

Tupper Lake Municipal Electric System

New York Power Authority Annual Report

Year Ended May 31, 2025



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, 2025, with certain 2024 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

Latham, New York
July 15, 2025

101. Exact name of the respondent municipality: TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM							Year Ended: 5/31/2025	
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. 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)			
M. FONTANA	MAYOR	12/23	11/25	3,000	1,000	1		
R. PICKERING	TRUSTEE	12/24	11/26	7,800	-	2		
E. SHAHEEN	TRUSTEE	12/4	11/26	7,800	-	3		
L. LEBLANC	TRUSTEE	12/23	11/25	7,800	-	4		
D. MAROUN	TRUSTEE	12/23	11/25	7,800	7,800	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	M. DOMINIE	88,685	8,685	ANNUAL	21			
VILLAGE CLERK	K. SAVAGE	46,000	15,333	ANNUAL	22			
VILLAGE CLERK/TREAS (former)	M. CASAGRAIN	40,265	13,287		23			
UTILITY ACCOUNTANT	M. DOMINIE	50,000	25,000	ANNUAL	24			
VILLAGE ATTORNEY	N. RACE	13,200	4,400	ANNUAL	25			
UTILITY INVENTORY CLERK	K. FULLER	55,000	18,333	ANNUAL	26			
					27			
					28			
					29			
Clerical (3)	*****	118,100	46,637	HOURLY	30			
Supervisor & Lineworkers (7)	*****	534,351	534,351	HOURLY	31			
Meter Readers (2)	*****	105,909	105,909	HOURLY	32			
Mechanic	*****	52,057	17,352	HOURLY	33			
	*****				34			
	*****				35			
	*****				36			
	*****				37			
	Totals	1,103,567	789,287		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)	14,390,849	14,891,329	500,480
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	14,390,849	14,891,329	500,480
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)	58,699	208,863	150,164
12.	117. Miscellaneous Special Funds (p. 5)	-	-	-
13.	Total Investments	58,699	208,863	150,164
14.	121. Cash	1,605,450	1,790,024	184,574
15.	122. Working Funds	700	700	-
16.	123. Materials and Supplies	281,823	256,117	(25,706)
17.	124. Receivables from Operating Municipality (p. 7)	9,969	11,833	1,864
18.	125. Accounts Receivable	444,704	686,037	241,333
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	-	-	-
22.	129. Special Deposits	41,426	42,687	1,261
23.	131. Miscellaneous Current Assets	14,447	-	(14,447)
24.	Total Current Assets	2,398,519	2,787,398	388,879
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)		-	-
28.	145. Miscellaneous Suspense	403,132	311,425	(91,707)
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	403,132	311,425	(91,707)
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	17,251,199	18,199,015	947,816

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 131 - Represents Long term receivable due from customers for repayment of NYPA loan, paid via the PPAC process.

Account 145 - Represents Deferred Outflows in connection with GASB 68.

* Increases in black, decreases in red.

‡ Item column (g) includes (show amount here) \$ 160,000
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)	2,990,000	2,830,000	(160,000)
2.	232. Equipment Obligations - Long-Term (p. 6)	-	-	-
3.	233. Miscellaneous Long-Term Debt (p. 6)	664,955	437,896	(227,059)
4.	Total Long-Term Debt‡	3,654,955	3,267,896	(387,059)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	161,116	263,926	102,810
7.	243. Notes Payable (p. 6)	14,447	-	(14,447)
8.	244. Consumers' Deposits (p. 8)	41,026	42,224	1,198
9.	245. Matured Interest	-	-	-
10.	246. Matured Long-Term Debt	-	-	-
11.	248. Taxes Accrued	7,307	10,295	2,988
12.	249. Interest Accrued	10,894	10,013	(881)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	103,092	91,335	(11,757)
15.	Total Current & Accrued Liabilities	337,882	417,793	79,911
16.	261. Depreciation Reserves (p. 5)	8,175,991	8,612,239	436,248
17.	262. Amorization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	1,311,169	1,304,887	(6,282)
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	22,600	34,800	12,200
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	9,509,760	9,951,926	442,166
24.	271. Unamortized Premium on Debt	-	-	-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	60,812	267,498	206,686
26.	Total Deferred Credits	60,812	267,498	206,686
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$5,235,808) (\$5,383,764)			
29.	281. Surplus (p. 9)			
30.	\$8,923,598 \$9,677,666	\$3,687,790	4,293,902	606,112
31.				-
32.				-
33.	Total Liabilities and Other Credits	17,251,199	18,199,015	947,816

No Contingent Liabilities.

