

Tupper Lake Municipal Electric System

New York Power Authority Annual Report

Year Ended May 31, 2015



ACCOUNTING / TAX / ADVISORY

Independent Accountant's Compilation Report

Board of Trustees
Tupper Lake Municipal Electric System
Tupper Lake, New York

We have compiled the New York Power Authority Annual Report of the Tupper Lake Municipal Electric System as of May 31, 2015, included in the accompanying prescribed form which includes certain 2015 and 2014 information. We have not audited or reviewed the accompanying financial report and, accordingly, do not express an opinion or provide any assurance about whether the financial report is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation in the form prescribed by the New York Power Authority and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form prescribed by the New York Power Authority without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial report.

This report and related disclosures are presented in accordance with the requirements of the New York Power Authority, which differ from accounting principles generally accepted in the United States of America. Accordingly, this report is not designed for those who are not informed about such differences.

SaxBST LLP

Albany, New York
September 10, 2015

101. Exact name of the respondent municipality: **TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM** Year Ended: **5/31/2015**

102. The name, title and office address of the person to whom should be addressed any correspondence concerning this report. **MARY CASAGRAIN, TREASURER
BOX 1290, TUPPER LAKE, NY 12980**

103. Under what law or laws is the respondent engaged in:
(a) street lighting: **GENERAL VILLAGE LAW** (b) commercial lighting: **GENERAL VILAGE LAW**

104. By what board or officers is the lighting plant directly controlled? How many members has such board? **MAYOR & BOARD OF 4 TRUSTEES**

105. Give date of respondent's beginning (a) street lighting: **3/17/1905** (b) commercial lighting: **3/17/1905**

106. Give the requested information concerning officers or commissioners in charge of the lighting plant and operations at any time during the year, including members of special boards or the general governing body of the municipality if there is no special board or commission in charge of electric operations.

Name of Officer±	Title	Term of Office		Compensation during year		Line No.
		Beginning	Expiration	Total	Portion charged to electric department	
(a)	(b)	(c)	(d)	\$ (e)	\$ (f)	
P. MAROUN	MAYOR	12/13	11/15	9,200	3,067	1
D. MAROUN	TRUSTEE	12/14	12/16	4,800	-	2
T. SNYDER	TRUSTEE	12/14	12/16	4,800	-	3
L. LEBLANC	TRUSTEE	12/13	11/15	4,800	4,800	4
R. DONAH	TRUSTEE	12/14	12/16	4,800	-	5
						6
						7
						8
						9
						10

107. Give the requested information concerning the employees connected with the lighting department at any time during the year. Entries on lines 21 to 29 should show each person who received a yearly or monthly salary and each person who performed important supervisory duties regardless of the basis of compensation and whether or not employed for the entire year. All other employees should be grouped according to nature of duties and entries on lines 30 to 37 in column (a) should reflect the type of such employees and the number of each type.

Title of Position	Name	Compensation during year		Basis of compensation**	Line No.
		Total	Portion charged to electric department		
(a)	(b)	\$ (c)	\$ (d)	(e)	
SUPERINTENDENT	J. BOUCK	58,671	58,671	ANNUAL	21
VILLAGE CLERK/TREAS.	M. CASAGRAIN	51,238	16,909	ANNUAL	22
UTILITY ACCOUNTANT	J. ST. LOUIS	36,058	18,029	ANNUAL	23
METER/ACCOUNT CLERK	J. MOODY	30,170	30,170	ANNUAL	24
VILLAGE ATTORNEY	N. RACE	13,200	4,400	ANNUAL	25
					26
					27
					28
					29
Clerical (3)	*****	100,919	39,243	HOURLY	30
Supervisor & Lineworkers (6)	*****	336,567	336,567	HOURLY	31
Meter Readers (2)	*****	76,922	76,922	HOURLY	32
Mechanic	*****	40,518	13,371	HOURLY	33
	*****				34
	*****				35
	*****				36
	*****				37
	Totals	744,263	594,282		38

108. Does the electric utility use any property jointly with any other department of the operating municipality?
If so, describe the property so used naming the departments involved, and explain the arrangement for the allocation of the expenses connected therewith.
ELECT. DEPT. PAYS RENT & ELECT. FOR ITS PORTION OF OFFICE SPACE IN GENERAL OFFICE BLDG.

109. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.
NONE

110. State the character of motive power used in the generation of electricity. If energy is purchased, so state.
ALL ENERGY IS PURCHASED FROM NYPA

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

112. Give name of village or city clerk at date of verifying report.
MARY CASAGRAIN

113. Has (a) membership in the New York State Employees' Retirement System been approved by the municipality for employees of the electric department, and, if so, (b) give effective date of such action by the municipality.
(A) YES; (B) MARCH 18, 1941

± Designate as such the Chairman or other presiding officer. ** - Annual, monthly, weekly, daily, or hourly.

101. COMPARATIVE GENERAL BALANCE SHEET

Assets and Other Debits

Line No.	Item (a)	Balance at beginning of year \$ (b)	Balance at end of year \$ (c)	Change during year* \$ (d)
1.	101. Operating Property - Electric (p. 4)	7,771,487	7,795,472	23,985
2.	102. Operating Property -			-
3.	Operating Property -			-
4.	109. Operating Property - General			-
5.	110. Construction Work in Progress	-	39,168	39,168
6.	112. Non-operating Property			-
7.	Total Fixed Assets	7,771,487	7,834,640	63,153
8.	113. Loans to Operating Municipality (p. 5)			-
9.	114. Miscellaneous Investments (p. 5)			-
10.	115. Sinking Funds (p. 5)			-
11.	116. Depreciation Fund (p. 5)	184,264	168,922	(15,342)
12.	117. Miscellaneous Special Funds (p. 5)	-		-
13.	Total Investments	184,264	168,922	(15,342)
14.	121. Cash	624,663	986,003	361,340
15.	122. Working Funds	300	300	-
16.	123. Materials and Supplies	127,411	163,352	35,941
17.	124. Receivables from Operating Municipality (p. 7)	39,127	9,004	(30,123)
18.	125. Accounts Receivable	522,099	307,015	(215,084)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	-		-
22.	129. Special Deposits	42,537	48,638	6,101
23.	131. Miscellaneous Current Assets	-	80,000	80,000
24.	Total Current Assets	1,356,137	1,594,312	238,175
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)			-
28.	145. Miscellaneous Suspense	-	-	-
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	-	-	-
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	9,311,888	9,597,874	285,986

NOTES TO BALANCE SHEET

1. In the space immediately below and in the corresponding space on facing page 3, provide any important notes regarding the balance sheet or any account thereof.
2. Show above the comparative balance sheet of the municipal electric utility classified in accordance with the system of accounts used by the respondent.
3. Each item should be consistent with corresponding details shown elsewhere in this report.
4. In a footnote describe all contingent assets and contingent liabilities of the utility plant at the end of the year. *If none, state that fact.*

No Contingent Assets.

Account 131 - Miscellaneous Current Assets represents an \$80,000 deposit held by NYS OSC, for certain betterments to be made to Village street lighting in future periods. As of May 31, 2015, the street lighting has not yet been purchased or installed. Once the street lighting is placed into service, the costs will be included in operating property and depreciated over time.

* Increases in black, decreases in red.

‡ Item column (g) includes (show amount here) \$ 36,935
long-term debt maturing within one year or less from the date of the balance sheet.

† If debit balances existed in this account, enter them and the balances in account 281, in column (e) and extend in columns (f) and (g) on line 29 the net amounts.

Net debit amounts should be entered in red ink.

