

Tupper Lake Municipal Electric System

New York Power Authority Annual Report

Year Ended May 31, 2017



Independent Accountant's Compilation Report

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

Management is responsible for the New York Power Authority Annual Report of the Tupper Lake Municipal Electric System - Village of Tupper Lake, New York (Annual Report) as of and for the year ended May 31, 2017 with certain 2016 information included in the accompanying prescribed form in accordance with the requirements of the New York Power Authority. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Annual Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report included in the accompanying prescribed form.

The Annual Report included in the accompanying prescribed form is presented in accordance with the requirements of the New York Power Authority, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of Trustees and the New York Power Authority and is not intended to be and should not be used by anyone other than these specified parties.

BST & CO. CPAs, LLP

Albany, New York
August 29, 2017

101. Exact name of the respondent municipality: TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM Year Ended: 5/31/2017						
102. The name, title and office address of the person to whom should be addressed any correspondence concerning this report. MARY CASAGRAN, 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± (a)	Title (b)	Term of Office		Compensation during year		Line No.
		Beginning (c)	Expiration (d)	Total \$ (e)	Portion charged to electric department \$ (f)	
P. MAROUN	MAYOR	12/15	11/17	9,200	3,067	1
D. MAROUN	TRUSTEE	12/16	12/18	4,800	-	2
C. HOLLINGSWORTH	TRUSTEE	12/16	12/18	4,800	-	3
L. LEBLANC	TRUSTEE	12/15	11/17	4,800	4,800	4
R. LASCALA	TRUSTEE	12/15	12/17	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 (a)	Name (b)	Compensation during year		Basis of compensation** (e)	Line No.	
		Total \$ (c)	Portion charged to electric department \$ (d)			
SUPERINTENDENT	M. STAVES	62,999	62,999	ANNUAL	21	
VILLAGE CLERK/TREAS.	M. CASAGRAN	54,365	17,940	ANNUAL	22	
UTILITY ACCOUNTANT	J. ST. LOUIS	38,258	19,129	ANNUAL	23	
METER/ACCOUNT CLERK	J. MOODY	15,204	15,204	ANNUAL	24	
VILLAGE ATTORNEY	N. RACE	13,200	4,400	ANNUAL	25	
					26	
					27	
					28	
					29	
Clerical (3)	*****	106,851	41,563	HOURLY	30	
Supervisor & Lineworkers (8)	*****	396,741	396,741	HOURLY	31	
Meter Readers (2)	*****	92,171	92,171	HOURLY	32	
Mechanic	*****	42,991	14,402	HOURLY	33	
	*****				34	
	*****				35	
	*****				36	
	*****				37	
	Totals	822,780	664,549		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 CASAGRAN						
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)	7,838,999	8,712,821	873,822
2.	102. Operating Property -			-
3.	Operating Property -			-
4.	109. Operating Property - General			-
5.	110. Construction Work in Progress	671,348	-	(671,348)
6.	112. Non-operating Property			-
7.	Total Fixed Assets	8,510,347	8,712,821	202,474
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)	250,707	281,444	30,737
12.	117. Miscellaneous Special Funds (p. 5)	328,652	-	(328,652)
13.	Total Investments	579,359	281,444	(297,915)
14.	121. Cash	1,277,230	1,313,229	35,999
15.	122. Working Funds	300	300	-
16.	123. Materials and Supplies	189,585	237,726	48,141
17.	124. Receivables from Operating Municipality (p. 7)	9,278	8,615	(663)
18.	125. Accounts Receivable	293,379	247,219	(46,160)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	-	-	-
22.	129. Special Deposits	46,438	50,240	3,802
23.	131. Miscellaneous Current Assets	80,000	-	(80,000)
24.	Total Current Assets	1,896,210	1,857,329	(38,881)
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)			-
28.	145. Miscellaneous Suspense	242,370	145,633	(96,737)
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	242,370	145,633	(96,737)
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	11,228,286	10,997,227	(231,059)

NOTES TO BALANCE SHEET

- 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.
- Show above the comparative balance sheet of the municipal electric utility classified in accordance with the system of accounts used by the respondent.
- Each item should be consistent with corresponding details shown elsewhere in this report.
- 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 145 - Represents Deferred Outflows in connection with adoption and implementation of GASB 68.