Account 233 - Represents Net Pension Liability (Asset) in connection with GASB 68.

Account 272 - Represents Deferred Inflows in connection with GASB 68.

Account 252 - Includes compensated absences.

Account 243 - Includes a NYPA Hybrid Loan Payable at 5/31/2024.

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	3,541,219				3,541,219	2.50%	482,771
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	1,684,207	44,210	2,968		1,725,449	3.51%	1,040,102
359. Underground Conduits					-		
361. Distribution Substation Equip.	1,381,824	64,005			1,445,829	2.90%	1,449,125
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	1,823,752	135,122	1,853		1,957,021	2.57%	1,000,027
364. Dist. Underground Cond.	271,762	13,753	1,106		284,409	2.88%	106,352
365. Line Transformers	2,182,890	255,703	36,357		2,402,236	2.90%	1,222,832
366. Overhead Services	489,496	26,325	931		514,890	2.81%	299,988
367. Underground Services	75,924	2,982			78,906	2.81%	12,162
368. Consumers' Meters	50,265	17	1,670		48,612	3.13%	274,633
369. Consumers' Meter Installation	259,149	631	10,174		249,606	3.74%	89,321
370. Other Prop. on Consum. Prem.	25,150				25,150	3.90%	22,790
371. St. Light & Signal Sys. Equip.	451,420	12,549	280		463,689	3.90%	170,247
381. Office Equipment	155,376				155,376	3.88/12.5%	220,468
382. Stores Equipment	886				886	4.00%	1,174
383. Shop Equipment	33,132				33,132	4.00%	15,926
384. Transportation Equipment	1,705,603				1,705,603	8.00%	1,846,594
385. Communication Equipment	32,456				32,456	10.00%	54,778
386. Laboratory Equipment	40,844				40,844	3.43%	34,020
387. General Tools and Implements	110,942				110,942	4.75%	151,334
388. Miscellaneous Gen. Equipment	70,007	522			70,529	10.00%	117,595
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	14,390,849	555,819	55,339	-	14,891,329		8,612,239

* 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 Numerical (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	208,863		208,863	208,863	169	169
2.											
3.											
4.											
5.											
6.											

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 carried in account 262, Amortization Reserves.
2. Append a statement to explain any amounts appearing on lines 17 and 18.

Line No.	Item (a)	Depreciation Reserves				Amortization Reserves			
		Electric department \$ (b)	Other departments (specify)		Total \$ (e)	Electric department \$ (f)	Other departments (specify)		Total \$ (i)
			\$ (c)	\$ (d)			\$ (g)	\$ (h)	
1.	Balance at beginning of year	8,175,991			8,175,991	-			-
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
3.	Operating Expenses (except acct. 790)	383,908			383,908				
4.	Amortization of Intangible Property (790)		xxxxxxx	xxxxxxx	xxxxxxx				
5.	Clearing accounts	114,911			114,911				
6.	Deductions from Rent Revenues (432 and 435)				-				-
7.	Miscellaneous Debits to Surplus (514)				-				-
8.	Other accounts (specify):				-				-
9.					-				-
10.					-				-
11.	Total accruals	498,819	-	-	498,819	-	-	-	-
12.	Net charges for property retired:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
13.	Book cost of retirements	55,339			55,339				-
14.	Cost of removal	39,157			39,157				-
15.	Salvage, insurance, etc., recovered (Cr.)	(31,925)			(31,925)				-
16.	Net debit for retirements	62,571	-	-	62,571	-	-	-	-
17.	Other Credits				-				-
18.	Other Debits (See Schedule No. 102)				-				-
19.	Balance at end of year	8,612,239	-	-	8,612,239	-	-	-	-

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 (10 YRS)	SYST IMPROV GARAGE	12/13/2017	12/1/2027	12/1	40,000	2.00%	6/1 & 12/1	1
BOND (23 YRS)		10/20	10/1/2044	10/1	\$75k-\$160k	1.85%	4/1 & 10/1	2
GASB 68 PENSION LIAB	NET PENSION LIAB							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)	
450,000	450,000	300,000	150,000	4,650	5,118		-	1
3,075,000	3,075,000	395,000	2,680,000	50,254	50,598		1,611	2
							8,401	3
							-	4
			437,896	-	-		-	5
							-	6
							-	7
							-	8
Total	3,525,000	695,000	3,267,896	54,904	55,716	-	10,012	9
								10