101. COMPARATIVE GENERAL BALANCE SHEET

Liabilities and Other Credits

Line No.	Item (e)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	207,740	110,805	(96,935)
2.	232. Equipment Obligations - Long-Term (p. 6)	-	-	-
3.	233. Miscellaneous Long-Term Debt (p. 6)	-	-	-
4.	Total Long-Term Debt†	207,740	110,805	(96,935)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	151,040	87,448	(63,592)
7.	243. Notes Payable (p. 6)	-	-	-
8.	244. Consumers' Deposits (p. 8)	42,272	48,373	6,101
9.	245. Matured Interest	-	-	-
10.	246. Matured Long-Term Debt	-	-	-
11.	248. Taxes Accrued	7,301	4,853	(2,448)
12.	249. Interest Accrued	3,561	1,868	(1,693)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	85,098	88,075	2,977
15.	Total Current & Accrued Liabilities	289,272	230,617	(58,655)
16.	261. Depreciation Reserves (p. 5)	5,271,480	5,552,449	280,969
17.	262. Amortization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	467,906	467,906	-
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	41,000	25,000	(16,000)
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	5,780,386	6,045,355	264,969
24.	271. Unamortized Premium on Debt	-	-	-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	-	-	-
26.	Total Deferred Credits	-	-	-
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$4,497,168) (\$4,636,288)			
29.	281. Surplus (p. 9)			
30.	\$7,531,658 \$7,847,385	\$3,034,490	3,211,097	176,607
31.				
32.				
33.	Total Liabilities and Other Credits	9,311,888	9,597,874	285,986

No Contingent Liabilities.

102. OPERATING PROPERTY - ELECTRIC

1. Show hereunder the requested information regarding electric operating property accounts for the year.
2. Transfers of property from one electric plant to another shall be shown in the column for "adjustments during year." Property transferred to or from another municipal department shall be reported as an addition or retirement in this schedule.

3. Adjustments during year" should also include entries, if any, made in operating property accounts not to record current transactions but in modification of entries made in prior accounting periods.
4. In an attached memorandum explain all entries in column (e).

Account (a)	Balance at beginning of year \$ (b)	Additions during year \$ (c)	Retirements during year \$ (d)	Adjustments during year \$ (e)	Balance at end of year \$ (f)	Depreciation Reserve	
						Current Annual Rate % (g)	Accrued Deprec. \$ Reserves (h)
301. Organization	100				100		
302. Franchises & Consents	289				289		
303. Misc. Intangible Property					-		
311. Land	4,156				4,156		
312. Structures	127,160				127,160	2.50%	118,620
321. Boiler Plant Equipment					-		
322. Eng. Driven Gen. Units Steam					-		
323. Turbo-Generators-Steam					-		
324. Acc. Electric Equipment Steam					-		
325. Misc. Power Plant Equip. Steam					-		
331. Reservoirs, Dams & Waterways					-		
332. Roads, Trails & Bridges					-		
333. Water Wheels, Turbines & Gen.					-		
334. Acc. Elec Equip. - Hydro.					-		
335. Misc. Power Plant Equip. Hydro					-		
342. Eng. Dr. Gen. Units - Int. Comb.					-		
344. Acces. El. Eq. - Internal Comb.					-		
345. Misc. Pr. Pl. Equip. - Int. Comb.					-		
351. Transmission Roads & Trails					-		
352. Transmission Substation Equip.					-		
353. Transmission Overhead Cond.					-		
354. Transmission Undergrnd Cond.					-		
358. Poles, Towers, & Fixtures	824,529	2,860			827,389	3.51%	650,375
359. Underground Conduits					-		
361. Distribution Substation Equip.	1,293,155				1,293,155	2.90%	1,059,710
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	1,174,163	1,594			1,175,757	2.57%	728,088
364. Dist. Underground Cond.	111,268	7,342			118,610	2.88%	47,014
365. Line Transformers	1,691,323	10,977	1,154		1,701,146	2.90%	848,376
366. Overhead Services	336,622	2,173			338,795	2.81%	230,871
367. Underground Services					-		
368. Consumers' Meters	293,020				293,020	3.13%	230,447
369. Consumers' Meter Installation	58,413				58,413	3.74%	62,907
370. Other Prop. on Consum. Prem.	24,164				24,164	3.90%	13,216
371. St. Light & Signal Sys. Equip.	257,412	193			257,605	3.90%	228,426
381. Office Equipment	155,376				155,376	3.88/12.5%	157,877
382. Stores Equipment	886				886	4.00%	926
383. Shop Equipment	14,666				14,666	4.00%	6,838
384. Transportation Equipment	1,180,286				1,180,286	8.00%	943,329
385. Communication Equipment	29,744				29,744	10.00%	30,902
386. Laboratory Equipment	24,848				24,848	3.43%	21,852
387. General Tools and Implements	102,198				102,198	4.75%	104,084
388. Miscellaneous Gen. Equipment	67,709				67,709	10.00%	68,591
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	7,771,487	25,139	1,154	-	7,795,472		5,552,449

* Debits in black, credits in red

** State details here

103. INVESTMENTS

1. Give the requested information concerning such items as were held at any time during the year in accounts 113, Loans to Operating Municipality, 114, Miscellaneous Investments, 115, Sinking Funds, 116, Depreciation Fund and 117, Miscellaneous Special Funds
2. In respect of items disposed of during the year, entries in column (j) may be omitted, but show in column (b) the date of sale and amount realized.
3. Subtotals should be shown for each account in columns (i) to (k)
4. Investments should be classified in column (a) by use of the following numerals: 1. Common Stock; 2. Preferred Stock (subdivided); 3. Bonds; 4. Notes; 5. Loans; 6. Miscellaneous.
5. Non-par stock should be so designated in column (b); entries in column (d) should be in terms of dollars per share; and those in column (f) should show the number of shares held.
6. Uninvested funds in accounts 114, 115, 116, and 117 should be so designated, and the name of the custodian thereof should be given in column (b).

Line No	Class Numerial (a)	Description of security or other investment (b)	Date of maturity of security (c)	Interest or dividends, if any		Par value of amount held at end of year \$ (f)	Year of acquisition by respondent (g)	Actual money cost to respondent (h)		Revenue during year	
				Rate % per annum (d)	Dates due (e)			Book cost at end of year (i)	Accrued (j)	Received (k)	
1.	6	116 Depreciation Reserves	N/A	Various	Monthly	168,922		-		42	42
2.							Totals	-		42	42

104. DEPRECIATION AND AMORTIZATION RESERVES

1. Show hereunder, in columns (b) to (e), the requested analyses of balances carried at any time during the year in account 261, Depreciation Reserves, separately for each operating department. In columns (f) to (h) give like analyses of the balances.
2. Append a statement to explain any amounts appearing on lines 17 and 18.

Line No	Item (a)	Depreciation Reserves				Amortization Reserves			
		Electric department \$ (b)	Other departments (specify)		Total \$ (e)	Electric department \$ (f)	Other departments (specify)		Total \$ (i)
			\$ (c)	\$ (d)			\$ (g)	\$ (h)	
1.	Balance at beginning of year	5,271,480			5,271,480				
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
3.	Operating Expenses (except acct. 790)	181,407			181,407				
4.	Amortization of Intangible Property (790)		xxxxxxx		xxxxxxx				
5.	Clearing accounts	100,716			100,716				
6.	Deductions from Rent Revenues (432 and 435)								
7.	Miscellaneous Debits to Surplus (514)								
8.	Other accounts (specify):								
9.									
10.									
11.	Total accruals	282,123			282,123				
12.	Net charges for property retired:								
13.	Book cost of retirements	xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
14.	Cost of removal	1,154			1,154				
15.	Salvage, insurance, etc., recovered (Cr.)								
16.	Net debit for retirements								
17.	Other Credits	1,154			1,154				
18.	Other Debits (See Schedule No. 102)								
19.	Balance at end of year	5,552,449			5,552,449				

105. LONG-TERM DEBT

1. Show the particulars called for concerning the several long-term debt liabilities of the respondent outstanding at any time during the year and including in account 231, Bonds, 232, Equipment Obligations - Long Term or 233, Miscellaneous Long-Term Debt. Show each issue separately, and make all necessary explanations in footnotes.

