

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, 2017

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.

Donna J. Boumil, Village Clerk

COMMISSIONERS, OFFICERS, AND EMPLOYEES (Including Compensation)

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

Line No.	Name of Person (a)	Title of Position (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Total (d)	Portion Allocated to Electric Dept. (e)
1	Daniel H. Letourneau	Mayor*	4/2/2018	\$6,273	\$1,568
2	Thomas M. Dart	Trustee*	4/2/2018	5,227	1,307
3	Benjamin J. Arno	Trustee*	4/3/2018	5,227	1,307
4	Dale M. Menard	Trustee*	4/1/2019	5,227	1,307
5	Thomas D. Batha	Trustee*	4/1/2019	5,227	1,307
6	Arsene F. Letourneau	Treasurer	4/1/2019	71,452	25,008
7	Rebecca L. Pelkey	Deputy Treasurer	4/2/2018	1,203	301
8	Donna J. Boumil	Clerk	4/1/2019	42,800	10,700
9	Jean M. LaBombard/Patricia A. Garrand	Deputy Clerk	4/2/2018	1,203	301
10	Brian S. Pelkey	Public Works Supervisor		78,220	39,110
11	Jean M. LaBombard	Administrator		50,923	12,731
12		Lineworkers (2)		95,181	95,181
13		Account Clerks (2)		76,211	19,053
14		Motor Eqp Opt Mechanic		45,157	11,289
15		P Works Maintenance Person		38,355	9,589
16		Motor Equipment Operator IV		39,562	9,890
17					
18					
19					
20					
21					
22					
23					
24					
25	Total			\$567,448	\$239,949

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 - 11: 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 ⁽¹⁾ (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)		\$12,615,214	\$12,713,819	\$98,605
3	Operating Property - Other Operations (102-108)	201			0
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202			0
6	Non-Operating Property (112)	202			0
7	Total Fixed Assets		12,615,214	12,713,819	98,605
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	112,008	132,121	20,112
13	Miscellaneous Special Funds (117)	203			0
14	Total Investments		112,008	132,121	20,112
15	CURRENT ASSETS				
16	Cash (121)		2,569,733	2,631,420	61,687
17	Working Funds (122)		125	125	0
18	Materials and Supplies (123)		402,171	370,079	(32,092)
19	Receivables from Operating Municipality (124)	205			0
20	Accounts Receivable (125)	205	187,289	209,396	22,107
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)		3,398	6,140	2,742
24	Special Deposits (129)	204			0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		3,162,716	3,217,160	54,444
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	61,644	38,977	(22,667)
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		61,644	38,977	(22,667)
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				0
36	DEFICIT				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$15,951,582	\$16,102,077	\$150,494

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	0	0	0	3
Miscellaneous Long Term Debt (233)	251	56,488	33,821	(22,667)	4
Total Long-Term Debt		56,488	33,821	(22,667)	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250			0	7
Accounts Payable (242)		118,684	114,619	(4,065)	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)		1,898	2,102	204	13
Interest Accrued (249)				0	14
Advanced Billing and Payments (251)		88,675	17,532	(71,143)	15
Miscellaneous Current Liabilities (252)		27,097	28,016	919	16
Total Current Liabilities		236,354	162,270	(74,084)	17
RESERVES					18
Depreciation Reserves (261)	308	5,351,506	5,713,932	362,426	19
Amortization Reserves (262)	308			0	20
Contributions for Extensions (263)		621,732	628,146	6,414	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250	58,536	61,534	2,998	24
Miscellaneous Reserves (267)	253			0	25
Total Operating Reserves		6,031,774	6,403,612	371,838	26
DEFERRED CREDITS					27
Unamortized Premium on Debt (271)				0	28
Miscellaneous Unadjusted Credits (272)	253	6,582	\$6,582	0	29
Total Deferred Credits		6,582	6,582	0	30
SURPLUS					31
Contributions - Operating Municipality (280)	253	(\$656,211)	(\$762,410)	(106,199)	32
Surplus (281)	106	10,276,595	10,258,202	(18,393)	33
Total Surplus		9,620,384	9,495,792	(124,592)	34
Total Liabilities and Other Credits		\$15,951,582	\$16,102,077	\$150,495	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	\$2,631,138	\$2,316,515	\$314,623
3		Operating Expenses - Electric	307	2,521,692	2,599,504	(77,812)
4	403	Taxes - Electric				0
5	404	Uncollectible Revenues - Electric		9,600	9,600	0
6		Net Operating Revenue - Electric		99,846	(292,590)	392,435
7		OTHER OPERATIONS				
8	421	Operating Revenues - Other		0	0	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		99,846	(292,590)	392,435
14		LEASED PROPERTY				
15	431	Rent from Lease of Electric Plant - Credit				0
16	432	Deductions from Rent Revenues - Electric				0
17	433	Rent for Lease of Electric Plant - Debit				0
18		Net Return or Expense - Leased Property - Electric		0	0	0
19	434	Rent from Lease of Other Plant - Credit				0
20	435	Deductions from Rent Revenues - Other				0
21	436	Rent for Lease of Other Plant - Debit				0
22		Net Return or Expense - Leased Property - Other		0	0	0
23		Operating Income		99,846	(292,590)	392,435
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		4,500	3,992	508
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues				0
29	449	Non-Operating Revenue Deductions				0
30		Total Non-Operating Income		4,500	3,992	508
31		Gross Income		104,346	(288,598)	392,943
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	122,739	121,668	1,071
40	460	Miscellaneous Deductions from Income				0
41		Total Interest Deductions		122,739	121,668	1,071
42		Net Income		(\$18,393)	(\$410,266)	\$391,873
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$10,276,595	\$10,720,389	(\$443,794)
44	501	Balance Transferred from Income		(18,393)	(410,266)	391,873
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46		Rounding				0
47						0
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		Prior Year Accounts Payable				0
51		Open Bal. Net Pension Liability			33,528	(33,528)
52		Balance at the End of the Year		\$10,258,202	\$10,276,595	(\$18,393)