105A. NOTES PAYABLE

1. List hereunder each item of notes payable, Account 243, at the end of the year. any time during the year and should not be restricted to the items in existence at the end of the year.
2. Interest accrued and interest paid should cover notes outstanding at

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)		
	-				-			1
	-				-			2
	-				-			3
Total	-				-			4

106. MISCELLANEOUS ITEMS IN SURPLUS

1. Show the requested information concerning items includible in accounts 502, Miscellaneous Credits to Surplus, 512, Appropriations to Reserves, and 514, Miscellaneous Debits to Surplus.
2. In each account, items of less than \$100 may be aggregated and only the number and total thereof shown.
3. Columns (a) and (b) should be used for debit items and columns (c) and (d) for credit items. In general, the description of items in accounts 502 and 514 should identify them with the classes of items listed in the texts of those accounts.

Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)	Line No.
None		None		1
				2
				3
				4
				5
				6
				7
				8
				9
Total	\$ -	Total	\$ -	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	9,969	-	152,669	150,805			11,833
2.										-
3.										-
4.										-
5.										-
6.										-
7.										-
8.										-
9.										-
10.										-
11.										-
12.										-
13.			Totals	9,969	-	152,669	150,805			11,833

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	41,026	129	1,198		-	42,224
2.	263 - Contribution for extensions	1,311,169		-	101/312	6,282	1,304,887
3.	266 - Reserve for uncollectible accounts	22,600	404	12,550	125	350	34,800
4.	272 - Deferred Inflows (GASB 68)	60,812	145/233/272/785	206,686		-	267,498
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	5,235,808		
32.				
33.	CASH	52,000		
34.	Labor and services	95,956		
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	5,383,764
51.	Total	5,383,764	Total	5,383,764

* 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)	6,710,054	5,361,485	1,348,569		1.
402. Operating Expenses - Electric (p. 10)	5,761,072	4,320,769	1,440,303		2.
403. Taxes - Electric	43,433	42,057	1,376		3.
404. Uncollectible Revenues- Electric	12,550	(8,560)	21,110		4.
Revenue Deductions - Electric	5,817,055	4,354,266	1,462,789		5.
Net Operating Revenue - Electric*	892,999	1,007,219	(114,220)		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*	892,999	1,007,219	(114,220)		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*	892,999	1,007,219	(114,220)		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	3,026	3,430	(404)		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues	-	-	-		26.
449. Non-operating Revenue Deductions		(3,270)	3,270		27.
Non-operating Income*	3,026	160	2,866		28.
Gross Income*	896,025	1,007,379	(111,354)		29.
451. Interest on Long-Term Debt (p. 6)	54,904	72,913	(18,009)		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	87,053	157,649	(70,596)	IEEP & NYPA	36.
460. Miscellaneous Deductions from Income			-	Loan	37.
Total Deductions from Gross Income	141,957	230,562	(88,605)		38.
Net Income (Loss)	754,068	776,817	(22,749)		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		\$8,923,598		41.
501. Balance Transferred from Income		754,068		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)	-	xxxxxxxxxxxxxx		45.
Balance at End of Year	9,677,666			46.
Totals	9,677,666	9,677,666		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			3,673,434
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		124,765
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		156,476
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		192,437
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		8,232
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		70,099
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		333
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		
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		783
709.3 Miscellaneous Supplies & Expenses	X			15.	742.8 Test & Repairing Consum. Meters	X		55,367
710. Repairs to Power Plant	X	X		16.	742.9 Repairs to Other Prop. on Con. Prem.	X		
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	281,421
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			889,913
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	1,835
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	17,654
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			19,489
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	256,279
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	3,612,946	29.	Total Consum. Acct. & Coll. Exp.			256,279
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			3,612,946	33.	Total Sales Expenses			-
Total Production Expenses			3,612,946	34.	781. General Office Salaries & Expenses	X	X	272,039
731. Transmission System Operation		X		35.	782. Management Service	X	X	43,406
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	111,650
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	914,615
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	1,633
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	24,345
Total Transmission Expenses			-	42.	789. Deferred Retirement Losses	X	X	
736. Repairs to Poles, Towers & Fixtures	X	X		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	60,488	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(449,931)
Total Maint. Pol., Tow., Fixt. & Cond.			60,488	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			3,673,434	47.	Total Admin. & General Expenses			921,957
				48.	Total Oper Expenses - Electric			\$ 5,761,072

