

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

Village of Rouses Point

Exact legal name of reporting municipality

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

139 Lake Street, P.O. Box 185

Rouses Point, NY 12979

(Address of principal business office at end of year)

FOR THE

Year Ended May 31, 2014

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:

Arsene F. Letourneau, Treasurer

P.O. Box 185, Rouses Point, NY 12979

Phone: (518) 297-5502

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GENERAL INSTRUCTIONS

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

LIST OF SCHEDULES

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

LIST OF SCHEDULES

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

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

(a) Street lighting

General Village

(b) Commercial lighting

General Village

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

Village Board - Mayor & Trustees (Total 5 members)

4. Give date of respondent's beginning:

(a) Street lighting

February 1, 1903

(b) Commercial lighting

February 1, 1903

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.

Portion of electric utility building is shared with the water, wastewater and public works departments.

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.

All energy is purchased.

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

Yes, 500 feet west of Village limits, north to the Canadian Border.

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

Carol A. Hanfield, Village Clerk

COMMISSIONERS , OFFICERS, AND EMPLOYEES (Including Compensation)

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	George A. Rivers/Francis J. Baker	Mayor	4/4/2016	\$5,998	\$1,500
2	Brad M. Martin	Trustee	4/4/2016	4,978	1,245
3	Andrew P. Vincelette	Trustee	4/4/2016	4,978	1,245
4	Joseph R. Treadwell	Trustee	4/6/2015	4,978	1,245
5	Arvil J. Moore	Trustee	4/6/2015	4,978	1,245
6	Arsene F. Letourneau	Treasurer	4/6/2015	66,029	23,110
7	Rebecca L. Pelkey	Deputy Treasurer	4/6/2014	1,140	285
8	Carol A. Hanfield	Clerk	4/6/2015	5,583	1,396
9	Tracy L. Graves	Deputy Clerk	4/6/2015	1,140	285
10	Brian S. Pelkey	Public Works Supervisor		72,284	36,142
11		Lineworkers (3)		85,028	85,028
12		Account Clerks (2)		75,161	18,790
13		Typist		40,955	10,239
14		Motor Eqp Opt Mechanic		41,746	10,436
15		P Works Maintenance Person		35,464	8,866
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total			\$450,440	\$201,057

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.

Lines 1 - 10: Positions are salaried

Lines 11 - 17: Positions are hourly; Wages allocated from the budget and work orders.

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) Not Applicable
- 6) Not Applicable
- 7) Not Applicable

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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)		\$12,148,684	\$12,430,674	\$281,990
3	Operating Property - Other Operations (102-108)	201			0
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202	0	0	0
6	Non-Operating Property (112)	202			0
7	Total Fixed Assets		12,148,684	12,430,674	281,990
8	INVESTMENTS				
9	Loans to Operating Municipality (113)	203			0
10	Miscellaneous Investments (114)	203			0
11	Sinking Funds (115)	203			0
12	Depreciation Funds (116)	204	71,438	71,877	439
13	Miscellaneous Special Funds (117)	203			0
14	Total Investments		71,438	71,877	439
15	CURRENT ASSETS				
16	Cash (121)		2,790,838	2,738,185	(52,653)
17	Working Funds (122)		125	125	0
18	Materials and Supplies (123)		573,947	418,571	(155,376)
19	Receivables from Operating Municipality (124)	205			0
20	Accounts Receivable (125)	205	240,459	232,497	(7,962)
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)				0
24	Special Deposits (129)	204			0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		3,605,369	3,389,378	(215,991)
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	199,691	148,582	(51,109)
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		199,691	148,582	(51,109)
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				0
36	DEFICIT				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$16,025,182	\$16,040,511	\$15,329

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.

There are no contingent assets or liabilities of the utility plant at the end of the year.

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Title of Account [¶] (a) [¶]	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)	Line No.
LONG-TERM DEBT					1
Bonds (231)	251	\$0	\$0	\$0	2
Equipment Obligations - Long Term (232)	251	7,528	1,737	(5,791)	3
Miscellaneous Long Term Debt (233)	251	192,164	146,845	(45,320)	4
Total Long-Term Debt		199,692	148,582	(51,110)	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250			0	7
Accounts Payable (242)		149,635	155,868	6,233	8
Notes Payable (243)	250			0	9
Customer Deposits (244)				0	10
Matured Interest (245)				0	11
Matured Long-Term Debt (246)				0	12
Taxes Accrued (248)		1,644	1,724	80	13
Interest Accrued (249)				0	14
Advanced Billing and Payments (251)		94,185	72,271	(21,914)	15
Miscellaneous Current Liabilities (252)		2,749	4,031	1,282	16
Total Current Liabilities		248,212	233,894	(14,318)	17
RESERVES					18
Depreciation Reserves (261)	308	4,126,498	4,517,551	391,053	19
Amortization Reserves (262)	308			0	20
Contributions for Extensions (263)		604,124	604,124	0	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250	45,146	50,921	5,775	24
Miscellaneous Reserves (267)	253			0	25
Total Operating Reserves		4,775,768	5,172,597	396,828	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	(\$468,259)	(\$494,203)	(25,944)	32
Surplus (281)	106	11,269,769	10,979,641	(290,128)	33
Total Surplus		10,801,510	10,485,438	(316,071)	34
Total Liabilities and Other Credits		\$16,025,182	\$16,040,511	\$15,329	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	\$3,270,758	\$3,027,572	\$243,186
3		Operating Expenses - Electric	307	3,366,030	2,884,229	481,802
4	403	Taxes - Electric				0
5	404	Uncollectible Revenues - Electric		9,600	9,600	0
6		Net Operating Revenue - Electric		(104,872)	133,744	(238,616)
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		(104,872)	133,744	(238,616)
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
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		(104,872)	133,744	(238,616)
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		3,791	4,335	(543)
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues				0
29	449	Non-Operating Revenue Deductions				0
30		Total Non-Operating Income		3,791	4,335	(543)
31		Gross Income		(101,081)	138,078	(239,159)
32		INTEREST DEDUCTIONS				
33	451	Interest on Long Term Debt				0
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	149,088	116,445	32,642
40	460	Miscellaneous Deductions from Income				0
41		Total Interest Deductions		149,088	116,445	32,642
42		Net Income		(\$250,168)	\$21,633	(\$271,801)
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$11,269,769	\$11,146,856	\$122,913
44	501	Balance Transferred from Income		-250,168	21,633	(271,801)
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46		Rounding				0
47		Acct 233/101 Accts/261 Accts			101,280	(101,280)
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		Prior Year Accounts Payable		39,960		39,960
51						0
52		Balance at the End of the Year		\$10,979,641	\$11,269,769	(\$290,128)

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)	\$3,274,335
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	(2,533,283)
5	Cash Payments Personal Services and Benefits	(365,134)
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	375,918
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	(84,536)
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:	(84,536)
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	
19	Principal Payments Debt (Capital)	
20	Interest Expense (Capital)	
21	Capital Contributed by Developers	
22	Capital Contributed by Other Funds	
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	(347,947)
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	(347,947)
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	4,351
32	Transfers to restricted cash and cash equivalents	(439)
33	Net Cash Provided/(Used) by Investing Activities:	3,912
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	(52,653)
36		
37	Cash and Cash Equivalents at Beginning of Year	2,790,963
38		
39	Cash and Cash Equivalents at End of Year	\$2,738,310
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss)	(\$195,929)
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	457,009
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	220,222
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	(105,384)
47	Other Reconciling Items:	
48		
49		
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$375,918

