

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

Village of Theresa

Exact legal name of reporting municipality

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

124 Commercial Street

Theresa, New York 13691

(Address of principal business office at end of year)

FOR THE

Year Ended May 31, 2011

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:

Sylvia Bush, Clerk-Treasurer

Same Address as Above, (315) 628-4425

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GENERAL INSTRUCTIONS

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

LIST OF SCHEDULES

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

LIST OF SCHEDULES

| Title of Schedule (a) | Reference Page No. * (b) | Old PSC Page (c) | Old NYPA Page (d) | Remarks (e) |
|--|--------------------------------|------------------------|-------------------------|----------------|
| General Section | | | | |
| Charges for Outside Professional & Other Consulting Services | 350 | --- | --- | |
| Analysis of Charges to Other Departments | 350 | 20 | --- | |
| Operating Data | | | | |
| Electric Energy Account | 400 | 26 | 16-118 | |
| Monthly Peaks and Output | 400 | 26 | 16-118 | |
| Generating Plant Statistics | 401-402 | 21-22 | 16-118 | |
| Transmission Line Statistics | 403 | 22 | --- | |
| Substations | 403 | 21 | 17-120 | |
| Distribution System | 404 | 22-24 | --- | |
| Electric Distribution Meters and Line Transformers | 405 | 25 | 18-123, 17-121 | |
| Electric WattHour Meters in-service and Test Results | 405 | 25 | --- | |
| Verification | | | | |
| Index | | | | |
| 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>* 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 Theresa

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

- (a) Street lighting
(b) Commercial lighting

General Village
General Village

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

Mayor and Board of Trustees
5 Members

4. Give date of respondent's beginning:

- (a) Street lighting
(b) Commercial lighting

November, 1906
November, 1906

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.

Shares office with General and Water funds. Charged proportionate share of related costs.

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

No Power 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, Town of Theresa

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

Sylvia Bush

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 | Timothy Tanner* | Mayor | 4/1/2013 | 2,500 | 1,250 |
| 2 | Howard Schnettler* | Trustee | 4/1/2013 | 2,000 | 1,000 |
| 3 | Jaime Drake* | Trustee | 4/1/2012 | 2,000 | 1,000 |
| 4 | John Raso | Trustee | 4/1/2012 | 2,000 | 1,000 |
| 5 | Thomas Roberts* | Trustee | 4/1/2013 | 2,000 | 1,000 |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | Sylvia Bush | Clerk-Treasurer | | 35,167 | 22,858 |
| 10 | Tara Leeson | Deputy Clerk | | 29,218 | 26,296 |
| 11 | | | | | |
| 12 | Pat O'Connor | Superintendent | | 48,573 | 31,572 |
| 13 | | | | | |
| 14 | Scott Sampson | Laborer | | 34,040 | 10,528 |
| 15 | Edwin Rogers | Laborer | | 32,400 | 7,688 |
| 16 | Steven Sampson | Laborer | | 33,654 | 7,266 |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | Total | | | \$223,552 | \$111,458 |

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.

Salaries are allocated to capital accounts via the work order system.

There were no salaries charged to capital accounts during the fiscal year May 31, 2011.

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) None
- 6) None
- 7) None

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beg. of Year (c) | Balance at End of Year (d) | Increase (Decrease) (e) |
|----------|---|----------------------|--------------------------------|-------------------------------|----------------------------|
| 1 | FIXED ASSETS | | | | |
| 2 | Operating Property - Electric (101) | | \$1,305,054 | \$1,328,095 | \$23,041 |
| 3 | Operating Property - Other Operations (102-108) | 201 | | | 0 |
| 4 | Operating Property - General (109) | 202 | | | 0 |
| 5 | Construction Work in Progress (110) | 202 | | | 0 |
| 6 | Non-Operating Property (112) | 202 | | | 0 |
| 7 | Total Fixed Assets | | 1,305,054 | 1,328,095 | 23,041 |
| 8 | INVESTMENTS | | | | |
| 9 | Loans to Operating Municipality (113) | 203 | 16,001 | 5,728 | (10,273) |
| 10 | Miscellaneous Investments (114) | 203 | | | 0 |
| 11 | Sinking Funds (115) | 203 | | | 0 |
| 12 | Depreciation Funds (116) | 204 | 4,682 | 49,760 | 45,078 |
| 13 | Miscellaneous Special Funds (117) | 203 | 15,158 | 45,235 | 30,077 |
| 14 | Total Investments | | 35,841 | 100,723 | 64,882 |
| 15 | CURRENT ASSETS | | | | |
| 16 | Cash (121) | | 145,112 | 117,395 | (27,717) |
| 17 | Working Funds (122) | | | | 0 |
| 18 | Materials and Supplies (123) | | 82,983 | 90,033 | 7,050 |
| 19 | Receivables from Operating Municipality (124) | 205 | 1,532 | 1,661 | 129 |
| 20 | Accounts Receivable (125) | 205 | 98,417 | 120,448 | 22,031 |
| 21 | Notes Receivable (126) | 205 | | | 0 |
| 22 | Interest and Dividends Receivable (127) | | | | 0 |
| 23 | Prepayments (128) | | | | 0 |
| 24 | Special Deposits (129) | 204 | 9,779 | 9,960 | 181 |
| 25 | Miscellaneous Current Assets (131) | | | | 0 |
| 26 | Total Current Assets | | 337,823 | 339,497 | 1,674 |
| 27 | DEFERRED DEBITS | | | | |
| 28 | Unamortized Debt Discount and Expense (141) | | | | 0 |
| 29 | Suspense to be Amortized (143) | 204 | | | 0 |
| 30 | Clearing Accounts (144) | | | | 0 |
| 31 | Miscellaneous Suspense (145) | 204 | | | 0 |
| 32 | Regulatory Commission Expense (146) | | | | 0 |
| 33 | Total Deferred Debits | | 0 | 0 | 0 |
| 34 | COMPANY SECURITIES OWNED | | | | |
| 35 | Reacquired Securities (151) | | | | 0 |
| 36 | DEFICIT | | | | |
| 37 | Deficit (161) | | | | 0 |
| 38 | Total Assets and Other Debits | | \$1,678,718 | \$1,768,315 | \$89,597 |

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.

No contingent assets or liabilities.

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 | \$85,000 | \$60,000 | (\$25,000) | 2 |
| Equipment Obligations - Long Term (232) | 251 | | | 0 | 3 |
| Miscellaneous Long Term Debt (233) | 251 | | | 0 | 4 |
| Total Long-Term Debt | | 85,000 | 60,000 | (25,000) | 5 |
| CURRENT AND ACCRUED LIABILITIES | | | | | 6 |
| Payables to Operating Municipality (241) | 250 | 2,369 | 637 | (1,732) | 7 |
| Accounts Payable (242) | | 14,522 | 10,958 | (3,564) | 8 |
| Notes Payable (243) | 250 | 0 | | 0 | 9 |
| Customer Deposits (244) | | 10,090 | 9,885 | (205) | 10 |
| Matured Interest (245) | | | | 0 | 11 |
| Matured Long-Term Debt (246) | | | | 0 | 12 |
| Taxes Accrued (248) | | 620 | 727 | 107 | 13 |
| Interest Accrued (249) | | 478 | 337 | (141) | 14 |
| Advanced Billing and Payments (251) | | | | 0 | 15 |
| Miscellaneous Current Liabilities (252) | | | | 0 | 16 |
| Total Current Liabilities | | 28,079 | 22,544 | (5,535) | 17 |
| RESERVES | | | | | 18 |
| Depreciation Reserves (261) | 308 | 904,353 | 959,400 | 55,047 | 19 |
| Amortization Reserves (262) | 308 | | | 0 | 20 |
| Contributions for Extensions (263) | | 114,773 | 116,546 | 1,773 | 21 |
| Insurance Reserve (264) | 253 | | | 0 | 22 |
| Injuries and Damages Reserve (265) | 253 | | | 0 | 23 |
| Reserve for Uncollectible Accounts (266) | 250 | 25,000 | 25,000 | 0 | 24 |
| Miscellaneous Reserves (267) | 253 | | | 0 | 25 |
| Total Operating Reserves | | 1,044,126 | 1,100,946 | 56,820 | 26 |
| DEFERRED CREDITS | | | | | 27 |
| Unamortized Premium on Debt (271) | | | | 0 | 28 |
| Miscellaneous Unadjusted Credits (272) | 253 | | | 0 | 29 |
| Total Deferred Credits | | 0 | 0 | 0 | 30 |
| SURPLUS | | | | | 31 |
| Contributions - Operating Municipality (280) | 253 | (\$254,850) | (\$255,272) | (422) | 32 |
| Surplus (281) | 106 | 776,363 | 840,097 | 63,734 | 33 |
| Total Surplus | | 521,513 | 584,825 | 63,312 | 34 |
| Total Liabilities and Other Credits | | \$1,678,718 | \$1,768,315 | \$89,597 | 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 | \$513,882 | \$450,876 | \$63,006 |
| 3 | 402 | Operating Expenses - Electric | 307 | 447,947 | 433,487 | 14,460 |
| 4 | 403 | Taxes - Electric (PILOT) | | 3,500 | 3,500 | 0 |
| 5 | 404 | Uncollectible Revenues - Electric | | (604) | 18,809 | (19,413) |
| 6 | | Net Operating Revenue - Electric | | 63,039 | (4,920) | 67,959 |
| 7 | | OTHER OPERATIONS | | | | |
| 8 | 421 | Operating Revenues - Other | | | | 0 |
| 9 | 422 | Operating Expenses - Other | | | | 0 |
| 10 | 423 | Taxes - Other | | | | 0 |
| 11 | 424 | Uncollectible Revenues - Other | | | | 0 |
| 12 | | Net Operating Revenue - Other | | 0 | 0 | 0 |
| 13 | | Total Net Operating Revenue | | 63,039 | (4,920) | 67,959 |
| 14 | | LEASED PROPERTY | | | | |
| 15 | 431 | Rent from Lease of Electric Plant - Credit | | | | 0 |
| 16 | 432 | Deductions from Rent Revenues - Electric | | | | 0 |
| 17 | 433 | Rent for Lease of Electric Plant - Debit | | | | 0 |
| 18 | | Net Return or Expense - Leased Property - Electric | | 0 | 0 | 0 |
| 19 | 434 | Rent from Lease of Other Plant - Credit | | | | 0 |
| 20 | 435 | Deductions from Rent Revenues - Other | | | | 0 |
| 21 | 436 | Rent for Lease of Other Plant - Debit | | | | 0 |
| 22 | | Net Return or Expense - Leased Property - Other | | 0 | 0 | 0 |
| 23 | | Operating Income | | 63,039 | (4,920) | 67,959 |
| 24 | | NON-OPERATING INCOME | | | | |
| 25 | 441 | Revenues from Non-Operating Property | | | | 0 |
| 26 | 442 | Interest Revenues | | 400 | 395 | 5 |
| 27 | 443 | Dividend Revenues | | | | 0 |
| 28 | 444 | Miscellaneous Non-Operating Revenues | | | | 0 |
| 29 | 449 | Non-Operating Revenue Deductions | | | | 0 |
| 30 | | Total Non-Operating Income | | 400 | 395 | 5 |
| 31 | | Gross Income | | 63,439 | (4,525) | 67,964 |
| 32 | | INTEREST DEDUCTIONS | | | | |
| 33 | 451 | Interest on Long Term Debt | | 3,109 | 4,210 | (1,101) |
| 34 | 452 | Miscellaneous Interest Deductions | 309 | | | 0 |
| 35 | 453 | Amortization of Debt Discount and Expense | | | | 0 |
| 36 | 454 | Release of Premium on Debt - Credit | | | | 0 |
| 37 | 455 | Interest Charged to Property - Credit | 309 | | | 0 |
| 38 | 456 | Miscellaneous Amortization | 309 | | | 0 |
| 39 | 459 | Contractual Appropriations of Income | 309 | | | 0 |
| 40 | 460 | Miscellaneous Deductions from Income | | | | 0 |
| 41 | | Total Interest Deductions | | 3,109 | 4,210 | (1,101) |
| 42 | | Net Income (Loss) | | \$60,330 | (\$8,735) | \$69,065 |
| SURPLUS (ACCOUNT 281) | | | | | | |
| 43 | | Balance at the Beginning of the Year | | \$776,363 | \$776,033 | \$330 |
| 44 | 501 | Balance Transferred from Income | | 60,330 | (8,735) | 69,065 |
| 45 | 502 | Miscellaneous Credits to Surplus (Detail Below) | | | | 0 |
| 46 | | - Rounding adjustments | | | | 0 |
| 47 | | - Prior Period Adjustment for Accts Receivable | | 3,404 | 9,065 | (5,661) |
| 48 | 512 | Appropriations to Reserves | | | | 0 |
| 49 | 514 | Miscellaneous Debits to Surplus (Detail Below) | | | | 0 |
| 50 | | - Rounding adjustments | | | | 0 |
| 51 | | | | | | 0 |
| 52 | | Balance at the End of the Year | | \$840,097 | \$776,363 | \$63,734 |