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)	\$2,602,429
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	(1,862,153)
5	Cash Payments Personal Services and Benefits	(444,921)
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	295,355
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	
12	Proceeds of Debt (Non-Capital)	
13	Payment of Debt (Non-Capital)	
14	Interest Expense (Non-Capital)	
15		
16	Net Cash Provided/(Used) by Non-Capital and Financing Activities:	0
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	
19	Principal Payments Debt (Capital)	(22,667)
20	Interest Expense (Capital)	
21	Capital Contributed by Developers	6,414
22	Capital Contributed by Other Funds	(106,199)
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	(95,604)
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:	(218,056)
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	4,500
32	Transfers to restricted cash and cash equivalents	(20,112)
33	Net Cash Provided/(Used) by Investing Activities:	(15,612)
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	61,687
36		
37	Cash and Cash Equivalents at Beginning of Year	2,569,858
38		
39	Cash and Cash Equivalents at End of Year	\$2,631,545
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss), including Account 459	(\$22,893)
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	359,425
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	32,908
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	(74,085)
47	Other Reconciling Items:	
48		
49		
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$295,355

NYSPSC 195-98

OPERATING PROPERTY

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)
1	(301) Organization	\$50		
2	(302) Franchises and Consents			
3	(303) Miscellaneous Intangible Plant			
4	(311) Land and Land Rights	22,166		
5	(312) Structures and Improvements	201,640		
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	89,109		7,270
24	(359) Underground Conduits	445,126	17,321	1,213
25	(361) Distribution Substation Equipment	5,453,176	181	
26	(362) Storage Battery Equipment			
27	(363) Distribution Overhead Conductors	100,060		12,301
28	(364) Distribution Underground Conductors	2,918,609	31,057	4,063
29	(365) Line Transformers	944,326	72,307	20,443
30	(366) Overhead Services	74,885		19,215
31	(367) Underground Services	752,656	18,178	6,841
32	(368) Consumers' Meters	7,711	334	
33	(369) Consumers' Meter Installation	136,335	1,529	
34	(370) Other Property on Consumers' Premises	2,130		
35	(371) Street Lighting and Signal System Equip.	714,145	31,098	8,798
36	(381) Office Equipment	62,370	14,754	
37	(382) Stores Equipment			
38	(383) Shop Equipment	3,229		
39	(384) Transportation Equipment	525,828		
40	(385) Communication Equipment	32,367		
41	(386) Laboratory Equipment	24,583		
42	(387) General Tools and Implements	104,713		
43	(388) Miscellaneous General Equipment			
44	(391) Miscellaneous Tangible Property			
45	(392) Undistributed Operating Property			
46				
47	Total Operating Property - Electric	\$12,615,214	\$186,758	\$80,144
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
		201,640	(312)	x.xx	118,847	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
		81,839	(358)	3.51	95,936	23
		461,233	(359)	1.70	201,498	24
		5,453,357	(361)	2.90	2,320,662	25
		0	(362)			26
		87,759	(363)	2.57	74,004	27
		2,945,603	(364)	2.57	731,977	28
	(8,009)	988,182	(365)	2.90	409,157	29
		55,670	(366)	3.81	(52,609)	30
		763,993	(367)	2.90	114,494	31
		8,045	(368)	3.13	5,156	32
		137,863	(369)	3.74	39,329	33
		2,130	(370)	3.74	1,098	34
		736,445	(371)	3.90	225,867	35
		77,124	(381)	20.00	94,096	36
		0	(382)			37
		3,229	(383)	4.00	1,596	38
		525,828	(384)	20.00	1,144,014	39
		32,367	(385)	10.00	44,928	40
		24,583	(386)	10.00	35,654	41
		104,713	(387)	4.75	108,228	42
		0	(388)			43
		0	(391)			44
		0	(392)			45
		0				46
\$0	(\$8,009)	\$12,713,819			\$5,713,932	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	\$66	\$76,064
2	Utility Truck Reserve cash transfer in of \$5,000	17	21,968
3	Backhoe Reserve cash transfer in of \$5,000	29	34,089
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$112	\$132,121

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	Special Deposits (Account 129)	
16		
17		
18		
19		
20		
21	Total Special Deposits	\$0
22	Suspense to be Amortized (Account 143)	
23		
24		
25		
26		
27		
28	Total Suspense to be Amortized	\$0
29	Miscellaneous Suspense (Account 145)	
30	NYPA Insulation Program	\$33,821
31	GASB 68	5,156
32		
33		
34		
35	Total Miscellaneous Suspense	\$38,977

**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	Due from General Fund (lighting)	\$0		\$93,360	\$93,360	\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Total (Account 124)	\$0		\$93,360	\$93,360	\$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	\$177,913	\$206,458
25	Merchandising and Jobbing		
26	Public Authorities (other than the operating municipality)	1,498	
27	Officers and Employees		
28	Operating Municipality	4,920	
29	Other (Detail)		
30		2,959	2,939
31			
32			
33	Totals (Accounts 125)	\$187,289	\$209,396

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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	\$58,536				\$58,536
24	Prov. for Uncollectibles for Year	9,600				9,600
25	Accounts Written Off	8,161				8,161
26	Collection of Accounts Written Off	1,559				1,559
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$61,534	\$0	\$0	\$0	\$61,534

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					
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$0	\$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
			\$0						22
									23
									24
									25
									26
									27
			\$0	\$0	\$0	\$0	\$0	\$0	28
			\$33,821						29
									30
									31
									32
									33
									34
			\$33,821	\$0	\$0	\$0	\$0	\$0	35

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

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

Line No.	DESCRIPTION (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR				BALANCE END OF YEAR
			CONTRA ACCT. (c)	DEBITS	CONTRA ACCT.	CREDITS	
1	Insurance Reserve (Account 264)						
2							\$0
3							0
4							0
5	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	GASB 68/Net Pension Liability	\$0			272	\$6,582	\$6,582
18							0
19							0
20	TOTAL (Account 272)	\$0		\$0		\$6,582	\$6,582

