

# **Tupper Lake Municipal Electric System**

New York Power Authority Annual Report

Year Ended May 31, 2014



## 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, 2014, included in the accompanying prescribed form which includes certain 2014 and 2013 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 4, 2014

101. Exact name of the respondent municipality:		TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM		Year Ended: 5/31/2014		
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	12/12	11/14	4,800	-	2
T. SNYDER	TRUSTEE	12/12	11/14	4,800	-	3
L. LEBLANC	TRUSTEE	12/13	11/15	4,800	4,800	4
R. DONAH	TRUSTEE	12/14	11/14	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	61,431	61,431	ANNUAL	21	
VILLAGE CLERK/TREAS.	M. CASAGRAIN	51,651	17,044	ANNUAL	22	
UTILITY ACCOUNTANT	J. ST. LOUIS	36,642	18,321	ANNUAL	23	
METER/ACCOUNT CLERK	J. MOODY	30,170	30,179	ANNUAL	24	
VILLAGE ATTORNEY	N. RACE	13,200	4,400	ANNUAL	25	
					26	
					27	
					28	
					29	
Clerical (4)	*****	96,189	38,186	HOURLY	30	
Supervisor & Lineworkers (6)	*****	320,938	320,938	HOURLY	31	
Meter Readers (2)	*****	83,552	83,552	HOURLY	32	
Mechanic	*****	41,840	14,017	HOURLY	33	
	*****				34	
	*****				35	
	*****				36	
	*****				37	
	Totals	735,613	588,068		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)	7,774,061	7,771,487	(2,574)
2.	102. Operating Property -			-
3.	Operating Property -			-
4.	109. Operating Property - General			-
5.	110. Construction Work in Progress	-	-	-
6.	112. Non-operating Property			-
7.	Total Fixed Assets	7,774,061	7,771,487	(2,574)
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)	31,772	-	(31,772)
12.	117. Miscellaneous Special Funds (p. 5)	-	184,264	184,264
13.	Total Investments	31,772	184,264	152,492
14.	121. Cash	377,779	624,663	246,884
15.	122. Working Funds	300	300	-
16.	123. Materials and Supplies	206,111	127,411	(78,700)
17.	124. Receivables from Operating Municipality (p. 7)	8,794	39,127	30,333
18.	125. Accounts Receivable	278,731	522,099	243,368
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments			-
22.	129. Special Deposits	46,525	42,537	(3,988)
23.	131. Miscellaneous Current Assets	-	-	-
24.	Total Current Assets	918,240	1,356,137	437,897
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	8,724,073	9,311,888	587,815

**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.

\* Increases in black, decreases in red.

‡ Item column (g) includes (show amount here) \$ 219,851 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)	427,593	207,740	(219,853)
2.	232. Equipment Obligations - Long-Term (p. 6)			-
3.	233. Miscellaneous Long-Term Debt (p. 6)			-
4.	Total Long-Term Debt†	427,593	207,740	(219,853)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	141,539	151,040	9,501
7.	243. Notes Payable (p. 6)	6,474	-	(6,474)
8.	244. Consumers' Deposits (p. 8)	46,260	42,272	(3,988)
9.	245. Matured Interest			-
10.	246. Matured Long-Term Debt			-
11.	248. Taxes Accrued	4,919	7,301	2,382
12.	249. Interest Accrued	6,567	3,561	(3,006)
13.	251. Advance Billing and Payments			-
14.	252. Miscellaneous Current Liabilities	27,911	85,098	57,187
15.	Total Current & Accrued Liabilities	233,670	289,272	55,602
16.	261. Depreciation Reserves (p. 5)	5,001,136	5,271,480	270,344
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)	21,000	41,000	20,000
22.	267. Miscellaneous Reserves (p. 8)			-
23.	Total Reserves	5,490,042	5,780,386	290,344
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.	(\$4,654,662) (\$4,497,168)			
29.	281. Surplus (p. 9)			
30.	\$7,227,430 \$7,531,658	\$2,572,768	3,034,490	461,722
31.				-
32.				-
33.	Total Liabilities and Other Credits	8,724,073	9,311,888	587,815