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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	\$50		
2	(302) Franchises and Consents			
3	(303) Miscellaneous Intangible Plant			
4	(311) Land and Land Rights	22,166		
5	(312) Structures and Improvements	200,995		
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	93,827	165	4,062
24	(359) Underground Conduits	322,717	57,423	
25	(361) Distribution Substation Equipment	5,447,351	5,825	
26	(362) Storage Battery Equipment			
27	(363) Distribution Overhead Conductors	109,147	119	6,963
28	(364) Distribution Underground Conductors	2,730,933	144,822	436
29	(365) Line Transformers	870,608	33,841	11,875
30	(366) Overhead Services	122,451	323	18,314
31	(367) Underground Services	717,194	14,990	
32	(368) Consumers' Meters	5,740	514	
33	(369) Consumers' Meter Installation	136,558	533	946
34	(370) Other Property on Consumers' Premises	2,130		
35	(371) Street Lighting and Signal System Equip.	646,432	69,074	5,989
36	(381) Office Equipment	43,362	350	
37	(382) Stores Equipment			
38	(383) Shop Equipment	3,229		
39	(384) Transportation Equipment	517,495	27,546	25,569
40	(385) Communication Equipment	32,367		
41	(386) Laboratory Equipment	24,583		
42	(387) General Tools and Implements	99,349	619	
43	(388) Miscellaneous General Equipment			
44	(391) Miscellaneous Tangible Property			
45	(392) Undistributed Operating Property			
46				
47	Total Operating Property - Electric	\$12,148,684	\$356,143	\$74,153
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)	
		\$50	(301)	0.00	\$0	1
		0	(302)			2
		0	(303)			3
		22,166	(311)	0.00	0	4
		200,995	(312)	x.xx	105,876	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
		89,930	(358)	3.51	86,515	23
		380,139	(359)	1.70	181,570	24
		5,453,176	(361)	2.90	1,845,989	25
		0	(362)			26
		102,303	(363)	2.57	83,962	27
		2,875,319	(364)	2.57	509,845	28
		892,573	(365)	2.90	374,996	29
		104,460	(366)	3.81	14,085	30
		732,184	(367)	2.90	58,247	31
		6,254	(368)	3.13	4,493	32
		136,145	(369)	3.74	29,671	33
		2,130	(370)	3.74	866	34
		709,517	(371)	3.90	172,390	35
		43,712	(381)	20.00	62,120	36
		0	(382)			37
		3,229	(383)	4.00	1,209	38
		519,473	(384)	20.00	828,835	39
		32,367	(385)	10.00	35,218	40
		24,583	(386)	10.00	28,279	41
		99,968	(387)	4.75	93,386	42
		0	(388)			43
		0	(391)			44
		0	(392)			45
		0				46
\$0	\$0	\$12,430,674			\$4,517,551	47
			(102-			48
		\$0	108)			49

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CONSTRUCTION WORK IN PROGRESS (Account 110)

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

Line No.	Description of Each Project (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	\$0

OTHER PROPERTY (Accounts 109 and 112)

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

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

Investments (Accounts 113, 114, 115 and 117)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Principal Amount or No. Of Shares End of Year (d)	Book Costs * End Of Year (e)	Revenues During the Year		Gain or Loss From Investment Disposed of (h)
						Accrued (f)	Received (g)	
1	Loans to Operating Municipality							
2								
3								
4								
5								
6	Totals (Account 113)			\$0	\$0	\$0	\$0	\$0
7	Miscellaneous Investments							
8								
9								
10								
11								
12								
13	Totals (Account 114)			\$0	\$0	\$0	\$0	\$0
14	Sinking Fund							
15								
16								
17								
18								
19								
20	Totals (Account 115)			\$0	\$0	\$0	\$0	\$0
21	Miscellaneous Special Deposits							
22								
23								
24								
25								
26								
27	Totals (Account 117)			\$0	\$0	\$0	\$0	\$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	Line Truck Reserve cash transfer in of \$10,000	\$16	\$45,917
2	Utility Truck Reserve cash transfer in of \$5,000 - purchase of \$19,591.50	8	6,935
3	Backhoe Reserve cash transfer in of \$5,000	6	19,025
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$31	\$71,877

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

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

Line No.	Item (a)	Amount (b)
15	<u>Special Deposits (Account 129)</u>	
16		
17		
18		
19		
20		
21	Total Special Deposits	\$0
22	<u>Suspense to be Amortized (Account 143)</u>	
23		
24		
25		
26		
27		
28	Total Suspense to be Amortized	\$0
29	<u>Miscellaneous Suspense (Account 145)</u>	
30	NYPA Insulation Program	\$146,845
31	NYPA Vehicle Hybrid Program	1,737
32		
33		
34		
35	Total Miscellaneous Suspense	\$148,582

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

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

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

ACCOUNTS RECEIVABLE (Account 125)

Report particulars of accounts receivable.

LINE NO.	Item (a)	Balance Beginning of Year (b)		Balance End of Year (c)
23	Accounts Receivable (Account 125):			
24	General Customers	\$226,679		\$223,283
25	Merchandising and Jobbing			
26	Public Authorities (other than the operating municipality)	9,365		0
27	Officers and Employees			
28	Operating Municipality	4,415		5,155
29	Other (Detail)			4,059
30				
31				
32				
33	Totals (Accounts 125)	\$240,459		\$232,497

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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	\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Total (Account 241)	\$0		\$0	\$0	\$0	\$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	\$45,146				\$45,146
24	Prov. for Uncollectibles for Year	9,600				9,600
25	Accounts Written Off	4,413				4,413
26	Collection of Accounts Written Off	589				589
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$50,921	\$0	\$0	\$0	\$50,921

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

Customers are sent disconnect notices prior to meter being pulled for non-payment.
Overdue accounts are reviewed and written-off at end of fiscal year.
Customers who move back to the system and have not paid back bill must, prior to receiving power.
Late charge of 1.5% per month on outstanding balances.

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

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

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

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

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

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

Line No.	Description of Obligation	Purpose for which issue was authorized	Principal Amount of Debt Issued	Total Expense Premium or Discount	Nominal Date of Issue
	(a)	(b)	(c)	(d)	(e)
1	Bonds (Account 231)				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Bonds (Account 231)		\$0	\$0	
22	Equipment Obligations - Long Term (Account 232)				
23	NYPA Hybrid Escape Loan Payable		\$20,846		
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$20,846	\$0	
29	Miscellaneous Long Term Debt (Account 233)				
30	NYPA Insulation Program		\$221,746		
31					
32					
33					
34					
35	Miscellaneous Long Term Debt (Account 233)		\$221,746	\$0	

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

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

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

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

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

Date of Maturity (f)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (i)	Current Maturity (j)	Interest during Year		Interest at End of Year		Line No.
	Date From (g)	Date To (h)			Accrued (k)	Paid (l)	Matured and Unpaid (m)	Accrued but not Due (n)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
			\$0	\$0	\$0	\$0	\$0	\$0	20
			\$1,737						22
									23
									24
									25
									26
			\$1,737	\$0	\$0	\$0	\$0	\$0	27
			\$146,845						28
									29
									30
									31
									32
									33
			\$146,845	\$0	\$0	\$0	\$0	\$0	34
									35