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	(\$656,211)
2	Debits	
3	Capital Contributed to other Funds	(106,199)
4		
5		
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at end of year	(\$762,410)

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)	Number for Year (l)	Number for Pre. Yr. (m)		
			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	\$895,779	\$5,301	901,080	\$726,914	\$1,663	\$728,577	25,035,191	24,623,045	1,145	1,153
3	602	Commercial Sales	249,743		249,743	230,220	434	230,654	5,810,798	5,626,912	128	126
4	603	Industrial Sales	1,351,046		1,351,046	1,235,247		1,235,247	43,346,984	42,925,809	2	2
5	604	Public Street Lighting - Operating Mun.	10,439		10,439	10,055		10,055	183,657	183,910	1	1
6	605	Public Street Lighting - Other	524		524	423		423	13,602	11,622	1	1
7	606	Other Sales to Operating Municipality	86,474		86,474	83,305		83,305	2,355,387	2,421,246	20	17
8	607	Other Sales to Other Public Authorities	28,783		28,783	25,318	24	25,342	662,974	662,802	7	7
9	608	Sales to Other Distributors						0				
10	609	Sales to Railroads and Street Railroads	2,157		2,157	1,813		1,813	53,864	47,663	7	7
11	610	Security Lighting						0				
12		Total Sales	2,624,945	5,301	2,630,246	2,313,295	2,121	2,315,416	77,462,457	76,503,009	1,311	1,314
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property			0			0				
16	622	Miscellaneous Electric Revenues			0			0				
17		Reconnection Charges	575		575	845		845				
18		NSF Check Charges	318		318	254		254				
19					0			0				
20		Total Other Operating Revenues	893	0	893	1,099	0	1,099				
21		Total Electric Operating Revenues	\$2,625,838	\$5,301	\$2,631,138	\$2,314,394	\$2,121	\$2,316,515				
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.												

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.

SALES BY SERVICE CLASSIFICATION - ELECTRIC

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

TOTALS FOR THE YEAR

Line No.	Month (a)	Number of Customers (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June-16	1,292	5,829,156	100,703	0.018156	5,829,156	105,834
2	July	1,301	6,041,820	93,691	0.018792	6,041,820	113,538
3	August	1,304	6,206,778	92,698	0.018161	6,206,778	112,721
4	September	1,304	5,277,869	86,988	0.020857	5,277,869	110,081
5	October	1,304	5,699,046	86,243	0.017659	5,699,046	100,639
6	November	1,308	7,057,183	102,494	0.017166	7,057,183	121,143
7	December	1,313	7,363,700	106,986	0.017197	7,363,700	126,634
8	January-17	1,317	7,896,260	113,237	0.018413	7,896,260	145,394
9	February	1,319	7,050,942	106,873	0.017281	7,050,942	121,847
10	March	1,321	7,834,241	113,981	0.019277	7,834,241	151,021
11	April	1,323	5,924,551	129,420	0.018399	5,924,551	109,006
12	May	1,328	5,280,911	83,289	0.017134	5,280,911	90,483
13	TOTALS	15,734	77,462,457	\$1,216,603		77,462,457	\$1,408,341
14	Account 601	13,743	25,035,191	442,933		25,035,191	452,846
15	Account 602	1,535	5,810,798	144,137		5,810,798	105,606
16	Account 603	24	43,346,984	560,394		43,346,984	790,653
17	Account 604	12	183,657	7,107		183,657	3,332
18	Account 605	12	13,602	278		13,602	246
19	Account 606	240	2,355,387	43,789		2,355,387	42,685
20	Account 607	84	662,974	16,782		662,974	12,002
21	Account 608						
22	Account 609	84	53,864	1,185		53,864	972
23	Account 610						

Footnotes:

- 1) Base purchased power cost is .007291 per KWH (1982 to present).
- 2) MEUA energy efficiency program of .001 per KWH added to PPAC charge effective with February 1995 billing to customers.
- 3) Factor of adjustment for distribution efficiency is 1.040162 (Effective 2/1/17)

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-16	1,127	1,215,341	\$33,756	0.018156	1,215,341	22,066	1
July	1,135	1,101,800	23,022	0.018792	1,101,800	20,705	2
August	1,138	1,170,661	20,747	0.018161	1,170,661	21,260	3
September	1,138	927,363	23,004	0.020857	927,363	19,342	4
October	1,138	1,313,952	22,945	0.017659	1,313,952	23,203	5
November	1,143	2,322,310	33,643	0.017166	2,322,310	39,865	6
December	1,146	3,255,853	45,048	0.017197	3,255,853	55,991	7
January-17	1,151	3,616,733	48,938	0.018413	3,616,733	66,595	8
February	1,153	3,170,828	47,957	0.017281	3,170,828	54,795	9
March	1,155	3,583,836	49,240	0.019277	3,583,836	69,086	10
April	1,157	1,919,416	69,391	0.018399	1,919,416	35,315	11
May	1,162	1,437,098	25,240	0.017134	1,437,098	24,623	12
TOTALS	13,743	25,035,191	\$442,933		25,035,191	\$452,846	13
Footnotes:							
Schedule No. 602				Service Classification No. SC2 - Commercial 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-16	127	413,768	\$10,530	0.018156	413,768	\$7,512	14
July	128	421,521	10,700	0.018792	421,521	7,921	15
August	128	452,679	12,068	0.018161	452,679	8,221	16
September	128	385,514	9,932	0.020857	385,514	8,041	17
October	128	395,962	9,904	0.017659	395,962	6,992	18
November	127	487,515	11,818	0.017166	487,515	8,369	19
December	129	587,831	14,175	0.017197	587,831	10,109	20
January-17	128	629,360	14,869	0.018413	629,360	11,588	21
February	128	562,377	13,464	0.017281	562,377	9,718	22
March	128	625,843	14,758	0.019277	625,843	12,064	23
April	128	421,151	11,289	0.018399	421,151	7,749	24
May	128	427,277	10,630	0.017134	427,277	7,321	25
TOTALS	1,535	5,810,798	\$144,137		5,810,798	\$105,606	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-16	2	4,016,296	\$52,843	0.018156	4,016,296	\$72,920	27
July	2	4,343,419	56,607	0.018792	4,343,419	81,622	28
August	2	4,393,202	56,728	0.018161	4,393,202	79,785	29
September	2	3,772,926	49,856	0.020857	3,772,926	78,692	30
October	2	3,738,295	47,991	0.017659	3,738,295	66,015	31
November	2	3,913,435	49,767	0.017166	3,913,435	67,178	32
December	2	3,152,576	39,776	0.017197	3,152,576	54,215	33
January-17	2	3,245,125	40,745	0.018413	3,245,125	59,752	34
February	2	2,957,063	37,644	0.017281	2,957,063	51,101	35
March	2	3,253,005	41,959	0.019277	3,253,005	62,708	36
April	2	3,350,150	43,492	0.018399	3,350,150	61,640	37
May	2	3,211,492	42,986	0.017134	3,211,492	55,026	38
TOTALS	24	43,346,984	\$560,394		43,346,984	\$790,653	39
Footnotes: Account #'s 1966-0 & 511-0							