STATEMENT OF CASH FLOWS

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

| Line No. | Description (a) | Amounts (b) |
|----------|--|-------------|
| 1 | Cash Flow from Operating Activities: | |
| 2 | Cash Received from Providing Services (Cash Sales +/- Change in Receivables) | \$492,326 |
| 3 | Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/- | |
| 4 | Change in Working Capital) | (266,894) |
| 5 | Cash Payments Personal Services and Benefits | (158,177) |
| 6 | Other Operating Revenues/Expenses (PILOT) | (3,500) |
| 7 | Net Cash Provided by (Used in) Operating Activities | 63,755 |
| 8 | Cash Flows from Non-Capital and Financing Activities: | |
| 9 | Real Property Taxes | |
| 10 | Operating Grants Received | |
| 11 | Transfers to/from Other Funds (Change in Inter-Fund balances) | 10,273 |
| 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: | 10,273 |
| 17 | Cash Flows from Capital and Related Financing Activities: | |
| 18 | Proceeds of Debt (Capital) | |
| 19 | Principal Payments Debt (Capital) | (25,000) |
| 20 | Interest Expense (Capital) | (3,109) |
| 21 | Capital Contributed by Developers | 1,773 |
| 22 | Capital Contributed to Other Funds | (422) |
| 23 | Payments to Contractors (Net Change in Net Plant not Including Depreciation) | (23,041) |
| 24 | Capital Grants Received from Other Governments | 0 |
| 25 | Proceeds from Sales of Assets | 0 |
| 26 | Depreciation Charges through Clearing Accounts | 22,990 |
| 27 | Net Cash Provided/(Used) by Capital and Related Financing Activities: | (26,809) |
| 28 | Cash Flows from Investing Activities: | |
| 29 | Purchase of Investments | (75,336) |
| 30 | Sale of Investments, Net | 0 |
| 31 | Interest Income | 400 |
| 32 | | |
| 33 | Net Cash Provided/(Used) by Investing Activities: | (74,936) |
| 34 | | |
| 35 | Net Increase(Decrease) in Cash and Cash Equivalents | (27,717) |
| 36 | | |
| 37 | Cash and Cash Equivalents at Beginning of Year | 145,112 |
| 38 | | |
| 39 | Cash and Cash Equivalents at End of Year | \$117,395 |
| 40 | Reconciliation of Operating Income to Net Cash | |
| 41 | Operating Income (Loss) | \$63,039 |
| 42 | Adjustments to Reconcile Operating Income to Net Cash Provided/(Used) | |
| 43 | from Operations: | |
| 44 | Depreciation | 32,057 |
| 45 | Increase/Decrease in Assets Other than Cash and Cash Equivalents | (29,210) |
| 46 | Increase/Decrease in Liabilities Other than Cash and Cash Equivalents | (5,535) |
| 47 | Other Reconciling Items: | |
| 48 | Prior period adjustment | 3,404 |
| 49 | | |
| 50 | | |
| 51 | | |
| 52 | Net Cash Provided/(Used) by Operating Activities | \$63,755 |

NYSPSC 195-98

OPERATING PROPERTY

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

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) |
|----------|--|----------------------------------|---------------|-----------------|
| 1 | (301) Organization | | | |
| 2 | (302) Franchises and Consents | 12 | | |
| 3 | (303) Miscellaneous Intangible Plant | 0 | | |
| 4 | (311) Land and Land Rights | 1,333 | | |
| 5 | (312) Structures and Improvements | 2,500 | | |
| 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 | | | |
| 22 | (354) Transmission Underground Conductors | | | |
| 23 | (358) Poles, Towers and Fixtures | 197,331 | 680 | |
| 24 | (359) Underground Conduits | 3,616 | | |
| 25 | (361) Distribution Substation Equipment | 538,849 | | |
| 26 | (362) Storage Battery Equipment | 0 | | |
| 27 | (363) Distribution Overhead Conductors | 158,270 | | |
| 28 | (364) Distribution Underground Conductors | 4,796 | | |
| 29 | (365) Line Transformers | 78,867 | | |
| 30 | (366) Overhead Services | 54,493 | | |
| 31 | (367) Underground Services | 0 | | |
| 32 | (368) Consumers' Meters | 33,571 | 22,361 | |
| 33 | (369) Consumers' Meter Installation | 1,656 | | |
| 34 | (370) Other Property on Consumers' Premises | 0 | | |
| 35 | (371) Street Lighting and Signal System Equip. | 20,949 | | |
| 36 | (381) Office Equipment | 7,952 | | |
| 37 | (382) Stores Equipment | 0 | | |
| 38 | (383) Shop Equipment | 600 | | |
| 39 | (384) Transportation Equipment | 187,416 | | |
| 40 | (385) Communication Equipment | 0 | | |
| 41 | (386) Laboratory Equipment | 1,208 | | |
| 42 | (387) General Tools and Implements | 11,635 | | |
| 43 | (388) Miscellaneous General Equipment | 0 | | |
| 44 | (391) Miscellaneous Tangible Property | 0 | | |
| 45 | (392) Undistributed Operating Property | 0 | | |
| 46 | | | | |
| 47 | Total Operating Property - Electric | \$1,305,054 | \$23,041 | \$0 |
| 48 | (102- | | | |
| 49 | 108) Operating Property - Other Departments | | | |

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) | |
| | | \$0 | (301) | | | 1 |
| | | 12 | (302) | | | 2 |
| | | 0 | (303) | | | 3 |
| | | 1,333 | (311) | | | 4 |
| | | 2,500 | (312) | 2.00 | 2,139 | 5 |
| | | 0 | (321) | | | 6 |
| | | 0 | (322) | | | 7 |
| | | 0 | (323) | | | 8 |
| | | 0 | (324) | | | 9 |
| | | 0 | (325) | | | 10 |
| | | 0 | (331) | | | 11 |
| | | 0 | (332) | | | 12 |
| | | 0 | (333) | | | 13 |
| | | 0 | (334) | | | 14 |
| | | 0 | (335) | | | 15 |
| | | 0 | (342) | | | 16 |
| | | 0 | (344) | | | 17 |
| | | 0 | (345) | | | 18 |
| | | 0 | (351) | | | 19 |
| | | 0 | (352) | | | 20 |
| | | 0 | (353) | | | 21 |
| | | 0 | (354) | | | 22 |
| | | 198,011 | (358) | 3.00 | 117,502 | 23 |
| | | 3,616 | (359) | 2.00 | 1,412 | 24 |
| | | 538,849 | (361) | 3.00 | 323,304 | 25 |
| | | 0 | (362) | | | 26 |
| | | 158,270 | (363) | 2.50 | 104,738 | 27 |
| | | 4,796 | (364) | 2.40 | 2,704 | 28 |
| | | 78,867 | (365) | 3.00 | 72,803 | 29 |
| | | 54,493 | (366) | 3.50 | 48,866 | 30 |
| | | 0 | (367) | | | 31 |
| | | 55,932 | (368) | 3.00 | 27,010 | 32 |
| | | 1,656 | (369) | 3.50 | 1,755 | 33 |
| | | 0 | (370) | | | 34 |
| | | 20,949 | (371) | 4.00 | 21,793 | 35 |
| | | 7,952 | (381) | 3.00 | 6,131 | 36 |
| | | 0 | (382) | | | 37 |
| | | 600 | (383) | 3.50 | 600 | 38 |
| | | 187,416 | (384) | 12.00 | 214,306 | 39 |
| | | 0 | (385) | | | 40 |
| | | 1,208 | (386) | 3.00 | 1,208 | 41 |
| | | 11,635 | (387) | 5.00 | 13,129 | 42 |
| | | 0 | (388) | | | 43 |
| | | 0 | (391) | | | 44 |
| | | 0 | (392) | | | 45 |
| | | | | | | 46 |
| \$0 | \$0 | \$1,328,095 | | | \$959,400 | 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 | None | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | Total | \$0 |
| 31 | Non-Operating Property | |
| 32 | | |
| 33 | None | |
| 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 | <u>Loans to Operating Municipality</u> | | | | | | | |
| 2 | | | | | | | | |
| 3 | Loan to General Fund | 10/15/2005 | 10/15/2013 | | 5,728 | 0 | 0 | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Totals (Account 113) | | | \$0 | \$5,728 | \$0 | \$0 | \$0 |
| 7 | <u>Miscellaneous Investments</u> | | | | | | | |
| 8 | | | | | | | | |
| 9 | None | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | Totals (Account 114) | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | <u>Sinking Fund</u> | | | | | | | |
| 15 | | | | | | | | |
| 16 | None | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | Totals (Account 115) | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | <u>Miscellaneous Special Deposits</u> | | | | | | | |
| 22 | | | | | | | | |
| 23 | Miscellaneous Savings | | | | 45,235 | 183 | 183 | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | Totals (Account 117) | | | \$0 | \$45,235 | \$183 | \$183 | \$0 |

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

DEPRECIATION FUNDS (Account 116)

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

| Line No. | Description (a) | Interest Earned (b) | Balance End of Year (c) |
|----------|--|------------------------|----------------------------|
| 1 | Depreciation Fund | \$217 | \$49,760 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | Total Depreciation Funds (Account 116) | \$217 | \$49,760 |

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

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

| Line No. | Item (a) | Amount (b) |
|----------|--|---------------|
| 15 | <u>Special Deposits (Account 129)</u> | |
| 16 | Customer Deposits | \$9,960 |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | Total Special Deposits | \$9,960 |
| 22 | <u>Suspense to be Amortized (Account 143)</u> | |
| 23 | None | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | Total Suspense to be Amortized | \$0 |
| 29 | <u>Miscellaneous Suspense (Account 145)</u> | |
| 30 | None | |
| 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 | Electric Service-General Fund | \$1,532 | 604/606 | \$18,070 | \$19,293 | \$309 | \$0 | \$0 |
| 3 | | | | | | 0 | | |
| 4 | | | | | | 0 | 0 | 0 |
| 5 | | | | | | 0 | | |
| 6 | | | | | | 0 | | |
| 7 | | | | | | 0 | | |
| 8 | | | | | | 0 | | |
| 9 | | | | | | 0 | | |
| 10 | | | | | | 0 | | |
| 11 | Total (Account 124) | \$1,532 | | \$18,070 | \$19,293 | \$309 | \$0 | \$0 |
| 12 | <u>Other Notes Receivable</u> | | | | | | | |
| 13 | None | | | | | \$0 | | |
| 14 | | | | | | 0 | | |
| 15 | | | | | | 0 | | |
| 16 | | | | | | 0 | | |
| 17 | | | | | | 0 | | |
| 18 | | | | | | 0 | | |
| 19 | | | | | | 0 | | |
| 20 | | | | | | 0 | | |
| 21 | | | | | | 0 | | |
| 22 | Totals (Account 126) | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |

