILDING, 49 MORGAN STREET

ILION, NEW YORK 13357

(Address of principal business office at end of year)

FOR THE

Fiscal Year Ending

May 31, 2013

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:

CONNIE GAGLIARDI, VILLAGE TREASURER (315) 895-7449

MUNICIPAL BUILDING, 49 MORGAN ST.,-ILION,N.Y. 13357

THIS PAGE LEFT BLANK INTENTIONALLY

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.

VILLAGE OF ILION, LIGHT DEPARMENT

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

(a) Street lighting

(b) Commercial lighting

VILLAGE CHARTER

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

VILLAGE BOARD OF TRUSTEES

5 MEMBERS

4. Give date of respondent's beginning:

(a) Street lighting

1901

(b) Commercial lighting

1901

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.

APPROX. 1/3 OF MUN.BLDG. OR 3553 SQ.FT. IS USED FOR THE METER ROOM AND OFFICE AREA.

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

SUB-TRANSMISSION AND DISTRIBUTION PLANT

7. State the character of motive power used in the generation of electricity. If energy is purchased, so state.

ENERGY IS PURCHASED

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

YES

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

CONNIE GAGLIARDI, VILLAGE TREASURER

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	JOHN STEPHENS	MAYOR	Jul-14	\$4,200	\$1,386
2	BETH NEAL	TRUSTEE	Jul-14	\$2,700	\$891
3	BARBARA COLLEA	TRUSTEE	Jul-14	\$2,700	\$891
4	JOANNE MOORE	TRUSTEE	Jul-12	\$2,700	\$891
5	BOB WELLINGTON	TRUSTEE		\$2,700	\$891
6	WORKING FOREMAN	1		89,817	89,817
7	LINEMEN	4		282,776	282,776
8	METER READER/TESTER	1		61,405	61,405
9	OFFICE CLERKS	2		87,303	87,303
10					
11					
12	CONNIE GAGLIARDI	VILLAGE TREASURER	Jul-14	65,858	22,560
13	LINDA COFFIN	VILLAGE CLERK	Jul-14	37,352	12,560
14	MARIJO THOMPSON	DEPUTY/CLERK TREASURER	Jul-14	44,431	13,630
15	OFFICE CLERKS OTHER DEPARTMENTS	2		24,903	9,186
16	JANITOR	1		1,878	827
17					
18					
19					
20					
21					
22					
23					
24					
25				\$710,723	\$585,013

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.

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 IBEW #1249 AND MANAGEMENT
- 6 NONE
- 7 NONE

THIS PAGE LEFT BLANK INTENTIONALLY

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)		\$6,964,596	\$7,084,876	\$120,280
3	Operating Property - Other Operations (102-108)	201			
4	Operating Property - General (109)	202			
5	Construction Work in Progress (110)	202			-
6	Non-Operating Property (112)	202			
7	Total Fixed Assets		6,964,596	7,084,876	120,280
8	INVESTMENTS				
9	Loans to Operating Municipality (113)	203	130,894		
10	Miscellaneous Investments (114)	203			
11	Sinking Funds (115)	203	19,129	29,208	10,079
12	Depreciation Funds (116)	204	301,075	457,822	156,747
13	Miscellaneous Special Funds (117)	203	59,370	68,474	9,104
14	Total Investments		510,468	555,504	45,036
15	CURRENT ASSETS				
16	Cash (121)		856,183	1,515,612	659,429
17	Working Funds (122)		200	200	-
18	Materials and Supplies (123)		114,361	93,326	(21,035)
19	Receivables from Operating Municipality (124)	205	230,957	218,577	(12,380)
20	Accounts Receivable (125)	205	220,193	366,430	146,237
21	Notes Receivable (126)	205			
22	Interest and Dividends Receivable (127)				
23	Prepayments (128)		2,641	2,482	(159)
24	Special Deposits (129)	204	281,789	284,610	
25	Miscellaneous Current Assets (131)				
26	Total Current Assets		1,706,324	2,481,237	774,913
27	DEFERRED DEBITS				
28	Unamortized Debt Discount and Expense (141)				
29	Suspense to be Amortized (143)	204			
30	Clearing Accounts (144)				
31	Miscellaneous Suspense (145)	204			
32	Regulatory Commission Expense (146)				
33	Total Deferred Debits				
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				
36	DEFICIT				
37	Deficit (161)				
38	Total Assets and Other Debits		\$9,181,388	\$10,121,617	\$940,229

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.

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	\$385,000	\$295,000	(\$90,000)	2
Equipment Obligations - Long Term (232)	251		49,055		3
Miscellaneous Long Term Debt (233)	251				4
Total Long-Term Debt		385,000	344,055	(40,945)	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250			-	7
Accounts Payable (242)		10,376	201,360	190,984	8
Notes Payable (243)	250	72,435		(72,435)	9
Customer Deposits (244)		281,802	284,609	2,807	10
Matured Interest (245)					11
Matured Long-Term Debt (246)					12
Taxes Accrued (248)		(369)	(1,191)	(822)	13
Interest Accrued (249)		14,462	6,300	(8,162)	14
Advanced Billing and Payments (251)				-	15
Miscellaneous Current Liabilities (252)		26,128	138,486	112,358	16
Total Current Liabilities		404,834	629,564	224,730	17
RESERVES					18
Depreciation Reserves (261)	308	3,875,859	4,101,940	226,081	19
Amortization Reserves (262)	308				20
Contributions for Extensions (263)		26,286	26,286	-	21
Insurance Reserve (264)	253				22
Injuries and Damages Reserve (265)	253				23
Reserve for Uncollectible Accounts (266)	250	60,278	17,000	(43,278)	24
Miscellaneous Reserves (267)	253	280,754	280,754		25
Total Operating Reserves		4,243,177	4,425,980	182,803	26
DEFERRED CREDITS					27
Unamortized Premium on Debt (271)					28
Miscellaneous Unadjusted Credits (272)	253				29
Total Deferred Credits					30
SURPLUS					31
Contributions - Operating Municipality (280)	253	(\$4,359,926)	(\$4,577,926)	(218,000)	32
Surplus (281)	106	8,508,303	9,299,944	791,641	33
Total Surplus		4,148,377	4,722,018	573,641	34
Total Liabilities and Other Credits		\$9,181,388	\$10,121,617	\$940,229	35