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	836,746		12,217		824,529	3.51%	621,384
359. Underground Conduits					-		
361. Distribution Substation Equip.	1,293,155				1,293,155	2.90%	1,022,209
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	1,170,358	3,805			1,174,163	2.57%	697,892
364. Dist. Underground Cond.	108,669	2,599			111,268	2.88%	43,704
365. Line Transformers	1,689,591	1,732			1,691,323	2.90%	800,339
366. Overhead Services	336,065	557			336,622	2.81%	221,381
367. Underground Services					-		
368. Consumers' Meters	292,070	950			293,020	3.13%	221,275
369. Consumers' Meter Installation	58,413				58,413	3.74%	60,722
370. Other Prop. on Consum. Prem.	24,164				24,164	3.90%	12,274
371. St. Light & Signal Sys. Equip.	257,412				257,412	3.90%	218,383
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%	6,251
384. Transportation Equipment	1,180,286				1,180,286	10.56%	848,906
385. Communication Equipment	29,744				29,744	10.00%	30,516
386. Laboratory Equipment	24,848				24,848	3.43%	21,000
387. General Tools and Implements	102,198				102,198	4.75%	99,230
388. Miscellaneous Gen. Equipment	67,709				67,709	10.00%	68,591
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
<b>Total Oper. Property - Elec.</b>	<b>7,774,061</b>	<b>9,643</b>	<b>12,217</b>	<b>-</b>	<b>7,771,487</b>		<b>5,271,480</b>

\* 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	117 Cash Reserve for future ICCs	N/A	Various	Monthly	-		184,264	-	5	
2.							Totals	184,264	-	5	

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				Total \$ (e)	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	5,001,136				5,001,136				
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx			xxxxxxx				xxxxxxx
3.	Operating Expenses (except acct. 790)	181,134				181,134				xxxxxxx
4.	Amortization of Intangible Property (790)	xxxxxxx	xxxxxxx			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	281,850				281,850				
12.	Net charges for property retired:									
13.	Book cost of retirements	xxxxxxx	xxxxxxx			xxxxxxx				xxxxxxx
14.	Cost of removal	12,217				12,217				
15.	Salvage, insurance, etc., recovered (Cr.)									
16.	Net debit for retirements	(711)				(711)				
17.	Other Credits	11,506				11,506				
18.	Other Debits (See Schedule No. 102)									
19.	Balance at end of year	5,271,480				5,271,480				

**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)	Purpose for which issue was authorized	Dates		Schedule of serial payments		Interest		Line No.
		Authorized	Maturity	Date of periodical payment	Amount of periodical payment \$ (i)	Rate % per annum (g)	Dates due (h)	
(a)	(b)	(c)	(d)	(e)	(i)	(g)	(h)	
BOND (20 YRS)	SYST. IMPROV.	8/15/94	8/15/14	8/15	65,000	5.60%	8&2/15	1
BOND (3 YRS)	DIGGER/DERRICK	2/11/2011	2/11/2014	2/11	61,666	2.75%	2/11	2
BOND (3 YRS)	SYST. IMPROV.	11/30/2010	11/30/2013	11/30	56,250	2.50%	11/30	3
BOND (5 YRS)	BUCKET TRUCK	11/30/2012	11/30/2017	11/30	36,935	2.99%	11/30	4
								5
								6
								7
								8
								9
								10

  

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	940,000	60,000	4,391	5,550		1,070	1
185,000	185,000	-	-	1,183	1,696		-	2
168,750	168,750	-	-	695	1,406		-	3
184,675	184,675	36,935	147,740	4,899	5,522		2,491	4
Total	1,538,425	976,935	207,740	11,168	14,174	-	3,561	5