Any disagreement between the total of column (1), this schedule, and the item on line 4, column (g), page 3, should be explained.

2. In the lower section, use like numbered lines to complete the information regarding liabilities specified in column (a).

Designation of liability (including term in years) (a)	Purpose for which issue was authorized (b)	Dates		Schedule of serial payments		Interest		Line No.
		Authorized (c)	Maturity (d)	Date of periodical payment (e)	Amount of periodical payment \$ (i)	Rate % per annum (g)	Dates due (h)	
BOND (20 YRS)	SYST. IMPROV.	8/15/94	8/15/14	8/15	65,000	5.60%	8&2/15	1
BOND (5 YRS)	BUCKET TRUCK	11/30/2012	11/30/2017	11/30	36,935	2.99%	11/30	2
								3
								4
								5
								6
								7
								8
								9

Par value of actual issue \$ (i)	Cash realized on actual issue* \$ (j)	Payments on debt to end of year \$ (k)	Actually outstanding at end of year \$ (l)	Interest during year		Interest at end of year		Line No.
				Accrued \$ (m)	Paid \$ (n)	Matured and Unpaid \$ (o)	Accrued but not due \$ (p)	
1,000,000	1,000,000	1,000,000	-	730	1,800	-	-	1
184,675	184,675	73,870	110,805	3,794	4,417		1,868	2
								3
								4
								5
								6
								7
								8
								9
Total	1,369,350	1,258,545	110,805	4,524	6,217	-	1,868	10

105A. NOTES PAYABLE

1. List hereunder each item of notes payable, Account 243, at the end of the year.
2. Interest accrued and interest paid should cover notes outstanding at

any time during the year and should not be restricted to the items in existence at the end of the year.

Names of Creditors (a)	Amount \$ (b)	Period of time covered		Rate % Per Annum (e)	Interest		Description and Purpose (h)	Line No.
		From (c)	To (d)		accrued during year \$ (f)	paid during year \$ (g)		
NONE					-	-		1
								2
								3
Total	-				-	-		4

106. MISCELLANEOUS ITEMS IN SURPLUS

1. Show the requested information concerning items includible in accounts 502, Miscellaneous Credits to Surplus, 512, Appropriations to Reserves, and 514, Miscellaneous Debits to Surplus.
2. In each account, items of less than \$100 may be aggregated and only the number and total thereof shown.

3. Columns (a) and (b) should be used for debit items and columns (c) and (d) for credit items. In general, the description of items in accounts 502 and 514 should identify them with the classes of items listed in the texts of those accounts.

Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)	Line No.
NONE		NONE		1
				2
				3
				4
				5
				6
				7
				8
				9
				10

* - If obligations were issued for any consideration other than cash, give particulars in a footnote.

107. RECEIVABLES FROM OPERATING MUNICIPALITY

1. Show the requested information in respect of items as of the beginning and end of the year and of transactions during the year which were includible in account 124, Receivables from Operating Municipality.

2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other debits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Credits		Balance at end of year \$ (j)
								Contra acct. No. (h)	Amount \$ (i)	
1.	ELECTRICITY - General Fund	N/A	N/A	11,738		135,573	138,307			9,004
2.										
3.	Water Fund	N/A	N/A	-						-
4.										-
5.	Sewer Fund	N/A	N/A	-						-
6.										-
7.	General Fund	N/A	N/A	27,389		-	27,389			-
8.										-
9.										-
10.										-
11.										-
12.										-
13.										-
Totals				39,127	-	135,573	165,696			9,004

108. PAYABLES TO OPERATING MUNICIPALITY

1. Show the requested information in respect of items which during the year were includible in account 241, Payables to Operating Municipality.

2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other credits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Debits		Balance at end of year \$ (j)
								Contra acct. No. (h)	Amount \$ (i)	
21.										
22.	NONE									
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										
33.										
Totals				-	-	-	-			-

109. OTHER RESERVES AND UNADJUSTED CREDITS

1. Show hereunder, separately for each department, the requested information in respect to accounts 263. Contributions for Extensions, 264, Insurance Reserve, 265, Injuries and Damage Reserve, 266, Reserve for Uncollectible Accounts, 267, Miscellaneous Reserves (separately for each subdivision), 271, Unamortized Premium on Debt (separately for each subdivision), and 272, Miscellaneous Unadjusted Credits (separately for each subdivision).
 2. Provide also the same information for account 244, Consumers' Deposits.
 3. Totals should be shown for each balance sheet account.

Line No.	Description (a)	Balance at beginning of year \$ (b)	Credits during year		Debits during year		Balance at end of year \$ (g)
			Contra acct. No. (c)	Amount \$ (d)	Contra acct. No. (e)	Amount \$ (f)	
1.	244 - Consumer deposits	42,272	129	6,101	129	-	48,373
2.	263 - Contribution for extensions	467,906	121				467,906
3.	266 - Reserve for uncollectible accounts	41,000	404	(226)	125	15,774	25,000
4.							-
5.							-
6.							-
7.							-
8.							-
9.							-
10.							-
11.							-
12.							-
13.							-
14.							-
15.							-
16.							-
17.							-
18.							-
19.							-
20.							-

110. CONTRIBUTIONS-OPERATING MUNICIPALITY

1. Give hereunder an analysis of transactions during the year affecting account 280, Contributions-Operating Municipality, showing debit items in columns (a) and (b) and credit items in columns (c) and (d).
 2. State first, the balance (either debit or credit) at the beginning of the year and follow this with a summary of the transactions during the year from which should be developed the balance at the end of the year to be entered on the smaller side, thereby developing equal totals for columns (b) and (d).
 3. If the following transactions occurred during the year, they should be separately stated as debits or credits, as the case may be, and other transactions clearly described:
- (a) Cash transfers
 - (b) Property and equipment transfers
 - (c) Materials and supplies
 - (d) Payroll items (salaries and labor)
 - (e) Use of real property for which no payment or only nominal payment was made*
 - (f) Use of equipment or facilities for which no payment or only nominal payment was made*
 - (g) Insurance
 - (h) Electricity
 - (i) Water
 - (j) Payments to State Employees' Retirement Systems

Line No.	Item (a)	Amount	Item (c)	Amount
		\$ (b)		\$ (d)
31.	Balance at Beginning of Year	4,497,168		
32.				
33.	CASH	40,000		
34.	LABOR & SERVICES	99,120		
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.				
50.	Balance at end of year		Balance at end of year	4,636,288
51.	Total	4,636,288	Total	4,636,288

* State in a footnote the basis upon which such items were recorded in revenue, expense, or other accounts, and the basis upon which were determined the entries therefore in this account.

112. INCOME ACCOUNT

Show details of the income account of the respondent for the year, classified in accordance with the Uniform System of Accounts prescribed in case 8312.