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

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

Line No.	DESCRIPTION (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR				BALANCE END OF YEAR
			CONTRA ACCT. (c)	DEBITS	CONTRA ACCT.	CREDITS	
1	Insurance Reserve (Account 264)						
2							\$0
3							0
4							0
5	TOTAL (Account 264)	\$0		\$0		\$0	\$0
6	Injuries & Damages Reserve (Account 265)						
7							\$0
8							0
9							0
10	TOTAL (Account 265)	\$0		\$0		\$0	\$0
11	Miscellaneous Reserves (Account 267)						
12							\$0
13							0
14							0
15	TOTAL (Account 267)	\$0		\$0		\$0	\$0
16	Misc. Unadjusted Credits (Account 272)						
17							\$0
18							0
19							0
20	TOTAL (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	(\$468,259)
2	Debits	
3	Capital Contributed to other Funds	
4	PILOT to General Fund	(10,000)
5	Labor	(15,944)
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at end of year	(\$494,203)

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		Amount for Year (j)	Amount for Previous Year (k)				
			Revenues at Base Plus PPAC (d)	Discounts Not Taken Late Charges (e)	Total Revenue for Year (f)	Revenues at Base Plus PPAC (g)			Discounts Not Taken Late Charges (h)		Total Revenue for Previous Year (i)	
1		SALES OF ELECTRICITY										
2	601	Residential Sales	\$953,024	\$2,489	955,513	\$776,493	\$3,447	\$779,940	27,149,979	25,147,270	1,152	1,157
3	602	Commercial Sales	259,023	447	259,470	215,882		215,882	5,726,313	5,195,783	117	120
4	603	Industrial Sales	1,903,404		1,903,404	1,906,887		1,906,887	60,162,340	67,514,935	3	2
5	604	Public Street Lighting - Operating Mun.	9,986		9,986	8,612		8,612	171,985	159,000	1	1
6	605	Public Street Lighting - Other	312		312	348		348	8,057	9,707	1	1
7	606	Other Sales to Operating Municipality	104,623		104,623	88,404		88,404	2,744,473	2,619,965	17	17
8	607	Other Sales to Other Public Authorities	34,521	2	34,523	25,250		25,250	800,919	642,849	7	6
9	608	Sales to Other Distributors		2				0				
10	609	Sales to Railroads and Street Railroads	2,364		2,364	1,904		1,904	55,043	50,109	7	7
11	610	Security Lighting						0				
12		Total Sales	3,267,257	2,941	3,270,196	3,023,780	3,447	3,027,227	96,819,109	101,339,618	1,305	1,311
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property			0			0				
16	622	Miscellaneous Electric Revenues			0			0				
17		Reconnection Charges	300		300	45		45				
18		NSF Check Charges	260		260	300		300				
19					0			0				
20		Total Other Operating Revenues	560	0	560	345	0	345				
21		Total Electric Operating Revenues	\$3,267,817	\$2,941	\$3,270,758	\$3,024,125	\$3,447	\$3,027,572				
<div>BILLING ROUTINE - ELECTRIC</div> <div>Report the following information in days for</div> <div>Accounts 601 AND 602</div> <div>1. The period for which bills are rendered.</div> <div>2. The period between the date meters are read and the date customers are billed.</div> <div>3. The period between the billing date and the date on which discounts are forfeited</div>												

Footnotes:

- 1) Billing is done monthly on or about the fourth of the succeeding month.
- 2) Meters are read between the 26th of one month and 1st of the following month.
- 3) Late charges apply if payment is not received on or before the last working day of the month.

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.

SALES BY SERVICE CLASSIFICATION - ELECTRIC

1. Show below by months the number of customers and the KWH of electric energy under each schedule and classification. When the same rate is contained on more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each classification No. must be shown on the column heading above the columns in which sales are listed.
2. Contract sales within each month, not charged under a filed tariff, may be combined under a general heading "Contract Sales"; all current delivered to the operating municipality should be combined under "Sales to Operating Municipality"; sales to other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to Other Municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of page 300 and amounts receivable on other than a monthly basis may be allocated on equal amounts to the months where applicable.
3. Below line thirteen show the manner in which the sales under the service classification or contracts were distributed to the revenue accounts.
4. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the customer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show below by months the following information with respect to the Purchased Power Adjustment Clause (PPAC);
a) PPAC factor per kwh as shown on monthly statements; (b) total kwh to the PPAC factor was applied; (c) revenues generated from the application of the PPAC.
6. In footnotes provide the following; Base Purchased Power Cost(s) and the period for which effective.

Line No.	TOTALS FOR THE YEAR						
	Month (a)	Number of Customers (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June-13	1,304	7,147,042	99,731	0.017124	7,147,042	122,385
2	July	1,298	8,303,302	115,998	0.016506	8,303,302	137,054
3	August	1,314	7,650,210	107,175	0.018307	7,650,210	140,053
4	September	1,312	7,016,762	104,760	0.014953	7,016,762	104,922
5	October	1,307	6,559,454	94,251	0.015946	6,559,454	104,597
6	November	1,304	8,024,711	115,820	0.012907	8,024,711	103,575
7	December	1,306	9,476,440	139,297	0.017620	9,476,440	166,975
8	January-14	1,306	10,016,678	140,896	0.020512	10,016,678	205,462
9	February	1,301	9,118,560	131,178	0.037334	9,118,560	340,432
10	March	1,304	8,998,925	126,225	0.026018	8,998,925	234,134
11	April	1,303	7,952,029	113,844	0.018479	7,952,029	146,946
12	May	1,301	6,554,996	93,827	0.011857	6,554,996	77,723
13	TOTALS	15,660	96,819,109	\$1,382,999		96,819,109	\$1,884,258
14	Account 601	13,826	27,149,979	378,160		27,149,979	574,864
15	Account 602	1,398	5,726,313	143,531		5,726,313	115,491
16	Account 603	36	60,162,340	786,084		60,162,340	1,117,320
17	Account 604	12	171,985	6,656		171,985	3,330
18	Account 605	12	8,057	160		8,057	151
19	Account 606	208	2,744,473	49,564		2,744,473	55,059
20	Account 607	84	800,919	17,636		800,919	16,885
21	Account 608						
22	Account 609	84	55,043	1,207		55,043	1,157
23	Account 610						
24							
25	Footnotes:						
26							
27	1) Base purchased power cost is .007291 per KWH (1982 to present).						
28							
29	2) MEUA energy efficiency program of .001 per KWH added to PPAC charge effective with February						
30	1995 billing to customers.						
31							
32	3) Factor of adjustment for distribution efficiency is 1.037813 (November 2013 to present).						
33							
34							
35							
36							
37							
38							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 601			Service Classification No. SC1 - Residential Sales					
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.	
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
June-13	1,154	938,010	\$12,710	0.017124	938,010	16,062	1	
July	1,148	1,261,699	11,934	0.016506	1,261,699	20,826	2	
August	1,165	987,686	15,193	0.018307	987,686	18,082	3	
September	1,155	1,001,644	18,522	0.014953	1,001,644	14,978	4	
October	1,156	857,033	14,473	0.015946	857,033	13,666	5	
November	1,151	2,486,414	35,163	0.012907	2,486,414	32,092	6	
December	1,153	3,895,281	57,632	0.017620	3,895,281	68,635	7	
January-14	1,153	4,403,544	58,198	0.020512	4,403,544	90,326	8	
February	1,147	3,870,162	53,046	0.037334	3,870,162	144,489	9	
March	1,149	3,557,074	47,351	0.026018	3,557,074	92,548	10	
April	1,148	2,570,268	34,970	0.018479	2,570,268	47,496	11	
May	1,147	1,321,164	18,966	0.011857	1,321,164	15,665	12	
TOTALS	13,826	27,149,979	\$378,160		27,149,979	\$574,864	13	
Footnotes:								
Schedule No. 602			Service Classification No. SC2 - Commercial Sales					
Month	Number of Bills	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.	
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
June-13	114	331,835	\$8,778	0.017124	331,835	\$5,682	14	
July	114	485,265	11,802	0.016506	485,265	8,010	15	
August	113	406,336	10,052	0.018307	406,336	7,439	16	
September	121	364,565	9,295	0.014953	364,565	5,451	17	
October	115	281,546	7,522	0.015946	281,546	4,490	18	
November	117	433,489	11,048	0.012907	433,489	5,595	19	
December	117	626,361	15,514	0.017620	626,361	11,036	20	
January-14	117	711,389	17,096	0.020512	711,389	14,592	21	
February	117	663,212	16,261	0.037334	663,212	24,760	22	
March	118	589,375	14,663	0.026018	589,375	15,334	23	
April	118	487,040	12,395	0.018479	487,040	9,000	24	
May	117	345,900	9,105	0.011857	345,900	4,101	25	
TOTALS	1,398	5,726,313	\$143,531		5,726,313	\$115,491	26	
Footnotes:								
Schedule No. 603			Service Classification No. SC3 - Industrial Sales					
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	Line No.	
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
June-13	3	5,723,391	\$75,137	0.017124	5,723,391	\$98,007	27	
July	3	6,335,019	88,249	0.016506	6,335,019	104,566	28	
August	3	6,066,305	78,555	0.018307	6,066,305	111,056	29	
September	3	5,446,623	72,928	0.014953	5,446,623	81,443	30	
October	3	5,181,879	67,190	0.015946	5,181,879	82,630	31	
November	3	4,720,493	61,781	0.012907	4,720,493	60,927	32	
December	3	4,467,862	56,464	0.017620	4,467,862	78,724	33	
January-14	3	4,404,099	55,662	0.020512	4,404,099	90,337	34	
February	3	4,129,892	52,739	0.037334	4,129,892	154,185	35	
March	3	4,444,324	55,997	0.026018	4,444,324	115,632	36	
April	3	4,564,172	59,822	0.018479	4,564,172	84,341	37	
May	3	4,678,281	61,561	0.011857	4,678,281	55,470	38	
TOTALS	36	60,162,340	\$786,084		60,162,340	\$1,117,320	39	
Footnotes: Accounts 5000-01, 5000-02 & 3165-01								