**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 (c)	Interest		Description and Purpose (h)	Line No.
		From (c)	To (d)		accrued during year \$ (f)	paid during year \$ (g)		
					-	-		1
					-	-		2
Total	-				-	-		3
								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 \$ (i)
								Contra acct. No. (h)	Amount \$ (i)	
1.	ELECTRICITY - General Fund	N/A	N/A	8,509		158,927	155,698			11,738
2.										
3.	Water Fund	N/A	N/A	131				121	131	
4.										
5.	Sewer Fund	N/A	N/A	154				121	154	
6.										
7.	General Fund	N/A	N/A	-		27,389	-		-	27,389
8.										
9.										
10.										
11.										
12.										
13.										
				Totals		186,316	155,698		285	39,127

**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 \$ (i)
								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	46,260	129		129	3,988	42,272
2.	263 - Contribution for extensions	467,906	121				467,906
3.	266 - Reserve for uncollectible accounts	21,000	404	19,424	125	(576)	41,000
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	Amount	Item	Amount
	(a)	\$ (b)	(c)	\$ (d)
31.	Balance at Beginning of Year	4,378,272		
32.				
33.	CASH	40,000		
34.	LABOR & SERVICES	78,896		
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	4,497,168
51.	Total	4,497,168	Total	4,497,168

\* 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 therefor 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)	5,306,844	4,069,214	1,237,630		1.
402. Operating Expenses - Electric (p. 10)	4,851,664	3,896,860	954,804		2.
403. Taxes - Electric	39,106	37,583	1,523		3.
404. Uncollectible Revenues- Electric	19,424	13,647	5,777		4.
Revenue Deductions - Electric	4,910,194	3,948,090	962,104		5.
Net Operating Revenue - Electric*	396,650	121,124	275,526		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*	396,650	121,124	275,526		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*	396,650	121,124	275,526		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	59	49	10		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues			-		26.
449. Non-operating Revenue Deductions			-		27.
Non-operating Income*	59	49	10		28.
Gross Income*	396,709	121,173	275,536		29.
451. Interest on Long-Term Debt (p. 6)	11,168	17,215	(6,047)		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	81,313	150,720	(69,407)	IEEP	36.
460. Miscellaneous Deductions from Income			-		37.
Total Deductions from Gross Income	92,481	167,935	(75,454)		38.
Net Income (Loss)	304,228	(46,762)	350,990		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		\$7,227,430		41.
501. Balance Transferred from Income		304,228		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	7,531,658			46.
Totals	7,531,658	7,531,658		47.

\*Loss in red

115. OPERATING EXPENSES - ELECTRIC

1. Show the various items of operating expenses for the year.  
 2. Designations in columns (A,B,C & D) indicate the accounts

applicable to each class of utilities.  
 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			3,478,340
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		69,157
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		40,325
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		380,736
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		1,393
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		45,493
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		1,485
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		3,389
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		26,506
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		2,368
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	141,554
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			712,406
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	21,142
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	10,039
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			31,181
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	142,051
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	3,377,558	29.	Total Consum. Acct. & Coll. Exp.			142,051
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			3,377,558	33.	Total Sales Expenses			-
Total Production Expenses			3,377,558	34.	781. General Office Salaries & Expenses	X	X	130,269
731. Transmission System Operation		X		35.	782. Management Service	X	X	18,084
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	52,507
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	454,775
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	20,529
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	71,627	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	29,155	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(193,064)
Total Maint. Pol., Tow., Fixt. & Cond.			100,782	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			3,478,340	47.	Total Admin. & General Expenses			487,686
				48.	Total Oper Expenses - Electric			\$ 4,851,664