Item (a)	Total for year \$ (b)	Comparison with preceding year		Remarks (e)	Line No.
		Amount for preceding year \$ (c)	Net change during year - increase (decrease) \$ (d)		
401. Operating Revenues - Electric (p. 12)	4,067,648	5,306,844	(1,239,196)		1.
402. Operating Expenses - Electric (p. 10)	3,637,632	4,851,664	(1,214,032)		2.
403. Taxes - Electric	40,008	39,106	902		3.
404. Uncollectible Revenues- Electric	(226)	19,424	(19,650)		4.
Revenue Deductions - Electric	3,677,414	4,910,194	(1,232,780)		5.
Net Operating Revenue - Electric*	390,234	396,650	(6,416)		6.
421. Operating Revenues - Other Operations	-	-	-		7.
422. Operating Expenses - Other Operations					8.
423. Taxes - Other Operations					9.
424. Uncollectible Revenues - Other Operations					10.
Revenue Deductions - Other Operations	-	-	-		11.
Net Operating Revenue - Other Operations*	-	-	-		12.
Total Net Operating Revenue*	390,234	396,650	(6,416)		13.
431. Rent from Lease of Electric Plant - Cr.					14.
432. Deductions from Rent Revenues - Electric					15.
433. Rent for Lease of Electric Plant - Dr.					16.
Net Ret. or Exp. - Leased Prop. - Elec.*	-	-	-		17.
434. Rent from Other Operating Property - Cr.					18.
435. Deductions from Rent Rev. - Other Operations					19.
436. Rent for Other Operating Property - Dr.					20.
Net Ret. or Exp. - Leased Prop. - Other Op.*	-	-	-		21.
Operating Income*	390,234	396,650	(6,416)		22.
441. Revenues from Non-operating Property					23.
442. Interest Revenues	108	59	49		24.
443. Dividend Revenues					25.
444. Miscellaneous Non-operating Revenues					26.
449. Non-operating Revenue Deductions					27.
Non-operating Income*	108	59	49		28.
Gross Income*	390,342	396,709	(6,367)		29.
451. Interest on Long-Term Debt (p. 6)	4,524	11,168	(6,644)		30.
452. Miscellaneous Interest Deductions					31.
453. Amortization of Debt Discount and Expense					32.
454. Release of Premium on Debt - Cr.					33.
455. Interest Charged to Property - Cr.					34.
456. Miscellaneous Amortization					35.
459. Contractual Appropriations of Income	70,091	81,313	(11,222)	IEEP	36.
460. Miscellaneous Deductions from Income					37.
Total Deductions from Gross Income	74,615	92,481	(17,866)		38.
Net Income (Loss)	315,727	304,228	11,499		39.

113. SURPLUS ACCOUNT

Show the details of the surplus account for the year.

Item (a)	Debits \$ (b)	Credits \$ (c)	Remarks (d)	Line No.
Balance at Beginning of Year		\$7,531,658		41.
501. Balance Transferred from Income		315,727		42.
502. Miscellaneous Credits to Surplus (p. 6)	xxxxxxxxxxxxxxxx			43.
512. Appropriations to Reserves (p. 6)		xxxxxxxxxxxxxxxx		44.
514. Miscellaneous Debits to Surplus (p. 6)		xxxxxxxxxxxxxxxx		45.
Balance at End of Year	7,847,385			46.
Totals	7,847,385	7,847,385		47.

*Loss in red

115. OPERATING EXPENSES - ELECTRIC

1. Show the various items of operating expenses for the year. applicable to each class of utilities.
 2. Designations in columns (A,B,C & D) indicate the accounts 3. All credit entries in this schedule should be made in red ink.

Item	Class		Amount \$	Line No.	Item	Class		Amount \$
	A,B, C	D				A,B, C	D	
701. Supervision and Labor	X	X		1.	Acc. 701 to 738 brought forward			2,343,713
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		73,236
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		42,916
702.3 Miscellaneous Supplies and Expenses	X			5.	741.3 Oper. of Storage Batteries	X		
703. Repairs to Power Plant	X	X		6.	741.4 Oper. of Distribution Lines	X		264,929
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		2,222
705. Steam Transferred - Cr.	X	X		8.	741.6 Service on Consumers' Premises	X		
706. Depreciation of Power Plant	X	X		9.	742. Repairs to Distribution System		X	
707. Production Rents	X	X		10.	742.1 Repairs to Dist. Struc. & Equip.	X		62,471
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		8,018
708. Supervision and Labor	X	X		12.	742.5 Repairs to Undergrnd. Dist. Cond.	X		
709. Power Plant Supplies and Expenses		X		13.	742.6 Repairs to Line Transformers	X		5,028
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		38,253
709.3 Miscellaneous Supplies & Expenses	X			15.	742.8 Test & Repairing Consum. Meters	X		
710. Repairs to Power Plant	X	X		16.	742.9 Repairs to Other Prop. on Con. Prem.	X		1,594
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	141,987
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			640,654
713. Supervision and Labor	X	X		20.	751. Street Light & Sig. System Operation		X	
714. Power Plant Supplies and Expenses		X		21.	751.1 St. Light & Sig. Sys. Super & Engr.	X		
714.1 Engine Fuel	X			22.	751.2 Operation of St. Light & Sig. Sys.	X		
714.3 Miscellaneous Supplies and Expenses	X			23.	752. Rep. to St. Light & Sig. Sys. Equip.	X	X	35,540
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	10,043
716. Gas for Power	X	X		25.	754. St. Lighting & Signal System Rents	X	X	
717. Depreciation of Power Plant	X	X		26.	Total St. Light & Sig. Sys. Expenses			45,583
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	137,038
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	2,254,146	29.	Total Consum. Acct. & Coll. Exp.			137,038
722. Purchased Electricity Expense	X	X		30.	771. Sales Labor and Supplies	X	X	
726. Production Exp. Transferred - Cr.	X	X		31.	772. Appliance Selling and Jobbing	X	X	
729. Duplicate Production Charges - Cr.	X	X		32.	774. Sales Department Rents	X	X	
Total Other Production Expenses			2,254,146	33.	Total Sales Expenses			-
Total Production Expenses			2,254,146	34.	781. General Office Salaries & Expenses	X	X	117,641
731. Transmission System Operation		X		35.	782. Management Service	X	X	33,685
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	69,311
731.2 Oper. of Transmission Substations	X			37.	784. Regulatory Commission Expenses	X	X	
731.4 Operation of Transmission Lines	X			38.	785. Other General Expenses	X	X	439,167
732. Repairs to Transmission System	X	X		39.	786. General Rents	X	X	4,200
733. Depreciation of Transmission Prop.	X	X		40.	787. Repairs to General Property	X	X	25,497
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	386
Total Transmission Expenses			-	42.	789. Deferred Retirement Losses	X	X	
736. Repairs to Poles, Towers & Fixtures	X	X	60,576	43.	790. Amortization of Intangible Prop.	X	X	
737. Repairs to Underground Conduits	X	X		44.	791. Franchise Requirements	X	X	
738. Deprec. of Poles, Tow., Fixt. & Cond.	X	X	28,991	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(219,243)
Total Maint. Pol., Tow., Fixt. & Cond.			89,567	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			2,343,713	47.	Total Admin. & General Expenses			470,644
				48.	Total Oper Expenses - Electric			\$ 3,637,632

116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

1. Show hereunder 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 letter to correspond to the subdivisions indicated.
 - (a) Contributions of cash, material and supplies, equipment, or real property, subdivided according to the nature of the items.
 - (b) Salaries of executives, subdivided by title of positions.
 - (c) Wages, subdivided by classes of labor
 - (d) Other personal service, subdivided by classes of service.
 - (e) Public Street Lighting
 - (f) Other electric service.
 - (g) Steam
 - (h) Space rentals, subdivided by location and type of structures or land.
 - (i) Building service, subdivided by location and type of buildings.
 - (j) Use of facilities or equipment, subdivided by classes of equipment.
 - (k) Insurance, subdivided by types of protection.
- (l) Pensions, subdivided by classes of employees.
- (m) Other items, classified according to type and purpose.
3. In column (d) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (e) and (f) the amount so charged, subdivided between amounts representing contributions and includible in account 280. In columns (g) to (j) show for each charge the distribution of credits thereof 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.