* 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 (c)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	73,870	36,935	(36,935)
2.	232. Equipment Obligations - Long-Term (p. 6)			-
3.	233. Miscellaneous Long-Term Debt (p. 6)	280,202	249,453	(30,749)
4.	Total Long-Term Debt‡	354,072	286,388	(67,684)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	76,199	138,741	62,542
7.	243. Notes Payable (p. 6)	1,000,000	500,000	(500,000)
8.	244. Consumers' Deposits (p. 8)	46,173	49,975	3,802
9.	245. Matured Interest			-
10.	246. Matured Long-Term Debt			-
11.	248. Taxes Accrued	5,456	4,590	(866)
12.	249. Interest Accrued	8,828	7,157	(1,671)
13.	251. Advance Billing and Payments			-
14.	252. Miscellaneous Current Liabilities	73,297	79,538	6,241
15.	Total Current & Accrued Liabilities	1,209,953	780,001	(429,952)
16.	261. Depreciation Reserves (p. 5)	5,828,888	6,099,394	270,506
17.	262. Amorization Reserves (p. 4 & 5)			-
18.	263. Contributions for Extensions (p. 8)	566,075	566,075	-
19.	264. Insurance Reserve (p. 8)			-
20.	265. Injuries and Damages Reserve (p. 8)			-
21.	266. Reserve for Uncollectible Accounts (p. 8)	25,000	25,000	-
22.	267. Miscellaneous Reserves (p. 8)			-
23.	Total Reserves	6,419,963	6,690,469	270,506
24.	271. Unamortized Premium on Debt			-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	46,578	64,039	17,461
26.	Total Deferred Credits	46,578	64,039	17,461
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$4,766,933) (\$4,852,058)			
29.	281. Surplus (p. 9)			
30.	\$7,964,653 \$8,028,388	\$3,197,720	3,176,330	(21,390)
31.				-
32.				-
33.	Total Liabilities and Other Credits	11,228,286	10,997,227	(231,059)

No Contingent Liabilities.

Account 233 - Represents Net Pension Liability in connection with adoption and implementation of GASB 68.

Account 272 - Represents Deferred Inflows in connection with adoption and implementation of GASB 68.

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	842,832	446,346			1,289,178	3.51%	712,339
359. Underground Conduits					-		
361. Distribution Substation Equip.	1,293,155				1,293,155	2.90%	1,134,712
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	1,188,593	136,185			1,324,778	2.57%	790,767
364. Dist. Underground Cond.	125,387	68,053			193,440	2.88%	55,119
365. Line Transformers	1,701,592	70,606			1,772,198	2.90%	944,207
366. Overhead Services	343,401	944			344,345	2.81%	250,119
367. Underground Services					-		
368. Consumers' Meters	293,405				293,405	3.13%	248,809
369. Consumers' Meter Installation	58,413	288			58,701	3.74%	66,849
370. Other Prop. on Consum. Prem.	24,352				24,352	3.90%	15,112
371. St. Light & Signal Sys. Equip.	257,761	148,734			406,495	3.90%	251,429
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%	8,012
384. Transportation Equipment	1,180,286				1,180,286	8.00%	1,108,569
385. Communication Equipment	30,991				30,991	10.00%	31,674
386. Laboratory Equipment	26,291	1,700			27,991	3.43%	23,660
387. General Tools and Implements	102,198				102,198	4.75%	112,004
388. Miscellaneous Gen. Equipment	67,709	966			68,675	10.00%	68,590
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	7,838,999	873,822	-	-	8,712,821		6,099,394

* 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)	Book cost at end of year (i)	Revenue during year	
				Rate % per annum (d)	Dates due (e)					Accrued (j)	Received (k)
1.	6	116 Depreciation Reserves	N/A	Various	Monthly	281,444		281,444	281,444	23	23
2.							Totals	281,444	281,444	23	23

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			Total \$ (i)
		Electric department \$ (b)	Other departments (specify)		Electric department \$ (f)	Other departments (specify)		
			\$ (c)	\$ (d)		\$ (g)	\$ (h)	
1.	Balance at beginning of year	5,828,888	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2.	Accruals for year, charged to:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3.	Operating Expenses (except acct. 790)	195,104	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
4.	Amortization of Intangible Property (790)		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
5.	Clearing accounts	75,402	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
6.	Deductions from Rent Revenues (432 and 435)							
7.	Miscellaneous Debits to Surplus (514)							
8.	Other accounts (specify):							
9.								
10.								
11.	Total accruals	270,506					270,506	
12.	Net charges for property retired:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
13.	Book cost of retirements							
14.	Cost of removal							
15.	Salvage, insurance, etc., recovered (Cr.)							
16.	Net debit for retirements							
17.	Other Credits							
18.	Other Debits (See Schedule No. 102)							
19.	Balance at end of year	6,099,394					6,099,394	