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-16	1	11,395	\$441	0.018156	11,395	\$207
2	July	1	10,865	420	0.018792	10,865	204
3	August	1	13,780	533	0.018161	13,780	250
4	September	1	14,045	544	0.020857	14,045	293
5	October	1	16,695	646	0.017659	16,695	295
6	November	1	19,622	759	0.017166	19,622	337
7	December	1	19,345	749	0.017197	19,345	333
8	January-17	1	20,140	779	0.018413	20,140	371
9	February	1	16,165	626	0.017281	16,165	279
10	March	1	15,900	615	0.019277	15,900	307
11	April	1	12,720	492	0.018399	12,720	234
12	May	1	12,985	503	0.017134	12,985	222
13	TOTALS	12	183,657	\$7,107		183,657	\$3,332
Footnotes: Account #9-0							
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-16	1	635	\$13	0.018156	635	\$12
15	July	1	553	11	0.018792	553	10
16	August	1	708	14	0.018161	708	13
17	September	1	1,026	21	0.020857	1,026	21
18	October	1	1,370	28	0.017659	1,370	24
19	November	1	1,595	33	0.017166	1,595	27
20	December	1	1,492	31	0.017197	1,492	26
21	January-17	1	1,414	29	0.018413	1,414	26
22	February	1	1,125	23	0.017281	1,125	19
23	March	1	1,243	25	0.019277	1,243	24
24	April	1	1,121	27	0.018399	1,121	21
25	May	1	1,320	23	0.017134	1,320	23
26	TOTALS	12	13,602	\$278		13,602	\$246
Footnotes: Account #434-0							
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-16	17	26,123	\$695	0.018156	26,123	\$474
28	July	17	25,692	681	0.018792	25,692	483
29	August	17	28,706	290	0.018161	28,706	521
30	September	17	24,163	736	0.020857	24,163	504
31	October	17	39,737	1,002	0.017659	39,737	702
32	November	17	67,539	1,739	0.017166	67,539	1,159
33	December	17	85,892	2,001	0.017197	85,892	1,477
34	January-17	17	95,953	2,261	0.018413	95,953	1,767
35	February	17	88,442	2,060	0.017281	88,442	1,528
36	March	17	94,763	2,331	0.019277	94,763	1,827
37	April	17	63,039	1,688	0.018399	63,039	1,160
38	May	17	43,738	1,124	0.017134	43,738	749
39	TOTALS	204	683,787	\$16,608		683,787	\$12,352
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-16	3	106,480	\$1,462	0.018156	106,480	\$1,933
2	July	3	102,080	1,407	0.018792	102,080	1,918
3	August	3	112,800	1,508	0.018161	112,800	2,049
4	September	3	117,800	2,035	0.020857	117,800	2,457
5	October	3	150,120	2,666	0.017659	150,120	2,651
6	November	3	174,600	3,005	0.017166	174,600	2,997
7	December	3	169,320	2,932	0.017197	169,320	2,912
8	January-17	3	189,640	3,215	0.018413	189,640	3,492
9	February	3	172,040	3,018	0.017281	172,040	2,973
10	March	3	168,280	2,803	0.019277	168,280	3,244
11	April	3	107,600	1,639	0.018399	107,600	1,980
12	May	3	100,840	1,490	0.017134	100,840	1,728
13	TOTALS	36	1,671,600	\$27,180		1,671,600	\$30,333
Footnotes: Water Meter Account #1-0 Civic Center Compressor Account #7-0 Wastewater Treatment Plant Account #10-0							
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-16	7	36,987	\$912	0.018156	36,987	\$672
15	July	7	33,860	793	0.018792	33,860	636
16	August	7	32,040	757	0.018161	32,040	582
17	September	7	33,428	821	0.020857	33,428	697
18	October	7	40,667	1,007	0.017659	40,667	718
19	November	7	65,077	1,612	0.017166	65,077	1,117
20	December	7	84,296	2,124	0.017197	84,296	1,450
21	January-17	7	89,707	2,225	0.018413	89,707	1,652
22	February	7	75,725	1,928	0.017281	75,725	1,309
23	March	7	83,710	2,085	0.019277	83,710	1,614
24	April	7	45,161	1,311	0.018399	45,161	831
25	May	7	42,316	1,207	0.017134	42,316	725
26	TOTALS	84	662,974	\$16,782		662,974	\$12,002
Footnotes: Account #'s 19-0; 464-0; 757-0; 1031-0; 1179-0; 3351-0							
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-16	7	2,131	\$51	0.018156	2,131	\$39
28	July	7	2,030	48	0.018792	2,030	38
29	August	7	2,202	52	0.018161	2,202	40
30	September	7	1,604	40	0.020857	1,604	33
31	October	7	2,248	53	0.017659	2,248	40
32	November	7	5,490	119	0.017166	5,490	94
33	December	7	7,095	152	0.017197	7,095	122
34	January-17	7	8,188	174	0.018413	8,188	151
35	February	7	7,177	154	0.017281	7,177	124
36	March	7	7,661	164	0.019277	7,661	148
37	April	7	4,193	93	0.018399	4,193	77
38	May	7	3,845	86	0.017134	3,845	66
39	TOTALS	84	53,864	\$1,185		53,864	\$972
Footnotes: Account #'s 508-0; 510-0; 926-0; 1180-0; 1537-0							