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 604 Service Classification No. SC5 - Mun. Public Street Lighting							
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)
1	June-13	1	7,950	\$308	0.017124	7,950	\$136
2	July	1	10,070	390	0.016506	10,070	166
3	August	1	10,335	400	0.018307	10,335	189
4	September	1	14,045	544	0.014953	14,045	210
5	October	1	12,985	503	0.015946	12,985	207
6	November	1	19,080	738	0.012907	19,080	246
7	December	1	20,140	779	0.017620	20,140	355
8	January-14	1	19,875	769	0.020512	19,875	408
9	February	1	16,960	656	0.037334	16,960	633
10	March	1	14,045	544	0.026018	14,045	365
11	April	1	15,105	585	0.018479	15,105	279
12	May	1	11,395	441	0.011857	11,395	135
13	TOTALS	12	171,985	\$6,656		171,985	\$3,330
Footnotes: Account #1010-01							
Schedule No. 605 Service Classification No. SC2 - Other Public Street Lighting							
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)
14	June-13	1	523	\$11	0.017124	523	\$9
15	July	1	647	13	0.016506	647	11
16	August	1	615	13	0.018307	615	11
17	September	1	764	16	0.014953	764	11
18	October	1	625	13	0.015946	625	10
19	November	1	1,087	18	0.012907	1,087	14
20	December	1	831	17	0.017620	831	15
21	January-14	1	777	16	0.020512	777	16
22	February	1	659	13	0.037334	659	25
23	March	1	560	11	0.026018	560	15
24	April	1	551	11	0.018479	551	10
25	May	1	418	9	0.011857	418	5
26	TOTALS	12	8,057	\$160		8,057	\$151
Footnotes: Account #3142-02							
Schedule No. 606 Service Classification No. SC2 - Other Municipal Sales							
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)
27	June-13	14	27,284	\$798	0.017124	27,284	\$467
28	July	14	37,065	1,021	0.016506	37,065	612
29	August	14	26,120	692	0.018307	26,120	478
30	September	14	29,072	859	0.014953	29,072	435
31	October	14	28,330	797	0.015946	28,330	452
32	November	14	63,060	1,466	0.012907	63,060	814
33	December	14	92,509	2,156	0.017620	92,509	1,630
34	January-14	14	105,132	2,421	0.020512	105,132	2,156
35	February	15	91,721	2,129	0.037334	91,721	3,424
36	March	15	82,912	1,938	0.026018	82,912	2,157
37	April	15	78,730	1,922	0.018479	78,730	1,455
38	May	15	47,698	1,233	0.011857	47,698	566
39	TOTALS	172	709,633	\$17,434		709,633	\$14,646
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 606 Service Classification No. SC3 - Other Municipal Sales							
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)
1	June-13	3	87,840	\$1,235	0.017124	87,840	\$1,504
2	July	3	139,600	1,846	0.016506	139,600	2,304
3	August	3	124,200	1,635	0.018307	124,200	2,274
4	September	3	137,800	1,999	0.014953	137,800	2,061
5	October	3	152,640	2,784	0.015946	152,640	2,434
6	November	3	218,200	3,738	0.012907	218,200	2,816
7	December	3	244,240	3,987	0.017620	244,240	4,304
8	January-14	3	235,840	3,881	0.020512	235,840	4,838
9	February	3	224,960	3,736	0.037334	224,960	8,399
10	March	3	201,440	3,368	0.026018	201,440	5,241
11	April	3	160,080	2,419	0.018479	160,080	2,958
12	May	3	108,000	1,500	0.011857	108,000	1,281
13	TOTALS	36	2,034,840	\$32,130		2,034,840	\$40,413
Footnotes: Water Meter Account #1000-01 Civic Center Compressor Account #1008-01 Wastewater Treatment Plant Account #1011-01							
Schedule No. 607 Service Classification No. SC2 - Other Public Authority Sales							
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)
14	June-13	7	27,840	\$698	0.017124	27,840	\$476
15	July	7	31,366	682	0.016506	31,366	518
16	August	7	26,609	586	0.018307	26,609	487
17	September	7	20,441	553	0.014953	20,441	306
18	October	7	42,103	915	0.015946	42,103	671
19	November	7	76,928	1,738	0.012907	76,928	993
20	December	7	121,259	2,577	0.017620	121,259	2,137
21	January-14	7	127,362	2,668	0.020512	127,362	2,612
22	February	7	113,387	2,434	0.037334	113,387	4,233
23	March	7	102,356	2,207	0.026018	102,356	2,663
24	April	7	70,937	1,608	0.018479	70,937	1,311
25	May	7	40,331	969	0.011857	40,331	478
26	TOTALS	84	800,919	\$17,636		800,919	\$16,885
Footnotes: Account #'s 3003-01-01; 3149-02; 3256-01; 3381-01; 3419-01-01; 6366-01							
Schedule No. 609 Service Classification No. SC2 - Sales to Railroads							
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)
27	June-13	7	2,369	\$55	0.017124	2,369	\$41
28	July	7	2,571	59	0.016506	2,571	42
29	August	7	2,004	48	0.018307	2,004	37
30	September	7	1,808	44	0.014953	1,808	27
31	October	7	2,313	54	0.015946	2,313	37
32	November	7	5,960	129	0.012907	5,960	77
33	December	7	7,957	170	0.017620	7,957	140
34	January-14	7	8,660	184	0.020512	8,660	178
35	February	7	7,607	162	0.037334	7,607	284
36	March	7	6,839	147	0.026018	6,839	178
37	April	7	5,146	112	0.018479	5,146	95
38	May	7	1,809	44	0.011857	1,809	21
39	TOTALS	84	55,043	\$1,207		55,043	\$1,157
Footnotes: Account #'s 3161-01; 3163-01; 3330-01; 3419-02; 3546-01							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule 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-13				0.017124			1
July				0.016506			2
August				0.018307			3
September				0.014953			4
October				0.015946			5
November				0.012907			6
December				0.017620			7
January-14				0.020512			8
February				0.037334			9
March				0.026018			10
April				0.018479			11
May				0.011857			12
TOTALS	0	0	\$0		0	\$0	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-13				0.017124			14
July				0.016506			15
August				0.018307			16
September				0.014953			17
October				0.015946			18
November				0.012907			19
December				0.017620			20
January-14				0.020512			21
February				0.037334			22
March				0.026018			23
April				0.018479			24
May				0.011857			25
TOTALS	0	0	\$0		0	\$0	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-13				0.017124			27
July				0.016506			28
August				0.018307			29
September				0.014953			30
October				0.015946			31
November				0.012907			32
December				0.017620			33
January-14				0.020512			34
February				0.037334			35
March				0.026018			36
April				0.018479			37
May				0.011857			38
TOTALS	0	0	\$0		0	\$0	39