Line No.	Item Letter	Description	Municipal department charged	Basis of charge or allocation	Amount charged Municipality					
					Subject to current settlement (acct. 124) \$ (e)	Classified as contribution (acct. 280) \$ (f)	Accounts of lighting department credited		Acct. No. (i)	Amount \$ (j)
							Acct. No. (g)	Amount \$ (h)		
1.	A	CASH/LABOR/PURCH.	GEN.	CONT.		139,120	121.0	139,120		
2.	E	STREET LIGHTING	GEN.	ACTUAL	48,343		604.0	48,343		
3.	E	OTHER ELECT. SALES	VAR.	ACTUAL	87,230		606.0	87,230		
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
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36.										
37.										
38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	135,573	139,120		274,693		-

117. STATION DEMAND AND PRODUCTION - ELECTRIC

Using a separate line for each generating station, show the information requested below.

Line No.	Name of station (a)	Maximum station demand			Total kw.h. generated during year (e)	Total production expenses (accts. 701.1 to 718, inc.) (h)
		Kilowatts (b)	Date (c)	Minutes duration (d)		
1.	NONE					
2.						
3.						
4.						
5.						
6.					Totals	-

118. ELECTRIC ENERGY ACCOUNT

Show hereunder the requested summary of electric energy produced, or received from others; and the quantity sold, or otherwise disposed of during the year.

MAXIMUM DEMAND

Show the requested information concerning monthly maximum coincident demand on respondent's outgoing lines including demand supplied by purchased power. ‡

Line No.	Item (a)	No. of kilowatt- hours (b)	Item (c)	No. of kilowatt- hours (d)	Month (e)	Date (f)	Hour (g)	Kw. demand (h)	Minutes duration (i)	
31.	Generated by water ‡		Total electric sales	74,705,131	JUNE	6/30	2130	7,176	15	
32.	Generated by steam ‡				JULY	7/3	1700	7,509	15	
33.	Gen. by other motive power ‡				AUG	8/14	1800	7,257	15	
34.					SEPT	9/19	800	9,543	15	
35.	Gen. by Eng.	79,017,666	Sup. to others w/o direct charge Used by electric department		OCT	10/31	730	10,401	15	
36.					NOV	11/18	1830	14,893	15	
37.	Purchased				DEC	12/30	1800	16,350	15	
38.	Total available for distribution				JAN	1/8	730	19,258	15	
39.	Energy purchased from 6/1/14- 5/31/15	79,017,666			FEB	2/17	800	19,258	15	
40.					MAR	3/6	730	19,258	15	
41.	Cost	\$ 2,254,146	Lost and unaccounted for	5.46%	4,312,535	APRIL	4/1	730	14,256	15
42.			Total	79,017,666	MAY	5/1	730	8,878	15	

119. ELECTRIC SALES AND OPERATING REVENUES

1. Show the average number of consumers' bills per month, the revenues from electric operations for the year, and quantities of electricity sold during the year.

2. If bills are rendered on other than a monthly basis, entries in column (b) should be the average for the billing period.
3. If any quantities of energy are based on estimates, that fact should be stated and the basis of the estimate shown.

Line No.	Item (a)	Average no. of bills per month (b)	No. of kw.h. (b)	Revenues at net**, gross** tariff rates \$ (d)	Discounts not taken** taken** Late charges (e)	Total Revenue \$ (f)	Average net revenue* Cents (g)
31.	601. Residential Sales	2,908	50,644,413	2,664,902	16,686	2,681,588	5.29
32.	602. Commercial Sales	332	6,213,191	375,972	351	376,323	6.06
33.	603. Industrial Sales	34	13,161,312	696,750	304	697,054	5.30
34.	604. Public St. Light- Oper. Municip.	4	415,164	48,343		48,343	11.64
35.	605. Public Street Lighting - Other	6	124,956	13,027		13,027	10.43
36.	606. Other Sales to Oper. Municipality	32	1,642,661	87,230		87,230	5.31
37.	607. Other Sales to Other Public Auth.	1	2,451,600	122,624		122,624	5.00
38.	608. Sales to Other Distributors						
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	49	51,834	7,358	11	7,369	14.22
41.	Total Electric Service Revenues	3,366	74,705,131	4,016,206	17,352	4,033,558	5.40
42.	621. Rent from Electric Property					-	xxx
43.	622. Miscellaneous Electric Revenues			34,090		34,090	xxx
44.	Total Other Electric Revenues			34,090	-	34,090	xxx
45.	Total Operating Rev. - Electric			4,050,296	17,352	4,067,648	xxx

‡ Excluding current used in station auxiliaries. Step-up transformers are not to be considered station auxiliaries.

* To nearest hundredth of a cent, e.g., 5.43.

** Strike out basis which does not apply.

120. LOCATION AND CAPACITY OF ELECTRIC SUBSTATIONS

1. Show for each of the several substations owned or leased by the respondent at the end of the year, the location (including street and No.), the No. or other designation of the station on the respondent's books and other records.
 2. Distinguish between transmission and distribution substations.

Line No.	Location of station (city or village, street, and No.) (a)	Electric Substations				
		Name of Substation (b)	No. & Size of Transformers (c)	Capacity in kv. a. (d)	High Voltage & Connection (e)	Low Voltage & Connection (f)
1.	DISTRIBUTION SYSTEM		3	14,000	46/115KV	7.62/13.2KV
2.	MCLAUGHLIN	SPARE	1	7,000	46/115KV	4.36/13.2KV
3.						
4.						
5.						
6.			Totals	21,000	XXXXXXXX	XXXXXXXXXX

121. LINE TRANSFORMERS

1. Show the requested information concerning line transformers in the possession of the respondent, including those in stock as well as those installed.
 2. If any such transformers were held by respondent under any title other than full ownership, give the particulars concerning respondent's title in a footnote.
 3. Use the upper section of the schedule for showing those items which are in general used and the lower section for those items which are used in a municipal street lighting and/or signal system service exclusively.

A - General.

Line No.	Capacity of each, kv.a (a)	Number at beginning of year (b)	Number acquired during year (c)	Number permanently retired during year (d)	Number installed at end of year			Not installed available for service (h)	Incapacitated for service (i)	Total at end of year (j)
					Designed frequency		Primary and secondary operating voltages (g)			
					60-cycle (e)	other specify (f)				
31.										
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.	Totals						XXXXXXXXXXXXXXXXXXXXXX			

B - Municipal Street Lighting and/or Signal System, Exclusively.

50.										
51.										
52.										
53.										
54.										
55.	Totals						XXXXXXXXXXXXXXXXXXXXXX			

122. DISTRIBUTION SYSTEM CAPACITORS

1. Show the particulars called for on respondent's system at end of year.

Line No.	Total kv.a in Active Use		Total kv.a in Stock Available for Service (c)
	At Receiving Substation (a)	On Disbtribution Feeder Line No. (b)	
60.			
61.			
62.			
63.			
64.			
65.			
66.			
67.			
68.			
69.			
70.	Totals		

124. SALES BY MUNICIPALITIES---ELECTRIC

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

2. The kw.h. 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, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.