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SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule 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-16				0.018156			1
July				0.018792			2
August				0.018161			3
September				0.020857			4
October				0.017659			5
November				0.017166			6
December				0.017197			7
January-17				0.018413			8
February				0.017281			9
March				0.019277			10
April				0.018399			11
May				0.017134			12
TOTALS	0	0	\$0		0	\$0	13
Footnotes:							

Schedule No.							Line No.
Service Classification 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-16				0.018156			14
July				0.018792			15
August				0.018161			16
September				0.020857			17
October				0.017659			18
November				0.017166			19
December				0.017197			20
January-17				0.018413			21
February				0.017281			22
March				0.019277			23
April				0.018399			24
May				0.017134			25
TOTALS	0	0	\$0		0	\$0	26
Footnotes:							

Schedule No.							Line No.
Service Classification 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-16				0.018156			27
July				0.018792			28
August				0.018161			29
September				0.020857			30
October				0.017659			31
November				0.017166			32
December				0.017197			33
January-17				0.018413			34
February				0.017281			35
March				0.019277			36
April				0.018399			37
May				0.017134			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-16				0.018156			1
July				0.018792			2
August				0.018161			3
September				0.020857			4
October				0.017659			5
November				0.017166			6
December				0.017197			7
January-17				0.018413			8
February				0.017281			9
March				0.019277			10
April				0.018399			11
May				0.017134			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-16				0.018156			14
July				0.018792			15
August				0.018161			16
September				0.020857			17
October				0.017659			18
November				0.017166			19
December				0.017197			20
January-17				0.018413			21
February				0.017281			22
March				0.019277			23
April				0.018399			24
May				0.017134			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-16				0.018156			27
July				0.018792			28
August				0.018161			29
September				0.020857			30
October				0.017659			31
November				0.017166			32
December				0.017197			33
January-17				0.018413			34
February				0.017281			35
March				0.019277			36
April				0.018399			37
May				0.017134			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	1,162	25,035,191	\$895,779			
2	602 Commercial Sales	128	5,810,798	249,743			
3	603 Industrial Sales	2	43,346,984	1,351,046			
4	604 Public Street Lighting - Operating Mun.	1	183,657	10,439			
5	605 Public Street Lighting - Other	1	13,602	524			
6	606 Other Sales to Operating Municipality	20	2,355,387	86,474			
7	607 Other Sales to Other Public Authorities	7	662,974	28,783			
8	608 Sales to Other Distributors						
9	609 Sales to Railroads and Street RR	7	53,864	2,157			
10	610 Security Lighting						
11	Totals	1,328	77,462,457	\$2,624,945	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
39							
40							
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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		Average Net Price (Cents) (f)
				Sold By Respondent (d)	Purchased By Respondent (e)	
1	Sales					
2	Residential Sales	SC1	25,035,191	895,779		3.58
3	Commercial Sales	SC2	7,225,025	310,168		4.29
4	Industrial Sales	SC3	45,018,584	1,408,559		3.13
5	Municipal Public Street Lighting	SC5	183,657	10,439		5.68
6						0.00
7						0.00
8						0.00
9	TOTAL		77,462,457	\$2,624,945		3.39
10	Purchases					
11	New York Power Authority				929,299	0.00
12	New York Municipal Power Agency				445,238	0.00
13	New York State Electric & Gas				244,091	0.00
14		Total KWH Purchased	79,969,869			2.02
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		79,969,869		\$1,618,628	2.02

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	1,614,084	1,598,440
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			1,614,084	1,598,440
45						
46		Total Production Expense			1,614,084	1,598,440
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 & Conduit	x	x	10,813	10,522
61						
62		Total Maint. Poles, Towers, Fixtures & Conduits			10,813	\$10,522
63						
64		Total acct. 701 to 738 carried forward			\$1,624,897	\$1,608,962

OPERATING EXPENSES - ELECTRIC (Continued)						
LINE NO.		ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR	AMOUNT FOR PREVIOUS YEAR
			A,B C	D	(b)	(c)
1		Account 701 to 738 Carried forward			\$1,624,897	\$1,608,962
2						
3	741.	Distribution System Operation		x		
4	741.1	Distribution Super. and Engineering	x		100,634	111,070
5	741.2	Operation of Distribution Substations	x		17,702	17,802
6	741.3	Operation of Storage Batteries	x			
7	741.4	Operation of Distribution Lines	x		50,847	93,034
8	741.5	Operation of Consumers' Meters	x		4,201	2,079
9	741.6	Service on Consumers Premises	x			446
10	742.	Repairs to Distribution System		x		
11	742.1	Repairs to Distribution Structure and Equipment	x		151	1,321
12						
13	742.4	Repairs to Overhead Distribution Cond.	x		0	88
14						
15	742.5	Repairs to Underground Dist. Cond.	x			
16	742.6	Repairs to Line Transformers	x		1,180	0
17	742.7	Repairs to Services	x			
18	742.8	Test and Repairing Consumers' Meters	x		392	
19	742.9	Repairs to Other Property on Cons. Premises	x		0	878
20	743.	Depreciation of Distribution Property	x	x	295,590	295,725
21	744.	Distribution Rents	x	x	150	150
22						
23		Total Distribution Expense			470,846	522,593
24						
25	751.	Street Lighting & Signal System Operation		x		
26	751.1	Street Lighting & Sign Syst Super and Engr.	x			
27	751.2	Operation of Street Lighting & Sig System	x		2,773	
28	752.	Repairs to Street Lighting & Sig Sys Equipment	x	x	0	14,294
29	753.	Depreciation of Street Lighting & Sig Sys Equip	x	x	28,369	27,914
30	754.	Street Lighting & Signal System Rents	x	x		
31						
32		Total Street Lighting & Signal System Expense			31,142	42,208
33						
34	761.	Consumer Accounting and Collection Labor & Sup	x	x	3,948	3,769
35						
36	764.	Consumer Accounting and Collection Rents	x	x		
37						
38		Total Customer Accounting & Collection Expense			3,948	3,769
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	80,991	118,894
47						
48	782.	Management Service	x	x	14,261	13,142
49	783.	Insurance, Injuries and Damages	x	x		
50	784.	Regulatory Commission Expense	x	x	79,295	92,690
51	785.	Other General Expense	x	x	204,972	211,038
52	786.	General Rents	x	x		
53	787.	Repairs to General Property	x	x	9,247	9,201
54	788.	Depreciation of General Property	x	x	24,653	22,348
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	(22,560)	(45,340)
61						
62	793.	Duplicate Miscellaneous Charges Transferred - Cr	x	x		
63						
64		Total Admin. and General Expenses			390,860	421,973
65						
66		Total Operating Expense - Electric			\$2,521,692	\$2,599,504