**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.
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.
  - (l) Pensions, subdivided by classes of employees.
  - (m) Other items, classified according to type and purpose.
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. (g)	Amount \$ (h)	Acct. No. (i)	Amount \$ (j)
1.	A	CASH/LABOR/PURCH.	GEN.	CONT.		118,896	121.0			
2.	E	STREET LIGHTING	GEN.	ACTUAL	52,219		604.0	52,219		
3.	E	OTHER ELECT. SALES	VAR.	ACTUAL	106,708		606.0	106,708		
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
22.										
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	158,927	118,896		158,927		-

**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	77,682,877	JUNE	6/6	17:30	7,886	15	
32.	Generated by steam ‡				JULY	7/17	18:00	7,835	15	
33.	Gen. by other motive power ‡				AUG	8/9	12:00	7,347	15	
34.					SEPT	9/23	20:00	9,248	15	
35.	Gen. by Eng.				OCT	10/29	7:30	13,020	15	
36.					NOV	11/25	7:30	17,688	15	
37.	Purchased	82,005,830			USED BY ELECTRIC DEPARTMENT	DEC	12/17	7:30	19,228	15
38.	Total available for distribution	82,005,830				JAN	1/22	8:30	19,228	15
39.	Energy purchased from 6/1/13- 5/31/14					FEB	2/12	7:30	19,228	15
40.						MAR	3/6	7:30	19,228	15
41.	Cost	\$ 3,377,558	Sup. to others w/o direct charge	APRIL	4/1	7:30	13,598	15		
42.			Used by electric department	TOTAL	5/7	7:30	10,778	15		
			Lost and unaccounted for 5.27%							
			Total	82,005,830						

**119. ELECTRIC SALES AND OPERATING REVENUES**

- 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.
- If bills are rendered on other than a monthly basis, entries in column (b) should be the average for the billing period.
- 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	2,911	53,378,489	3,610,696	21,164	3,631,860	6.80
32.	602. Commercial Sales	328	6,196,983	451,621	937	452,558	7.30
33.	603. Industrial Sales	34	13,331,634	873,179	388	873,567	6.55
34.	604. Public St. Light- Oper. Municip.	4	415,524	52,219	-	52,219	12.57
35.	605. Public Street Lighting - Other	6	124,956	14,026	19	14,045	11.24
36.	606. Other Sales to Oper. Municipality	32	1,627,700	106,708		106,708	6.56
37.	607. Other Sales to Other Public Auth.	1	2,553,600	156,191	92	156,283	6.12
38.	608. Sales to Other Distributors						
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	51	53,991	8,131	18	8,149	15.09
41.	Total Electric Service Revenues	3,367	77,682,877	5,272,771	22,618	5,295,389	6.82
42.	621. Rent from Electric Property					-	xxx
43.	622. Miscellaneous Electric Revenues			11,455		11,455	xxx
44.	Total Other Electric Revenues			11,455	-	11,455	xxx
45.	Total Operating Rev. - Electric			5,284,226	22,618	5,306,844	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	SPARE	3	14,000	46/115KV	7.62/13.2KV
2.	MCLAUGHLIN		1	7,000	46/115KV	4.36/13.2KV
3.						
4.						
5.						
6.			Totals		21,000	XXXXXXXX

**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						XXXXXXXXXXXXXXXXXXXXXXXXXX			

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

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

**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	1,743	33,019,103	2,233,793	1,164	20,359,386	1,376,903	1
602. Commercial Sales	239	4,929,372	360,998	97	1,267,611	90,623	2
603. Industrial Sales	24	6,586,034	421,271	11	6,745,600	451,908	3
604. Public St. Light - Oper. Mun.	4	415,524	52,219				4
605. Public Street Lighting - Other	6	124,956	14,026				5
606. Other Sales to Oper. Municip.	32	1,627,700	106,708				6
607. Other Sales to Other Pub. Auth.	1	2,553,600	156,191				7
608. Sales to Other Distributors							8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	18	23,991	4,510	31	30,000	3,621	10
<b>Totals</b>	<b>2,067</b>	<b>49,280,280</b>	<b>3,349,716</b>	<b>1,303</b>	<b>28,402,597</b>	<b>1,923,055</b>	<b>11</b>