Designation of municipality	VILLAGE OF TUPPER LAKE			TOWN OF ALTAMONT			Line No.
	Number of active consumers* (b)	Sales in kw.h. (c)	Revenues during year \$ (d)	Number of active consumers* (e)	Sales in kw.h. (f)	Revenues during year \$ (g)	
601. Residential Sales	1,741	31,213,867	1,629,412	1,159	19,430,546	1,035,490	1
602. Commercial Sales	241	4,953,848	300,081	94	1,259,343	75,891	2
603. Industrial Sales	25	6,880,502	354,227	10	6,280,810	342,523	3
604. Public St. Light - Oper. Mun.	4	415,164	48,343				4
605. Public Street Lighting - Other	6	124,956	13,027				5
606. Other Sales to Oper. Municip.	32	1,642,661	87,230				6
607. Other Sales to Other Pub. Auth.	1	2,451,600	122,624				7
608. Sales to Other Distributors							8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	17	21,834	3,737	31	30,000	3,621	10
Totals	2,067	47,704,432	2,558,681	1,294	27,000,699	1,457,525	11
Designation of Municipality							
601. Residential Sales							13
602. Commercial Sales							14
603. Industrial Sales							15
604. Public St. Light. - Oper. Mun.							16
605. Public Street Lighting - Other							17
606. Other Sales to Oper. Municip.							18
607. Other Sales to Other Pub. Auth.							19
608. Sales to Other Distributors							20
609. Sales to R.R. and Street R.R.							21
610. Security Lighting							22
Totals	-	-	-	-	-	-	23
Designation of Municipality				Totals for entire system			
601. Residential Sales				2,900	50,644,413	2,664,902	25
602. Commercial Sales				335	6,213,191	375,972	26
603. Industrial Sales				35	13,161,312	696,750	27
604. Public St. Light. - Oper. Mun.				4	415,164	48,343	28
605. Public Street Lighting - Other				6	124,956	13,027	29
606. Other Sales to Oper. Municip.				32	1,642,661	87,230	30
607. Other Sales to Other Pub. Auth.				1	2,451,600	122,624	31
608. Sales to Other Distributors				-	-	-	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				48	51,834	7,358	34
Totals	-	-	-	3,361	74,705,131	4,016,206	35

3. State the program of meter reading and billing in effect during the year and the date of any change within the year in that program. Give for each class of consumers the dates within each month when meters are generally read, the date when billing usually is completed, and the last month and the latest day of that month for which sales are reported above.

METER READING BEGINS ON THE 19TH AND TAKES 6 DAYS.

BILLS ARE MAILED ABOUT THE 5TH OF EACH MONTH.

SALES ARE REPORTED THROUGH MAY 31, 2015

* At end of year. In this column, show for account 604 the operating municipality as an individual consumer, and for account 606 include each active service connection.

125. SALES BY SERVICE CLASSIFICATIONS -- ELECTRIC

1. Show hereunder by months the number of bills rendered and the sales of electric energy under each schedule and service classification. When the same rate is contained in more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each service classification No. must be shown in the controlling heading above the columns in which sales are listed.
2. Contract sales within each month to others than public authorities for public use, 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 the operating municipality": sales to the 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 schedule 119 and amounts receivable on other than a monthly basis may be allocated in equal amounts to the months to which applicable.
3. Below line 13 show the manner in which the sales under the service classifications of contracts were distributed to the revenue accounts, and the number of bills applicable to each account.
4. The kw.h. shown on 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, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show hereunder 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 which the PPAC factor was applied;
 - c) revenues generated from the application of the PPAC; and d) differential in present and base costs by month entered in Totals For Year schedule only, i.e., the difference between actual purchased power billings and the base purchased power cost(s).
6. In footnotes provide the following: a) Base Purchased Power Cost(s) and the period for which effective; b) the factor of adjustment for distribution system efficiency and c) date(s) consumer meters are read, indicating if on a monthly or bi-monthly billing period.

Line No.	Month	No. of Bills Rendered	Kw.h. Sold	Total Revenues	PPAC Factor per kwh	Kw.h. to which PPAC was applied	PPAC Revenues	Difference in present & base costs
1	June	3,368	3,895,771	179,354	0.003644	3,895,771	14,196	
2	July	3,374	3,547,753	166,498	0.009781	3,547,753	34,921	
3	August	3,380	3,847,324	177,814	-0.002828	3,847,324	(10,880)	
4	September	3,377	3,977,878	182,515	-0.004113	3,977,878	(16,361)	
5	October	3,366	4,168,638	188,388	0.000156	4,168,638	650	
6	November	3,364	6,440,691	335,242	0.007347	6,440,691	47,321	
7	December	3,361	7,542,132	409,858	-0.011940	7,542,132	(90,052)	
8	January	3,358	10,275,766	652,400	-0.002218	10,275,766	(22,793)	
9	February	3,362	10,467,866	678,528	-0.004568	10,467,866	(47,655)	
10	March	3,359	9,579,911	599,274	0.000228	9,579,911	2,183	
11	April	3,361	6,453,001	377,348	-0.006960	6,453,001	(44,912)	
12	May	3,361	4,508,400	234,236	-0.007068	4,508,400	(31,867)	
13	Totals	40,391	74,705,131	4,181,455		74,705,131	(165,249)	
14	Account 601	34,893	50,644,413	2,784,696		50,644,413	(119,794)	
15	Account 602	3,984	6,213,191	387,967		6,213,191	(11,995)	
16	Account 603	413	13,161,312	722,155		13,161,312	(25,405)	
17	Account 604	48	415,164	48,986		415,164	(643)	
18	Account 605	72	124,956	12,997		124,956	30	
19	Account 606	383	1,642,661	90,815		1,642,661	(3,585)	
20	Account 607	12	2,451,600	126,401		2,451,600	(3,777)	
21	Account 608							
22	Account 609							
23	Account 610	586	51,834	7,438		51,834	(80)	

Footnotes:

Base purchase power cost: .035220 for June 2014 through November 2014
 Base purchase power cost: .033520 for December 2014 through May 2015
 Factor of adjustment: 1.051165 for June 2014 through July 2014
 Factor of adjustment: 1.055649 for August 2014 through May 2015
 Consumer Meters are read monthly
 Meter reading begins on the 19th and takes 6 days.