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 (5 YRS)	BUCKET TRUCK	11/30/2012	11/30/2017	11/30	36,935	2.99%	11/30	1
GASB 68 PENSION LIAB	NET PENSION LIAB							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)	
184,675	184,675	147,740	36,935	1,586	2,209		623	1
		-	249,453	-	-		-	2
								3
								4
								5
								6
								7
								8
								9
Total	184,675	147,740	286,388	1,586	2,209	-	623	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)		
BAN	500,000	Dec-16	Dec-17	1.854%	12,895	16,152	DOT Project	1
					-	-		2
								3
Total	500,000				12,895	16,152		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.
Correction of GASB 68 Net Pension Liability as of May 31, 2016	\$ 42,830	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	9,278		141,266	141,929			8,615
2.										-
3.										-
4.										-
5.										-
6.										-
7.										-
8.										-
9.										-
10.										-
11.										-
12.										-
13.										-
Totals				9,278	-	141,266	141,929			8,615

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.	NONE									-
22.										-
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	46,173	129	3,802	129		49,975
2.	263 - Contribution for extensions	566,075	116				566,075
3.	266 - Reserve for uncollectible accounts	25,000	404	7,950	125	7,950	25,000
4.	272 - Deferred Inflows (GASB 68)	46,578	various	17,461			64,039
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 \$ (b)	Item (c)	Amount \$ (d)
31.	Balance at Beginning of Year	4,766,933		
32.				
33.	CASH	40,000		
34.	LABOR & SERVICES	45,125		
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	4,852,058
51.	Total	4,852,058	Total	4,852,058

* 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)	3,925,792	3,772,237	153,555		1.
402. Operating Expenses - Electric (p. 10)	3,685,921	3,467,666	218,255		2.
403. Taxes - Electric	40,812	40,874	(62)		3.
404. Uncollectible Revenues- Electric	7,950	10,472	(2,522)		4.
Revenue Deductions - Electric	3,734,683	3,519,012	215,671		5.
Net Operating Revenue - Electric*	191,109	253,225	(62,116)		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*	191,109	253,225	(62,116)		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*	191,109	253,225	(62,116)		22.
441. Revenues from Non-operating Property					23.
442. Interest Revenues	264	294	(30)		24.
443. Dividend Revenues					25.
444. Miscellaneous Non-operating Revenues					26.
449. Non-operating Revenue Deductions					27.
Non-operating Income*	264	294	(30)		28.
Gross Income*	191,373	253,519	(62,146)		29.
451. Interest on Long-Term Debt (p. 6)	14,481	14,587	(106)		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	70,327	67,325	3,002	IEEP	36.
460. Miscellaneous Deductions from Income					37.
Total Deductions from Gross Income	84,808	81,912	2,896		38.
Net Income (Loss)	106,565	171,607	(65,042)		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		\$7,964,653		41.
501. Balance Transferred from Income		106,565		42.
502. Miscellaneous Credits to Surplus (p. 6)	XXXXXXXXXXXXXX			43.
512. Appropriations to Reserves (p. 6)		XXXXXXXXXXXXXX		44.
514. Miscellaneous Debits to Surplus (p. 6)	42,830	XXXXXXXXXXXXXX		45.
Balance at End of Year	8,028,388			46.
Totals	8,071,218	8,071,218		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			2,202,132
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		153,607
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		75,567
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		205,245
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		1,344
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		32,048
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		38,224
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		19,889
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		43,095
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		19,292
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	146,312
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			734,623
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	38,781
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	12,953
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			51,734
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	149,453
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	2,132,988	29.	Total Consum. Acct. & Coll. Exp.			149,453
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			2,132,988	33.	Total Sales Expenses			-
Total Production Expenses			2,132,988	34.	781. General Office Salaries & Expenses	X	X	126,061
731. Transmission System Operation		X		35.	782. Management Service	X	X	18,460
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	82,869
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	544,816
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	25,211
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	33,569	43.	790. Amortization of Intangible Prop.	X	X	
737. Repairs to Underground Conduits	X	X	122	44.	791. Franchise Requirements	X	X	
738. Deprec. of Poles, Tow., Fixt. & Cond.	X	X	35,453	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(254,024)
Total Maint. Pol., Tow., Fixt. & Cond.			69,144	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			2,202,132	47.	Total Admin. & General Expenses			547,979
				48.	Total Oper Expenses - Electric			\$ 3,685,921