ACCOUNTS RECEIVABLE (Account 125)

Report particulars of accounts receivable.

| LINE NO. | Item (a) | Balance Beginning of Year (b) | | Balance End of Year (c) |
|----------|--|-------------------------------|--|-------------------------|
| 23 | Accounts Receivable (Account 125): | | | |
| 24 | General Customers | \$98,417 | | \$120,448 |
| 25 | Merchandising and Jobbing | | | |
| 26 | Public Authorities (other than the operating municipality) | | | |
| 27 | Officers and Employees | | | |
| 28 | Operating Municipality | | | |
| 29 | Other (Detail) | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | Totals (Accounts 125) | \$98,417 | | \$120,448 |

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

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

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Activity | | | Balance End of Year (f) | Interest Expense | |
|----------|------------------------------------|-------------------------------|------------------|------------|-------------|-------------------------|------------------|----------|
| | | | Contra Acct. (c) | Debits (d) | Credits (e) | | Accrued (g) | Paid (h) |
| 1 | Payables to Operating Municipality | | | | | | | |
| 2 | | | | | | \$0 | | |
| 3 | Due to General | 183 | 121 | | 17 | 200 | 0 | 0 |
| 4 | Due to Water | 917 | 121 | 868 | | 49 | 0 | 0 |
| 5 | Due to Sewer | 1,269 | 121 | 881 | | 388 | 0 | 0 |
| 6 | | | | | | 0 | | |
| 7 | | | | | | 0 | | |
| 8 | | | | | | 0 | | |
| 9 | | | | | | 0 | | |
| 10 | | | | | | 0 | | |
| 11 | Totals (Account 241) | \$2,369 | | \$1,749 | \$17 | \$637 | \$0 | \$0 |
| 12 | Notes Payable | | | | | | | |
| 13 | | | | | | \$0 | | |
| 14 | | | | | | 0 | | |
| 15 | | | | | | 0 | | |
| 16 | | | | | | 0 | | |
| 17 | | | | | | 0 | | |
| 18 | | | | | | 0 | | |
| 19 | | | | | | 0 | | |
| 20 | | | | | | 0 | | |
| 21 | | | | | | 0 | | |
| 22 | Totals (Account 243) | \$0 | | \$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) | General Customers (b) | Merchandising and Jobbing (c) | Officers and Employees (d) | Other (e) | Total (f) |
|----------|------------------------------------|-----------------------|-------------------------------|----------------------------|-----------|-----------|
| 23 | Balance Beginning of Year | \$25,000 | | | | \$25,000 |
| 24 | Prov. for Uncollectibles for Year | (604) | | | | (604) |
| 25 | Accounts Written Off | | | | | 0 |
| 26 | Collection of Accounts Written Off | 604 | | | | 604 |
| 27 | Adjustments (Explain) | | | | | 0 |
| 28 | | | | | | 0 |
| 29 | Balance End of Year | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |

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

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

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

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

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

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

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

| Line No. | Description of Obligation | Purpose for which issue was authorized | Principal Amount of Debt Issued | Total Expense Premium or Discount | Nominal Date of Issue |
|----------|---|--|---------------------------------|-----------------------------------|-----------------------|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Bonds (Account 231) | | | | |
| 2 | | | | | |
| 3 | Electric Improvement | Var.Syst. Improv. | 225,000 | | Oct-05 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | Bonds (Account 231) | | \$225,000 | \$0 | |
| 22 | Equipment Obligations - Long Term (Account 232) | | | | |
| 23 | None | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Equipment Obligations - Long Term (Account 232) | | \$0 | \$0 | |
| 29 | Miscellaneous Long Term Debt (Account 233) | | | | |
| 30 | None | | | | |
| 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 |
| October-13 | October-05 | October-13 | 60,000 | 20,000 | 3,109 | 3,250 | | 337 | 3 |
| | | | | | | | | | 4 |
| | | | | | | | | | 5 |
| | | | | | | | | | 6 |
| | | | | | | | | | 7 |
| | | | | | | | | | 8 |
| | | | | | | | | | 9 |
| | | | | | | | | | 10 |
| | | | | | | | | | 11 |
| | | | | | | | | | 12 |
| | | | | | | | | | 13 |
| | | | | | | | | | 14 |
| | | | | | | | | | 15 |
| | | | | | | | | | 16 |
| | | | | | | | | | 17 |
| | | | | | | | | | 18 |
| | | | | | | | | | 19 |
| | | | \$60,000 | \$20,000 | \$3,109 | \$3,250 | \$0 | \$337 | 20 |
| | | | | | | | | | 22 |
| | | | | | | | | | 23 |
| | | | | | | | | | 24 |
| | | | | | | | | | 25 |
| | | | | | | | | | 26 |
| | | | | | | | | | 27 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 28 |
| | | | | | | | | | 29 |
| | | | | | | | | | 30 |
| | | | | | | | | | 31 |
| | | | | | | | | | 32 |
| | | | | | | | | | 33 |
| | | | | | | | | | 34 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 35 |

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

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

| Line No. | DESCRIPTION (a) | BALANCE BEGINNING OF YEAR (b) | TOTAL FOR YEAR | | | | BALANCE END OF YEAR |
|----------|--|--|------------------------|--------|-----------------|---------|---------------------------|
| | | | CONTRA ACCT. (c) | DEBITS | CONTRA ACCT. | CREDITS | |
| 1 | Insurance Reserve (Account 264) | | | | | | |
| 2 | None | | | | | | \$0 |
| 3 | | | | | | | 0 |
| 4 | | | | | | | 0 |
| 5 | TOTALS (Account 264) | \$0 | | \$0 | | \$0 | \$0 |
| 6 | Injuries & Damages Reserve (Account 265) | | | | | | |
| 7 | None | | | | | | \$0 |
| 8 | | | | | | | 0 |
| 9 | | | | | | | 0 |
| 10 | TOTALS (Account 265) | \$0 | | \$0 | | \$0 | \$0 |
| 11 | Miscellaneous Reserves (Account 267) | | | | | | |
| 12 | None | | | | | | \$0 |
| 13 | | | | | | | 0 |
| 14 | | | | | | | 0 |
| 15 | TOTALS (Account 267) | \$0 | | \$0 | | \$0 | \$0 |
| 16 | Misc. Unadjusted Credits (Account 272) | | | | | | |
| 17 | None | | | | | | \$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 | \$254,850 |
| 2 | Debits | |
| 3 | - Electric Service | 1,352 |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Credits | |
| 11 | - Employee Benefits | 930 |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | Balance at End of Year | \$255,272 |

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 | Operating Revenues | | | | | | Number of KWH Sold | | Average Number Of Customers Per Month | |
|----------|----------|---|----------------------------|----------------------------------|------------------------|----------------------------|----------------------------------|---------------------------------|--|--------------------------|---------------------------------------|---------------------|
| | | | Current Year | | | Previous Year | | | | | | |
| | | | Revenues at Base Plus PPAC | Discounts Not Taken Late Charges | Total Revenue for Year | Revenues at Base Plus PPAC | Discounts Not Taken Late Charges | Total Revenue for Previous Year | Amount for Year | Amount for Previous Year | Number for Year | Number for Pre. Yr. |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
| 1 | | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 601 | Residential Sales | \$422,196 | \$8,173 | \$430,369 | \$372,551 | \$4,728 | 377,279 | 5,820,584 | 5,263,259 | 422 | 415 |
| 3 | 602 | Commercial Sales | 19,014 | 199 | 19,213 | 18,046 | 307 | 18,353 | 373,798 | 364,382 | 27 | 29 |
| 4 | 603 | Industrial Sales | 39,207 | 1,150 | 40,357 | 37,260 | 125 | 37,385 | 773,205 | 725,167 | 6 | 6 |
| 5 | 604 | Public Street Lighting - Operating Mun. | 8,532 | | 8,532 | 8,828 | | 8,828 | 76,145 | 95,537 | 2 | 2 |
| 6 | 605 | Public Street Lighting - Other | | | 0 | | | 0 | | | | |
| 7 | 606 | Other Sales to Operating Municipality | 10,890 | | 10,890 | 9,022 | | 9,022 | 163,423 | 136,772 | 9 | 9 |
| 8 | 607 | Other Sales to Other Public Authorities | | | 0 | | | 0 | | | | |
| 9 | 608 | Sales to Other Distributors | | | 0 | | | 0 | | | | |
| 10 | 609 | Sales to Railroads and Street Railroads | | | 0 | | | 0 | | | | |
| 11 | 610 | Security Lighting | | | 0 | | | 0 | | | | |
| 12 | | Total Sales | 499,839 | 9,522 | 509,361 | 445,707 | 5,160 | 450,867 | 7,207,155 | 6,585,117 | 466 | 461 |
| 13 | | | | | | | | | | | | |
| 14 | | OTHER OPERATING REVENUES | | | | | | | BILLING ROUTINE - ELECTRIC Report the following information in days for Accounts 601 AND 602 1. The period for which bills are rendered. 2. The period between the date meters are read and the date customers are billed. 3. The period between the billing date and the date on which discounts are forfeited. | | | |
| 15 | 621 | Rent From Electric Property | | | 0 | | | 0 | | | | |
| 16 | 622 | Miscellaneous Electric Revenues | 4,521 | | 4,521 | 9 | | 9 | | | | |
| 17 | | | | | 0 | | | 0 | | | | |
| 18 | | | | | 0 | | | 0 | | | | |
| 19 | | | | | 0 | | | 0 | | | | |
| 20 | | Total Other Operating Revenues | 4,521 | 0 | 4,521 | 9 | 0 | 9 | | | | |
| 21 | | Total Electric Operating Revenues | \$504,360 | \$9,522 | \$513,882 | \$445,716 | \$5,160 | \$450,876 | | | | |

\$0.0707

0.068

Footnotes:

Meters are read on or about the first of each month.
 Billings are rendered by the 25th of each month.
 Billings are rendered monthly, and due by the 15th of each month.
 Sales are reported through May 31, 2011.

\$0.0707 0.068

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.