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 601		Service Classification: 1			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	1,741	1,366,810	54,709	0.003644	1,366,810	4,981
2.	July	1,744	1,133,972	46,324	0.009781	1,133,972	11,091
3.	August	1,751	1,245,578	50,407	-0.002828	1,245,578	(3,523)
4.	September	1,748	1,352,734	54,212	-0.004113	1,352,734	(5,564)
5.	October	1,747	1,541,351	60,951	0.000156	1,541,351	240
6.	November	1,743	2,789,886	136,371	0.007347	2,789,886	20,497
7.	December	1,745	3,300,656	172,676	-0.011940	3,300,656	(39,410)
8.	January	1,744	4,600,602	292,433	-0.002218	4,600,602	(10,204)
9.	February	1,746	4,881,610	318,601	-0.004568	4,881,610	(22,299)
10.	March	1,746	4,422,936	278,929	0.000228	4,422,936	1,008
11.	April	1,744	2,822,864	156,206	-0.006960	2,822,864	(19,647)
12.	May	1,741	1,754,868	82,827	-0.007068	1,754,868	(12,404)
13.	Total	20,940	31,213,867	1,704,646		31,213,867	(75,234)
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Line No.	Month (a)	Schedule No. 601.1		Service Classification: 1			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	1,166	859,525	34,567	0.003644	859,525	3,132
2.	July	1,168	919,829	36,734	0.009781	919,829	8,997
3.	August	1,168	974,174	38,680	-0.002828	974,174	(2,755)
4.	September	1,168	964,539	38,326	-0.004113	964,539	(3,967)
5.	October	1,163	1,115,197	43,723	0.000156	1,115,197	174
6.	November	1,164	1,701,472	88,031	0.007347	1,701,472	12,501
7.	December	1,161	2,078,276	116,561	-0.011940	2,078,276	(24,815)
8.	January	1,160	2,821,990	189,308	-0.002218	2,821,990	(6,259)
9.	February	1,160	2,838,316	191,629	-0.004568	2,838,316	(12,965)
10.	March	1,159	2,421,649	155,950	0.000228	2,421,649	552
11.	April	1,157	1,666,975	95,828	-0.006960	1,666,975	(11,602)
12.	May	1,159	1,068,604	50,713	-0.007068	1,068,604	(7,553)
13.	Total	13,953	19,430,546	1,080,050		19,430,546	(44,560)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 602		Service Classification: 2			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	237	309,618	14,685	0.003644	309,618	1,128
2.	July	238	283,153	13,481	0.009781	283,153	2,769
3.	August	237	324,462	15,339	-0.002828	324,462	(918)
4.	September	239	319,743	15,130	-0.004113	319,743	(1,315)
5.	October	239	302,473	14,352	0.000156	302,473	47
6.	November	239	406,082	26,811	0.007347	406,082	2,983
7.	December	238	443,250	29,193	-0.011940	443,250	(5,292)
8.	January	239	617,348	44,894	-0.002218	617,348	(1,369)
9.	February	240	635,515	46,194	-0.004568	635,515	(2,903)
10.	March	240	588,850	42,873	0.000228	588,850	134
11.	April	240	398,272	29,824	-0.006960	398,272	(2,772)
12.	May	241	325,082	17,111	-0.007068	325,082	(2,298)
13.	Total	2,867	4,953,848	309,887		4,953,848	(9,806)
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Line No.	Month (a)	Schedule No. 602.1		Service Classification: 2			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	97	91,470	4,420	0.003644	91,470	333
2.	July	97	102,486	4,915	0.009781	102,486	1,002
3.	August	96	118,220	5,621	-0.002828	118,220	(334)
4.	September	95	92,958	4,481	-0.004113	92,958	(382)
5.	October	91	70,214	3,460	0.000156	70,214	11
6.	November	92	81,612	5,531	0.007347	81,612	600
7.	December	90	101,703	6,819	-0.011940	101,703	(1,214)
8.	January	90	140,363	10,337	-0.002218	140,363	(312)
9.	February	91	146,536	10,780	-0.004568	146,536	(669)
10.	March	90	134,779	9,942	0.000228	134,779	31
11.	April	94	100,652	7,522	-0.006960	100,652	(701)
12.	May	94	78,350	4,252	-0.007068	78,350	(554)
13.	Total	1,117	1,259,343	78,080		1,259,343	(2,189)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 603		Service Classification: 3A			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	24	446,462	23,791	0.003644	446,462	1,627
2.	July	24	404,943	22,357	0.009781	404,943	3,961
3.	August	24	430,854	23,347	-0.002828	430,854	(1,218)
4.	September	25	490,601	26,095	-0.004113	490,601	(2,018)
5.	October	25	432,112	23,778	0.000156	432,112	67
6.	November	25	569,824	28,855	0.007347	569,824	4,187
7.	December	26	641,728	31,610	-0.011940	641,728	(7,662)
8.	January	25	832,329	43,731	-0.002218	832,329	(1,846)
9.	February	25	789,494	41,983	-0.004568	789,494	(3,606)
10.	March	25	799,972	42,032	0.000228	799,972	182
11.	April	25	544,144	31,064	-0.006960	544,144	(3,787)
12.	May	25	498,039	29,217	-0.007068	498,039	(3,520)
13.	Total	298	6,880,502	367,860		6,880,502	(13,633)
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Line No.	Month (a)	Schedule No. 603.1		Service Classification: 3A			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	10	401,300	20,806	0.003644	401,300	1,462
2.	July	10	353,160	18,989	0.009781	353,160	3,454
3.	August	10	384,680	20,105	-0.002828	384,680	(1,088)
4.	September	9	367,460	19,093	-0.004113	367,460	(1,511)
5.	October	8	317,900	17,018	0.000156	317,900	50
6.	November	8	344,140	17,770	0.007347	344,140	2,528
7.	December	8	368,880	18,780	-0.011940	368,880	(4,404)
8.	January	8	456,160	24,641	-0.002218	456,160	(1,012)
9.	February	7	422,000	23,474	-0.004568	422,000	(1,928)
10.	March	7	445,700	24,207	0.000228	445,700	102
11.	April	9	328,700	19,487	-0.006960	328,700	(2,288)
12.	May	9	323,640	19,257	-0.007068	323,640	(2,287)
13.	Total	103	4,513,720	243,627		4,513,720	(6,922)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 603.2		Service Classification:			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	62,790	5,235	0.003644	62,790	229
2.	July	1	33,120	4,062	0.009781	33,120	324
3.	August	1	35,880	4,171	-0.002828	35,880	(101)
4.	September	1	52,440	4,826	-0.004113	52,440	(216)
5.	October	1	65,550	5,344	0.000156	65,550	10
6.	November	1	157,320	9,103	0.007347	157,320	1,156
7.	December	1	202,170	10,745	-0.011940	202,170	(2,414)
8.	January	1	304,980	16,343	-0.002218	304,980	(676)
9.	February	1	303,600	17,402	-0.004568	303,600	(1,387)
10.	March	1	286,350	15,713	0.000228	286,350	65
11.	April	1	166,290	10,379	-0.006960	166,290	(1,157)
12.	May	1	96,600	7,345	-0.007068	96,600	(683)
13.	Total	12	1,767,090	110,668		1,767,090	(4,850)
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Line No.	Month (a)	Schedule No. 604		Service Classification: 8			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	4	34,597	3,943	0.003644	34,597	126
2.	July	4	34,597	3,943	0.009781	34,597	338
3.	August	4	34,597	3,943	-0.002828	34,597	(98)
4.	September	4	34,597	3,943	-0.004113	34,597	(142)
5.	October	4	34,597	3,943	0.000156	34,597	5
6.	November	4	34,597	3,943	0.007347	34,597	254
7.	December	4	34,597	3,943	-0.011940	34,597	(413)
8.	January	4	34,597	4,277	-0.002218	34,597	(77)
9.	February	4	34,597	4,277	-0.004568	34,597	(158)
10.	March	4	34,597	4,277	0.000228	34,597	8
11.	April	4	34,597	4,277	-0.006960	34,597	(241)
12.	May	4	34,597	4,277	-0.007068	34,597	(245)
13.	Total	48	415,164	48,986		415,164	(643)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS—ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 605		Service Classification: 8			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	6	10,413	1,046	0.003644	10,413	38
2.	July	6	10,413	1,046	0.009781	10,413	324
3.	August	6	10,413	1,046	-0.002828	10,413	(29)
4.	September	6	10,413	1,046	-0.004113	10,413	(43)
5.	October	6	10,413	1,046	0.000156	10,413	2
6.	November	6	10,413	1,046	0.007347	10,413	77
7.	December	6	10,413	1,046	-0.011940	10,413	(124)
8.	January	6	10,413	1,135	-0.002218	10,413	(23)
9.	February	6	10,413	1,135	-0.004568	10,413	(48)
10.	March	6	10,413	1,135	0.000228	10,413	2
11.	April	6	10,413	1,135	-0.006960	10,413	(72)
12.	May	6	10,413	1,135	-0.007068	10,413	(74)
13.	Total	72	124,956	12,997		124,956	30
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Line No.	Month (a)	Schedule No. 606		Service Classification: 8			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	32	94,857	5,117	0.003644	94,857	346
2.	July	32	80,551	4,575	0.009781	80,551	788
3.	August	32	81,268	4,584	-0.002828	81,268	(230)
4.	September	32	76,864	4,421	-0.004113	76,864	(316)
5.	October	32	77,702	4,419	0.000156	77,702	12
6.	November	32	132,216	6,952	0.007347	132,216	972
7.	December	32	150,930	7,783	-0.011940	150,930	(1,802)
8.	January	31	217,455	12,013	-0.002218	217,455	(483)
9.	February	32	208,256	11,703	-0.004568	208,256	(789)
10.	March	32	217,997	12,052	0.000228	217,997	50
11.	April	32	180,226	10,196	-0.006960	180,226	(1,254)
12.	May	32	124,339	7,000	-0.007068	124,339	(879)
13.	Total	383	1,642,661	90,815		1,642,661	(3,585)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 607		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	213,600	10,433	0.003644	213,600	778
2.	July	1	187,200	9,470	0.009781	187,200	1,831
3.	August	1	202,800	9,960	-0.002828	202,800	(574)
4.	September	1	211,200	10,340	-0.004113	211,200	(869)
5.	October	1	196,800	9,752	0.000156	196,800	31
6.	November	1	208,800	10,227	0.007347	208,800	1,534
7.	December	1	205,200	10,100	-0.011940	205,200	(2,450)
8.	January	1	235,200	12,639	-0.002218	235,200	(522)
9.	February	1	193,200	10,701	-0.004568	193,200	(883)
10.	March	1	212,400	11,525	0.000228	212,400	48
11.	April	1	195,600	10,791	-0.006960	195,600	(1,361)
12.	May	1	189,600	10,463	-0.007068	189,600	(1,340)
13.	Total	12	2,451,600	126,401		2,451,600	(3,777)
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Line No.	Month (a)	Schedule No. 610		Service Classification 7			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	49	4,329	602	0.003644	4,329	16
2.	July	49	4,329	602	0.009781	4,329	42
3.	August	50	4,398	611	-0.002828	4,398	(12)
4.	September	49	4,329	602	-0.004113	4,329	(18)
5.	October	49	4,329	602	0.000156	4,329	1
6.	November	49	4,329	602	0.007347	4,329	32
7.	December	49	4,329	602	-0.011940	4,329	(52)
8.	January	49	4,329	649	-0.002218	4,329	(10)
9.	February	49	4,329	649	-0.004568	4,329	(20)
10.	March	48	4,268	639	0.000228	4,268	1
11.	April	48	4,268	639	-0.006960	4,268	(30)
12.	May	48	4,268	639	-0.007068	4,268	(30)
13.	Total	586	51,834	7,438		51,834	(80)
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