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-13				0.017124			1
July				0.016506			2
August				0.018307			3
September				0.014953			4
October				0.015946			5
November				0.012907			6
December				0.017620			7
January-14				0.020512			8
February				0.037334			9
March				0.026018			10
April				0.018479			11
May				0.011857			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-13				0.017124			14
July				0.016506			15
August				0.018307			16
September				0.014953			17
October				0.015946			18
November				0.012907			19
December				0.017620			20
January-14				0.020512			21
February				0.037334			22
March				0.026018			23
April				0.018479			24
May				0.011857			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-13				0.017124			27
July				0.016506			28
August				0.018307			29
September				0.014953			30
October				0.015946			31
November				0.012907			32
December				0.017620			33
January-14				0.020512			34
February				0.037334			35
March				0.026018			36
April				0.018479			37
May				0.011857			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							
Line No.	Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	601 Residential Sales	1,147	27,149,979	\$953,024			
2	602 Commercial Sales	117	5,726,313	259,023			
3	603 Industrial Sales	3	60,162,340	1,903,404			
4	604 Public Street Lighting - Operating Mun.	1	171,985	9,986			
5	605 Public Street Lighting - Other	1	8,057	312			
6	606 Other Sales to Operating Municipality	18	2,744,473	104,623			
7	607 Other Sales to Other Public Authorities	7	800,919	34,521			
8	608 Sales to Other Distributors						
9	609 Sales to Railroads and Street RR	7	55,043	2,364			
10	610 Security Lighting						
11	Totals	1,301	96,819,109	\$3,267,257	0	0	\$0
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
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SALES BY MUNICIPALITIES - ELECTRIC							
Designation of Municipality							
Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
601 Residential Sales							1
602 Commercial Sales							2
603 Industrial Sales							3
604 Public Street Lighting - Operating Mun.							4
605 Public Street Lighting - Other							5
606 Other Sales to Operating Municipality							6
607 Other Sales to Other Public Authorities							7
608 Sales to Other Distributors							8
609 Sales to Railroads and Street RR							9
610 Security Lighting							10
Totals	0	0	\$0	0	0	\$0	11
							12
Designation of Municipality							13
601 Residential Sales							14
602 Commercial Sales							15
603 Industrial Sales							16
604 Public Street Lighting - Operating Mun.							17
605 Public Street Lighting - Other							18
606 Other Sales to Operating Municipality							19
607 Other Sales to Other Public Authorities							20
608 Sales to Other Distributors							21
609 Sales to Railroads and Street RR							22
610 Security Lighting							23
Totals	0	0	\$0	0	0	\$0	25
							26
Designation of Municipality				Total for Entire System			27
601 Residential Sales				1,147	27,149,979	953,024	28
602 Commercial Sales				117	5,726,313	259,023	29
603 Industrial Sales				3	60,162,340	1,903,404	30
604 Public Street Lighting - Operating Mun.				1	171,985	9,986	31
605 Public Street Lighting - Other				1	8,057	312	32
606 Other Sales to Operating Municipality				18	2,744,473	104,623	33
607 Other Sales to Other Public Authorities				7	800,919	34,521	34
608 Sales to Other Distributors				0	0	0	35
609 Sales to Railroads and Street RR				7	55,043	2,364	36
610 Security Lighting				0	0	0	37
Totals	0	0	\$0	1,301	96,819,109	\$3,267,257	38
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ELECTRICITY SOLD TO OR PURCHASED FROM OTHERS FOR REDISTRIBUTION

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 Sold By Respondent (d)	Purchased By Respondent (e)	Average Net Price (Cents) (f)
1	Sales					
2	Residential Sales	SC1	27,149,979	953,024		3.51
3	Commercial Sales	SC2	7,299,965	328,300		4.50
4	Industrial Sales	SC3	62,197,180	1,975,947		3.18
5	Municipal Public Street Lighting	SC5	171,985	9,986		5.81
6						0.00
7						0.00
8						0.00
9	TOTAL		96,819,109	\$3,267,257		3.37
10	Purchases					
11	New York Power Authority				1,097,177	0.00
12	New York Municipal Power Agency				900,355	0.00
13	New York State Electric & Gas				381,743	0.00
14						2.36
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		100,669,496		\$2,379,276	2.36

FUEL CONSUMED - ELECTRIC

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

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

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OPERATING EXPENSES - ELECTRIC

1. Enter in the space provided the operation and maintenance expenses for the year and previous year.

2. Designation in Class columns indicate the accounts applicable to each class of utilities.

LINE NO.	ACCOUNT (a)		Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
			A,B C	D		
1	701.	Supervision and Labor	x	x		
2						
3	702.	Power Plant Supplies and Expense		x		
4	702.1	Fuel	x			
5	702.2	Water	x			
6	702.3	Miscellaneous Supplies and Expense	x			
7	703.	Repairs to Power Plant	x	x		
8	704.	Steam from Other Sources	x	x		
9	705.	Steam Transferred - Cr	x	x		
10	706.	Depreciation of Power Plant	x	x		
11	707.	Production Rents	x	x		
12						
13		Total Electric Generation - Steam Power			0	0
14						
15	708.	Supervision and Labor	x	x		
16	709.	Power Plant Supplies and Expense		x		
17	709.1	Water for Power	x			
18	709.3	Miscellaneous Supplies and Expenses	x			
19	710.	Repairs to Power Plant	x	x		
20	711.	Depreciation of Power Plant	x	x		
21	712.	Production Rents	x	x		
22						
23		Total Electric Generation-Hydraulic Power			0	0
24						
25	713.	Supervision and Labor	x	x		
26	714.	Power Plant Supplies and Expenses		x		
27	714.1	Engine Fuel	x			
28	714.3	Miscellaneous Supplies and Expenses	x			
29	715.	Repairs to Power Plant	x	x		
30	716.	Gas for Power	x	x		
31						
32	717.	Depreciation of Power Plant	x	x		
33						
34	718.	Production Rents	x	x		
35						
36		Total Electric Generating Int. Comb. Engine Power			0	0
37						
38	721.	Electricity Purchased	x	x	2,346,663	2,243,298
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			2,346,663	2,243,298
45						
46		Total Production Expense			2,346,663	2,243,298
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	9,545	8,855
61						
62		Total Maint. Poles, Towers, Fixtures & Conduits			9,545	\$8,855
63						
64		Total acct. 701 to 738 carried forward			\$2,356,208	\$2,252,153