116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

- | | |
|---|---|
| <p>1. Show hereunder all items which during the year were charged by the electric department to other departments of the operating municipality.</p> <p>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.</p> <ul style="list-style-type: none"> (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. | <ul style="list-style-type: none"> (l) Pensions, subdivided by classes of employees. (m) Other items, classified according to type and purpose. <p>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 therefor to accounts of the electric department.</p> <p>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.</p> <p>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.</p> |
|---|---|

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.	Amount	Acct. No.	Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1.	A	CASH/LABOR/PURCH.	GEN.	CONT.		85,125	121.0	85,125		
2.	E	STREET LIGHTING	GEN.	ACTUAL	51,324		604.0	51,324		
3.	E	OTHER ELECT. SALES	VAR.	ACTUAL	89,942		606.0	89,942		
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
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39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	141,266	85,125		226,391		-

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	70,724,681	JUNE	6/13	7:30	8,279	15		
32.	Generated by steam ‡				JULY	7/13	17:00	7,375	15		
33.	Gen. by other motive power ‡				AUG	8/12	12:30	7,634	15		
34.					SEPT	9/26	8:00	8,300	15		
35.	Gen. by Eng.				OCT	10/27	18:00	12,717	15		
36.					NOV	11/21	17:00	14,197	15		
37.	Purchased				75,089,492	USED BY ELECTRIC DEPARTMENT	DEC	12/16	7:30	18,974	15
38.	Total available for distribution				75,089,492		JAN	1/9	7:30	18,974	15
39.	Energy purchased from 6/1/16- 5/31/17						FEB	2/10	7:30	18,435	15
40.							MAR	3/13	7:30	18,974	15
41.	Cost	\$ 2,132,988	Lost and unaccounted for 5.81%	4,364,811	APRIL	4/3	7:30	12,791	15		
42.			Total	75,089,492	MAY	5/9	7:30	11,252	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	2,924	47,477,049	2,515,606	6,281	2,521,887	5.31
32.	602. Commercial Sales	347	6,262,936	390,547	1,132	391,679	6.25
33.	603. Industrial Sales	33	12,452,825	685,069	307	685,376	5.50
34.	604. Public St. Light- Oper. Municip.	4	415,164	51,324		51,324	12.36
35.	605. Public Street Lighting - Other	6	124,956	13,620		13,620	10.90
36.	606. Other Sales to Oper. Municipality	33	1,616,955	89,942		89,942	5.56
37.	607. Other Sales to Other Public Auth.	1	2,323,200	123,054		123,054	5.30
38.	608. Sales to Other Distributors						
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	48	51,596	7,478		7,478	14.49
41.	Total Electric Service Revenues	3,396	70,724,681	3,876,640	7,720	3,884,360	5.49
42.	621. Rent from Electric Property					-	xxx
43.	622. Miscellaneous Electric Revenues			41,432		41,432	xxx
44.	Total Other Electric Revenues				-	41,432	xxx
45.	Total Operating Rev. - Electric			3,876,640	7,720	3,925,792	xxx

Note: Acct 622 includes RECs and ZECs income of \$14,649.

‡ 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		Primary and secondary operating voltages (g)	Not installed available for service (h)	Incapacitated for service (i)	Total at end of year (j)
					Designed frequency					
					60-cycle (e)	other specify (f)				
31.										
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.	Totals						XXXXXXXXXXXXXXXXXXXX			