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
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>

Designation of Municipality	Totals for entire system			
601. Residential Sales	2,907	53,378,489	3,610,696	25
602. Commercial Sales	336	6,196,983	451,621	26
603. Industrial Sales	35	13,331,634	873,179	27
604. Public St. Light. - Oper. Mun.	4	415,524	52,219	28
605. Public Street Lighting - Other	6	124,956	14,026	29
606. Other Sales to Oper. Municip.	32	1,627,700	106,708	30
607. Other Sales to Other Pub. Auth.	1	2,553,600	156,191	31
608. Sales to Other Distributors	-	-	-	32
609. Sales to R.R. and Street R.R.	-	-	-	33
610. Security Lighting	49	53,991	8,131	34
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>

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, 2014

\* 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	3,372	4,153,650	188,271	0.006768	4,153,650	28,112	
2	July	3,371	3,872,998	178,832	0.009413	3,872,998	36,454	
3	August	3,375	3,866,728	178,173	0.002110	3,866,728	8,159	
4	September	3,381	4,125,017	186,984	-0.005868	4,125,017	(24,208)	
5	October	3,373	4,017,871	182,320	0.004722	4,017,871	18,971	
6	November	3,367	7,309,086	391,063	0.005696	7,309,086	41,633	
7	December	3,364	8,746,921	495,044	0.010201	8,746,921	89,229	
8	January	3,362	10,338,093	610,663	0.012361	10,338,093	127,789	
9	February	3,356	10,374,437	615,720	0.034473	10,374,437	357,639	
10	March	3,355	9,330,431	538,840	0.031218	9,330,431	291,279	
11	April	3,361	6,593,040	342,216	0.012421	6,593,040	81,893	
12	May	3,370	4,954,605	217,549	0.018194	4,954,605	90,146	
13	Totals	40,407	77,682,877	4,125,675		77,682,877	1,147,096	-
14	Account 601	34,935	53,378,489	2,792,951		53,378,489	817,745	
15	Account 602	3,936	6,196,983	364,919		6,196,983	86,702	
16	Account 603	409	13,331,634	691,465		13,331,634	181,714	
17	Account 604	48	415,524	47,316		415,524	4,903	
18	Account 605	72	124,956	12,552		124,956	1,474	
19	Account 606	382	1,627,700	83,260		1,627,700	23,448	
20	Account 607	12	2,553,600	125,709		2,553,600	30,482	
21	Account 608							
22	Account 609							
23	Account 610	613	53,991	7,503		53,991	628	

Footnotes:

Base purchase power cost:

Factor of adjustment: 1.058886 for June 2013 through July 2013  
 Factor of adjustment: 1.051165 for August 2013 through May 2014  
 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	1,756	1,574,425	62,131	0.006768	1,574,425	10,656
2.	July	1,754	1,299,934	52,334	0.009413	1,299,934	12,236
3.	August	1,755	1,203,958	48,993	0.002110	1,203,958	2,540
4.	September	1,758	1,448,381	57,620	-0.005868	1,448,381	(8,499)
5.	October	1,752	1,493,791	59,221	0.004722	1,493,791	7,054
6.	November	1,751	3,185,831	162,702	0.005696	3,185,831	18,147
7.	December	1,747	3,971,225	220,630	0.010201	3,971,225	40,511
8.	January	1,745	4,726,474	281,566	0.012361	4,726,474	58,424
9.	February	1,742	4,905,108	298,723	0.034473	4,905,108	169,094
10.	March	1,741	4,345,433	252,091	0.031218	4,345,433	135,656
11.	April	1,741	2,890,785	143,768	0.012421	2,890,785	35,906
12.	May	1,743	1,973,758	76,378	0.018194	1,973,758	35,911
13.	Total	20,985	33,019,103	1,716,157		33,019,103	517,636
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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	1,165	963,018	38,252	0.006768	963,018	6,518
2.	July	1,164	880,457	35,296	0.009413	880,457	8,288
3.	August	1,165	1,088,498	42,749	0.002110	1,088,498	2,297
4.	September	1,165	1,007,445	39,863	-0.005868	1,007,445	(5,912)
5.	October	1,161	1,075,738	42,296	0.004722	1,075,738	5,079
6.	November	1,160	2,041,595	111,908	0.005696	2,041,595	11,629
7.	December	1,163	2,471,399	146,060	0.010201	2,471,399	25,211
8.	January	1,163	2,856,709	179,408	0.012361	2,856,709	35,312
9.	February	1,160	2,678,110	164,849	0.034473	2,678,110	92,322
10.	March	1,160	2,468,742	147,670	0.031218	2,468,742	77,069
11.	April	1,160	1,585,152	80,196	0.012421	1,585,152	19,689
12.	May	1,164	1,242,523	48,247	0.018194	1,242,523	22,607
13.	Total	13,950	20,359,386	1,076,794		20,359,386	300,109
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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	227	295,901	14,028	0.006768	295,901	2,003
2.	July	228	313,954	14,841	0.009413	313,954	2,955
3.	August	230	306,658	14,530	0.002110	306,658	647
4.	September	232	299,045	14,178	-0.005868	299,045	(1,755)
5.	October	236	264,124	12,621	0.004722	264,124	1,247
6.	November	235	425,228	28,028	0.005696	425,228	2,422
7.	December	236	499,778	32,814	0.010201	499,778	5,098
8.	January	236	605,117	39,567	0.012361	605,117	7,480
9.	February	236	636,181	41,553	0.034473	636,181	21,931
10.	March	236	559,432	36,635	0.031218	559,432	17,465
11.	April	238	406,943	26,866	0.012421	406,943	5,055
12.	May	239	317,011	15,021	0.018194	317,011	5,768
13.	Total	2,809	4,929,372	290,682		4,929,372	70,316
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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	94	87,189	4,219	0.006768	87,189	590
2.	July	95	111,364	5,307	0.009413	111,364	1,048
3.	August	95	113,495	5,402	0.002110	113,495	239
4.	September	96	99,312	4,776	-0.005868	99,312	(583)
5.	October	95	66,429	3,293	0.004722	66,429	314
6.	November	93	96,807	6,518	0.005696	96,807	551
7.	December	91	117,511	7,836	0.010201	117,511	1,199
8.	January	92	141,891	9,396	0.012361	141,891	1,754
9.	February	92	137,176	9,093	0.034473	137,176	4,729
10.	March	92	127,824	8,497	0.031218	127,824	3,990
11.	April	95	88,871	6,006	0.012421	88,871	1,104
12.	May	97	79,742	3,894	0.018194	79,742	1,451
13.	Total	1,127	1,267,611	74,237		1,267,611	16,386
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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	429,895	23,271	0.006768	429,895	2,910
2.	July	24	479,106	25,323	0.009413	479,106	4,510
3.	August	24	424,143	23,100	0.002110	424,143	895
4.	September	24	458,563	24,117	-0.005868	458,563	(2,691)
5.	October	24	384,536	21,464	0.004722	384,536	1,816
6.	November	24	556,391	27,489	0.005696	556,391	3,169
7.	December	24	614,408	29,962	0.010201	614,408	6,268
8.	January	24	735,561	34,599	0.012361	735,561	9,092