116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

1. Show hereunder all items which during the year were charged by the electric department to other departments of the operating municipality.
2. Items should be classified according to their nature and should be shown in the following order and letter to correspond to the subdivisions indicated.
 - (a) Contributions of cash, material and supplies, equipment, or real property, subdivided according to the nature of the items.
 - (b) Salaries of executives, subdivided by title of positions.
 - (c) Wages, subdivided by classes of labor
 - (d) Other personal service, subdivided by classes of service.
 - (e) Public Street Lighting
 - (f) Other electric service.
 - (g) Steam
 - (h) Space rentals, subdivided by location and type of structures or land.
 - (i) Building service, subdivided by location and type of buildings.
 - (j) Use of facilities or equipment, subdivided by classes of equipment.
 - (k) Insurance, subdivided by types of protection.
- (l) Pensions, subdivided by classes of employees.
- (m) Other items, classified according to type and purpose.
3. In column (d) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (e) and (f) the amount so charged, subdivided between amounts representing contributions and includible in account 280. In columns (g) to (j) show for each charge the distribution of credits therefor to accounts of the electric department.
4. Payroll charges which are distributed to other departments of the municipality on the basis of the time actually devoted to such departments and at the rate actually paid to the employee should be so described and listed separately from payroll items which are distributed on an allocated basis or at a rate other than that actually paid.
5. In each subdivision, items of like nature which for the year did not exceed five dollars may be grouped and shown in total, provided that for each group the number of such items is stated.

Line No.	Item Letter	Description	Municipal department charged	Basis of charge or allocation	Amount charged Municipality					
					Subject to current settlement (acct. 124) \$ (e)	Classified as contribution (acct. 280) \$ (f)	Accounts of lighting department credited			
							Acct. No. (g)	Amount \$ (h)	Acct. No. (i)	Amount \$ (j)
1.	A	CASH/LABOR/PURCH.	GEN.	CONT.		147,956	121.0	147,956		
2.	E	STREET LIGHTING	GEN.	ACTUAL	3,852		604.0	3,852		
3.	E	OTHER ELECT. SALES	VAR.	ACTUAL	148,817		606.0	148,817		
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	152,669	147,956		300,625		-

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	73,051,181	JUNE	JUNE	6/20	16:30	7,843
32.	Generated by steam ‡				JULY	JULY	7/15	17:00	7,588
33.	Gen. by other motive power ‡				AUG	AUG	8/1	17:30	7,640
34.					SEPT	SEPT	9/8	17:00	7,356
35.	Gen. by Eng.			Sup. to others w/o direct charge		OCT	OCT	10/17	7:30
36.			Used by electric department		NOV	NOV	11/25	8:00	13,108
37.	Purchased	77,785,938			DEC	DEC	12/23	8:00'	18,776
38.	Total available for distribution	77,785,938			JAN	JAN	1/22	8:30	18,776
39.	Energy purchased from 6/1/23- 5/31/24				FEB	FEB	2/2	9:30	18,776
40.					MAR	MAR	3/3	7:30	18,776
41.	Cost	\$ 3,612,946	Lost and unaccounted for 6.09%	4,734,757	APRIL	APRIL	4/9	7:30	15,085
42.			Total	77,785,938	MAY	MAY	5/20	7:30	9,603

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	3,007	51,095,078	4,502,819	23,288	4,526,107	8.86
32.	602. Commercial Sales	360	5,980,492	576,576	5,094	581,670	9.73
33.	603. Industrial Sales	35	11,715,484	1,032,330	2,361	1,034,691	8.83
34.	604. Public St. Light- Oper. Municip.	18	-	3,852		3,852	
35.	605. Public Street Lighting - Other	3	-	51,204		51,204	
36.	606. Other Sales to Oper. Municipality	39	1,699,327	148,817		148,817	8.76
37.	607. Other Sales to Other Public Auth.	1	2,560,800	214,322		214,322	8.37
38.	608. Sales to Other Distributors						
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	34	-	18,384		18,384	
41.	Total Electric Service Revenues	3,497	73,051,181	6,548,304	30,743	6,579,047	9.01
42.	621. Rent from Electric Property			89,097		89,097	xxx
43.	622. Miscellaneous Electric Revenues			41,910		41,910	xxx
44.	Total Other Electric Revenues			131,007	-	131,007	xxx
45.	Total Operating Rev. - Electric			6,679,311	30,743	6,710,054	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	xxxxxxx

121. LINE TRANSFORMERS

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

A - General.