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

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

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 Distribution 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	1,748	29,232,336	1,535,277	1,176	18,244,713	980,329	1
602. Commercial Sales	248	4,958,853	308,851	101	1,304,083	81,696	2
603. Industrial Sales	26	6,902,145	376,094	8	5,550,680	308,975	3
604. Public St. Light - Oper. Mun.	4	415,164	51,324				4
605. Public Street Lighting - Other	6	124,956	13,620				5
606. Other Sales to Oper. Municip.	32	1,616,955	89,942				6
607. Other Sales to Other Pub. Auth.	1	2,323,200	123,054				7
608. Sales to Other Distributors							8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	17	21,596	3,857	31	30,000	3,621	10
Totals	2,082	45,595,205	2,502,019	1,316	25,129,476	1,374,621	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				2,924	47,477,049	2,515,606	25
602. Commercial Sales				349	6,262,936	390,547	26
603. Industrial Sales				34	12,452,825	685,069	27
604. Public St. Light. - Oper. Mun.				4	415,164	51,324	28
605. Public Street Lighting - Other				6	124,956	13,620	29
606. Other Sales to Oper. Municip.				32	1,616,955	89,942	30
607. Other Sales to Other Pub. Auth.				1	2,323,200	123,054	31
608. Sales to Other Distributors				-	-	-	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				48	51,596	7,478	34
Totals	-	-	-	3,398	70,724,681	3,876,640	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, 2017

* 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	3,394	3,632,087	194,669	-0.006925	3,582,748	(24,981)	(33,659)
2	July	3,397	3,803,873	202,025	0.004264	3,754,534	16,003	16,952
3	August	3,400	3,946,585	208,933	0.004089	3,897,246	15,930	16,891
4	September	3,402	3,634,822	194,838	0.002074	3,585,483	7,434	8,224
5	October	3,397	4,390,483	227,796	0.004727	4,341,213	20,518	19,038
6	November	3,392	6,426,865	371,557	0.000021	6,377,595	132	1,523
7	December	3,393	7,812,581	473,722	-0.004814	7,763,311	(37,373)	(30,792)
8	January	3,396	9,206,947	573,789	-0.004106	9,157,637	(37,599)	(37,982)
9	February	3,395	8,673,839	531,669	-0.005475	8,624,529	(47,219)	(51,619)
10	March	3,395	8,085,690	494,597	-0.003124	8,036,380	(25,105)	(24,987)
11	April	3,395	6,386,616	371,512	-0.007092	6,337,306	(44,938)	(69,649)
12	May	3,398	4,724,293	241,981	-0.011429	4,674,983	(53,250)	(65,989)
13	Totals	40,754	70,724,681	4,087,088		70,132,965	(210,448)	(252,049)
14	Account 601	35,087	47,477,049	2,666,405		47,477,049	(150,799)	
15	Account 602	4,160	6,262,936	406,915		6,262,936	(16,368)	
16	Account 603	400	12,452,825	717,982		12,452,825	(32,913)	
17	Account 604	48	415,164	51,324		-	-	
18	Account 605	72	124,956	13,620		-	-	
19	Account 606	395	1,616,955	94,989		1,616,955	(5,047)	
20	Account 607	12	2,323,200	128,375		2,323,200	(5,321)	
21	Account 608							
22	Account 609							
23	Account 610	580	51,596	7,478		-	-	

Footnotes:

Base purchase power cost: .033520 for June 2016 through May 2017
 Factor of adjustment: 1.055649 for June 2016 through July 2016
 Factor of adjustment: 1.056191 for August 2016 through May 2017
 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	1,753	1,232,384	59,911	-0.006925	1,232,384	(8,596)
2.	July	1,754	1,240,632	60,315	0.004264	1,240,632	5,290
3.	August	1,756	1,292,593	62,552	0.004089	1,292,593	5,285
4.	September	1,754	1,166,412	57,024	0.002074	1,166,412	2,419
5.	October	1,754	1,636,558	77,660	0.004727	1,636,558	7,736
6.	November	1,753	2,637,702	143,220	0.000021	2,637,702	55
7.	December	1,754	3,523,547	206,618	-0.004814	3,523,547	(16,962)
8.	January	1,755	4,315,822	268,773	-0.004106	4,315,822	(17,721)
9.	February	1,752	3,893,649	236,382	-0.005475	3,893,649	(21,318)
10.	March	1,751	3,603,218	213,270	-0.003124	3,603,218	(11,257)
11.	April	1,751	2,892,182	160,951	-0.007092	2,892,182	(20,511)
12.	May	1,748	1,797,637	84,663	-0.011429	1,797,637	(20,482)
13.	Total	21,035	29,232,336	1,631,339		29,232,336	(96,062)
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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	1,172	920,287	44,247	-0.006925	920,287	(6,419)
2.	July	1,172	944,384	45,288	0.004264	944,384	4,027
3.	August	1,173	891,401	42,958	0.004089	891,401	3,645
4.	September	1,174	876,440	42,350	0.002074	876,440	1,818
5.	October	1,171	1,161,753	54,832	0.004727	1,161,753	5,492
6.	November	1,167	1,778,502	103,298	0.000021	1,778,502	37
7.	December	1,168	2,133,453	130,918	-0.004814	2,133,453	(10,270)
8.	January	1,169	2,349,238	148,661	-0.004106	2,349,238	(9,645)
9.	February	1,170	2,260,797	141,554	-0.005475	2,260,797	(12,378)
10.	March	1,170	2,256,484	141,415	-0.003124	2,256,484	(7,049)
11.	April	1,170	1,498,551	84,215	-0.007092	1,498,551	(10,628)
12.	May	1,176	1,173,423	55,330	-0.011429	1,173,423	(13,367)
13.	Total	14,052	18,244,713	1,035,066		18,244,713	(54,737)
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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 (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	243	292,348	15,491	-0.006925	292,348	(2,039)
2.	July	244	336,523	17,693	0.004264	336,523	1,435
3.	August	244	369,580	19,340	0.004089	369,580	1,511
4.	September	246	314,954	16,616	0.002074	314,954	653
5.	October	246	314,911	16,629	0.004727	314,911	1,489
6.	November	246	401,565	29,534	0.000021	401,565	8
7.	December	246	496,656	36,319	-0.004814	496,656	(2,392)
8.	January	247	607,208	44,204	-0.004106	607,208	(2,493)
9.	February	247	554,150	40,423	-0.005475	554,150	(3,034)
10.	March	247	489,997	35,852	-0.003124	489,997	(1,531)
11.	April	248	437,530	32,106	-0.007092	437,530	(3,103)
12.	May	248	343,431	18,049	-0.011429	343,431	(3,909)
13.	Total	2,952	4,958,853	322,256		4,958,853	(13,405)
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Line No.	Month (a)	Schedule No. 602.1		Service Classification: 2			
		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	100	95,602	5,139	-0.006925	95,602	(667)
2.	July	101	115,723	6,155	0.004264	115,723	493
3.	August	101	122,530	6,484	0.004089	122,530	501
4.	September	101	102,504	5,484	0.002074	102,504	213
5.	October	101	76,511	4,186	0.004727	76,511	362
6.	November	101	99,357	7,452	0.000021	99,357	2
7.	December	100	113,258	8,440	-0.004814	113,258	(545)
8.	January	100	132,367	9,802	-0.004106	132,367	(543)
9.	February	101	137,985	10,207	-0.005475	137,985	(756)
10.	March	101	130,552	9,677	-0.003124	130,552	(408)
11.	April	100	94,879	7,129	-0.007092	94,879	(673)
12.	May	101	82,815	4,504	-0.011429	82,815	(942)
13.	Total	1,208	1,304,083	84,659		1,304,083	(2,963)
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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	25	461,635	28,035	-0.006925	461,635	(3,220)
2.	July	25	483,981	29,060	0.004264	483,981	2,064
3.	August	25	523,866	30,762	0.004089	523,866	2,142
4.	September	26	487,575	29,476	0.002074	487,575	1,011
5.	October	26	492,361	29,478	0.004727	492,361	2,327
6.	November	26	580,749	32,788	0.000021	580,749	12
7.	December	26	650,940	36,238	-0.004814	650,940	(3,134)
8.	January	26	733,182	39,438	-0.004106	733,182	(3,010)
9.	February	26	752,753	40,353	-0.005475	752,753	(4,121)
10.	March	26	637,607	35,601	-0.003124	637,607	(1,992)
11.	April	26	570,196	32,319	-0.007092	570,196	(4,044)
12.	May	26	527,300	30,514	-0.011429	527,300	(6,003)
13.	Total	309	6,902,145	394,062		6,902,145	(17,968)
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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	7	303,160	17,386	-0.006925	303,160	(2,115)
2.	July	7	323,120	18,405	0.004264	323,120	1,378
3.	August	7	356,960	19,556	0.004089	356,960	1,460
4.	September	7	323,000	18,084	0.002074	323,000	670
5.	October	6	313,720	17,617	0.004727	313,720	1,483
6.	November	6	343,080	18,698	0.000021	343,080	7
7.	December	6	333,320	18,572	-0.004814	333,320	(1,605)
8.	January	6	365,480	19,845	-0.004106	365,480	(1,501)
9.	February	6	338,240	18,694	-0.005475	338,240	(1,852)