TOTALS FOR THE YEAR

| Line No. | Month (a) | Number of Customers (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) |
|----------|--|----------------------------|-----------------|----------------------|---------------------|--------------------------------------|----------------------|
| 1 | June | 462 | 442,576 | 23,134 | 0.009382 | 442,576 | 4,151 |
| 2 | July | 462 | 377,855 | 18,884 | 0.007303 | 377,855 | 2,759 |
| 3 | August | 464 | 428,889 | 22,114 | 0.007075 | 428,889 | 3,034 |
| 4 | September | 464 | 477,669 | 24,101 | 0.008847 | 477,669 | 4,226 |
| 5 | October | 467 | 370,443 | 19,947 | 0.010487 | 370,443 | 3,890 |
| 6 | November | 465 | 492,028 | 25,580 | 0.006524 | 492,028 | 3,244 |
| 7 | December | 460 | 809,115 | 48,287 | 0.006877 | 809,115 | 5,564 |
| 8 | January | 459 | 807,034 | 49,887 | 0.016750 | 807,034 | 13,566 |
| 9 | February | 462 | 893,086 | 53,390 | 0.022124 | 893,086 | 19,758 |
| 10 | March | 475 | 761,041 | 46,175 | 0.020597 | 761,041 | 15,676 |
| 11 | April | 475 | 805,964 | 48,883 | 0.014246 | 805,964 | 11,483 |
| 12 | May | 477 | 541,455 | 28,425 | 0.006787 | 541,455 | 3,681 |
| 13 | TOTALS | 5,592 | 7,207,155 | \$408,807 | | 7,207,155 | \$91,032 |
| 14 | Account 601 | 5,066 | 5,820,584 | 348,381 | | 5,820,584 | 73,815 |
| 15 | Account 602 | 322 | 373,798 | 14,378 | | 373,798 | 4,636 |
| 16 | Account 603 | 72 | 773,205 | 29,605 | | 773,205 | 9,602 |
| 17 | Account 604 | 24 | 76,145 | 7,627 | | 76,145 | 905 |
| 18 | Account 605 | | | | | | |
| 19 | Account 606 | 108 | 163,423 | 8,816 | | 163,423 | 2,074 |
| 20 | Account 607 | | | | | | |
| 21 | Account 608 | | | | | | |
| 22 | Account 609 | | | | | | |
| 23 | Account 610 | | | | | | |
| 24 | | | | | | | |
| 25 | Footnotes: | | | | | | |
| 26 | | | | | | | |
| 27 | Base Purchase Power Cost: 0.016206 | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | Factor of Adjustment: 1.111434 for the period June 2010 - May 2011 | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |

| SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued) | | | | | | | |
|--|--------------------------|----------------------------|---------------|---------------------|-------------------------------|---------------|----------|
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month | Number of Bills Rendered | Kwh Sold | Base Revenues | PPAC Factor per kwh | Kwh to which PPAC was Applied | PPAC Revenues | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| June | 419 | 351,546 | \$18,795 | 0.009382 | 351,546 | \$3,298 | 1 |
| July | 419 | 290,579 | 15,835 | 0.007303 | 290,579 | 2,122 | 2 |
| August | 421 | 344,563 | 18,478 | 0.007075 | 344,563 | 2,438 | 3 |
| September | 421 | 373,085 | 19,870 | 0.008847 | 373,085 | 3,301 | 4 |
| October | 424 | 293,080 | 15,977 | 0.010487 | 293,080 | 3,073 | 5 |
| November | 424 | 402,805 | 21,332 | 0.006524 | 402,805 | 2,628 | 6 |
| December | 415 | 656,911 | 41,934 | 0.006877 | 656,911 | 4,518 | 7 |
| January | 414 | 676,913 | 43,808 | 0.016750 | 676,913 | 11,386 | 8 |
| February | 417 | 711,222 | 46,293 | 0.022124 | 711,222 | 15,735 | 9 |
| March | 430 | 627,204 | 40,056 | 0.020597 | 627,204 | 12,919 | 10 |
| April | 430 | 667,047 | 42,728 | 0.014246 | 667,047 | 9,503 | 11 |
| May | 432 | 425,629 | 23,275 | 0.006787 | 425,629 | 2,894 | 12 |
| TOTALS | 5,066 | 5,820,584 | \$348,381 | | 5,820,584 | \$73,815 | 13 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month | Number of Bills Rendered | Kwh Sold | Base Revenues | PPAC Factor per kwh | Kwh to which PPAC was Applied | PPAC Revenues | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| June | 26 | 26,815 | \$805 | 0.009382 | 26,815 | \$251 | 14 |
| July | 26 | 22,854 | 701 | 0.007303 | 22,854 | 167 | 15 |
| August | 26 | 26,467 | 796 | 0.007075 | 26,467 | 187 | 16 |
| September | 26 | 31,423 | 926 | 0.008847 | 31,423 | 278 | 17 |
| October | 26 | 21,290 | 660 | 0.010487 | 21,290 | 228 | 18 |
| November | 24 | 20,240 | 636 | 0.006524 | 20,240 | 167 | 19 |
| December | 28 | 39,296 | 1,718 | 0.006877 | 39,296 | 270 | 20 |
| January | 28 | 33,810 | 1,493 | 0.016750 | 33,810 | 566 | 21 |
| February | 28 | 48,335 | 2,088 | 0.022124 | 48,335 | 1,069 | 22 |
| March | 28 | 34,763 | 1,532 | 0.020597 | 34,763 | 716 | 23 |
| April | 28 | 36,406 | 1,600 | 0.014246 | 36,406 | 519 | 24 |
| May | 28 | 32,099 | 1,423 | 0.006787 | 32,099 | 218 | 25 |
| TOTALS | 322 | 373,798 | \$14,378 | | 373,798 | \$4,636 | 26 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month | Number of Bills Rendered | Kwh Sold | Base Revenues | PPAC Factor per kwh | Kwh to which PPAC was Applied | PPAC Revenues | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| June | 6 | 51,991 | \$2,367 | 0.009382 | 51,991 | \$488 | 27 |
| July | 6 | 52,313 | 1,110 | 0.007303 | 52,313 | 382 | 28 |
| August | 6 | 41,467 | 1,633 | 0.007075 | 41,467 | 293 | 29 |
| September | 6 | 55,166 | 2,076 | 0.008847 | 55,166 | 488 | 30 |
| October | 6 | 41,086 | 2,127 | 0.010487 | 41,086 | 431 | 31 |
| November | 6 | 51,203 | 2,360 | 0.006524 | 51,203 | 334 | 32 |
| December | 6 | 91,624 | 3,224 | 0.006877 | 91,624 | 630 | 33 |
| January | 6 | 68,902 | 2,927 | 0.016750 | 68,902 | 1,154 | 34 |
| February | 6 | 106,629 | 3,402 | 0.022124 | 106,629 | 2,359 | 35 |
| March | 6 | 74,738 | 3,071 | 0.020597 | 74,738 | 1,539 | 36 |
| April | 6 | 75,938 | 2,945 | 0.014246 | 75,938 | 1,082 | 37 |
| May | 6 | 62,148 | 2,363 | 0.006787 | 62,148 | 422 | 38 |
| TOTALS | 72 | 773,205 | \$29,605 | | 773,205 | \$9,602 | 39 |
| Footnotes: | | | | | | | |

| SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued) | | | | | | | |
|--|------------------|------------------------------|------------------------------|-------------------|-------------------------|-----------------------------------|-------------------|
| Line No. | Schedule No. 604 | | Service Classification No. 3 | | | | |
| | 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 | 2 | 2,120 | \$588 | 0.009382 | 2,120 | \$20 |
| 2 | July | 2 | 4,747 | 764 | 0.007303 | 4,747 | 35 |
| 3 | August | 2 | 6,243 | 621 | 0.007075 | 6,243 | 44 |
| 4 | September | 2 | 7,236 | 630 | 0.008847 | 7,236 | 64 |
| 5 | October | 2 | 5,583 | 616 | 0.010487 | 5,583 | 59 |
| 6 | November | 2 | 6,960 | 627 | 0.006524 | 6,960 | 45 |
| 7 | December | 2 | 6,310 | 624 | 0.006877 | 6,310 | 43 |
| 8 | January | 2 | 6,730 | 641 | 0.016750 | 6,730 | 113 |
| 9 | February | 2 | 7,554 | 629 | 0.022124 | 7,554 | 167 |
| 10 | March | 2 | 7,554 | 629 | 0.020597 | 7,554 | 156 |
| 11 | April | 2 | 7,554 | 629 | 0.014246 | 7,554 | 108 |
| 12 | May | 2 | 7,554 | 629 | 0.006787 | 7,554 | 51 |
| 13 | TOTALS | 24 | 76,145 | \$7,627 | | 76,145 | \$905 |
| Footnotes: | | | | | | | |
| Line No. | Schedule No. 606 | | Service Classification No. 3 | | | | |
| | 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 | 9 | 10,104 | \$579 | 0.009382 | 10,104 | \$94 |
| 15 | July | 9 | 7,362 | 474 | 0.007303 | 7,362 | 53 |
| 16 | August | 9 | 10,149 | 586 | 0.007075 | 10,149 | 72 |
| 17 | September | 9 | 10,759 | 599 | 0.008847 | 10,759 | 95 |
| 18 | October | 9 | 9,404 | 567 | 0.010487 | 9,404 | 99 |
| 19 | November | 9 | 10,820 | 625 | 0.006524 | 10,820 | 70 |
| 20 | December | 9 | 14,974 | 787 | 0.006877 | 14,974 | 103 |
| 21 | January | 9 | 20,679 | 1,018 | 0.016750 | 20,679 | 347 |
| 22 | February | 9 | 19,346 | 978 | 0.022124 | 19,346 | 428 |
| 23 | March | 9 | 16,782 | 887 | 0.020597 | 16,782 | 346 |
| 24 | April | 9 | 19,019 | 981 | 0.014246 | 19,019 | 271 |
| 25 | May | 9 | 14,025 | 735 | 0.006787 | 14,025 | 96 |
| 26 | TOTALS | 108 | 163,423 | \$8,816 | | 163,423 | \$2,074 |
| Footnotes: | | | | | | | |
| Line No. | Schedule No. | | Service Classification No. | | | | |
| | Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) |
| 27 | June | | | | 0.009382 | | |
| 28 | July | | | | 0.007303 | | |
| 29 | August | | | | 0.007075 | | |
| 30 | September | | | | 0.008847 | | |
| 31 | October | | | | 0.010487 | | |
| 32 | November | | | | 0.006524 | | |
| 33 | December | | | | 0.006877 | | |
| 34 | January | | | | 0.016750 | | |
| 35 | February | | | | 0.022124 | | |
| 36 | March | | | | 0.020597 | | |
| 37 | April | | | | 0.014246 | | |
| 38 | May | | | | 0.006787 | | |
| 39 | TOTALS | 0 | 0 | \$0 | | 0 | \$0 |
| Footnotes: | | | | | | | |

| SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued) | | | | | | | |
|--|------------------------------------|----------------------------|-------------------------|-------------------------------|--|-------------------------|----------|
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 1 |
| July | | | | 0.007303 | | | 2 |
| August | | | | 0.007075 | | | 3 |
| September | | | | 0.008847 | | | 4 |
| October | | | | 0.010487 | | | 5 |
| November | | | | 0.006524 | | | 6 |
| December | | | | 0.006877 | | | 7 |
| January | | | | 0.016750 | | | 8 |
| February | | | | 0.022124 | | | 9 |
| March | | | | 0.020597 | | | 10 |
| April | | | | 0.014246 | | | 11 |
| May | | | | 0.006787 | | | 12 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 13 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 14 |
| July | | | | 0.007303 | | | 15 |
| August | | | | 0.007075 | | | 16 |
| September | | | | 0.008847 | | | 17 |
| October | | | | 0.010487 | | | 18 |
| November | | | | 0.006524 | | | 19 |
| December | | | | 0.006877 | | | 20 |
| January | | | | 0.016750 | | | 21 |
| February | | | | 0.022124 | | | 22 |
| March | | | | 0.020597 | | | 23 |
| April | | | | 0.014246 | | | 24 |
| May | | | | 0.006787 | | | 25 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 26 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 27 |
| July | | | | 0.007303 | | | 28 |
| August | | | | 0.007075 | | | 29 |
| September | | | | 0.008847 | | | 30 |
| October | | | | 0.010487 | | | 31 |
| November | | | | 0.006524 | | | 32 |
| December | | | | 0.006877 | | | 33 |
| January | | | | 0.016750 | | | 34 |
| February | | | | 0.022124 | | | 35 |
| March | | | | 0.020597 | | | 36 |
| April | | | | 0.014246 | | | 37 |
| May | | | | 0.006787 | | | 38 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 39 |
| Footnotes: | | | | | | | |

| SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued) | | | | | | | |
|--|--------------|------------------------------------|----------------------------|-------------------------|-------------------------------|--|-------------------------|
| Line No. | Schedule No. | | Service Classification No. | | | | |
| | Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) |
| 1 | June | | | | 0.009382 | | |
| 2 | July | | | | 0.007303 | | |
| 3 | August | | | | 0.007075 | | |
| 4 | September | | | | 0.008847 | | |
| 5 | October | | | | 0.010487 | | |
| 6 | November | | | | 0.006524 | | |
| 7 | December | | | | 0.006877 | | |
| 8 | January | | | | 0.016750 | | |
| 9 | February | | | | 0.022124 | | |
| 10 | March | | | | 0.020597 | | |
| 11 | April | | | | 0.014246 | | |
| 12 | May | | | | 0.006787 | | |
| 13 | TOTALS | 0 | 0 | \$0 | | 0 | \$0 |
| Footnotes: | | | | | | | |
| Line No. | Schedule No. | | Service Classification No. | | | | |
| | Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) |
| 14 | June | | | | 0.009382 | | |
| 15 | July | | | | 0.007303 | | |
| 16 | August | | | | 0.007075 | | |
| 17 | September | | | | 0.008847 | | |
| 18 | October | | | | 0.010487 | | |
| 19 | November | | | | 0.006524 | | |
| 20 | December | | | | 0.006877 | | |
| 21 | January | | | | 0.016750 | | |
| 22 | February | | | | 0.022124 | | |
| 23 | March | | | | 0.020597 | | |
| 24 | April | | | | 0.014246 | | |
| 25 | May | | | | 0.006787 | | |
| 26 | TOTALS | 0 | 0 | \$0 | | 0 | \$0 |
| Footnotes: | | | | | | | |
| Line No. | Schedule No. | | Service Classification No. | | | | |
| | Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) |
| 27 | June | | | | 0.009382 | | |
| 28 | July | | | | 0.007303 | | |
| 29 | August | | | | 0.007075 | | |
| 30 | September | | | | 0.008847 | | |
| 31 | October | | | | 0.010487 | | |
| 32 | November | | | | 0.006524 | | |
| 33 | December | | | | 0.006877 | | |
| 34 | January | | | | 0.016750 | | |
| 35 | February | | | | 0.022124 | | |
| 36 | March | | | | 0.020597 | | |
| 37 | April | | | | 0.014246 | | |
| 38 | May | | | | 0.006787 | | |
| 39 | TOTALS | 0 | 0 | \$0 | | 0 | \$0 |
| Footnotes: | | | | | | | |

| SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued) | | | | | | | |
|--|------------------------------------|----------------------------|-------------------------|-------------------------------|--|-------------------------|----------|
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 1 |
| July | | | | 0.007303 | | | 2 |
| August | | | | 0.007075 | | | 3 |
| September | | | | 0.008847 | | | 4 |
| October | | | | 0.010487 | | | 5 |
| November | | | | 0.006524 | | | 6 |
| December | | | | 0.006877 | | | 7 |
| January | | | | 0.016750 | | | 8 |
| February | | | | 0.022124 | | | 9 |
| March | | | | 0.020597 | | | 10 |
| April | | | | 0.014246 | | | 11 |
| May | | | | 0.006787 | | | 12 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 13 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 14 |
| July | | | | 0.007303 | | | 15 |
| August | | | | 0.007075 | | | 16 |
| September | | | | 0.008847 | | | 17 |
| October | | | | 0.010487 | | | 18 |
| November | | | | 0.006524 | | | 19 |
| December | | | | 0.006877 | | | 20 |
| January | | | | 0.016750 | | | 21 |
| February | | | | 0.022124 | | | 22 |
| March | | | | 0.020597 | | | 23 |
| April | | | | 0.014246 | | | 24 |
| May | | | | 0.006787 | | | 25 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 26 |
| Footnotes: | | | | | | | |
| Schedule No. | | Service Classification No. | | | | | Line No. |
| Month (a) | Number of Bills Rendered (b) | Kwh Sold (c) | Base Revenues (d) | PPAC Factor per kwh (e) | Kwh to which PPAC was Applied (f) | PPAC Revenues (g) | |
| June | | | | 0.009382 | | | 27 |
| July | | | | 0.007303 | | | 28 |
| August | | | | 0.007075 | | | 29 |
| September | | | | 0.008847 | | | 30 |
| October | | | | 0.010487 | | | 31 |
| November | | | | 0.006524 | | | 32 |
| December | | | | 0.006877 | | | 33 |
| January | | | | 0.016750 | | | 34 |
| February | | | | 0.022124 | | | 35 |
| March | | | | 0.020597 | | | 36 |
| April | | | | 0.014246 | | | 37 |
| May | | | | 0.006787 | | | 38 |
| TOTALS | 0 | 0 | \$0 | | 0 | \$0 | 39 |
| Footnotes: | | | | | | | |

SALES BY MUNICIPALITIES - ELECTRIC

1. Show the requested information concerning each city, village, or town in which respondent rendered service during the year and state for each operating revenue account the number of consumers at the end of the year, the sales in Kwh and the revenues during the year.
2. If under an order of the Commission two or more municipalities may be treated as a unit, list below the names of the several municipalities so grouped with reference to the date of the corresponding order of the Public Service Commission.
3. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the consumer. In the case of street lighting for which the utility the conductors, at the lamp.

| Designation of Municipality | | Village of Theresa | | | Town of Theresa | | |
|-----------------------------|---|----------------------------|--------------|---|----------------------------|--------------|----------------------|
| 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 | 385 | 4,966,268 | \$359,692 | 47 | 854,316 | \$62,504 |
| 2 | 602 Commercial Sales | 26 | 365,849 | 18,492 | 2 | 7,949 | 522 |
| 3 | 603 Industrial Sales | 6 | 773,205 | 39,207 | | | |
| 4 | 604 Public Street Lighting - Operating Mun. | 2 | 76,145 | 8,532 | | | |
| 5 | 605 Public Street Lighting - Other | | | | | | |
| 6 | 606 Other Sales to Operating Municipality | 9 | 163,423 | 10,890 | | | |
| 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 | | | | | | |
| 11 | Totals | 428 | 6,344,890 | \$436,813 | 49 | 862,265 | \$63,026 |
| 12 | | | | | | | |
| 13 | Designation of Municipality | | | | | | |
| 14 | 601 Residential Sales | | | | | | |
| 15 | 602 Commercial Sales | | | | | | |
| 16 | 603 Industrial Sales | | | | | | |
| 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 | 0 | 0 | \$0 | 0 | 0 | \$0 |
| 26 | | | | | | | |
| 27 | Designation of Municipality | | | | | | |
| 28 | 601 Residential Sales | | | | | | |
| 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 | 0 | 0 | \$0 |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
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| 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 | Line No. |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| 601 Residential Sales | | | | | | | 1 |
| 602 Commercial Sales | | | | | | | 2 |
| 603 Industrial Sales | | | | | | | 3 |
| 604 Public Street Lighting - Operating Mun. | | | | | | | 4 |
| 605 Public Street Lighting - Other | | | | | | | 5 |
| 606 Other Sales to Operating Municipality | | | | | | | 6 |
| 607 Other Sales to Other Public Authorities | | | | | | | 7 |
| 608 Sales to Other Distributors | | | | | | | 8 |
| 609 Sales to Railroads and Street RR | | | | | | | 9 |
| 610 Security Lighting | | | | | | | 10 |
| Totals | 0 | 0 | \$0 | 0 | 0 | \$0 | 11 |
| | | | | | | | 12 |
| Designation of Municipality | | | | | | | 13 |
| 601 Residential Sales | | | | | | | 14 |
| 602 Commercial Sales | | | | | | | 15 |
| 603 Industrial Sales | | | | | | | 16 |
| 604 Public Street Lighting - Operating Mun. | | | | | | | 17 |
| 605 Public Street Lighting - Other | | | | | | | 18 |
| 606 Other Sales to Operating Municipality | | | | | | | 19 |
| 607 Other Sales to Other Public Authorities | | | | | | | 20 |
| 608 Sales to Other Distributors | | | | | | | 21 |
| 609 Sales to Railroads and Street RR | | | | | | | 22 |
| 610 Security Lighting | | | | | | | 23 |
| Totals | 0 | 0 | \$0 | 0 | 0 | \$0 | 24 |
| | | | | | | | 25 |
| Designation of Municipality | | | | | Total for Entire System | | 27 |
| 601 Residential Sales | | | | 432 | 5,820,584 | 422,196 | 28 |
| 602 Commercial Sales | | | | 28 | 373,798 | 19,014 | 29 |
| 603 Industrial Sales | | | | 6 | 773,205 | 39,207 | 30 |
| 604 Public Street Lighting - Operating Mun. | | | | 2 | 76,145 | 8,532 | 31 |
| 605 Public Street Lighting - Other | | | | 0 | 0 | 0 | 32 |
| 606 Other Sales to Operating Municipality | | | | 9 | 163,423 | 10,890 | 33 |
| 607 Other Sales to Other Public Authorities | | | | 0 | 0 | 0 | 34 |
| 608 Sales to Other Distributors | | | | 0 | 0 | 0 | 35 |
| 609 Sales to Railroads and Street RR | | | | 0 | 0 | 0 | 36 |
| 610 Security Lighting | | | | 0 | 0 | 0 | 37 |
| Totals | 0 | 0 | \$0 | 477 | 7,207,155 | \$499,839 | 38 |
| | | | | | | | 39 |
| | | | | | | | 40 |
| | | | | | | | 41 |
| | | | | | | | 42 |
| | | | | | | | 43 |
| | | | | | | | 44 |
| | | | | | | | 45 |
| | | | | | | | 46 |
| | | | | | | | 47 |
| | | | | | | | 48 |
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| | | | | | | | 50 |
| | | | | | | | 51 |
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| | | | | | | | 56 |
| | | | | | | | 57 |
| | | | | | | | 58 |

ELECTRICITY PURCHASED AND SALES TO OTHER DISTRIBUTORS

1. Show the particulars of electric energy purchased for redistribution in so far as such transactions come within the scope of account 721, Electricity Purchased.

2. Give corresponding particulars of such sales of electricity as come within the scope of account 606, Sales to Other Distributors.