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	\$5,680,283	\$5,051,939	628,344
3		Operating Expenses - Electric	307	4,559,844	4,229,088	330,756
4	403	Taxes - Electric		42,758	39,560	3,198
5	404	Uncollectible Revenues - Electric		(15,411)	(17,000)	1,589
6		Net Operating Revenue - Electric		1,062,270	766,291	295,979
7		OTHER OPERATIONS				
8	421	Operating Revenues - Other				
9	422	Operating Expenses - Other				
10	423	Taxes - Other				
11	424	Uncollectible Revenues - Other				
12		Net Operating Revenue - Other				
13		Total Net Operating Revenue		1,062,270	766,291	295,979
14		LEASED PROPERTY				
15	431	Rent from Lease of Electric Plant - Credit				
16	432	Deductions from Rent Revenues - Electric				
17	433	Rent for Lease of Electric Plant - Debit				
18		Net Return or Expense - Leased Property - Electric				
19	434	Rent from Lease of Other Plant - Credit				
20	435	Deductions from Rent Revenues - Other				
21	436	Rent for Lease of Other Plant - Debit				
22		Net Return or Expense - Leased Property - Other				
23		Operating Income		1,062,270	766,291	295,979
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				
26	442	Interest Revenues		9,733	9,660	73
27	443	Dividend Revenues				
28	444	Miscellaneous Non-Operating Revenues				0
29	449	Non-Operating Revenue Deductions				
30		Total Non-Operating Income		9,733	9,660	73
31		Gross Income		1,072,003	775,951	296,052
32		INTEREST DEDUCTIONS				
33	451	Interest on Long Term Debt		16,911	24,681	(7,770)
34	452	Miscellaneous Interest Deductions	309	(1,203)	3,526	(4,729)
35	453	Amortization of Debt Discount and Expense				
36	454	Release of Premium on Debt - Credit				
37	455	Interest Charged to Property - Credit	309			
38	456	Miscellaneous Amortization	309			
39	459	Contractual Appropriations of Income	309			
40	460	Miscellaneous Deductions from Income				
41		Total Interest Deductions		15,708	28,207	(\$12,499)
42		Net Income		\$1,056,295	\$747,744	\$308,551
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$8,508,302	\$8,037,832	(\$470,470)
44	501	Balance Transferred from Income		1,056,295	747,744	(308,551)
45	502	Miscellaneous Credits to Surplus (Detail Below)				
46				-264653		264,653
47						
48	512					
49	514	Excellus Refund for prior year			3,480	3,480
50		Funds restricted for capital projects			(280,754)	
51						
52		Balance at the End of the Year		\$9,299,944	\$8,508,302	(\$791,642)

STATEMENT OF CASH FLOWS

!!!SEE ATTACHMENT --VILLAGE AUD REPORT!!!!!!!

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)	
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	
5	Cash Payments Personal Services and Benefits	
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	0
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	
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:	0
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	
19	Principal Payments Debt (Capital)	
20	Interest Expense (Capital)	
21	Capital Contributed by Developers	
22	Capital Contributed by Other Funds	
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	0
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	
32		
33	Net Cash Provided/(Used) by Investing Activities:	0
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	0
36		
37	Cash and Cash Equivalents at Beginning of Year	
38		
39	Cash and Cash Equivalents at End of Year	\$0
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss)	
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	
47	Other Reconciling Items:	
48		
49		
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$0

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	\$414		
2	(302) Franchises and Consents	291		
3	(303) Miscellaneous Intangible Plant			
4	(311) Land and Land Rights	44,718		
5	(312) Structures and Improvements	600,861		
6	(321) Boiler Plant Equipment			
7	(322) Engine Driven Generator Units - Steam			
8	(323) Turbo-Generators -Steam			
9	(324) Accessory Electric Equipment - Steam			
10	(325) Misc. Power Plant Equipment - Steam			
11	(331) Reservoirs, Dams, and Waterways			
12	(332) Roads, Trails and Bridges			
13	(333) Water Wheels, Turbines, and Generators			
14	(334) Accessory Electric Equipment - Hydro			
15	(335) Misc. Power Plant Equipment - Hydro			
16	(342) Engine Dr. Gen. Units - Internal Combust.			
17	(344) Accessory El. Eq. - Internal Combust.			
18	(345) Misc. Pr. Plant Equip. - Internal Combust.			
19	(351) Transmission Roads and Trails			
20	(352) Transmission Substation Equipment			
21	(353) Transmission Overhead Conductors	0		
22	(354) Transmission Underground Conductors			
23	(358) Poles, Towers and Fixtures	753,355	31,736	5,689
24	(359) Underground Conduits			
25	(361) Distribution Substation Equipment	2,476,452	11,676	
26	(362) Storage Battery Equipment			
27	(363) Distribution Overhead Conductors	669,759	42,525	25,120
28	(364) Distribution Underground Conductors	142,093	40	14,086
29	(365) Line Transformers	420,019	35,282	16,101
30	(366) Overhead Services	278,491	19,585	5,955
31	(367) Underground Services	33,806	1,430	
32	(368) Consumers' Meters	317,621	6,251	321
33	(369) Consumers' Meter Installation	18,336	903	
34	(370) Other Property on Consumers' Premises	67,337	1,858	131
35	(371) Street Lighting and Signal System Equip.	280,830	22,427	9,260
36	(381) Office Equipment	215,459	471	
37	(382) Stores Equipment	1,986		
38	(383) Shop Equipment			
39	(384) Transportation Equipment	490,450	29,747	23,306
40	(385) Communication Equipment	20,310	3,307	
41	(386) Laboratory Equipment	31,784		
42	(387) General Tools and Implements	74,794	25,489	8,000
43	(388) Miscellaneous General Equipment	25,431	21,768	
44	(391) Miscellaneous Tangible Property			
45	(392) Undistributed Operating Property			
46				
47	Total Operating Property - Electric	\$6,964,597	\$254,495	\$107,969
48	(102-			
49	108) Operating Property - Other Departments			

SC 195-98

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)	
		\$414	(301)			1
		\$291	(302)			2
			(303)			3
		\$44,718	(311)			4
		\$600,861	(312)	2.00	(326,778)	5
			(321)			6
			(322)			7
			(323)			8
			(324)			9
			(325)			10
			(331)			11
			(332)			12
			(333)			13
			(334)			14
			(335)			15
			(342)			16
			(344)			17
			(345)			18
			(351)			19
			(352)			20
		\$0	(353)	2.20	(10,744)	21
			(354)			22
	26,247	\$753,155	(358)	2.00	(388,468)	23
			(359)	2.00		24
		\$2,488,128	(361)	2.00	(1,493,629)	25
			(362)			26
		\$687,164	(363)	2.00	(342,379)	27
		\$128,047	(364)	3.00	(138,639)	28
		\$439,200	(365)	3.00	(350,686)	29
		\$292,121	(366)	3.00	(133,939)	30
		\$35,236	(367)	3.00	(26,661)	31
		\$323,551	(368)	3.00	(222,771)	32
		\$19,239	(369)	3.00	(17,285)	33
		\$69,064	(370)	3.00	(28,554)	34
		\$293,997	(371)	3.00	(159,409)	35
		\$215,930	(381)	SEE ATTACH	(238,218)	36
		\$1,986	(382)		587	37
			(383)			38
		\$496,891	(384)	SEE ATTACH	(229,641)	39
		\$23,617	(385)	4.00	84,429	40
		\$31,784	(386)	4.00	(19,246)	41
		\$92,283	(387)	5.00	(59,910)	42
		47,199	(388)	5.00		43
			(391)			44
			(392)			45
						46
	\$26,247	\$7,084,876			(\$4,101,940)	47
			(102-			48
		\$0	108)			49

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	NONE	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	\$0