10.	March	7	368,680	20,061	-0.003124	368,680	(1,152)
11.	April	7	316,640	18,036	-0.007092	316,640	(2,246)
12.	May	7	322,440	18,012	-0.011429	322,440	(3,669)
13.	Total	79	4,007,840	222,966		4,007,840	(9,142)
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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 (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	51,750	4,878	-0.006925	51,750	(361)
2.	July	1	24,150	2,776	0.004264	24,150	103
3.	August	1	41,400	4,427	0.004089	41,400	169
4.	September	1	42,090	4,457	0.002074	42,090	87
5.	October	1	62,100	5,328	0.004727	62,100	294
6.	November	1	202,860	11,456	0.000021	202,860	4
7.	December	1	156,630	10,210	-0.004814	156,630	(754)
8.	January	1	248,400	14,205	-0.004106	248,400	(1,020)
9.	February	1	284,970	15,508	-0.005475	284,970	(1,560)
10.	March	1	174,570	11,063	-0.003124	174,570	(545)
11.	April	1	156,630	9,813	-0.007092	156,630	(1,111)
12.	May	1	97,290	6,833	-0.011429	97,290	(1,109)
13.	Total	12	1,542,840	100,954		1,542,840	(5,803)
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Line No.	Month (a)	Schedule No. 604		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	4	34,597	4,277	-0.006925	-	-
2.	July	4	34,597	4,277	0.004264	-	-
3.	August	4	34,597	4,277	0.004089	-	-
4.	September	4	34,597	4,277	0.002074	-	-
5.	October	4	34,597	4,277	0.004727	-	-
6.	November	4	34,597	4,277	0.000021	-	-
7.	December	4	34,597	4,277	-0.004814	-	-
8.	January	4	34,597	4,277	-0.004106	-	-
9.	February	4	34,597	4,277	-0.005475	-	-
10.	March	4	34,597	4,277	-0.003124	-	-
11.	April	4	34,597	4,277	-0.007092	-	-
12.	May	4	34,597	4,277	-0.011429	-	-
13.	Total	48	415,164	51,324		-	-
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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	1,135	-0.006925	-	-
2.	July	6	10,413	1,135	0.004264	-	-
3.	August	6	10,413	1,135	0.004089	-	-
4.	September	6	10,413	1,135	0.002074	-	-
5.	October	6	10,413	1,135	0.004727	-	-
6.	November	6	10,413	1,135	0.000021	-	-
7.	December	6	10,413	1,135	-0.004814	-	-
8.	January	6	10,413	1,135	-0.004106	-	-
9.	February	6	10,413	1,135	-0.005475	-	-
10.	March	6	10,413	1,135	-0.003124	-	-
11.	April	6	10,413	1,135	-0.007092	-	-
12.	May	6	10,413	1,135	-0.011429	-	-
13.	Total	72	124,956	13,620		-	-
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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	33	93,582	5,582	-0.006925	93,582	(643)
2.	July	33	94,021	5,557	0.004264	94,021	394
3.	August	33	93,716	5,538	0.004089	93,716	378
4.	September	33	86,508	5,222	0.002074	86,508	177
5.	October	33	94,899	5,576	0.004727	94,899	444
6.	November	33	136,980	8,276	0.000021	136,980	3
7.	December	33	161,107	9,640	-0.004814	161,107	(775)
8.	January	33	189,940	11,061	-0.004106	189,940	(779)
9.	February	33	184,785	10,740	-0.005475	184,785	(1,011)
10.	March	33	184,472	11,010	-0.003124	184,472	(575)
11.	April	33	166,698	9,726	-0.007092	166,698	(1,175)
12.	May	32	130,247	7,061	-0.011429	130,247	(1,485)
13.	Total	395	1,616,955	94,989		1,616,955	(5,047)
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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 (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	132,000	7,939	-0.006925	132,000	(921)
2.	July	1	192,000	10,715	0.004264	192,000	819
3.	August	1	205,200	11,255	0.004089	205,200	839
4.	September	1	186,000	10,334	0.002074	186,000	386
5.	October	1	188,400	10,439	0.004727	188,400	891
6.	November	1	196,800	10,784	0.000021	196,800	4
7.	December	1	194,400	10,716	-0.004814	194,400	(936)
8.	January	1	216,000	11,741	-0.004106	216,000	(887)
9.	February	1	217,200	11,749	-0.005475	217,200	(1,189)
10.	March	1	190,800	10,589	-0.003124	190,800	(596)
11.	April	1	204,000	11,158	-0.007092	204,000	(1,447)
12.	May	1	200,400	10,956	-0.011429	200,400	(2,284)
13.	Total	12	2,323,200	128,375		2,323,200	(5,321)
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Line No.	Month (a)	Schedule No. 610		Service Classification 7			
		No. of Bills Rendered	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	49	4,329	649	-0.006925	-	-
2.	July	49	4,329	649	0.004264	-	-
3.	August	49	4,329	649	0.004089	-	-
4.	September	49	4,329	379	0.002074	-	-
5.	October	48	4,260	639	0.004727	-	-
6.	November	48	4,260	639	0.000021	-	-
7.	December	48	4,260	639	-0.004814	-	-
8.	January	48	4,300	647	-0.004106	-	-
9.	February	48	4,300	647	-0.005475	-	-
10.	March	48	4,300	647	-0.003124	-	-
11.	April	48	4,300	647	-0.007092	-	-
12.	May	48	4,300	647	-0.011429	-	-
13.	Total	580	51,596	7,478		-	-
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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				-0.006925		
2.	July				0.004264		
3.	August				0.004089		
4.	September				0.002074		
5.	October				0.004727		
6.	November				0.000021		
7.	December				-0.004814		
8.	January				-0.004106		
9.	February				-0.005475		
10.	March				-0.003124		
11.	April				-0.007092		
12.	May				-0.011429		
13.	Total	-	-	-	-	-	-
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23.							