3. Show in column (b) the Service Classification Number or the date of the contract under which purchases or sales were made. If any change in rates occurred during the year give entries in columns (b) thru (f) separately in respect of each rate, and specify the period within the year to which each rate was applicable.

| Line No. | Purchaser or Seller and Point of Delivery or Receipt (a) | S.C. No or Date of Purchase (b) | Total number of Kwh Supplied To or By Others (c) | Net Charge or Credit to Respondent | | Average Net Price (Cents) (f) |
|----------|--|---------------------------------|--|------------------------------------|-----------------------------|-------------------------------|
| | | | | Sold By Respondent (d) | Purchased By Respondent (e) | |
| 1 | Sales | | | | | |
| 2 | | | | | | 0.00 |
| 3 | | | | | | 0.00 |
| 4 | | | | | | 0.00 |
| 5 | | | | | | 0.00 |
| 6 | | | | | | 0.00 |
| 7 | | | | | | 0.00 |
| 8 | | | | | | 0.00 |
| 9 | TOTAL | | 0 | \$0 | | 0.00 |
| 10 | Purchases | | | | | |
| 11 | New York Power Authority | | 7,623,616 | | 82,371 | 0.00 |
| 12 | New York Municipal Power Agency | | 379,918 | | 80,183 | 0.00 |
| 13 | Niagara Mohawk | | | | 47,318 | 0.00 |
| 14 | Transmission Congestion Costs | | | | 10,839 | 0.00 |
| 15 | | | | | | 0.00 |
| 16 | | | | | | 0.00 |
| 17 | | | | | | 0.00 |
| 18 | | | | | | 0.00 |
| 19 | | | | | | 0.00 |
| 20 | TOTAL | | 8,003,534 | | \$220,711 | 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 | None | | | | |
| 23 | Quantity received during year | | | | | |
| 24 | Quantity used for generation | | | | | |
| 25 | Quantity used for other purposes | | | | | |
| 26 | Quantity on hand at end of year | | | | | |
| 27 | Average cost per unit purchased | | | | | |
| 28 | Cost of fuel used per kwh generated | | | | | |
| 29 | Average B.t.u. per unit of fuel | | | | | |
| 30 | B.t.u. per kwh generated | | | | | |

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OPERATING EXPENSES - ELECTRIC

1. Enter in the space provided the operation and maintenance expenses for the year and previous year.
2. Designation in Class columns indicate the accounts applicable to each class of utilities.

| LINE NO. | ACCOUNT (a) | | Class | | AMOUNT FOR CURRENT YEAR (b) | AMOUNT FOR PREVIOUS YEAR (c) |
|----------|----------------|--|----------|---|-----------------------------------|------------------------------------|
| | | | A,B C | D | | |
| 1 | 701. | Supervision and Labor | x | x | | |
| 2 | | | | | | |
| 3 | 702. | Power Plant Supplies and Expense | | x | | |
| 4 | 702.1 | Fuel | x | | | |
| 5 | 702.2 | Water | x | | | |
| 6 | 702.3 | Miscellaneous Supplies and Expense | x | | | |
| 7 | 703. | Repairs to Power Plant | x | x | | |
| 8 | 704. | Steam from Other Sources | x | x | | |
| 9 | 705. | Steam Transferred - Cr | x | x | | |
| 10 | 706. | Depreciation of Power Plant | x | x | | |
| 11 | 707. | Production Rents | x | x | | |
| 12 | | | | | | |
| 13 | | Total Electric Generation - Steam Power | | | 0 | 0 |
| 14 | | | | | | |
| 15 | 708. | Supervision and Labor | x | x | | |
| 16 | 709. | Power Plant Supplies and Expense | | x | | |
| 17 | 709.1 | Water for Power | x | | | |
| 18 | 709.3 | Miscellaneous Supplies and Expenses | x | | | |
| 19 | 710. | Repairs to Power Plant | x | x | | |
| 20 | 711. | Depreciation of Power Plant | x | x | | |
| 21 | 712. | Production Rents | x | x | | |
| 22 | | | | | | |
| 23 | | Total Electric Generation-Hydraulic Power | | | 0 | 0 |
| 24 | | | | | | |
| 25 | 713. | Supervision and Labor | x | x | | |
| 26 | 714. | Power Plant Supplies and Expenses | | x | | |
| 27 | 714.1 | Engine Fuel | x | | | |
| 28 | 714.3 | Miscellaneous Supplies and Expenses | x | | | |
| 29 | 715. | Repairs to Power Plant | x | x | | |
| 30 | 716. | Gas for Power | x | x | | |
| 31 | | | | | | |
| 32 | 717. | Depreciation of Power Plant | x | x | | |
| 33 | | | | | | |
| 34 | 718. | Production Rents | x | x | | |
| 35 | | | | | | |
| 36 | | Total Electric Generating Int. Comb. Engine Power | | | 0 | 0 |
| 37 | | | | | | |
| 38 | 721. | Electricity Purchased | x | x | 220,711 | 198,066 |
| 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 | | | 220,711 | 198,066 |
| 45 | | | | | | |
| 46 | | Total Production Expense | | | 220,711 | 198,066 |
| 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 | | |
| 54 | 734. | Transmission Rents | x | x | | |
| 55 | | | | | | |
| 56 | | Total Transmission Expense | | | 0 | 0 |
| 57 | | | | | | |
| 58 | 736. | Repairs to Poles, Towers and Fixtures | x | x | | |
| 59 | 737. | Repairs to Underground Conduits | x | x | | |
| 60 | 738. | Depreciation of Poles, Towers, Fixtures & Conduits | x | x | 5,077 | 5,077 |
| 61 | | | | | | |
| 62 | | Total Maint. Poles, Towers, Fixtures & Conduits | | | 5,077 | 5,077 |
| 63 | | | | | | |
| 64 | | Total acct. 701 to 738 carried forward | | | \$225,788 | \$203,143 |

| OPERATING EXPENSES - ELECTRIC (Continued) | | | | | | |
|---|-------|--|----------|---|-----------------------------------|------------------------------------|
| LINE NO. | | ACCOUNT (a) | Class | | AMOUNT FOR CURRENT YEAR (b) | AMOUNT FOR PREVIOUS YEAR (c) |
| | | | A,B C | D | | |
| 1 | | Account 701 to 738 Carried forward | | | \$225,788 | \$203,143 |
| 2 | | | | | | |
| 3 | 741. | Distribution System Operation | | x | | |
| 4 | 741.1 | Distribution Super. and Engineering | x | | 31,572 | 30,641 |
| 5 | 741.2 | Operation of Distribution Substations | x | | | |
| 6 | 741.3 | Operation of Storage Batteries | x | | | |
| 7 | 741.4 | Operation of Distribution Lines | x | | 47,921 | 32,463 |
| 8 | 741.5 | Operation of Consumers' Meters | x | | | |
| 9 | 741.6 | Service on Consumers Premises | x | | | |
| 10 | 742. | Repairs to Distribution System | | x | | |
| 11 | 742.1 | Repairs to Distribution Structure and Equipment | x | | | |
| 12 | | | | | | |
| 13 | 742.4 | Repairs to Overhead Distribution Cond. | x | | 315 | 18,231 |
| 14 | | | | | | |
| 15 | 742.5 | Repairs to Underground Dist. Cond. | x | | | |
| 16 | 742.6 | Repairs to Line Transformers | x | | | |
| 17 | 742.7 | Repairs to Services | x | | | |
| 18 | 742.8 | Test and Repairing Consumers' Meters | x | | | |
| 19 | 742.9 | Repairs to Other Property on Cons. Premises | x | | | |
| 20 | 743. | Depreciation of Distribution Property | x | x | 25,903 | 25,546 |
| 21 | 744. | Distribution Rents | x | x | | |
| 22 | | | | | | |
| 23 | | Total Distribution Expense | | | 105,711 | 106,881 |
| 24 | | | | | | |
| 25 | 751. | Street Lighting & Signal System Operation | | x | | |
| 26 | 751.1 | Street Lighting & Sign Syst Super and Engr. | x | | | |
| 27 | 751.2 | Operation of Street Lighting & Sig System | x | | | |
| 28 | 752. | Repairs to Street Lighting & Sig Sys Equipment | x | x | | |
| 29 | 753. | Depreciation of Street Lighting & Sig Sys Equip | x | x | 838 | 808 |
| 30 | 754. | Street Lighting & Signal System Rents | x | x | | |
| 31 | | | | | | |
| 32 | | Total Street Lighting & Signal System Expense | | | 838 | 808 |
| 33 | | | | | | |
| 34 | 761. | Consumer Accounting and Collection Labor & Sup | x | x | 41,817 | 42,267 |
| 35 | | | | | | |
| 36 | 764. | Consumer Accounting and Collection Rents | x | x | | |
| 37 | | | | | | |
| 38 | | Total Customer Accounting & Collection Expense | | | 41,817 | 42,267 |
| 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 | 32,103 | 32,281 |
| 47 | | | | | | |
| 48 | 782. | Management Service | x | x | 14,403 | 17,736 |
| 49 | 783. | Insurance, Injuries and Damages | x | x | | |
| 50 | 784. | Regulatory Commission Expense | x | x | | |
| 51 | 785. | Other General Expense | x | x | 46,719 | 48,299 |
| 52 | 786. | General Rents | x | x | 5,000 | 5,000 |
| 53 | 787. | Repairs to General Property | x | x | 2,816 | 8,505 |
| 54 | 788. | Depreciation of General Property | x | x | 239 | 239 |
| 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 | (27,487) | (31,672) |
| 61 | | | | | | |
| 62 | 793. | Duplicate Miscellaneous Charges Transferred - Cr | x | x | 0 | 0 |
| 63 | | | | | | |
| 64 | | Total Admin. and General Expenses | | | 73,793 | 80,388 |
| 65 | | | | | | |
| 66 | | Total Operating Expense - Electric | | | \$447,947 | \$433,487 |

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 | \$904,353 | | | \$904,353 | | | | 0 |
| 2 | Accruals for the year charged to: | | | | | | | | |
| 3 | Operating Expenses (except account 790) | 32,057 | | | 32,057 | | | | 0 |
| 4 | Amortization of tangible Property (790) | | | | 0 | | | | 0 |
| 5 | Clearing Accounts | 22,990 | | | 22,990 | | | | 0 |
| 6 | Deductions from Rent Rev. (432 and 435) | | | | 0 | | | | 0 |
| 7 | Miscellaneous Debits to Surplus (934) | | | | 0 | | | | 0 |
| 8 | Other Accounts (specify) | | | | 0 | | | | 0 |
| 9 | | | | | 0 | | | | 0 |
| 10 | | | | | 0 | | | | 0 |
| 11 | | | | | 0 | | | | 0 |
| 12 | Total accruals | 55,047 | 0 | 0 | 55,047 | 0 | 0 | 0 | 0 |
| 13 | | | | | | | | | |
| 14 | Net Charges for Property retired | | | | | | | | |
| 15 | Book cost of Retirements | | | | 0 | | | | 0 |
| 16 | Cost of Removal | 0 | | | 0 | | | | 0 |
| 17 | Salvage, Insurance etc., recovered | 0 | | | 0 | | | | 0 |
| 18 | Net | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Other Credits | | | | 0 | | | | 0 |
| 20 | Other Debits | | | | 0 | | | | 0 |
| 21 | Balance at End of Year | \$959,400 | \$0 | \$0 | \$959,400 | \$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 | None | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Total | | | | | 0 |

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

1. Show the requested 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 | None | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 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 on 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 | Street Lights | General | Kwh | 7,180 | 1,352 | 604 | 8,532 | | |
| 2 | Other Electric Svc. | General | Kwh | 10,890 | | 606 | 10,890 | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | TOTAL | \$18,070 | \$1,352 | | \$19,422 | | \$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 | None | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |

ELECTRIC ENERGY ACCOUNT

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

| Line No. | Item (a) | Kilowatthours (b) | Line No. | Item (a) | Kilowatthours (b) |
|----------|--|-------------------|----------|--|-------------------|
| 1 | SOURCES OF ENERGY | | 21 | DISPOSITION OF ENERGY | |
| 2 | Generation (Excluding Station Use): | | 22 | Sales to Ultimate Consumers (Including Interdepartmental Sales) | 7,207,155 |
| 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) | |
| 7 | Other | | 27 | Total Energy Losses 9.95% | 796,379 |
| 8 | Less Energy for Pumping | | 28 | TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20) | 8,003,534 |
| 9 | Net Generation (Enter Total of lines 3 through 8) | 0 | | | |
| 10 | Purchases | 8,003,534 | | | |
| 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) | 8,003,534 | | | |