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	NONE	
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	Intermunicipal loan (water 113)	12/29/2011	12/29/2012	\$96,894	\$0		\$97	
2	Interfund Borrowing (Village 113.1)	5/16/2012	5/16/2013	34,000	\$0		\$17	
3								
4								
5								
6	Totals (Account 113)			\$130,894	\$0	\$0	\$114	\$0
7								
8	Checking (121.1)	N/A	N/A	\$771,153	\$771,153		\$191	
9	CD (121.2)	N/A	N/A	\$500,784	\$500,784		784	
10	Savings Account (121.4)	N/A	N/A	243,676	243,676		632	
11								
12								
13	Total (Account 121)			\$1,515,613	\$1,515,613		\$1,607	
14								
15	Serial Bond SS Renov (115.3)	N/A	N/A	\$29,208	\$29,208		\$113	
16		N/A	N/A	\$0	\$0			
17		N/A	N/A					
18								
19								
20	Total (Account 115)			\$29,208	\$29,208		\$113	
21								
22	Emp. Liability (117)	N/A	N/A	\$66,266	\$66,266		175	
23	Village Contribution (117.2)	N/A	N/A	\$2,208	\$2,208		225	
24								
25								
26								
27				\$68,474	\$68,474		\$400	

* 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	Depreciation Fund		\$457,822
2			
3			
4			
5			
6			
7	Beginning Balance 301,074.80		
8	Accrual 156007.74		
9	Interest 739.12		
10	EOY Balance 457,821.66		
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$0	\$457,822

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>	284,609
16		
17		
18		
19		
20		
21	Total Special Deposits	\$284,609
22	<u>Suspense to be Amortized (Account 143)</u>	
23		
24		
25		
26		
27		
28	Total Suspense to be Amortized	\$0
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	<u>Receivables from Operating Municipality</u>							
2	Sales to operating Municipality	\$152,979				\$152,979		
3								
4								
5	(184657 unreconciled from 2006,	230,957			12,380	\$218,577		6,759
6	overdue balance to be paid to light							
7	department beginning June 2007)							
8								
9								
10								
11		\$383,936		\$0	\$12,380	\$371,556	\$0	\$6,759
12	<u>Other Notes Receivable</u>							
13						\$0		
14						0		
15						0		
16	NONE					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	<u>Accounts Receivable (Account 125):</u>			
24	General Customers 125.1	\$75,522		\$122,121
25	Merchandising and Jobbing 125.2	143,850		243,664
26	Public Authorities (other than the operating municipality)-MOHAWK 125.5	0		
27	Officers and Employees			
28	Operating Municipality			
29	Other (Detail) Security Lights 125.7	820		645
30				
31				
32				
33	Totals (Accounts 125)	\$220,192		\$366,430

THIS PAGE LEFT BLANK INTENTIONALLY

**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	Demand Payments for Police/Fire			\$91,759	\$91,759	\$0	\$0	\$0
3	Rent and In-Lieu of tax.					0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Totals (Account 241)	\$0		\$91,759	\$91,759	\$0	\$0	\$0
12	Notes Payable							
13								
14			452.5			0		
15								
16								
17								
18								
19								
20								
21								
22		\$0		\$0		\$0	\$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)	CONTRA	General Customers (b)	Merchandising and Jobbing (c)	Officers and Employees (d)	Other (e)	Total (f)
23	Balance Beginning of Year	Acct. 266					(\$60,278)
24	Prov. for Uncollectibles for Year						(15,411)
25	Accounts Written Off						17,189
26	Collection of Accounts Written Off						(2,278)
27	Adjustments (Explain)						
28	adj. to bring uncollectables to a reasonable amount						43,778
29	Balance End of Year		\$0	\$0	\$0	\$0	(\$17,000)

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

Year End write offs follow collection guidelines.

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		Renovation to			
3	SERIAL BONDS	Substation	1,300,000		3/15/1996
4	Substation Renovations-1996 20 year 1996-2016				
5	\$1,300,000 Int. 5.35-5.50%	2012-2013	paid	90,000	Principal
6					Interest
7					
8					
9	Payments on debt to end of year outstanding \$295,000				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Bonds (Account 231)		\$1,300,000	\$90,000	
22	Equipment Obligations - Long Term (Account 232)				
23	Purchase installment-Aerial Truck		\$160,936	\$23,380	1/25/2008
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$160,936	\$23,380	
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
3/15/2016	3/15/2012	3/15/2013	295,000	90,000	25,641	21,174		4,467	3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
			\$295,000	\$90,000	\$25,641	\$21,174	\$0	\$4,467	20
									22
7/15/2014	7/15/2012	5/31/2013	\$49,055	\$23,380	\$6,025	\$4,192		\$1,833	23
									24
									25
									26
									27
			\$49,055	\$23,380	\$6,025	\$4,192	\$0	\$1,833	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.

NONE

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	Remington Arms Capital Project						\$280,754
13	Electric Retirement Payout						0
14							0
15	TOTALS (Account 267)	\$0		\$0		\$0	\$280,754
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	\$4,359,926
2	Debits	
3	misc. contributions	218,000
4		
5		
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at End of Year	\$4,577,926

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	\$2,461,861	\$19,509	\$2,481,370	\$2,254,188	\$18,566	\$2,272,754	44,196,434	42,005,892	3,562	3,584
3	602	Commercial Sales	201,108	788	201,896	177,399	460	177,859	4,188,685	4,055,895	238	238
4	603	Industrial Sales	2,815,148	984	2,816,131	2,347,358	883	2,348,241	54,022,703	46,588,340	122	122
5	604	Public Street Lighting - Operating Mun.	136,056		136,056	135,843		135,843	1,260,749	1,356,339	16	16
6	605	Public Street Lighting - Other	1,858		1,858	1,835		1,835	23,294	23,142	1	1
7	606	Other Sales to Operating Municipality	15,065		15,065	14,052		14,052	351,116	330,710	21	22
8	607	Other Sales to Other Public Authorities										
9	608	Sales to Other Distributors										
10	609	Sales to Railroads and Street Railroads										
11	610	Security Lighting	13,886	37	\$13,923	13,693	36	\$13,729	127,026	126,918	14	14
12		Total Sales	5,644,982	21,317	5,666,299	4,944,368	19,945	4,964,313	104,170,007	94,487,236	3,974	3,997
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property	7,555		7,555	7,555		7,555	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.			
16	622	Miscellaneous Electric Revenues	6,430		6,430	80,069		80,069				
17												
18												
19												
20		Total Other Operating Revenues	13,984		13,984	87,624		87,624				
21		Total Electric Operating Revenues	\$5,658,966	\$21,317	\$5,680,283	\$5,031,992	\$19,945	\$5,051,937				

Footnotes:

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	3,942	7,611,761	351,908	0.008467	7,611,761	6,990
2	July	3,951	8,055,334	362,129	0.009895	8,055,334	52,203
3	August	3,946	7,828,241	348,719	0.011517	7,828,241	61,761
4	September	3,987	8,719,930	397,259	0.011603	8,719,930	20,278
5	October	3,981	7,573,868	349,271	0.012981	7,573,868	6,667
6	November	3,997	7,811,058	358,126	0.014691	7,811,058	14,386
7	December	3,994	8,619,585	372,480	0.013072	8,619,585	57,536
8	January	3,978	9,776,507	475,054	0.014384	9,776,507	119,676
9	February	3,976	10,638,522	522,414	0.011868	10,638,522	119,944
10	March	4,019	9,863,138	482,306	0.021020	9,863,138	175,978
11	April	3,997	9,539,617	446,184	0.014796	9,539,617	118,750
12	May	3,929	8,132,446	361,136	0.017187	8,132,446	43,251
13	TOTALS	47,697	104,170,007	4,847,561		104,170,007	797,421
14	Account 601	42,739	44,196,434	1,868,412			593,449
15	Account 602	2,858	4,188,685	142,976			58,133
16	Account 603	1,476	54,022,703	2,690,481			124,667
17	Account 604	192	1,260,749	121,379			14,677
18	Account 605	12	23,294	1,699			159
19	Account 606	252	351,116	10,473			4,592
20	Account 607						
21	Account 608						
22	Account 609						
23	Account 610	168	127,026	12,142			1,745
24		47,697	104,170,007	4,847,561			797,421
25	Footnotes:						
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No.		601		Service Classification No.			ILION RESIDENTIAL
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	3,296	2,431,979	89,607	0.008467	2,431,979	20,125	1
July	3,304	2,782,355	99,882	0.009895	2,782,355	27,522	2
August	3,302	3,334,785	121,761	0.011517	3,334,785	37,676	3
September	3,339	3,098,697	114,243	0.011603	3,098,697	35,278	4
October	3,335	2,566,926	97,094	0.012981	2,566,926	32,700	5
November	3,350	2,694,667	100,912	0.014691	2,694,667	38,719	6
December	3,349	3,401,365	122,657	0.013072	3,401,365	43,380	7
January	3,333	4,319,725	213,756	0.014384	4,319,725	60,460	8
February	3,332	4,694,148	235,242	0.011868	4,694,148	54,096	9
March	3,332	4,376,952	217,308	0.021020	4,376,952	89,285	10
April	3,354	3,961,990	193,929	0.014796	3,961,990	56,971	11
May	3,288	2,986,145	107,730	0.017187	2,986,145	50,047	12
TOTALS	39,914	40,649,734	1,714,122		40,649,734	546,259	13
Footnotes:							
Schedule No.		601.1		RURAL RESIDENTIAL			
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	232	209,719	\$7,344	0.008467	209,719	\$1,730	14
July	237	226,049	8,035	0.009895	226,049	2,237	15
August	235	251,616	9,424	0.011517	251,616	2,847	16
September	237	232,445	8,833	0.011603	232,445	2,624	17
October	236	217,449	8,369	0.012981	217,449	2,753	18
November	237	224,850	8,535	0.014691	224,850	3,189	19
December	236	264,084	9,675	0.013072	264,084	3,297	20
January	235	352,153	17,809	0.014384	352,153	4,830	21
February	235	478,958	24,937	0.011868	478,958	5,377	22
March	238	402,268	20,557	0.021020	402,268	7,995	23
April	234	402,396	20,576	0.014796	402,396	5,634	24
May	233	284,713	10,197	0.017187	284,713	4,678	25
TOTALS	2,825	3,546,700	154,291		3,546,700	\$47,189	26
Footnotes:							
Schedule No.		603.11		Industrial-Remington Arms			
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	1	3,374,743	\$199,972	0.008467	3,374,743	(\$28,297)	27
July	1	3,317,356	197,071	0.001600	3,317,356	5,425	28
August	1	2,518,651	160,048	0.000600	2,518,651	1,511	29
September	1	3,686,535	217,221	0.010101	3,686,535	(37,237)	30
October	1	3,161,467	188,611	0.015718	3,161,467	(49,692)	31
November	1	3,321,042	194,907	0.015146	3,321,042	(50,301)	32
December	1	3,066,625	181,942	0.004401	3,066,625	(13,496)	33
January	1	2,999,005	178,102	0.008146	2,999,005	24,431	34
February	1	3,291,867	193,147	0.010611	3,291,867	34,931	35
March	1	3,001,045	179,107	0.011808	3,001,045	35,437	36
April	1	3,197,961	188,463	0.008506	3,197,961	27,201	37
May	1	3,178,204	187,763	0.012603	3,178,204	(40,054)	38
TOTALS	12	38,114,501	\$2,266,354		38,114,501	(\$90,141)	39
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Line No.	Schedule No. 602		Service Classification No.			COMMERCIAL	
	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	221	275,275	\$9,290	0.008467	275,275	\$2,400
2	July	217	298,807	9,919	0.009895	298,807	3,034
3	August	216	309,928	10,281	0.011517	309,928	3,645
4	September	218	292,999	9,926	0.011603	292,999	3,467
5	October	217	270,217	9,208	0.012981	270,217	3,546
6	November	217	269,868	9,078	0.014691	269,868	3,990
7	December	216	343,098	10,401	0.013072	343,098	4,519
8	January	217	405,656	14,299	0.014384	405,656	5,913
9	February	216	446,044	16,573	0.011868	446,044	5,386
10	March	256	422,640	14,859	0.021020	422,640	8,907
11	April	216	396,105	14,282	0.014796	396,105	5,912
12	May	215	313,399	10,291	0.017187	313,399	5,387
13	TOTALS	2,642	4,044,036	\$138,408		4,044,036	\$56,105
Footnotes:							
Line No.	Schedule No. 602.1		Service Classification No.			COMMERCIAL RURAL	
	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	18	9,321	\$262	0.008467	9,321	\$79
15	July	18	8,474	242	0.009895	8,474	84
16	August	18	9,002	254	0.011517	9,002	104
17	September	18	7,838	227	0.011603	7,838	91
18	October	18	8,592	245	0.012981	8,592	111
19	November	18	9,363	263	0.014691	9,363	138
20	December	18	10,525	290	0.013072	10,525	138
21	January	18	14,270	516	0.014384	14,270	205
22	February	18	19,301	681	0.011868	19,301	229
23	March	18	17,505	622	0.021020	17,505	368
24	April	18	17,206	612	0.014796	17,206	254
25	May	18	13,252	353	0.017187	13,252	228
26	TOTALS	216	144,649	\$4,567		144,649	\$2,028
Footnotes:							
Line No.	Schedule No. 603		Service Classification No.			INDUSTRIAL	
	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	109	1,156,596	\$32,383	0.008467	1,156,596	\$9,762
28	July	109	1,259,191	33,653	0.009895	1,259,191	12,424
29	August	109	1,231,921	33,342	0.011517	1,231,921	14,146
30	September	109	1,230,335	33,311	0.011603	1,230,335	14,233
31	October	109	1,167,209	32,144	0.012981	1,167,209	15,105
32	November	109	1,109,952	30,877	0.014691	1,109,952	16,255
33	December	109	1,321,293	33,675	0.013072	1,321,293	17,226
34	January	109	1,465,599	36,434	0.014384	1,465,599	21,028
35	February	109	1,483,104	37,567	0.011868	1,483,104	17,555
36	March	109	1,443,924	35,967	0.021020	1,443,924	30,274
37	April	109	1,378,632	35,115	0.014796	1,378,632	20,344
38	May	109	1,193,758	31,501	0.017187	1,193,758	20,458
39	TOTALS	1,308	15,441,514	\$405,969		15,441,514	\$208,809
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No.		603.1		Service Classification No.		INDUSTRIAL SALES OTHERS	
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	13	31,073	\$1,259	0.008467	31,073	\$255	1
July	13	32,715	1,352	0.009895	32,715	322	2
August	13	37,720	1,488	0.011517	37,720	423	3
September	13	36,621	1,458	0.011603	36,621	417	4
October	13	35,802	1,516	0.012981	35,802	457	5
November	13	33,825	1,509	0.014691	33,825	484	6
December	13	38,700	1,471	0.013072	38,700	468	7
January	13	43,036	1,575	0.014384	43,036	575	8
February	13	52,504	1,739	0.011868	52,504	569	9
March	13	48,966	1,675	0.021020	48,966	920	10
April	13	42,167	1,658	0.014796	42,167	574	11
May	13	33,559	1,458	0.017187	33,559	534	12
TOTALS	156	466,688	\$18,157		466,688	\$5,998	13
Footnotes:							
Schedule No.		604		Service Classification No.		PUBLIC STREET LIGHTS	
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	16	83,667	\$9,853	0.008467	83,667	\$608	14
July	16	81,238	9,825	0.009895	81,238	676	15
August	16	80,257	9,829	0.011517	80,257	790	16
September	16	87,381	9,911	0.011603	87,381	866	17
October	16	106,752	10,140	0.012981	106,752	1,186	18
November	16	113,892	10,225	0.014691	113,892	1,433	19
December	16	135,564	10,476	0.013072	135,564	1,515	20
January	16	135,246	10,467	0.014384	135,246	1,648	21
February	16	127,719	10,379	0.011868	127,719	1,285	22
March	16	111,138	10,198	0.021020	111,138	1,998	23
April	16	103,591	10,087	0.014796	103,591	1,288	24
May	16	94,304	9,989	0.017187	94,304	1,383	25
TOTALS	192	1,260,749	\$121,379		1,260,749	\$14,677	26
Footnotes:							
Schedule No.		605		Service Classification No.		RURAL ST. LIGHTING	
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June	1	1,520	\$139	0.008467	1,520	\$6	27
July	1	1,444	138	0.009895	1,444	7	28
August	1	1,558	139	0.011517	1,558	9	29
September	1	1,596	139	0.011603	1,596	9	30
October	1	1,900	141	0.012981	1,900	12	31
November	1	2,204	143	0.014691	2,204	16	32
December	1	2,014	142	0.013072	2,014	13	33
January	1	2,432	145	0.014384	2,432	17	34
February	1	2,736	147	0.011868	2,736	16	35
March	1	2,014	142	0.021020	2,014	21	36
April	1	2,204	143	0.014796	2,204	16	37
May	1	1,672	140	0.017187	1,672	14	38
TOTALS	12	23,294	\$1,699		23,294	\$159	39
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Line No.	Schedule No.	606.2		Service Classification No.		VILLAGE BUILDINGS COMM.	
	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	17	27,012	\$776	0.008467	27,012	\$228
2	July	17	36,577	978	0.009895	36,577	361
3	August	17	41,503	1,103	0.011517	41,503	477
4	September	17	34,159	939	0.011603	34,159	395
5	October	17	26,355	753	0.012981	26,355	341
6	November	17	20,272	631	0.014691	20,272	297
7	December	17	25,166	705	0.013072	25,166	328
8	January	17	28,247	900	0.014384	28,247	405
9	February	17	31,048	956	0.011868	31,048	367
10	March	17	25,604	826	0.021020	25,604	536
11	April	17	26,249	847	0.014796	26,249	387
12	May	17	22,331	673	0.017187	22,331	382
13	TOTALS	204	344,523	\$10,087		344,523	\$4,504
Footnotes:							
Line No.	Schedule No.	606.4		VILLAGE SECURITY LIGHTS			
	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	4	481	\$30	0.008467	481	\$4
15	July	4	679	34	0.009895	679	7
16	August	4	665	34	0.011517	665	8
17	September	4	689	34	0.011603	689	8
18	October	4	564	32	0.012981	564	7
19	November	4	488	30	0.014691	488	7
20	December	4	516	30	0.013072	516	7
21	January	4	503	33	0.014384	503	7
22	February	4	495	33	0.011868	495	6
23	March	4	484	32	0.021020	484	10
24	April	4	518	34	0.014796	518	8
25	May	4	511	30	0.017187	511	9
26	TOTALS	48	6,593	\$386		6,593	\$87
Footnotes:							
Line No.	Schedule No.	610		SECURITY LIGHTS			
	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	14	10,375	\$993	0.008467	10,375	\$90
28	July	14	10,449	1,001	0.009895	10,449	106
29	August	14	10,635	1,016	0.011517	10,635	125
30	September	14	10,635	1,016	0.011603	10,635	126
31	October	14	10,635	1,016	0.012981	10,635	141
32	November	14	10,635	1,016	0.014691	10,635	159
33	December	14	10,635	1,016	0.013072	10,635	142
34	January	14	10,635	1,016	0.014384	10,635	156
35	February	14	10,598	1,013	0.011868	10,598	128
36	March	14	10,598	1,013	0.021020	10,598	227
37	April	14	10,598	1,013	0.014796	10,598	160
38	May	14	10,598	1,013	0.017187	10,598	186
39	TOTALS	168	127,026	\$12,142		127,026	\$1,745
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							1
July							2
August							3
September							4
October							5
November							6
December							7
January							8
February							9
March							10
April							11
May							12
TOTALS							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							14
July							15
August							16
September							17
October							18
November							19
December							20
January							21
February							22
March							23
April							24
May							25
TOTALS							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							27
July							28
August							29
September							30
October							31
November							32
December							33
January							34
February							35
March							36
April							37
May							38
TOTALS							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		ILION					
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	3,326	40,649,734	\$2,260,381			
2	602 Commercial Sales	220	4,044,036	194,513			
3	603 Industrial Sales	109	53,556,015	2,790,992			
4	604 Public Street Lighting - Operating Mun.	16	1,260,749	136,056			
5	605 Public Street Lighting - Other	1	23,294	1,858			
6	606 Other Sales to Operating Municipality	21	351,116	15,065			
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	14	127,026	13,886			
11	Totals	3,707	100,011,970	5,412,751	0	0	\$0
12							
Designation of Municipality		GERMAN FLATTS					
14	601 Residential Sales	235	3,546,700	\$201,480			
15	602 Commercial Sales	18	144,649	6,595			
16	603 Industrial Sales	13	466,688	24,156			
17	604 Public Street Lighting - Operating Mun.						
18	605 Public Street Lighting - Other						
19	606 Other Sales to Operating Municipality						
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						
24							
25	Totals	266	4,158,037	232,231	0	0	\$0
26							
Designation of Municipality							
28	601 Residential Sales (END OF YEAR)						
29	602 Commercial Sales						
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						
38	Totals				0	0	\$0
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							
58							