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				-0.006925		
2.	July				0.004264		
3.	August				0.004089		
4.	September				0.002074		
5.	October				0.004727		
6.	November				0.000021		
7.	December				-0.004814		
8.	January				-0.004106		
9.	February				-0.005475		
10.	March				-0.003124		
11.	April				-0.007092		
12.	May				-0.011429		
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 (e)	Town of (f)	Town of (g)	Line No.
Operating Property A/C 101	8,712,821	6,695,934	2,016,887	-			1.
Depreciation Reserves A/C 261	6,099,394	5,514,071	585,323	-			2.
Depreciated Value	2,613,427	1,181,863	1,431,564	-			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	40,812		40,812	-			9.
Taxes Paid				-			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.

Make the statements explicit and precise, and number and letter them in accordance with the inquiries; each subdivision must be fully answered, and if the word "None" truly states the fact, it may be used in answering any particular inquiry.

- 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

MARC STAVES makes oath and says that he is the
SUPERINTENENT 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,

in and for the state and county above named, this

_____ day of _____, 20____

My commission expires _____, 20____

(SIGNATURE)

(Use an im-
L.S.
pression seal.) (SIGNATURE OF OFFICER AUTHORIZED TO ADMINISTER OATHS)

**NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY**

Tupper Lake Municipal Electric System

Statement E-1: Capital Addition

Date fiscal year ended 5/31/2017

	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)		148.7		
14. Office Equipment (381)				
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)				
18. Communication Equipment (385)	1.2			
19. Laboratory Equipment (386)	1.4	1.7		
20. General Tools & Equipment (387)				
21. Miscellaneous Items Not Classified Above (388-392)		1.0		
22. Eng. Driven Generation (342-345)				
Total*	2.6	151.4	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**

Upper Lake Municipal Electric System

Statement E-2: Replacements

Date fiscal year ended 5/31/2017

	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)				40.0
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)	18.2	446.3	0.0	0.0
5. Underground Conduits & Conductors (359 & 364)	6.8	68.1	0.0	
7. Distribution Substation Equipment (361)			137.2	
8. Distribution Overhead Conductors (363)	12.8	136.2	0.0	0.0
9. Line Transformers (365)	4.3	70.6		
10. Services (366-367)	4.6	1.0		
11. Consumers' Meters & Installations (368-369)	0.4	0.3		
12. Other Property on Consumers' Premises (370)	0.2			
13. Street Lighting & Signal System Equipment (371)	0.2		0.0	
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*	47.5	722.5	162.2	190.0

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