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 | June | 447,876 | | 835 | 6/2 | 2200 |
| 30 | July | 505,309 | | 976 | 7/8 | 2200 |
| 31 | August | 481,414 | | 930 | 8/31 | 2100 |
| 32 | September | 451,726 | | 915 | 9/21 | 2300 |
| 33 | October | 566,903 | | 1,133 | 10/31 | 2100 |
| 34 | November | 703,663 | | 1,521 | 11/25 | 1200 |
| 35 | December | 945,829 | | 1,672 | 12/15 | 2000 |
| 36 | January | 1,003,596 | | 1,976 | 1/23 | 2000 |
| 37 | February | 897,169 | | 1,793 | 2/1 | 1900 |
| 38 | March | 854,105 | | 1,707 | 3/3 | 800 |
| 39 | April | 641,068 | | 1,258 | 4/5 | 2100 |
| 40 | May | 504,876 | | 1,104 | 5/3 | 1900 |
| 41 | TOTAL | 8,003,534 | 0 | | | |

GENERATING PLANT STATISTICS

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

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

| Line No. | Name of Plant (a) | Year Orig. Const. (b) | Installed Capacity-Name Plate Rating (in KW) (c) | Net Peak Demand KW (60 Min.) (d) | Net Generation Excluding Plant Use (e) | Cost of Plant (f) |
|---|----------------------|--------------------------|---|-------------------------------------|---|----------------------|
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 | None | | | | | |

BOILER EQUIPMENT AT GENERATING PLANTS

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

| Line No. | Name of Plant (a) | Year Installed (b) | Type of Boiler (c) | Name of Maker (d) |
|--|----------------------|-----------------------|-----------------------|----------------------|
| 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 | None | | | |

GENERATING PLANT STATISTICS (Continued)

| Plant Cost Per MW Inst Capacity (g) | Operation Exc'l. Fuel (h) | Production Expenses | | Kind of Fuel (k) | Fuel Cost (In cents per million Btu) (l) | Line No. |
|--|---------------------------------|---------------------|--------------------|---------------------------|--|-------------|
| | | Fuel (i) | Maintenance (j) | | | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |

BOILER EQUIPMENT AT GENERATING PLANTS (Continued)

2. If any equipment was out of service at the end of the year, state that fact in a footnote, designating the equipment out of service and the date when operation was discontinued.

| Working Pressure (lbs per sq in) (e) | Evaporative Capacity (M lbs water/hr) (f) | Nominal hp per Boiler (g) | Number of Boilers (h) | Total Nominal Horsepower (i) | Footnotes | Line No. |
|---|--|------------------------------------|--------------------------------|---------------------------------------|-----------|-------------|
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |

TRANSMISSION LINE STATISTICS

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 | Not Readily Available | | | | | | | |
| 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 Trans-formers in Service | Number of Spare Trans-formers | |
|----------|---------------------------------|-----------------------------|--|------------------------------------|-------------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | |
| 16 | Red Lake Pond | Theresa | 3,500 | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |

DISTRIBUTION SYSTEM

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

| Line No. | Distribution Area (a) | Operating Voltage (b) | Miles of Conductor | | Miles of Duct (e) | Number of Services | | Number of Connected Meters (h) | Street and Highway Lighting | | |
|----------|--------------------------|--------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-----------------------------------|-----------------------------|--------------------|-------------------------|
| | | | Overhead (c) | Underground (d) | | Overhead (f) | Underground (g) | | Miles of Conductor | | Number of Lights (k) |
| | | | | | | | | | Overhead (i) | Underground (j) | |
| 1 | Not Readily Available | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

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

| Line No. | Item (a) | Number of Watt-Hour Meters (b) | LINE TRANSFORMERS | |
|----------|--|-----------------------------------|-------------------|--------------------------------|
| | | | Number (c) | Total Capacity (In MVa) (d) |
| 1 | Number at Beginning of Year | Not Readily Available | | |
| 2 | Additions During Year | | | |
| 3 | Purchases | | | |
| 4 | Associated with Utility Plant Acquired | | | |
| 5 | TOTAL Additions (Enter Total of Lines 3 and 4) | 0 | 0 | 0 |
| 6 | Reductions During Year | | | |
| 7 | Retirements | | | |
| 8 | Associated with Utility Plant Sold | | | |
| 9 | TOTAL Reductions (Enter Total of Lines 7 and 8) | 0 | 0 | 0 |
| 10 | Number at End of Year (Lines 1 + 5 - 9) | 0 | 0 | 0 |
| 11 | In Stock | | | |
| 12 | Locked Meters on Customers' Premises | | | |
| 13 | Inactive Transformers on System | | | |
| 14 | In Customers' Use | | | |
| 15 | In Company's Use | | | |
| 16 | TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.) | 0 | 0 | 0 |

ELECTRIC WATTHOUR METERS IN-SERVICE AND TEST RESULTS

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

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

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

| Line No. | Manufacturer and Type (a) | Number Sched. Tests Completed (b) | Number Complaint Tests Completed (c) | Average Percentage Registration | |
|----------|------------------------------|--------------------------------------|---|---------------------------------|---------------------------------|
| | | | | Number 98 - 102% (d) | Number Greater than 102% (e) |
| 17 | Not readily available | | | | |
| 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 of New York)

) ss.:

County of Jefferson)

Sylvia Bush.....makes oath and

says: I am the Clerk-Treasurer..... of the Village of Theresa.....
(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

.....

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

consists of the Municipal Electric Utilities Annual Report, pages 101 through 405.....
(Here insert exact identification of the sections and pages comprising this report)

.....

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows:.....

.....

.....

.....

.....
Signature

Subscribed and sworn to before me a

.....

this day of 20

[use an im-

L.S.

pression seal]

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

(This space for use of the Public Service Commission)

Computed
Examined
Reviewed

Index

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| | | | |

Village of Theresa
Rate of Return Study
Income Statement
For the Historic Year ended

Page 1

| | | (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> |
| 1 | Retail Sales | INCOME, Ln 11 | \$509,361 | \$509,361 | | \$470,269 |
| 2 | Sales to Other Distributors | Pg 300, Ln 9 (f) | 0 | 0 | (\$39,092) | 0 |
| 3 | Other Electric Revenues | Pg 300, Ln 20 (f) | 4,521 | 4,521 | | 4,521 |
| 4 | Total Sales | ROR, Total Ln 1=>Ln 3 | 513,882 | 513,882 | (39,092) | 474,790 |
| 5 | | | | | | |
| 6 | Fuel | INCOME, Ln 14, 15, 16 | 0 | 0 | | 0 |
| 7 | Purchased Power | INCOME, Ln 17 | 220,711 | 220,711 | | 220,711 |
| 8 | Other Production Expenses | INCOME, Ln 32 | 0 | 0 | | 0 |
| 9 | Transmission Expenses | INCOME, Ln 43 | 0 | 0 | | 0 |
| 10 | Maintenance of Poles, Towers and Fixtures | INCOME, Ln 54 | 0 | 0 | | 0 |
| 11 | Distribution Expense | INCOME, Ln 64 | 79,808 | 79,808 | | 79,808 |
| 12 | Street Lighting and Signal System Expenses | INCOME, Ln 75 | 0 | 0 | | 0 |
| 13 | Customer Accounting & Collection Expenses | INCOME, Ln 85 | 41,817 | 41,817 | | 41,817 |
| 14 | Selling Expenses | INCOME, Ln 94 | 0 | 0 | | 0 |
| 15 | Administrative and General Expenses | INCOME, Ln 111 | 68,554 | 68,554 | | 68,554 |
| 16 | Depreciation | INCOME, Ln 119 | 32,057 | 32,057 | | 32,057 |
| 16A | Rents | INCOME, Ln 162 | 5,000 | 5,000 | | |
| 17 | Other Taxes | Pg 106, Ln 4 (c) | 3,500 | 3,500 | | 3,500 |
| 18 | Uncollectibles | Pg 106, Ln 5 (c) | (604) | (604) | 46 | (558) |
| 19 | <u>Other: (Detail)</u> | | | 0 | | 0 |
| 20 | | | | 0 | | 0 |
| 21 | | | | 0 | | 0 |
| 22 | Total O&M | ROR, Total Ln 6=>Ln 21 | 450,843 | 450,843 | 46 | 445,889 |
| 23 | | | | | | |
| 24 | Net Operating Revenue | ROR, Ln 4 minus Ln 22 | 63,039 | 63,039 | (39,139) | 28,900 |
| 25 | | | | | | |
| 26 | Other Income | Pg 106, Ln 12, 22 (c) | 0 | 0 | | 0 |
| 27 | | | | | | |
| 28 | Utility Operating Income | ROR, Ln 24 plus Ln 26 | \$63,039 | \$63,039 | (\$39,139) | \$28,900 |
| 29 | | | | | | |
| 30 | Rate Base | ROR, Ln 56 | \$398,336 | \$398,336 | \$0 | \$398,336 |
| 31 | | | | | | |
| 32 | Rate of Return | ROR, Ln 28/Ln 30 | 15.83% | 15.83% | | 6.00% |
| 33 | | | | | | |
| 34 | Return on Surplus | ROR, Ln 79, 91 (c) | 17.62% | 17.62% | | 6.30% |

Village of Theresa
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) | \$1,316,575 | \$1,316,575 | | \$1,316,575 |
| 36 | Construction Work in Progress | RB, Ln 8 (c) | 0 | 0 | | 0 |
| 37 | Total Utility Plant | ROR, Ln 35 plus Ln 36 | 1,316,575 | 1,316,575 | 0 | 1,316,575 |
| 38 | | | | | | |
| 39 | Accumulated Provision for Depre and Amort | RB, Ln 14 (c) | (931,877) | (931,877) | | (931,877) |
| 40 | | | | | | |
| 41 | Contributions for Extensions | RB, Ln 17 (c) | (115,660) | (115,660) | | (115,660) |
| 42 | | | | | | |
| 43 | Net Utility Plant | ROR, Total Ln 37, Ln 39, Ln 41 | 269,038 | 269,038 | 0 | 269,038 |
| 44 | | | | | | |
| 45 | Materials and Supplies | RB, Ln 21 (c) | 86,508 | 86,508 | | 86,508 |
| 46 | | | | | | |
| 47 | Prepayments | RB, Ln 24 (c) | 0 | 0 | | 0 |
| 48 | | | | | | |
| 49 | Cash Working Capital | ROR, Ln 74 | 42,790 | 42,790 | N/A | 42,790 |
| 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 | \$398,336 | \$398,336 | \$0 | \$398,336 |

Village of Theresa
Rate of Return Study
Cash Working Capital
For the Rate Year ended