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
(a)		(b)	(c)	(d)	(e)	(f)	(g)
601	Residential Sales						
602	Commercial Sales						
603	Industrial Sales						
604	Public Street Lighting - Operating Mun.						
605	Public Street Lighting - Other						
606	Other Sales to Operating Municipality						
607	Other Sales to Other Public Authorities						
608	Sales to Other Distributors						
609	Sales to Railroads and Street RR						
610	Security Lighting						
Totals					0	0	\$0
Designation of Municipality							
601	Residential Sales						
602	Commercial Sales						
603	Industrial Sales						
604	Public Street Lighting - Operating Mun.						
605	Public Street Lighting - Other						
606	Other Sales to Operating Municipality						
607	Other Sales to Other Public Authorities						
608	Sales to Other Distributors						
609	Sales to Railroads and Street RR						
610	Security Lighting						
Totals					0	0	\$0
Designation of Municipality					Total for Entire System		
601	Residential Sales (END OF YEAR)				3,562	44,196,434	2,461,861
602	Commercial Sales				238	4,188,685	201,108
603	Industrial Sales				122	54,022,703	2,815,148
604	Public Street Lighting - Operating Mun.				16	1,260,749	136,056
605	Public Street Lighting - Other				1	23,294	1,858
606	Other Sales to Operating Municipality				21	351,116	15,065
607	Other Sales to Other Public Authorities				0	0	0
608	Sales to Other Distributors				0	0	0
609	Sales to Railroads and Street RR				0	0	0
610	Security Lighting				14	127,026	13,886
Totals		0	0	\$0	3,974	104,170,007	\$5,644,982