DEPRECIATION AND AMORTIZATION RESERVES (ACCOUNT 261 and 262)

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

Line No.	Item	Depreciation Reserves			Amortization Reserve			Total
		Electric Department	Other Departments (Specify)	(d)	Electric Department	Other Departments (Specify)	(h)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balance at beginning of year	\$5,351,506		\$5,351,506				0
2	Accruals for the year charged to:							
3	Operating Expenses (except account 790)	359,425		350,911				0
4	Amortization of tangible Property (790)			0				0
5	Clearing Accounts	105,165		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	464,590	0	0	0	0	0	0
13								
14	Net Charges for Property retired							
15	Book cost of Retirements	80,144		80,144				0
16	Cost of Removal	30,612		30,612				0
17	Salvage, Insurance etc., recovered	8,592		8,592				0
18	Net	102,164	0	0	0	0	0	0
19	Other Credits			0				0
20	Other Debits			0				0
21	Balance at End of Year	\$5,713,932	\$0	\$0	\$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 (passed through PPAC)		77,462	
12	NYPA Insulation Program (passed through PPAC)		45,276	
13				
14				
15				
16				
17				
18				
19				
20	Total	0	122,739	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			604	10,055		
2	Other Electric Usage	Various	KWH Usage			606	86,473		
3									
4									
5									
6									
7									
8									
9									
10									
11			TOTAL	\$0	\$0		\$96,528		\$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	65,993
13	ltron, inc.	Meter Reading Computer Sppt	Contract	782	2,482
14	United Sytems Technology	Computer Software Support	Contract	782	18
15	Edmunds & Associates	Computer Software Support	Hourly plus expenses	782	2,316
16	SAX/BST Advisors, LLC	Auditing Services	Hourly plus expenses	782	6,640
17	Utility Software Acquistions	Computer Software Support	Hourly plus expenses	782	2,805
18					
19					
20					
21					
22					
23					
24					

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatthours (b)	Line No.	Item (a)	Kilowatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	77,462,457
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 3.14%	2,507,412
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	79,969,869
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases	79,969,869			
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)	79,969,869			

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-17	7,858,643		14,661	12/16/2016	8:00
30	February	8,003,886		14,450	1/9/2017	9:00
31	March	7,216,153		14,143	2/10/2017	8:00
32	April	8,070,686		13,948	3/13/2017	8:00
33	May	6,140,543		10,514	4/3/2017	8:00
34	June-16	5,756,085		9,615	5/9/2016	8:00
35	July	5,805,248		10,595	6/20/2016	15:00
36	August	6,232,335		10,830	7/13/2016	17:00
37	September	6,344,619		10,619	8/11/2016	15:00
38	October	5,494,796		10,093	9/8/2016	20:00
39	November	6,015,563		10,967	10/27/2016	8:00
40	December	6,597,911		11,494	11/21/2016	9:00
41	TOTAL	79,536,468	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		Number of Lights (k)
			Overhead (c)	Underground (d)		Overhead (f)	Underground (g)		Overhead (i)	Underground (j)	
1	General Village	4160	2.0	7.6	7.8	195	1,095	1,328	0.25	3.25	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		2	8	8	195	1095	1328	0.25	3.25	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	1406	481	
2	Additions During Year			
3	Purchases	4	36	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of Lines 3 and 4)	4	36	0
6	Reductions During Year			
7	Retirements		31	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	0	31	0
10	Number at End of Year (Lines 1 + 5 - 9)	1410	486	0
11	In Stock	67	78	
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1343		
15	In Company's Use		408	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1410	486	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)

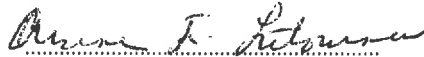
I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

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:



Signature

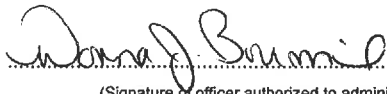
Subscribed and sworn to before me a

Village Clerk

this 28th..... day of November..... 2017.....