9.	February	24	768,370	36,263	0.034473	768,370	26,488
10.	March	24	686,238	32,876	0.031218	686,238	21,423
11.	April	24	590,904	29,119	0.012421	590,904	7,340
12.	May	24	457,919	24,137	0.018194	457,919	8,331
13.	Total	288	6,586,034	331,720		6,586,034	89,551
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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	384,140	19,914	0.006768	384,140	2,600
2.	July	10	394,400	20,379	0.009413	394,400	3,712
3.	August	10	363,760	19,057	0.002110	363,760	768
4.	September	10	401,900	20,524	-0.005868	401,900	(2,358)
5.	October	9	345,380	18,417	0.004722	345,380	1,631
6.	November	8	407,400	20,660	0.005696	407,400	2,321
7.	December	8	399,060	20,464	0.010201	399,060	4,071
8.	January	8	478,960	23,436	0.012361	478,960	5,920
9.	February	8	473,100	23,433	0.034473	473,100	16,309
10.	March	8	431,700	22,105	0.031218	431,700	13,477
11.	April	10	384,780	20,271	0.012421	384,780	4,779
12.	May	10	380,100	20,119	0.018194	380,100	6,916
13.	Total	109	4,844,680	248,779		4,844,680	60,146
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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	62,790	5,235	0.006768	62,790	425
2.	July	1	35,880	4,171	0.009413	35,880	338
3.	August	1	35,190	4,144	0.002110	35,190	74
4.	September	1	55,890	4,962	-0.005868	55,890	(328)
5.	October	1	73,140	5,644	0.004722	73,140	345
6.	November	1	189,750	10,254	0.005696	189,750	1,081
7.	December	1	258,060	13,347	0.010201	258,060	2,632
8.	January	1	299,460	15,509	0.012361	299,460	3,702
9.	February	1	315,300	15,972	0.034473	315,300	10,870
10.	March	1	270,480	13,904	0.031218	270,480	8,444
11.	April	1	193,200	10,652	0.012421	193,200	2,400
12.	May	1	111,780	7,172	0.018194	111,780	2,034
13.	Total	12	1,900,920	110,966		1,900,920	32,017
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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	3,943	0.006768	34,597	234
2.	July	4	34,957	3,943	0.009413	34,957	326
3.	August	4	34,597	3,943	0.002110	34,597	73
4.	September	4	34,597	3,943	-0.005868	34,597	(203)
5.	October	4	34,597	3,943	0.004722	34,597	163
6.	November	4	34,597	3,943	0.005696	34,597	197
7.	December	4	34,597	3,943	0.010201	34,597	353
8.	January	4	34,597	3,943	0.012361	34,597	428
9.	February	4	34,597	3,943	0.034473	34,597	1,193
10.	March	4	34,597	3,943	0.031218	34,597	1,080
11.	April	4	34,597	3,943	0.012421	34,597	430
12.	May	4	34,597	3,943	0.018194	34,597	629
13.	Total	48	415,524	47,316		415,524	4,903
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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	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	6	10,413	1,046	0.006768	10,413	70
2.	July	6	10,413	1,046	0.009413	10,413	98
3.	August	6	10,413	1,046	0.002110	10,413	22
4.	September	6	10,413	1,046	-0.005868	10,413	(61)
5.	October	6	10,413	1,046	0.004722	10,413	49
6.	November	6	10,413	1,046	0.005696	10,413	59
7.	December	6	10,413	1,046	0.010201	10,413	106
8.	January	6	10,413	1,046	0.012361	10,413	129
9.	February	6	10,413	1,046	0.034473	10,413	359
10.	March	6	10,413	1,046	0.031218	10,413	325
11.	April	6	10,413	1,046	0.012421	10,413	129
12.	May	6	10,413	1,046	0.018194	10,413	189
13.	Total	72	124,956	12,552		124,956	1,474
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Line No.	Month (a)	Schedule No. 606		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	31	96,624	4,981	0.006768	96,624	653
2.	July	31	90,675	4,792	0.009413	90,675	854
3.	August	32	84,619	4,667	0.002110	84,619	179
4.	September	32	87,674	4,756	-0.005868	87,674	(516)
5.	October	32	76,726	4,345	0.004722	76,726	361
6.	November	32	138,077	7,164	0.005696	138,077	787
7.	December	32	160,811	8,156	0.010201	160,811	1,641
8.	January	32	200,921	9,853	0.012361	200,921	2,483
9.	February	32	190,892	9,440	0.034473	190,892	6,581
10.	March	32	181,182	9,109	0.031218	181,182	5,657
11.	April	32	181,066	8,966	0.012421	181,066	2,249