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	NONE					0.00
5						0.00
6						0.00
7						0.00
8						0.00
9	TOTAL		0	\$0		0.00
10	Purchases					
11	(Account 721)				3,166,671	0.00
12						0.00
13						0.00
14						0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		0		\$3,166,671	0.00

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		NONE			
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					

THIS PAGE LEFT BLANK INTENTIONALLY

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	3,166,671	2,730,840
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			3,166,671	2,730,840
45						
46		Total Production Expense			3,166,671	2,730,840
47						
48	731.	Transmission System Operation		x		
49	731.1	Transmission Supervision & Eng.	x			
50	731.2	Operation of Transmission Substations	x			
51	731.4	Operation of Transmission System	x			
52	732.	Repairs to Transmission System	x	x		
53	733.	Depreciation of Transmission Property	x	x	22,390	8,006
54	734.	Transmission Rents	x	x		
55						
56		Total Transmission Expense			22,390	8,006
57						
58	736.	Repairs to Poles, Towers and Fixtures	x	x	29,869	19,192
59	737.	Repairs to Underground Conduits	x	x		
60	738.	Depreciation of Poles, Towers, Fixtures & Conduit	x	x	14,907	14,723
61						
62		Total Maint. Poles, Towers, Fixtures & Conduits			44,776	33,915
63						
64		Total acct. 701 to 738 carried forward			\$3,233,836	\$2,772,761

OPERATING EXPENSES - ELECTRIC (Continued)

LINE NO.	ACCOUNT (a)	Class			
		A,B C	D		
1	Account 701 to 738 Carried forward			\$3,233,836	\$2,772,761
2					
3	741. Distribution System Operation		x	15,110	63,981
4	741.1 Distribution Super. and Engineering	x		150,169	157,051
5	741.2 Operation of Distribution Substations	x		294	5,389
6	741.3 Operation of Storage Batteries	x			
7	741.4 Operation of Distribution Lines	x		142,145	84,182
8	741.5 Operation of Consumers' Meters	x		250	431
9	741.6 Service on Consumers Premises	x		39,451	49,548
10	742. Repairs to Distribution System		x		
11	742.1 Repairs to Distribution Structure and Equipment	x		23,378	20,590
12					
13	742.4 Repairs to Overhead Distribution Cond.	x		4,367	15,276
14					
15	742.5 Repairs to Underground Dist. Cond.	x		(2,340)	4,023
16	742.6 Repairs to Line Transformers	x		4,731	9,666
17	742.7 Repairs to Services	x		6,448	11,077
18	742.8 Test and Repairing Consumers' Meters	x		649	317
19	742.9 Repairs to Other Property on Cons. Premises	x		367	216
20	743. Depreciation of Distribution Property	x	x	140,589	93,970
21	744. Distribution Rents	x	x		
22					
23	Total Distribution Expense			525,609	515,717
24					
25	751. Street Lighting & Signal System Operation		x		
26	751.1 Street Lighting & Sign Syst Super and Engr.	x		7,006	7,170
27	751.2 Operation of Street Lighting & Sig System	x			389
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x	6,147	10,880
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	8,657	11,737
30	754. Street Lighting & Signal System Rents	x	x		
31					
32	Total Street Lighting & Signal System Expense			21,810	30,176
33					
34	761. Consumer Accounting and Collection Labor & Sup	x	x	162,843	123,556
35					
36	764. Consumer Accounting and Collection Rents	x	x		
37					
38	Total Customer Accounting & Collection Expense			162,843	123,556
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	165,272	165,586
47					
48	782. Management Service	x	x		
49	783. Insurance, Injuries and Damages	x	x	27,661	279,363
50	784. Regulatory Commission Expense	x	x		
51	785. Other General Expense	x	x	483,455	414,673
52	786. General Rents	x	x	30,800	30,800
53	787. Repairs to General Property	x	x	31,925	20,317
54	788. Depreciation of General Property	x	x	21,840	7,362
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	(188,402)	(173,575)
61					
62	793. Duplicate Miscellaneous Charges Transferred - Cr	x	x		
63					
64	Total Admin. and General Expenses			572,550	744,526
65					
66	Total Operating Expense - Electric			\$4,516,648	\$4,186,736

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	\$3,875,859			\$3,875,859				0
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)	208,383			208,383				0
4	Amortization of tangible Property (790)								0
5	Clearing Accounts	64,319			64,319				0
6	Deductions from Rent Rev. (432 and 435)								0
7	Miscellaneous Debits to Surplus (934)								0
8	Other Accounts (specify)								0
9									0
10									0
11									0
12	Total accruals	272,702	0	0	272,702	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements				0				0
16	Cost of Removal & ADJUSTMENTS	(46,621)			(46,621)				0
17	Salvage, Insurance etc., recovered				0				0
18	Net				0	0	0	0	0
19	Other Credits								0
20	Other Debits								0
21	Balance at End of Year	\$4,101,940	\$0	\$0	\$4,101,940	\$0	\$0	\$0	\$0

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>Aerial Truck Ban-Village of Ilion-Fleet Bank</u>	\$24,247	7/15/2012	7/16/2013		(1,198)
2						
3						
4	Various Customer Deposits-Not Returnable		6/1/2012	5/31/2013		(5)
5						
6						
7						
8						
9						
10	Total	\$24,247				(1,203)

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

ed 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				
12				
13				
14	N/A			
15				
16				
17				
18				
19				
20	Total	0	0	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	d. Overdue Streetlighting	General	Billings	218,577				124	
2	being paid over 20 years								
3									
4	e. Current charges for	General	Billings	152,979				124	
5	Public Streetlighting &								
6	Village owned Buildings.								
7									
8									
9									
10									
11			TOTAL	\$371,556	\$0		\$0		\$0

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	UTILITY SERVICES GROUP INC	ENGINEERING SERVICES		741.13	41,307
13	HAGE AND HAGE	LEGAL SERVICES		741.11	40,012
14	BOLLAM, SHEEDY, TORANI & CO.	AUDITING SERVICES		741.13	5,065
15	HARRIS	SOFTWARE SUPPORT		741.11	8,713
16	JOHN COOK	IT EXPENSE		741.14	1,387
17					
18					
19					
20					
21					
22					
23					
24					96,484

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)	104,170,007
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)	255,377
7	Other		27	Total Energy Losses	3,507,977
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	107,933,361
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	107,933,361			
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)	107,933,361			

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	11,165,776		20,215	1/24	8:00
30	February	9,956,009		18,602	2/7	8:00
31	March	10,020,294		17,584	3/18	8:00
32	April	8,404,103		16,157	4/2	8:00
33	May-13	7,883,849		14,953	5/31	14:00
34	Jun-12	8,167,738		17,066	6/21	15:00
35	July	8,279,797		17,393	7/17	14:00
36	August	8,993,686		16,208	8/3	17:00
37	September	7,599,645		14,629	9/6	21:00
38	October	8,079,342		13,890	10/29	19:00
39	November	9,203,148		16,621	11/30	19:00
40	December	10,179,974		17,631	12/27	19:00
41	TOTAL	107,933,361	0			

NYSPSC 195-98

DELIVERY MONTH

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	N/A					
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	N/A			
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

GENERATING PLANT STATISTICS (Continued)

NONE

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

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.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts.