Page 3

| | | (a) | (b) | (c) | (d) | (e) |
|---|--------------------------------------|------------------------|--------------------|--------------------------|---------------------------|--|
| | <u>Reference (Page, Column, Row)</u> | <u>Fiscal Year</u> | <u>Adjustments</u> | <u>Adjusted Year</u> | <u>Revenue Change</u> | <u>Year After Revenue Change</u> |
| 57 <u>Cash Working Capital</u> | | | | | | |
| 58 Total Operating Expenses | ROR, Ln 22 | \$450,843 | \$0 | \$450,843 | \$46 | \$445,889 |
| 59 | | | | | | |
| 60 Deduct: | | | | | | |
| 61 Fuel | ROR, Ln 6 | 0 | 0 | 0 | N/A | 0 |
| 62 Purchased Power | ROR, Ln 7 | 220,711 | 0 | 220,711 | N/A | 220,711 |
| 63 Depreciation | ROR, Ln16 | 32,057 | 0 | 32,057 | N/A | 32,057 |
| 64 Other Taxes | ROR, Ln17 | 3,500 | 0 | 3,500 | N/A | 3,500 |
| 65 Uncollectibles | ROR, Ln18 | (604) | 0 | (604) | N/A | (604) |
| 66 | | | | | N/A | 0 |
| 67 | | | | | N/A | 0 |
| 68 Adjusted Amount | ROR, Ln 58 minus Ln 61=>Ln 6 | <u>\$195,179</u> | <u>\$0</u> | <u>\$195,179</u> | <u>\$46</u> | <u>\$190,225</u> |
| 69 | | | | | | |
| 70 Working Capital - Operating Expenses @ 1/8 | ROR, Ln 68/8 | <u>\$24,397</u> | <u>\$0</u> | <u>\$24,397</u> | <u>N/A</u> | <u>\$24,397</u> |
| 71 | | | | | | |
| 72 Working Capital - Purchased Power @ 1/12 | ROR, Ln 61/12 | <u>\$18,393</u> | <u>\$0</u> | <u>\$18,393</u> | <u>N/A</u> | <u>\$18,393</u> |
| 73 | | | | | | |
| 74 Total Cash Working Capital | ROR, Total Ln 70, Ln 72 | <u>\$42,790</u> | <u>\$0</u> | <u>\$42,790</u> | <u>N/A</u> | <u>\$42,790</u> |

Village of Theresa
Rate of Return
For the Historic Year ended

Page 4

| | | (a) | (b) | (c) | (d) | |
|-----|-------------------------------|--------------------------------------|---------------|-----------------|------------------|-----------------------|
| | Fiscal Year | <u>Reference (Page, Column, Row)</u> | <u>Amount</u> | <u>Per Cent</u> | <u>Cost Rate</u> | <u>Rate of Return</u> |
| 75 | Long-Term Debt | CAPITAL, Ln 11 (c) (e) | \$72,500 | 11.4% | 4.29% | 0.49% |
| 76 | | | | | | |
| 77 | Customer Deposits | CAPITAL, Ln 14 (c) (e) | 9,988 | 1.6% | 0.00% | 0.00% |
| 78 | | | | | | |
| 79 | Net Surplus | CAPITAL, Ln 23 (c) (FORMULA | 553,169 | 87.0% | 17.62% | 15.34% |
| 80 | | | | | | |
| 81 | | | \$635,657 | 100.0% | | 15.83% |
| 82 | Total | | | | | |
| 83 | | | | | | |
| 84 | | | | | | |
| 85 | | | | Per Cent | Cost Rate | Rate of Return |
| 86 | Adjusted Fiscal Year | <u>Reference (Page, Column, Row)</u> | <u>Amount</u> | <u>Per Cent</u> | <u>Cost Rate</u> | <u>Rate of Return</u> |
| 87 | Long-Term Debt | CAPITAL, Ln 11 (c) (e) | \$72,500 | 11.4% | 4.29% | 0.49% |
| 88 | | | | | | |
| 89 | Customer Deposits | CAPITAL, Ln 14 (c) (e) | 9,988 | 1.6% | 0.00% | 0.00% |
| 90 | | | | | | |
| 91 | Net Surplus | CAPITAL, Ln 23 (c) (FORMULA | 553,169 | 87.0% | 17.62% | 15.34% |
| 92 | | | | | | |
| 93 | | | \$635,657 | 100.0% | | 15.83% |
| 94 | Total | | | | | |
| 95 | | | | | | |
| 96 | | | | | | |
| 97 | | | | Per Cent | Cost Rate | Rate of Return |
| 98 | Forecasted Fiscal Year | <u>Reference (Page, Column, Row)</u> | <u>Amount</u> | <u>Per Cent</u> | <u>Cost Rate</u> | <u>Rate of Return</u> |
| 99 | Long-Term Debt | Input amount, cost rates | \$72,500 | 11.4% | 4.57% | 0.52% |
| 100 | | | | | | |
| 101 | Customer Deposits | Input amount, cost rates | 9,988 | 1.6% | 0.00% | 0.00% |
| 102 | | | | | | |
| 103 | Net Surplus | Input amount, cost rates | 553,169 | 87.0% | 6.30% | 5.48% |
| 104 | | | | | | |
| 105 | Total | | \$635,657 | 100.0% | | 6.00% |

Village of Theresa
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) | 398,336 | |
| 107 | | | |
| 108 Rate of Return | ROR, Ln 32 (e) | <u>6.00%</u> | |
| 109 | | | |
| 110 Required Operating Income | ROR, Ln 106 * Ln 108 | 23,900 | |
| 111 | | | |
| 112 Adjusted Operating Income | ROR, Ln 28 (c) | <u>63,039</u> | |
| 113 | | | |
| 114 Deficiency (Surplus) | ROR, Ln 110 - Ln 112 | (39,139) | |
| 115 | | | |
| 116 Retention Factor | ROR , Ln 132 | <u>1.0012</u> | |
| 117 | | | |
| 118 Revenue Increase (Decrease) | ROR, Ln 114 / Ln 116 | <u>(39,092)</u> | |
| 119 | | | |
| 120 | | | |
| 121 | | | |
| 122 Calculation of the Retention Factor: | | <u>Factor</u> | <u>Proof</u> |
| 123 Sales Revenues | | 1.0000 | (39,092) |
| 124 - Revenue Taxes | N/A | N/A | N/A |
| 125 - Uncollectibles | ROR, Ln 18/Ln 1 | -0.0012 | 46 |
| 126 | | | |
| 127 | | | |
| 128 Sub-Total | ROR, Ln123-Total Ln124=>Ln1: | <u>1.0012</u> | <u>(39,139)</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>1.0012</u> | <u>(39,139)</u> |

Village of Theresa
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) | 422,196 |
| 2 Commercial Sales | Pg 300, Ln 3 (d) | 19,014 |
| 3 Industrial Sales | Pg 300, Ln 4 (d) | 39,207 |
| 4 Public Street Lighting - Operating Muni. | Pg 300, Ln 5 (d) | 8,532 |
| 5 Public Street Lighting - Other | Pg 300, Ln 6 (d) | 0 |
| 6 Other Sales to Operating Municipality | Pg 300, Ln 7 (d) | 10,890 |
| 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) | 0 |
| 10 Discounts not taken (Late Charges) | Pg 300, Ln 12 (e) | 9,522 |
| 11 Retail Sales | | <u>509,361</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) | 220,711 |
| 18 Fuel and Purchased Power | | <u>220,711</u> |
| 19 | | |
| <u>Other Production Expense</u> | | |
| 21 Total Production Expense | Pg 306, Ln 46 (b) | 220,711 |
| 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 | 220,711 |
| 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) | 0 |
| 36 Depreciation of Transmission Property | Pg 306, Ln 53 (b) | 0 |
| 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 Fixtur | Pg 306, Ln 62 (b) | 5,077 |
| 47 Depreciation of Poles, Towers and Fixtures | Pg 306, Ln 60 (b) | 5,077 |
| 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>0</u> |

| | <u>Reference (Page, Column, Row)</u> | <u>Fiscal Year</u> |
|---|--------------------------------------|------------------------|
| 55 <u>Distribution Expense</u> | | |
| 56 Total Distribution Expense | Pg 307, Ln 23 (b) | 105,711 |
| 57 Depreciation of Distribution Property | Pg 307, Ln 20 (b) | 25,903 |
| 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>79,808</u> |
| 65 | | |
| 66 <u>Street Lighting and Signal System Expenses</u> | | |
| 67 Total Street Lighting and Signal System Expen | Pg 307, Ln 32 (b) | 838 |
| 68 Depreciation of Str Lighting and Sig Sys Equip | Pg 307, Ln 29 (b) | 838 |
| 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>0</u> |
| 76 | | |
| 77 <u>Customer Accounting and Collection Expense</u> | | |
| 78 Total Customer Accounting and Collection Exp | Pg 307, Ln 38 (b) | 41,817 |
| 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>41,817</u> |

Village of Theresa
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) | 73,793 |
| 98 Depreciation of General Property | Pg 307, Ln 54 (b) | 239 |
| 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) | 5,000 |
| 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>68,554</u> |

Village of Theresa
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 | 0 |
| 115 Depreciation of Poles, Towers and Fixtures | INCOME, Ln 47 | 5,077 |
| 116 Distribution Expense | INCOME, Ln 57 | 25,903 |
| 117 Street Lighting and Signal System Expenses | INCOME, Ln 68 | 838 |
| 118 Administrative and General Expenses | INCOME, Ln 98=>Ln 100 | 239 |
| 119 Total Depreciation Expenses | INCOME, Total Ln 113=>Ln 118 | <u>32,057</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 | 5,000 |
| 162 Total Rent Expense | INCOME, Ln 155=>Ln 161 | <u>5,000</u> |

Village of Theresa
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) | 1,305,054 | 1,328,095 |
| 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>1,305,054</u> | <u>1,328,095</u> |
| 6 | | | | <u>1,316,575</u> |
| 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) | 904,353 | 959,400 |
| 13 | Accumulated Provision for Amortization | Pg 105, Ln 20 (c) & (d) | 0 | 0 |
| 14 | Accumulated Provision for Depre and Amort | | <u>904,353</u> | <u>959,400</u> |
| 15 | | | | <u>931,877</u> |
| 16 | | | | |
| 17 | Contributions for Extensions | Pg 105, Ln 21 (c) & (d) | <u>114,773</u> | <u>116,546</u> |
| 18 | | | | <u>115,660</u> |
| 19 | | | | |
| 21 | Materials and Supplies | Pg104, Ln 18 (c) & (d) | <u>82,983</u> | <u>90,033</u> |
| 22 | | | | <u>86,508</u> |
| 23 | | | | |
| 24 | Prepayments | Pg 104, Ln 23 (c) & (d) | <u>0</u> | <u>0</u> |

Village of Theresa
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) | 85,000 | 60,000 | 72,500 | | |
| 3 Equipment Obligations - Long Term | Pg 105, Ln 3 (c) & (d) | 0 | 0 | 0 | | |
| 4 Miscellaneous Long Term Debt | Pg 105, Ln 4 (c) & (d) | 0 | 0 | 0 | | |
| 5 Notes Payable | Pg 105, Ln 9 (c) & (d) | 0 | 0 | 0 | | |
| 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>85,000</u> | <u>60,000</u> | <u>72,500</u> | <u>3,109.00</u> | <u>4.2883%</u> |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 Customer Deposits | Pg 105, Ln 10 (c) & (d) | <u>10,090</u> | <u>9,885</u> | <u>9,988</u> | <u>0.00</u> | <u>0.0000%</u> |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 Surplus | | | | | | |
| 18 Contributions - Operating Municipality | Pg 105, Ln 32 (c) & (d) | (254,850) | (255,272) | (255,061) | | |
| 19 Surplus | Pg 105, Ln 33 (c) & (d) | 776,363 | 840,097 | 808,230 | | |
| 20 Deficit | Pg 104, Ln 37 (c) & (d) | 0 | 0 | 0 | | |
| 21 | | | | 0 | | |
| 22 | | | | 0 | | |
| 23 Surplus | | <u>521,513</u> | <u>584,825</u> | <u>553,169</u> | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 Interest Costs | | | | | | |
| 27 Interest on Debt | | | | | | |
| 28 Bonds | Pg 252, Ln 20 (k) | | | | 3,109 | |
| 29 Equipment Obligations - Long Term | Pg 252, Ln 28 (k) | | | | 0 | |
| 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>3,109</u> | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 Interest on Customer Deposits | Pg 309, Ln 10 (f) | | | | <u>0</u> | |