12.	May	32	138,433	7,031	0.018194	138,433	2,519
13.	Total	382	1,627,700	83,260		1,627,700	23,448
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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	210,000	10,604	0.006768	210,000	1,421
2.	July	1	217,200	10,753	0.009413	217,200	2,045
3.	August	1	196,800	9,904	0.002110	196,800	415
4.	September	1	217,200	10,561	-0.005868	217,200	(1,275)
5.	October	1	188,400	9,392	0.004722	188,400	890
6.	November	1	218,400	10,713	0.005696	218,400	1,244
7.	December	1	205,200	10,166	0.010201	205,200	2,093
8.	January	1	243,600	11,729	0.012361	243,600	3,011
9.	February	1	220,800	10,794	0.034473	220,800	7,612
10.	March	1	210,000	10,353	0.031218	210,000	6,556
11.	April	1	222,000	10,781	0.012421	222,000	2,758
12.	May	1	204,000	9,959	0.018194	204,000	3,712
13.	Total	12	2,553,600	125,709		2,553,600	30,482
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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	53	4,658	647	0.006768	4,658	32
2.	July	53	4,658	647	0.009413	4,658	44
3.	August	52	4,597	638	0.002110	4,597	10
4.	September	52	4,597	638	-0.005868	4,597	(27)
5.	October	52	4,597	638	0.004722	4,597	22
6.	November	52	4,597	638	0.005696	4,597	26
7.	December	51	4,459	620	0.010201	4,459	46
8.	January	50	4,390	611	0.012361	4,390	54
9.	February	50	4,390	611	0.034473	4,390	151
10.	March	50	4,390	611	0.031218	4,390	137
11.	April	49	4,329	602	0.012421	4,329	54
12.	May	49	4,329	602	0.018194	4,329	79
13.	Total	613	53,991	7,503		53,991	628
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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				0.006768		
2.	July				0.009413		
3.	August				0.002110		
4.	September				-0.005868		
5.	October				0.004722		
6.	November				0.005696		
7.	December				0.010201		
8.	January				0.012361		
9.	February				0.034473		
10.	March				0.031218		
11.	April				0.012421		
12.	May				0.018194		
13.	Total	-	-	-		-	-
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
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				0.006768		
2.	July				0.009413		
3.	August				0.002110		
4.	September				-0.005868		
5.	October				0.004722		
6.	November				0.005696		
7.	December				0.010201		
8.	January				0.012361		
9.	February				0.034473		
10.	March				0.031218		
11.	April				0.012421		
12.	May				0.018194		
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	7,771,487	5,783,610	1,987,877	-			1.
Depreciation Reserves A/C 261	5,271,480	4,415,811	855,669	-			2.
Depreciated Value	2,500,007	1,367,799	1,132,208	-			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	-			-			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.
 

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.
- 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 the consideration realized, giving
  - (e) amounts and
  - (f) 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

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

25th day of September, 2014

My commission expires 10/15, 2015

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

  
(SIGNATURE)

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     5/31/2014    

	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*	192.2	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     5/31/2014    

	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)	18.1		163.6	40.0
5. Underground Conduits & Conductors (359 & 364)	2.5	2.6	52.0	163.6
7. Distribution Substation Equipment (361)			137.2	
8. Distribution Overhead Conductors (363)	1.9	3.8	112.1	112.1
9. Line Transformers (365)	5.3	1.7		
10. Services (366-367)	0.8	0.6		
11. Consumers' Meters & Installations (368-369)	3.7	1.0		
12. Other Property on Consumers' Premises (370)				
13. Street Lighting & Signal System Equipment (371)	0.4		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*	32.7	9.7	584.9	465.7

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