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			\$2,356,208	\$2,252,153
2					
3	741. Distribution System Operation		x		
4	741.1 Distribution Super. and Engineering	x		124,671	49,680
5	741.2 Operation of Distribution Substations	x		39,884	34,083
6	741.3 Operation of Storage Batteries	x			
7	741.4 Operation of Distribution Lines	x		91,610	37,722
8	741.5 Operation of Consumers' Meters	x		960	1,141
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		257	0
12					
13	742.4 Repairs to Overhead Distribution Cond.	x			
14					
15	742.5 Repairs to Underground Dist. Cond.	x		1,577	1,526
16	742.6 Repairs to Line Transformers	x		20,139	
17	742.7 Repairs to Services	x			0
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	293,686	263,698
21	744. Distribution Rents	x	x	150	150
22					
23	Total Distribution Expense			572,934	388,000
24					
25	751. Street Lighting & Signal System Operation		x		
26	751.1 Street Lighting & Sign Syst Super and Engr.	x		0	25
27	751.2 Operation of Street Lighting & Sig System	x		619	268
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x		
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	27,316	24,512
30	754. Street Lighting & Signal System Rents	x	x		
31					
32	Total Street Lighting & Signal System Expense			27,935	24,805
33					
34	761. Consumer Accounting and Collection Labor & Sup	x	x	1,236	1,457
35					
36	764. Consumer Accounting and Collection Rents	x	x		
37					
38	Total Customer Accounting & Collection Expense			1,236	1,457
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	36,637	5,675
47					
48	782. Management Service	x	x	33,956	39,555
49	783. Insurance, Injuries and Damages	x	x	0	500
50	784. Regulatory Commission Expense	x	x	122,742	133,117
51	785. Other General Expense	x	x	182,612	16,713
52	786. General Rents	x	x		
53	787. Repairs to General Property	x	x	11,406	2,988
54	788. Depreciation of General Property	x	x	20,363	19,265
55					
56	789. Deferred Retirement Losses	x	x		
57					
58	790. Amortization of Intangible Property	x	x		
59	791. Franchise Requirements	x	x		
60	792. Miscellaneous Expenses Transferred - Cr.	x	x		
61					
62	793. Duplicate Miscellaneous Charges Transferred - Cr.	x	x		
63					
64	Total Admin. and General Expenses			407,718	217,813
65					
66	Total Operating Expense - Electric			\$3,366,030	\$2,884,228

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.

		Depreciation Reserves				Amortization Reserves			
Line No.	Item	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	\$4,126,498			\$4,126,498				0
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)	350,831			350,911				0
4	Amortization of tangible Property (790)				0				0
5	Clearing Accounts	106,178			106,178				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	457,009	0	0	457,009	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements	74,153			74,153				0
16	Cost of Removal				0				0
17	Salvage, Insurance etc., recovered	8,197			8,197				0
18	Net	65,956	0	0	65,956	0	0	0	0
19	Other Credits				0				0
20	Other Debits				0				0
21	Balance at End of Year	\$4,517,551	\$0	\$0	\$4,517,551	\$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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0

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

d 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	Independent Energy Efficiency Program		96,819	
12	NYPA Insulation Program		45,320	
13	NYPA Hybrid Program		6,949	
14				
15				
16				
17				
18				
19				
20	Total	0	149,088	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
 - Building service, subdivided by location and type of building.
 - Use of Facilities or equipment, subdivided by classes of equipment.
 - Insurance, subdivided by types of protection.
 - Pensions, subdivided by classes of employees.
 - Other items, classified according to type and purpose
3. In column (c) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (d) and (e) the amount so charged, subdivided between amounts which are subject to current settlement and amounts representing contributions and includible in account 280. In columns (f) to (i) show for each charge the distribution of credits to accounts of the electric department.
4. Payroll charges which are distributed to other departments of the municipality on the basis of the time actually devoted to such departments and at the rate actually paid to the employee should be so described and listed separately from payroll items which are distributed on an allocated basis or at a rate other than that actually paid.
5. In each subdivision, items of like nature which for the year did not exceed five dollars may be grouped and shown in total, provided that for each group the number of such items is stated.

Item No	Description	Municipal Department Charged	Basis of Charge or Allocation	Amount Charged Municipality					
				Subject to Current Settlement (Acct. 124)	Classified as Contribution (Acct. 280)	Accounts of lighting department credited			
						Acct. No.	Amount	Acct. No.	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Public Street Lighting	General	KWH Usage	0		604	9,986		
2	Other Electric Usage	Various	KWH Usage	0		606	104,623		
3									
4									
5									
6									
7									
8									
9									
10									
11			TOTAL	\$0	\$0		\$114,609		\$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	General Fund	General Government Support	1/4 per of actual exps.	801	84,536
13	Itron, Inc.	Meter Reading Computer Sppt	Contract	782	2,207
14	United Sytems Technology	Computer Software Support	Contract	782	1,418
15	Wilson & Wilson	Engineering Services	Hourly plus expenses	782	17,091
16	Utility Software Acquisitions	CPR Computer Software Sppt	Contract	782	3,242
17	Sax/BST Advisors, LLC	Auditing Services	Hourly plus expenses	782	10,000
18					
19					
20					
21					
22					
3					
4					

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)	96,819,109
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	y Used by the Company (Electric Department Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	3,850,387
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	100,669,496
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases	100,669,496			
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)	100,669,496			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the

sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.

4. Report in column (d) the system's monthly maximum kilowatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).

5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

Name of System:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Kilowatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January-14	9,689,719		17,407	12/17/2013	8:00
30	February	10,271,433		17,577	1/22/2014	8:00
31	March	9,054,300		16,978	2/12/2014	8:00
32	April	9,622,793		16,330	3/4/2014	8:00
33	May	7,651,373		13,608	5/12/2014	9:00
34	June-13	7,797,428		13,166	5/14/2013	8:00
35	July	7,536,586		13,778	6/24/2013	17:00
36	August	8,276,366		14,491	7/17/2013	15:00
37	September	7,876,531		13,009	8/9/2013	11:00
38	October	7,039,311		13,462	9/11/2013	15:00
39	November	7,492,944		13,276	10/29/2013	8:00
40	December	8,360,712		14,507	11/24/2013	18:00
41	TOTAL	100,669,496	0			

GENERATING PLANT STATISTICS

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

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

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

BOILER EQUIPMENT AT GENERATING PLANTS

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

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

GENERATING PLANT STATISTICS (Continued)

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

BOILER EQUIPMENT AT GENERATING PLANTS (Continued)

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

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

TRANSMISSION LINE STATISTICS

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)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Total					0	0	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVA, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

5. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account.

Line No.	Name and Location Of Substation	Number or Other Designation	Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	
	(a)	(b)	(c)	(d)	(e)	
16	Clinton Street	46	54	4	0	
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)		Overhead (i)	Underground (j)	Number of Lights (k)
1	General Village	4160	2.6	7.0	7.2	298	1,011	1,301	0.50	3.00	265
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		3	7	7	298	1011	1301	0.5	3	265

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	1404	449	
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)	1404	449	0
11	In Stock	62	46	
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1340		
15	In Company's Use		403	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1402	449	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	NONE				
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 Clinton.....)