[use an im-
L.S.

pression seal]



(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed

Examined

Reviewed

Index

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		Other Property (Accounts 109 and 112)	202
Electric Distribution Meters	405	Outside Professional and Consulting Services	350
Electric Energy Account	400		
Equipment Obligations Long Term (Account 232)	251-252	Payables to Operating Municipality (Account 241)	250
		Purchases for Redistribution	305
Fuel Consumed	305		
		Receivables from Operating Municipality (Account 124)	205
General Municipal Information	101	Reserve for Uncollectible Accounts (Account 266)	250
Generating Plant	401-402		
		Sales by Municipality	304
Income Account	106	Sales by Service Classification	301-303
Injuries and Damages Reserve (Account 265)	253	Sales for Redistribution	305
Insurance Reserve (Account 264)	253	Sinking Fund (Account 115)	203
		Special Deposits (Account 129)	204
Line Transformers	405	Substations	403
Loans to Municipality (Account 113)	203	Surplus Account	106
		Suspense to be Amortized (Account 143)	204
Meters in Service Test Results	405		
Miscellaneous Amortization (Account 456)	309	Transmission Lines	403

Village of Rouses Point
Rate of Return Study
Income Statement
For the Historic Year ended May 31, 2017

Page 1

		(a)	(b)	(c)	(d)	(e)
		Fiscal	Adjustments	Adjusted	Revenue	Year After
	Reference (Page, Column, Row)	Year		Year	Change	Revenue
1	Retail Sales	INCOME, Ln 11		\$2,630,246	\$290,651	\$2,920,897
2	Sales to Other Distributors	Pg 300, Ln 9 (f)		0		0
3	Other Electric Revenues	Pg 300, Ln 20 (f)		893		893
4	Total Sales	ROR, Total Ln 1=>Ln 3	0	2,631,138	290,651	2,921,789
5						
6	Fuel	INCOME, Ln 14, 15, 16	0	0		0
7	Purchased Power	INCOME, Ln 17	1,614,084	1,614,084		1,614,084
8	Other Production Expenses	INCOME, Ln 32	0	0		0
9	Transmission Expenses	INCOME, Ln 43	0	0		0
10	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54	0	0		0
11	Distribution Expense	INCOME, Ln 64	175,106	175,106		175,106
12	Street Lighting and Signal System Expenses	INCOME, Ln 75	2,773	2,773		2,773
13	Customer Accounting & Collection Expenses	INCOME, Ln 85	3,948	3,948		3,948
14	Selling Expenses	INCOME, Ln 94	0	0		0
15	Administrative and General Expenses	INCOME, Ln 111	366,206	366,206		366,206
16	Depreciation	INCOME, Ln 119	359,425	359,425		359,425
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	1,061	10,661
19	Other: (Detail)			0		0
20	Contractual appropriations of Income	Account 459	122,739	122,739		122,739
21				0		0
22	Total O&M	ROR, Total Ln 6=>Ln 21	0	2,654,031	1,061	2,654,942
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22	(22,893)	(22,893)	289,590	266,848
25						
26	Other Income	Pg 106, Ln 12, 22 (c)	0	0		0
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26	(\$22,893)	(\$22,893)	\$289,590	\$266,848
29						
30	Rate Base	ROR, Ln 56	\$7,116,124	\$6,981,617	\$0	\$6,981,617
31						
32	Rate of Return	ROR, Ln 28/Ln 30	-0.32%	-0.33%		3.82%
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)	-0.32%	-0.80%		3.37%

Village of Rouses Point
Rate of Return Study
Rate Base
For the Historic Year ended May 31, 2017

Page 2

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
35	Utility Plant in Service	RB, Ln 5 (c)	\$12,664,516	\$12,664,516		\$12,664,516
36	Construction Work in Progress	RB, Ln 8 (c)	0	0		0
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	12,664,516	12,664,516	0	12,664,516
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(5,532,719)	(5,532,719)		(5,532,719)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(624,939)	(624,939)		(624,939)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	6,506,858	6,506,858	0	6,506,858
44						
45	Materials and Supplies	RB, Ln 21 (c)	386,125	386,125		386,125
46						
47	Prepayments	RB, Ln 24 (c)	4,769	4,769		4,769
48						
49	Cash Working Capital	ROR, Ln 74	218,372	83,865	N/A	83,865
50						
51	<u>Other: (Detail)</u>					
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	\$7,116,124	\$0	\$0	\$6,981,617

Village of Rouses Point
Rate of Return Study
Cash Working Capital
For the Historic Year ended May 31, 2017

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	\$2,654,031	\$0	\$2,654,031	\$1,061	\$2,654,942
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	1,614,084	0	1,614,084	N/A	1,614,084
63 Depreciation	ROR, Ln16	359,425	0	359,425	N/A	359,425
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>\$670,923</u>	<u>\$0</u>	<u>\$670,923</u>	<u>\$1,061</u>	<u>\$671,833</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$83,865</u>	<u>\$0</u>	<u>\$83,865</u>	<u>N/A</u>	<u>\$83,865</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$134,507</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>\$218,372</u>	<u>\$0</u>	<u>\$83,865</u>	<u>N/A</u>	<u>\$83,865</u>

Village of Rouses Point
Rate of Return
For the Historic Year ended May 31, 2017

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				
76	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$45,155	0.5%	0.00%
77	Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%	0.00%
78					
79	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA)	9,558,088	99.5%	-0.32%
80					
81			\$9,603,243	100.0%	-0.32%
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)	\$45,155	0.5%	0.47%
88					
89	Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%	0.00%
90					
91	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA)	9,558,088	99.5%	-0.80%
92					
93			\$9,603,243	100.0%	-0.33%
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	\$45,155	0.5%	0.47%
100					
101	Customer Deposits	Input amount, cost rates	0	0.0%	0.00%
102					
103	Net Surplus	Input amount, cost rates	9,558,088	99.5%	3.37%
104					
105	Total		\$9,603,243	100.0%	3.82%

Village of Rouses Point
Revenue Change
For the Historic Year ended May 31, 2017

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	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	6,981,617	
107			
108 Rate of Return	ROR, Ln 32 (e)	<u>3.82%</u>	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	266,698	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	<u>(22,893)</u>	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	289,590	
115			
116 Retention Factor	ROR, Ln 132	<u>0.9964</u>	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>290,651</u>	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	290651.3154
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0036	1,061
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	<u>0.9964</u>	<u>289590.4819</u>
129			
130 Federal Income Tax @ 35%	N/A	<u>0.00</u>	<u>0.00</u>
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	<u>0.9964</u>	<u>289590.4819</u>

Village of Rouses Point
Detail of Revenues and Expenses
For the Historic Year ended May 31, 2017