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.

4. Report in column (f) the total pole miles of each transmission line. In the case of underground lines, report circuit miles.

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.

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.

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	To	Operating	Designed				
	(a)	(b)	(c)	(d)				
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Total					0	0	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

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.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

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.

Line No.	Name and Location Of Substation	Number or Other Designation	Capacity of Substation (In Service) (In MVA)	Number of Transformers in Service	Number of Spare Transformers	
	(a)	(b)	(c)	(d)	(e)	
16	Substation #1					
17						
18	<u>Cor. W. State & Pleasant Ave</u>	<u>Distribution</u>				
19	Hi-Voltage-46kv Delta	Low Voltage 4.16kv	28 MVA	2-10 MVA		
20						
21						
22						
23	Substation #2					
24						
25	<u>West Clark Street</u>	<u>Transmission</u>				
26	Hi-voltage 115 Delta	Low Voltage 46kv Delta	40 MVA	2-12 MVA		
27						
28						
29						
30	Hi-Voltage-46kv Delta	Distribution Low Voltage 4.6 kv	10.5 MVA	1-7.5 MVA		

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	Ilion	4160V	26	1	1	3,818	112	3,930			1,000
2	German Flatts	4160V	10	1	0	241	20	261			0
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS		36	2	1	4059	132	4191	0	0	1000

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	3951	403	
2	Additions During Year (Adjustment per CPR program)	259	2	
3	Purchases	5	8	
4	Associated with Utility Plant Acquired		0	
5	TOTAL Additions (Enter Total of Lines 3 and 4)	5	10	
6	Reductions During Year		0	
7	Retirements	8	3	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	4207	410	
10	Number at End of Year (Lines 1 + 5 - 9)			
11	In Stock	94	51	
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	4113	359	
15	In Company's Use			
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	4207	410	

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		NO TESTING			
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 of ..HERKIMER.....)

Connie Gagliardi

MAKES OATH AND

says: I am the ...Village Treasurer..... of The Village of Ilion.....

(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

VILLAGE OF ILION LIGHT DEPARTMENT

.....

I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

consists of ACCOUNTS, RECORDS, & MEMORANDA.OF THE SAID PLANT.....

(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

<u>Description</u>	<u>Page No.</u>	<u>Description</u>	<u>Page No.</u>
Accounts Receivable (Account 125)	205	Miscellaneous Deductions from Income (Account 460)	309
Amortization Reserves (Account 262)	308	Miscellaneous Interest Deductions (Account 452)	309
		Miscellaneous Investments (Account 114)	203
Balance Sheet	104-105	Miscellaneous Long Term Debt (Account 233)	251-252
Boiler Equipment	401-402	Miscellaneous Reserves (Account 267)	253
Bonds (Account 231)	251-252	Miscellaneous Special Deposits (Account 117)	203
		Miscellaneous Suspense (Account 145)	204
Cash Flow Statement	107	Miscellaneous Unadjusted Credits (Account 272)	253
Changes During the Year	103	Monthly Peaks and Output	400
Charges to Other Departments of Operating Municipality	350		
Commissioners, Officer and Employees Information and Compensation	102	Notes Payable (Account 243)	250
Construction Work in Progress (Account 110)	202		
Contractual Appropriation of Income (Account 459)	309	Operating Expenses	306-307
Contributions to Operating Municipality (Account 280)	253	Operating Property	200-201
		Operating Property - Other Departments	200-201
Depreciation Funds (Account 116)	204	Operating Property - Undistributed	200-201
Depreciation Reserves (Account 261)	308	Operating Revenues (Account 401)	300
Distribution System	404	Other Notes Receivable (Account 126)	205
		Other Property (Accounts 109 and 112)	202
Electric Distribution Meters	405	Outside Professional and Consulting Services	350
Electric Energy Account	400		
Equipment Obligations Long Term (Account 232)	251-252	Payables to Operating Municipality (Account 241)	250
		Purchases for Redistribution	305
Fuel Consumed	305		
		Receivables from Operating Municipality (Account 124)	205
General Municipal Information	101	Reserve for Uncollectible Accounts (Account 266)	250
Generating Plant	401-402		
		Sales by Municipality	304
Income Account	106	Sales by Service Classification	301-303
Injuries and Damages Reserve (Account 265)	253	Sales for Redistribution	305
Insurance Reserve (Account 264)	253	Sinking Fund (Account 115)	203
		Special Deposits (Account 129)	204
Line Transformers	405	Substations	403
Loans to Municipality (Account 113)	203	Surplus Account	106
		Suspense to be Amortized (Account 143)	204
Meters in Service Test Results	405		
Miscellaneous Amortization (Account 456)	309	Transmission Lines	403

VILLAGE OF ILION, LIGHT 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				
2	Sales to Other Distributors	Pg 300, Ln 9 (f)				
3	Other Electric Revenues	Pg 300, Ln 20 (f)				
4	Total Sales	ROR, Total Ln 1=>Ln 3				
5						
6	Fuel	INCOME, Ln 14, 15, 16				
7	Purchased Power	INCOME, Ln 17				
8	Other Production Expenses	INCOME, Ln 32				
9	Transmission Expenses	INCOME, Ln 43				
10	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54				
11	Distribution Expense	INCOME, Ln 64				
12	Street Lighting and Signal System Expenses	INCOME, Ln 75				
13	Customer Accounting & Collection Expenses	INCOME, Ln 85				
14	Selling Expenses	INCOME, Ln 94				
15	Administrative and General Expenses	INCOME, Ln 111				
16	Depreciation	INCOME, Ln 119				
16A	Rents	INCOME, Ln 162				
17	Other Taxes	Pg 106, Ln 4 (c)				
18	Uncollectibles	Pg 106, Ln 5 (c)				
19	<u>Other: (Detail)</u>					
20						
21						
22	Total O&M	ROR, Total Ln 6=>Ln 21				
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22				
25						
26	Other Income	Pg 106, Ln 12, 22 (c)				
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26				
29						
30	Rate Base	ROR, Ln 56				
31						
32	Rate of Return	ROR, Ln 28/Ln 30				
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)				

VILLAGE OF ILION, LIGHT 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)	\$7,024,736	\$7,024,736		\$7,024,736
36	Construction Work in Progress	RB, Ln 8 (c)	0	0		0
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	7,024,736	7,024,736	0	7,024,736
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(3,988,900)	(3,988,900)		(3,988,900)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(26,286)	(26,286)		(26,286)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	3,009,550	3,009,550	0	3,009,550
44						
45	Materials and Supplies	RB, Ln 21 (c)	103,844	103,844		103,844
46						
47	Prepayments	RB, Ln 24 (c)	2,562	2,562		2,562
48						
49	Cash Working Capital	ROR, Ln 74	142,699	142,699	N/A	142,699
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	<u>\$3,258,655</u>	<u>\$3,258,655</u>	<u>\$0</u>	<u>\$3,258,655</u>