Arsene F. Letourneau.....makes oath and

says: I am the Treasurer..... of Village of Rouses Point.....
(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 pages 101 - 107, 200 - 205, 250 - 253, 300 - 309, 350, 400 - 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:

Arsene F. Letourneau

Signature

Subscribed and sworn to before me a

Village Clerk

this 25th..... day of November..... 2014.....

[use an im-
L.S.

pression seal]

Carol A. Hanfield

(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 Rouses Point
Rate of Return Study
Income Statement
For the Historic Year ended May 31, 2013

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	\$3,270,198	\$3,270,198		\$3,218,219
2	Sales to Other Distributors	Pg 300, Ln 9 (f)		0	(\$51,979)	0
3	Other Electric Revenues	Pg 300, Ln 20 (f)	560	560		560
4	Total Sales	ROR, Total Ln 1=>Ln 3	3,270,758	3,270,758	(51,979)	3,218,779
5						
6	Fuel	INCOME, Ln 14, 15, 16	0	0		0
7	Purchased Power	INCOME, Ln 17	0	0		0
8	Other Production Expenses	INCOME, Ln 32	2,346,663	2,346,663		2,346,663
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	279,098	279,098		279,098
12	Street Lighting and Signal System Expenses	INCOME, Ln 75	619	619		619
13	Customer Accounting & Collection Expenses	INCOME, Ln 85	1,236	1,236		1,236
14	Selling Expenses	INCOME, Ln 94	0	0		0
15	Administrative and General Expenses	INCOME, Ln 111	230,656	230,656		230,656
16	Depreciation	INCOME, Ln 119	350,911	350,911		350,911
16A	Rents	INCOME, Ln 162	150	150		
17	Other Taxes	Pg 106, Ln 4 (c)	0	0		0
18	Uncollectibles	Pg 106, Ln 5 (c)	9,600	9,600	(153)	9,447
19	Other: (Detail)			0		0
20				0		0
21				0		0
22	Total O&M	ROR, Total Ln 6=>Ln 21	3,218,932	3,218,932	(153)	3,218,629
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22	51,826	51,826	(51,826)	150
25						
26	Other Income	Pg 106, Ln 12; 22 (c)	0	0		0
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26	\$51,826	\$51,826	(\$51,826)	\$150
29						
30	Rate Base	ROR, Ln 56	\$8,217,092	\$8,217,092	\$0	\$8,217,092
31						
32	Rate of Return	ROR, Ln 28/Ln 30	0.63%	0.63%		0.00%
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)	0.64%	-1.00%		0.00%

Village of Rouses Point
Rate of Return Study
Rate Base
For the Historic Year ended May 31, 2013

Page 2

		(a)	(b)	(c)	(d)	(e)
	Reference (Page, Column, Row)	Fiscal Year	Adjustments	Adjusted Year	Revenue Change	Year After Revenue Change
35	Utility Plant in Service	RB, Ln 5 (c)	\$12,289,679	\$12,289,679		\$12,289,679
36	Construction Work in Progress	RB, Ln 8 (c)	0	0		0
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	12,289,679	12,289,679	0	12,289,679
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(4,322,025)	(4,322,025)		(4,322,025)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(604,124)	(604,124)		(604,124)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	7,363,530	7,363,530	0	7,363,530
44						
45	Materials and Supplies	RB, Ln 21 (c)	496,259	496,259		496,259
46						
47	Prepayments	RB, Ln 24 (c)	0	0		0
48						
49	Cash Working Capital	ROR, Ln 74	357,303	357,303	N/A	357,303
50						
51	Other: (Detail)					
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	\$8,217,092	\$8,217,092	\$0	\$8,217,092

Village of Rouses Point
Rate of Return Study
Cash Working Capital
For the Historic Year ended May 31, 2013

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	\$3,218,932	\$0	\$3,218,932	(\$153)	\$3,218,629
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	0	0	0	N/A	0
63 Depreciation	ROR, Ln16	350,911	0	350,911	N/A	350,911
64 Other Taxes	ROR, Ln17	0	0	0	N/A	0
65 Uncollectibles	ROR, Ln18	9,600	0	9,600	N/A	9,600
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$2,858,421</u>	<u>\$0</u>	<u>\$2,858,421</u>	<u>(\$153)</u>	<u>\$2,858,119</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$357,303</u>	<u>\$0</u>	<u>\$357,303</u>	<u>N/A</u>	<u>\$357,303</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>\$0</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$357,303</u>	<u>\$0</u>	<u>\$357,303</u>	<u>N/A</u>	<u>\$357,303</u>

Village of Rouses Point
Rate of Return
For the Historic Year ended May 31, 2013

Page 4

		(a)	(b)	(c)	(d)
	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
75	Fiscal Year Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$174,137	1.6%	0.00%
76					
77	Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%	0.00%
78					
79	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	10,643,474	98.4%	0.64%
80					
81			\$10,817,611	100.0%	0.63%
82	Total				
83					
84					
85					
86	Adjusted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
87	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$174,137	1.6%	0.00%
88					1.61%
89	Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%	0.00%
90					
91	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	10,643,474	98.4%	-1.00%
92					-0.98%
93			\$10,817,611	100.0%	0.63%
94	Total				
95					
96					
97					
98	Forecasted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
99	Long-Term Debt	Input amount, cost rates	\$0	0.0%	0.00%
100					
101	Customer Deposits	Input amount, cost rates	0	0.0%	0.00%
102					
103	Net Surplus	Input amount, cost rates	0	0.0%	0.00%
104					
105	Total		\$0	0.0%	0.00%

Village of Rouses Point
Revenue Change
For the Historic Year ended May 31, 2013

Page 5

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	8,217,092	
107			
108 Rate of Return	ROR, Ln 32 (e)	0.00%	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	0	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	51,826	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	(51,826)	
115			
116 Retention Factor	ROR, Ln 132	0.9971	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	(51,979)	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	-51978.5684
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0029	(153)
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	0.9971	-51825.98
129			
130 Federal Income Tax @ 35%	N/A	0.00	0.00
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	0.9971	-51825.98

Village of Rouses Point
Rate of Return Study
Income Statement
For the Historic Year ended May 31, 2014

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

Village of Rouses Point
Rate of Return Study
Rate Base
For the Historic Year ended May 31, 2014

Page 2

		(a)	(b)	(c)	(d)	(e)
	Reference (Page, Column, Row)	Fiscal Year	Adjustments	Adjusted Year	Revenue Change	Year After Revenue Change
35	Utility Plant in Service	RB, Ln 5 (c)	\$12,289,679	\$12,289,679		\$12,289,679
36	Construction Work in Progress	RB, Ln 8 (c)	0	0		0
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	12,289,679	12,289,679	0	12,289,679
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(4,322,025)	(4,322,025)		(4,322,025)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(604,124)	(604,124)		(604,124)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	7,363,530	7,363,530	0	7,363,530
44						
45	Materials and Supplies	RB, Ln 21 (c)	496,259	496,259		496,259
46						
47	Prepayments	RB, Ln 24 (c)	0	0		0
48						
49	Cash Working Capital	ROR, Ln 74	357,303	357,303	N/A	357,303
50						
51	Other: (Detail)					
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	\$8,217,092	\$8,217,092	\$0	\$8,217,092