Page 6

	Reference (Page, Column, Row)	Fiscal Year
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	895,779
2 Commercial Sales	Pg 300, Ln 3 (d)	249,743
3 Industrial Sales	Pg 300, Ln 4 (d)	1,351,046
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	10,439
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	524
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	86,474
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	28,783
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	2,157
9 Security Lighting	Pg 300, Ln 11 (d)	0
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	5,301
11 Retail Sales		<u>2,630,246</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)	1,614,084
18 Fuel and Purchased Power		<u>1,614,084</u>
19		
<u>Other Production Expense</u>		
21 Total Production Expense	Pg 306, Ln 46 (b)	1,614,084
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,	
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>1,614,084</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
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)	10,813
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	10,813
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, 2017

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55	<u>Distribution Expense</u>	
56	Total Distribution Expense Pg 307, Ln 23 (b)	470,846
57	Depreciation of Distribution Property Pg 307, Ln 20 (b)	295,590
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>175,106</u>
65		
66	<u>Street Lighting and Signal System Expenses</u>	
67	Total Street Lighting and Signal System Expen Pg 307, Ln 32 (b)	31,142
68	Depreciation of Str Lighting and Sig Sys Equip Pg 307, Ln 29 (b)	28,369
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>2,773</u>
76		
77	<u>Customer Accounting and Collection Expense</u>	
78	Total Customer Accounting and Collection Exp Pg 307, Ln 38 (b)	3,948
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>3948.04</u>

Village of Rouses Point
Detail of Revenues and Expenses
For the Historic Year ended May 31, 2017

	<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)	390,860
98 Depreciation of General Property	Pg 307, Ln 54 (b)	24,653
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)	0
107 Insurance	Pg 307, Ln 49 (b)	
108 Injuries and Damages	Pg 307, Ln 49 (b)	
109 Regulatory Commission Expenses	Pg 307, Ln 50 (b)	0
110		
111 Administrative and General Expenses		<u>366,206</u>

Village of Rouses Point
Detail of Cost Components
For the Historic Year ended May 31, 2017

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
112 Depreciation Expense		
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	10,813
116 Distribution Expense	INCOME, Ln 57	295,590
117 Street Lighting and Signal System Expenses	INCOME, Ln 68	28,369
118 Administrative and General Expenses	INCOME, Ln 98=>Ln 100	24,653
119 Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118	<u>359,425</u>
120		
121 Wages and Salaries		
122 Other Production Expenses	INCOME, Ln 27	0
123 Transmission Expenses	INCOME, Ln 38	0
124 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 49	0
125 Distribution Expense	INCOME, Ln 59	0
126 Street Lighting and Signal System Expenses	INCOME, Ln 70	0
127 Customer Accounting & Collection Expenses	INCOME, Ln 80	0
128 Selling Expenses	INCOME, Ln 89	0
129 Administrative and General Expenses	INCOME, Ln 102	0
130 Total Wages and Salaries		<u>0</u>
131		
132 Materials and Supplies		
133 Other Production Expenses	INCOME, Ln 28	0
134 Transmission Expenses	INCOME, Ln 39	0
135 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 50	0
136 Distribution Expense	INCOME, Ln 60	0
137 Street Lighting and Signal System Expenses	INCOME, Ln 71	0
138 Customer Accounting & Collection Expenses	INCOME, Ln 81	0
139 Selling Expenses	INCOME, Ln 90	0
140 Administrative and General Expenses	INCOME, Ln 103	0
141 Total Material and Supplies		<u>0</u>
142		
143 Transportation		
144 Other Production Expenses	INCOME, Ln 29	0
145 Transmission Expenses	INCOME, Ln 40	0
146 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 51	0
147 Distribution Expense	INCOME, Ln 61	0
148 Street Lighting and Signal System Expenses	INCOME, Ln 72	0
149 Customer Accounting & Collection Expenses	INCOME, Ln 82	0
150 Selling Expenses	INCOME, Ln 91	0
151 Administrative and General Expenses	INCOME, Ln 104	0
152 Total Transportation		<u>0</u>
153		
154 Rent Expense		
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	<u>150</u>

Village of Rouses Point
Detail of Rate Base
For the Historic Year ended May 31, 2017

	<u>Reference (Page, Column, Row)</u>	(a) <u>Balance at</u> <u>Beq of Year</u>	(b) <u>Balance at</u> <u>End of Year</u>	(c) <u>Avg</u> <u>Balance</u>
1 <u>Utility Plant in Service</u>				
2 Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	12,615,214	12,713,819	12,664,516
3 Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d)	-	-	-
4 Operating Property - General	Pg 104, Ln 4 (c) & (d)	-	-	-
5 Utility Plant in Service		<u>12,615,214</u>	<u>12,713,819</u>	<u>12,664,516</u>
6				
7				
8 Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>-</u>	<u>-</u>	<u>-</u>
9				
10				
11 <u>Accumulated Provision for Depre and Amort</u>				
12 Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d)	5,351,506	5,713,932	5,532,719
13 Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	-	-	-
14 Accumulated Provision for Depre and Amort		<u>5,351,506</u>	<u>5,713,932</u>	<u>5,532,719</u>
15				
16				
17 Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>621,732</u>	<u>628,146</u>	<u>624,939</u>
18				
19				
21 Materials and Supplies	Pg104, Ln 18 (c) & (d)	<u>402,171</u>	<u>370,079</u>	<u>386,125</u>
22				
23				
24 Prepayments	Pg 104, Ln 23 (c) & (d)	<u>3,398</u>	<u>6,140</u>	<u>4,769</u>

Village of Rouses Point
Detail of Rate of Return
For the Historic Year ended May 31, 2017

		(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)	0	0	0		
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	56,488	33,821	45,155		
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>56,488</u>	<u>33,821</u>	<u>45,155</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)	(656,211)	(762,410)	(709,310)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	10,276,595	10,258,202	10,267,399		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>9,620,384</u>	<u>9,495,792</u>	<u>9,558,088</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>	