VILLAGE OF ILION, LIGHT DEPARTMENT
Rate of Return Study
Cash Working Capital
For the Rate Year ended

Page 3

		(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> <u>Change</u>
57 <u>Cash Working Capital</u>						
58 Total Operating Expenses	ROR, Ln 22	\$4,543,995	\$0	\$4,543,995	\$3,082	\$4,516,277
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	3,166,671	0	3,166,671	N/A	3,166,671
63 Depreciation	ROR, Ln16	208,383	0	208,383	N/A	208,383
64 Other Taxes	ROR, Ln17	42,758	0	42,758	N/A	42,758
65 Uncollectibles	ROR, Ln18	(15,411)	0	(15,411)	N/A	(15,411)
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$1,141,595</u>	<u>\$0</u>	<u>\$1,141,595</u>	<u>\$3,082</u>	<u>\$1,113,877</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$142,699</u>	<u>\$0</u>	<u>\$142,699</u>	<u>N/A</u>	<u>\$142,699</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>\$0</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$142,699</u>	<u>\$0</u>	<u>\$142,699</u>	<u>N/A</u>	<u>\$142,699</u>

VILLAGE OF ILION, LIGHT DEPARTMENT
Rate of Return
For the Historic Year ended

Page 4

		(a)	(b)	(c)	(d)
	<u>Fiscal Year</u>	<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)	\$400,745	7.8%	0.62%
76					
77	Customer Deposits	CAPITAL, Ln 14 (c) (e)	283,206	5.5%	-0.42%
78					
79	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	4,435,198	86.6%	34.27%
80					
81			<u>\$5,119,148</u>	<u>100.0%</u>	<u>34.87%</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)	\$400,745	7.8%	0.62%
88					
89	Customer Deposits	CAPITAL, Ln 14 (c) (e)	283,206	5.5%	-0.42%
90					
91	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	4,435,198	86.6%	34.27%
92					
93			<u>\$5,119,148</u>	<u>100.0%</u>	<u>34.87%</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>

VILLAGE OF ILION, LIGHT 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)	3,258,655	
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>1,136,288</u>	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	(1,136,288)	
115			
116 Retention Factor	ROR , Ln 132	<u>1.0027</u>	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>(1,133,206)</u>	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	(1,133,206)
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	-0.0027	3,082
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	<u>1.0027</u>	<u>(1,136,288)</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>1.0027</u>	<u>(1,136,288)</u>

VILLAGE OF ILION, LIGHT 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)	2,461,861
2 Commercial Sales	Pg 300, Ln 3 (d)	201,108
3 Industrial Sales	Pg 300, Ln 4 (d)	2,815,148
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	136,056
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	1,858
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	15,065
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)	13,886
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	21,317
11 Retail Sales		<u>5,666,299</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)	3,166,671
18 Fuel and Purchased Power		<u>3,166,671</u>
19		
<u>Other Production Expense</u>		
21 Total Production Expense	Pg 306, Ln 46 (b)	3,166,671
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	3,166,671
26 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)	22,390
36 Depreciation of Transmission Property	Pg 306, Ln 53 (b)	22,390
37 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)	0
42		
43 Transmission Expense		<u>0</u>
44		
<u>Maintenance of Poles, Towers and Fixtures</u>		
46 Total Maintenance of Poles, Towers and Fixtures	Pg 306, Ln 62 (b)	44,776
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	14,907
48 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>29,869</u>

VILLAGE OF ILION, LIGHT DEPARTMENT
Detail of Revenues and Expenses
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55 <u>Distribution Expense</u>		
56 Total Distribution Expense	Pg 307, Ln 23 (b)	525,609
57 Depreciation of Distribution Property	Pg 307, Ln 20 (b)	140,589
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>385,020</u>
65		
66 <u>Street Lighting and Signal System Expenses</u>		
67 Total Street Lighting and Signal System Expenses	Pg 307, Ln 32 (b)	21,810
68 Depreciation of Str Lighting and Sig Sys Equip	Pg 307, Ln 29 (b)	8,657
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>13,153</u>
76		
77 <u>Customer Accounting and Collection Expense</u>		
78 Total Customer Accounting and Collection Expense	Pg 307, Ln 38 (b)	162,843
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>162,843</u>

VILLAGE OF ILION, LIGHT 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)	572,550
98 Depreciation of General Property	Pg 307, Ln 54 (b)	21,840
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)	30,800
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)	0
110		
111 Administrative and General Expenses		<u>519,910</u>

VILLAGE OF ILION, LIGHT 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	22,390
115 Depreciation of Poles, Towers and Fixtures	INCOME, Ln 47	14,907
116 Distribution Expense	INCOME, Ln 57	140,589
117 Street Lighting and Signal System Expenses	INCOME, Ln 68	8,657
118 Administrative and General Expenses	INCOME, Ln 98=>Ln 100	21,840
119 Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118	<u>208,383</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	0
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	30,800
162 Total Rent Expense	INCOME, Ln 155=>Ln 161	<u>30,800</u>

VILLAGE OF ILION, LIGHT 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)	6,964,596	7,084,876
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>6,964,596</u>	<u>7,084,876</u>
6				
7				
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>0</u>	<u>0</u>
9				
10				
11	<u>Accumulated Provision for Depre and Amort</u>			
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d)	3,875,859	4,101,940
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	0	0
14	Accumulated Provision for Depre and Amort		<u>3,875,859</u>	<u>4,101,940</u>
15				
16				
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>26,286</u>	<u>26,286</u>
18				
19				
21	Materials and Supplies	Pg104, Ln 18 (c) & (d)	<u>114,361</u>	<u>93,326</u>
22				
23				
24	Prepayments	Pg 104, Ln 23 (c) & (d)	<u>2,641</u>	<u>2,482</u>

VILLAGE OF ILION, LIGHT 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)					
1 Debt						
2 Bonds	Pg 105, Ln 2 (c) & (d)	385,000	295,000	340,000		
3 Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	0	49,055	24,528		
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	0	0	0		
5 Notes Payable	Pg 105, Ln 9 (c) & (d)	72,435	0	36,218		
6 Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	0	0	0		
7 Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	0	0	0		
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	0	0	0		
9				0		
10				0		
11 Debt		<u>457,435</u>	<u>344,055</u>	<u>400,745</u>	<u>31,666.37</u>	<u>7.9019%</u>
12						
13						
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>281,802</u>	<u>284,609</u>	<u>283,206</u>	<u>(1,203.46)</u>	<u>-0.4249%</u>
15						
16						
17 Surplus						
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(4,359,926)	(4,577,926)	(4,468,926)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	8,508,303	9,299,944	8,904,124		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>4,148,377</u>	<u>4,722,018</u>	<u>4,435,198</u>		
24						
25						
26 Interest Costs						
27 Interest on Debt						
28 Bonds	Pg 252, Ln 20 (k)				25,641	
29 Equipment Obligations - Long Term	Pg 252, Ln 28 (k)				6,025	
30 Miscellaneous Long Term Debt	Pg 252, Ln 35 (k)				0	
31 Notes Payable	Pg 250, Ln 22 (g)				0	
32 Matured Long-Term Debt	N/A					
33 Unamortized Premium on Debt (Credit)	Pg 106, Ln 36 (c)				0	
34 Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)				0	
35						
36						
37						
38 Interest on Debt					<u>31,666</u>	
39						
40						
41 Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>(1,203)</u>	