Village of Rouses Point
Rate of Return Study
Cash Working Capital
For the Historic Year ended May 31, 2014

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	\$3,218,932	\$0	\$3,218,932	(\$153)	\$3,218,629
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	0	0	0	N/A	0
63 Depreciation	ROR, Ln16	350,911	0	350,911	N/A	350,911
64 Other Taxes	ROR, Ln17	0	0	0	N/A	0
65 Uncollectibles	ROR, Ln18	9,600	0	9,600	N/A	9,600
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$2,858,421</u>	<u>\$0</u>	<u>\$2,858,421</u>	<u>(\$153)</u>	<u>\$2,858,119</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$357,303</u>	<u>\$0</u>	<u>\$357,303</u>	<u>N/A</u>	<u>\$357,303</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>\$0</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$357,303</u>	<u>\$0</u>	<u>\$357,303</u>	<u>N/A</u>	<u>\$357,303</u>

Village of Rouses Point
Rate of Return
For the Historic Year ended May 31, 2014

Page 4

		(a)	(b)	(c)	(d)
Fiscal Year	Reference (Page, Column, Row)	Amount	Per Cent	Cost Rate	Rate of Return
75 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$174,137	1.6%	0.00%	0.00%
76					
77 Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%		0.00%
78					
79 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	10,643,474	98.4%	0.64%	0.63%
80					
81		<u>\$10,817,611</u>	<u>100.0%</u>		<u>0.63%</u>
82 Total					
83					
84					
85					
86 Adjusted Fiscal Year	Reference (Page, Column, Row)	Amount	Per Cent	Cost Rate	Rate of Return
87 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$174,137	1.6%	0.00%	1.61%
88					
89 Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%		0.00%
90					
91 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	10,643,474	98.4%	-1.00%	-0.98%
92					
93		<u>\$10,817,611</u>	<u>100.0%</u>		<u>0.63%</u>
94 Total					
95					
96					
97					
98 Forecasted Fiscal Year	Reference (Page, Column, Row)	Amount	Per Cent	Cost Rate	Rate of Return
99 Long-Term Debt	Input amount, cost rates	\$0	0.0%		0.00%
100					
101 Customer Deposits	Input amount, cost rates	0	0.0%		0.00%
102					
103 Net Surplus	Input amount, cost rates	0	0.0%		0.00%
104					
105 Total		<u>\$0</u>	<u>0.0%</u>		<u>0.00%</u>

Village of Rouses Point
Revenue Change
For the Historic Year ended May 31, 2014

Page 5

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	8,217,092	
107			
108 Rate of Return	ROR, Ln 32 (e)	0.00%	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	0	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	51,826	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	(51,826)	
115			
116 Retention Factor	ROR, Ln 132	0.9971	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	(51,979)	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	-51978.5684
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0029	(153)
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	0.9971	-51825.98
129			
130 Federal Income Tax @ 35%	N/A	0.00	0.00
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	0.9971	-51825.98

Village of Rouses Point
Detail of Revenues and Expenses
For the Historic Year ended May 31, 2014

Page 6

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	953,024
2 Commercial Sales	Pg 300, Ln 3 (d)	259,023
3 Industrial Sales	Pg 300, Ln 4 (d)	1,903,404
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	9,986
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	312
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	104,623
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	34,521
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	2,364
9 Security Lighting	Pg 300, Ln 11 (d)	0
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	2,941
11 Retail Sales		<u>3,270,198</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)	2,379,276
18 Fuel and Purchased Power		<u>2,379,276</u>
19		
<u>Other Production Expense</u>		
21 Total Production Expense	Pg 306, Ln 46 (b)	2,346,663
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	ROR,	
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		<u>2,346,663</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 Fixtures	Pg 306, Ln 62 (b)	9,545
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	9,545
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>

Village of Rouses Point
Detail of Revenues and Expenses
For the Historic Year ended May 31, 2014

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55 <u>Distribution Expense</u>		
56 Total Distribution Expense	Pg 307, Ln 23 (b)	572,934
57 Depreciation of Distribution Property	Pg 307, Ln 20 (b)	293,686
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)	150
63		
64 Distribution Expense		<u>279,098</u>
65		
66 <u>Street Lighting and Signal System Expenses</u>		
67 Total Street Lighting and Signal System Expen	Pg 307, Ln 32 (b)	27,935
68 Depreciation of Str Lighting and Sig Sys Equip	Pg 307, Ln 29 (b)	27,316
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>619</u>
76		
77 <u>Customer Accounting and Collection Expense</u>		
78 Total Customer Accounting and Collection Exp	Pg 307, Ln 38 (b)	1,236
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>1235.99</u>

Village of Rouses Point
Detail of Revenues and Expenses
For the Historic Year ended May 31, 2014

	<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)	407,718
98 Depreciation of General Property	Pg 307, Ln 54 (b)	20,363
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)	0
106 Management Services	Pg 307, Ln 48 (b)	33,956
107 Insurance	Pg 307, Ln 49 (b)	0
108 Injuries and Damages	Pg 307, Ln 49 (b)	
109 Regulatory Commission Expenses	Pg 307, Ln 50 (b)	122,742
110		
111 Administrative and General Expenses		<u>230,656</u>

Village of Rouses Point
Detail of Cost Components
For the Historic Year ended May 31, 2014

	Reference (Page, Column, Row)	Fiscal Year
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	9,545
116 Distribution Expense	INCOME, Ln 57	293,686
117 Street Lighting and Signal System Expenses	INCOME, Ln 68	27,316
118 Administrative and General Expenses	INCOME, Ln 98=>Ln 100	20,363
119 Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118	350,911
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		0
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		0
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		0
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	150
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	0
162 Total Rent Expense	INCOME, Ln 155=>Ln 161	150

Village of Rouses Point
Detail of Rate Base
For the Historic Year ended May 31, 2014

Page 10

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance
	Reference (Page, Column, Row)			
1 <u>Utility Plant in Service</u>				
2 Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	12148683.99	12430674.31	12289679
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	0
5 Utility Plant in Service		<u>12148683.99</u>	<u>12430674.31</u>	<u>12289679</u>
6				
7				
8 Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>0</u>	<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)	4126498.25	4517551.26	4322025
13 Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	0	0	0
14 Accumulated Provision for Depre and Amort		<u>4126498.25</u>	<u>4517551.26</u>	<u>4322025</u>
15				
16				
17 Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>604124.1</u>	<u>604124.1</u>	<u>604124</u>
18				
19				
21 Materials and Supplies	Pg104, Ln 18 (c) & (d)	<u>573946.99</u>	<u>418570.89</u>	<u>496259</u>
22				
23				
24 Prepayments	Pg 104, Ln 23 (c) & (d)	<u></u>	<u></u>	<u>0</u>

Village of Rouses Point
Detail of Rate of Return
For the Historic Year ended May 31, 2014

		(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)	0	0	0		
3 Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	7,528	1,737	4,632		
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	192,164	146,845	169,505		
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>199,692</u>	<u>148,582</u>	<u>174,137</u>	<u>0.00</u>	<u>0.0000%</u>
12						
13						
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
15						
16						
17 Surplus						
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(468,259)	(494,203)	(481,231)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	11,269,769	10,979,641	11,124,705		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>10,801,510</u>	<u>10,485,438</u>	<u>10,643,474</u>		
24						
25						
26 Interest Costs						
27 Interest on Debt						
28 Bonds	Pg 252, Ln 20 (k)				0	
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>0</u>	
39						
40						
41 Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>0</u>	