Line No.	Month (a)	Schedule No.		Service Classification			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June				0.003644		
2.	July				0.009781		
3.	August				-0.002828		
4.	September				-0.004113		
5.	October				0.000156		
6.	November				0.007347		
7.	December				-0.011940		
8.	January				-0.002218		
9.	February				-0.004568		
10.	March				0.000228		
11.	April				-0.006960		
12.	May				-0.007068		
13.	Total	-	-	-		-	-
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Line No.	Month (a)	Schedule No.		Service Classification			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June				0.003644		
2.	July				0.009781		
3.	August				-0.002828		
4.	September				-0.004113		
5.	October				0.000156		
6.	November				0.007347		
7.	December				-0.011940		
8.	January				-0.002218		
9.	February				-0.004568		
10.	March				0.000228		
11.	April				-0.006960		
12.	May				-0.007068		
13.	Total	-	-	-		-	-
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

Footnote:

126. ANALYSIS OF OPERATING PROPERTY TAX AND EQUALIZATION RATES

Item (a)	Total per Books -- \$ (b)	Village of Tupper Lake (c)	Town of Altamont (d)	Town of (c)	Town of (f)	Town of (g)	Line No
Operating Property A/C 101	7,795,472	5,796,051	1,999,421	-			1.
Depreciation Reserves A/C 261	5,552,449	4,686,151	866,298	-			2.
Depreciated Value	2,243,023	1,109,900	1,133,123	-			3.
Current Tax Rates:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	4.
Village or City	xxxxxxxxxxxxxx	N/A	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	5.
School	xxxxxxxxxxxxxx		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	6.
Town & County	xxxxxxxxxxxxxx	N/A					7.
Equalization Rates -- %	xxxxxxxxxxxxxx	N/A					8.
Taxes Due	40,008		40,008	-			9.
Taxes Paid	40,008		40,008	-			10.

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

- 1. All extensions of system, giving
 - (a) location,
 - (b) new territory covered by distribution system, and
 - (c) dates of beginning operation.
- 2. All other important physical changes including herein all important plant and equipment installed or retired during the year.
- 3. All leaseholds acquired or surrendered, giving
 - (a) dates,
 - (b) lengths of terms,
 - (c) names of parties,
 - (d) rents, and
 - (e) other conditions.
- 4. All other important financial changes, giving full particulars.

including all long-term debt discharged, with dates of each such transaction.
- 5. All long-term debt actually issued, giving
 - (a) names of securities,
 - (b) amounts actually issued,
 - (c) dates of each such issue,
 - (d) purposes for which issued, and describing
 - (e) the consideration realized, giving
 - (f) amounts and
 - (g) values.
- 6. If at any time during the year ownership of a substantial portion of the lighting plant has been transferred by the respondent to another, or by another to the respondent, give the effective date of such transfer or acquisition, the names of the parties involved, and other important particulars.

- 1 None
- 2 None
- 3 None
- 4 None
- 5 None
- 6 None

128. CHANGES IN GENERAL OFFICERS TO DATE OF VERIFYING REPORT

List all changes in general officers or commissioners between the end of the year and the date of verifying the report, giving names of outgoing and incoming officers and dates of changes.

None

MISCELLANEOUS MATTER.

Hereunder may be shown any additional matters of fact relative to the operations of the respondent's electric department which it may desire to incorporate in this report.

None

VERIFICATION

(Oath to be made by the General Manager or Superintendent of the electric plant of the respondent municipality.)

STATE OF NEW YORK, } ss.:
County of Franklin

JOHN T. BOUCK

makes oath and says that he is the

SUPERINTENDENT

of the electric plant of

TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM

(HERE INSERT THE TITLE OF THE OFFICE HELD BY THE AFFIANT)

(HERE INSERT THE EXACT NAME OF THE RESPONDENT MUNICIPALITY)

that he has charge (and that as such officer it is his duty to have charge) of the accounts, records, and memoranda of the said plant; that under his direction the foregoing report has been compiled from the accounts, records, and memoranda of the said plant; that he has carefully examined the foregoing report; that it is in accord with the said accounts, records, and memoranda; and that the allegations of fact made in the said report are true as he verily believes.

Subscribed and sworn to before me,

Carol A. Houle

in and for the state and county above named, this

21st day of *September*, 20 *15*

My commission expires *October 15, 2015*

John T. Bouck
(SIGNATURE)

(Use an im-
L.S.
pression seal.)

Carol A. Houle

Carol A. Houle
Notary Public, State of New York
No. 01HO6175812

Qualified in Franklin County
Commission Expires October 15, 2015

**NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY** Tupper Lake Municipal Electric System

Statement E-1: Capital Addition
Date fiscal year ended 5/31/2015

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1	Forecast Year 2
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)				
5. Underground Conduits & Conductors (359 & 364)				
7. Distribution Substation Equipment (361)				
8. Distribution Overhead Conductors (363)				
9. Line Transformers (365)				
10. Services (366-367)				
11. Consumers' Meters & Installations (368-369)				
12. Other Property on Consumers' Premises (370)				
13. Street Lighting & Signal System Equipment (371)				
14. Office Equipment (381)				
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)				
18. Communication Equipment (385)				
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)				
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	0.0	0.0	0.0	0.0

* Current year additions does not include additions to construction work in progress account.

**NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY** Tupper Lake Municipal Electric System

Statement E-2: Replacements

Date fiscal year ended 5/31/2015

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1	Forecast Year 2
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)				40.0
4. Poles, Towers and Fixtures (358)				
5. Underground Conduits & Conductors (359 & 364)	2.6	2.9	163.6	163.6
7. Distribution Substation Equipment (361)		7.3	52.0	
8. Distribution Overhead Conductors (363)	3.8	1.6	137.2	
9. Line Transformers (365)	1.7	11.0	112.1	112.1
10. Services (366-367)	0.6	2.2		
11. Consumers' Meters & Installations (368-369)	1.0			
12. Other Property on Consumers' Premises (370)				
13. Street Lighting & Signal System Equipment (371)		0.2	95.0	
14. Office Equipment (381)				
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)				
18. Communication Equipment (385)			25.0	150.0
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)				
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	9.7	25.2	584.9	465.7

* Current year additions does not include additions to construction work in progress account.