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

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

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

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	1,758	30,583,693	2,687,825	1,263	20,511,385	1,814,994	1
602. Commercial Sales	261	4,730,713	457,854	101	1,249,779	118,722	2
603. Industrial Sales	27	6,465,254	546,578	9	5,250,230	485,752	3
604. Public St. Light - Oper. Mun.	18	-	3,852				4
605. Public Street Lighting - Other	3	-	51,204				5
606. Other Sales to Oper. Municip.	39	1,699,327	148,817				6
607. Other Sales to Other Pub. Auth.	1	2,560,800	214,322				7
608. Sales to Other Distributors							8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	3	(30,000)	14,763	31	30,000	3,621	10
Totals	2,110	46,009,787	4,125,215	1,404	27,041,394	2,423,089	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				3,021	51,095,078	4,502,819	25
602. Commercial Sales				362	5,980,492	576,576	26
603. Industrial Sales				36	11,715,484	1,032,330	27
604. Public St. Light. - Oper. Mun.				18	-	3,852	28
605. Public Street Lighting - Other				3	-	51,204	29
606. Other Sales to Oper. Municip.				39	1,699,327	148,817	30
607. Other Sales to Other Pub. Auth.				1	2,560,800	214,322	31
608. Sales to Other Distributors				-	-	-	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				34	-	18,384	34
Totals	-	-	-	3,514	73,051,181	6,548,304	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, 2025.

* 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	3,488	3,743,454	252,402	0.008840	3,743,454	33,090	34,548
2	July	3,497	3,814,077	256,358	0.009933	3,814,077	37,879	29,547
3	August	3,489	3,865,721	257,993	0.010870	3,865,721	42,005	44,160
4	September	3,500	3,698,455	250,394	0.014333	3,698,455	52,997	55,740
5	October	3,488	4,364,071	285,109	0.016003	4,364,071	69,991	57,478
6	November	3,516	5,777,305	413,330	0.013403	5,777,305	78,736	67,027
7	December	3,494	8,834,142	678,482	0.012674	8,834,142	114,117	82,423
8	January	3,503	10,127,986	775,455	0.013458	10,127,986	136,628	125,302
9	February	3,488	10,109,423	784,056	0.020540	10,109,423	209,543	216,100
10	March	3,497	7,504,264	543,693	0.029752	7,504,264	223,198	275,068
11	April	3,490	6,607,814	469,805	0.029993	6,607,814	198,119	236,974
12	May	3,514	4,604,469	298,158	0.018847	4,604,469	86,766	113,151
13	Totals	41,964	73,051,181	5,265,235		73,051,181	1,283,069	1,337,518
14	Account 601	36,088	51,095,078	3,597,181		51,095,078	905,638	
15	Account 602	4,315	5,980,492	470,626		5,980,492	105,950	
16	Account 603	421	11,715,484	832,335		11,715,484	199,995	
17	Account 604	216	-	3,852		-	-	
18	Account 605	36	-	51,204		-	-	
19	Account 606	468	1,699,327	119,050		1,699,327	29,767	
20	Account 607	12	2,560,800	172,603		2,560,800	41,719	
21	Account 608							
22	Account 609							
23	Account 610	408	-	18,384		-	-	

Footnotes:

Base purchase power cost: .029640 for June 2024 through May 2025

Factor of adjustment: 1.062056 for June 2024
1.048423 for July 2024 to May 2025

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	1,752	1,385,790	85,410	0.008840	1,385,790	12,251
2.	July	1,753	1,301,428	81,062	0.009933	1,301,428	12,927
3.	August	1,749	1,308,010	81,373	0.010870	1,308,010	14,218
4.	September	1,752	1,286,799	80,310	0.014333	1,286,799	18,444
5.	October	1,747	1,628,110	97,895	0.016003	1,628,110	26,069
6.	November	1,764	2,499,087	165,416	0.013403	2,499,087	33,495
7.	December	1,748	4,015,694	296,576	0.012674	4,015,694	50,895
8.	January	1,759	4,535,267	349,086	0.013458	4,535,267	61,439
9.	February	1,745	4,642,120	367,094	0.020540	4,642,120	97,368
10.	March	1,752	3,349,875	236,685	0.029752	3,349,875	99,666
11.	April	1,747	2,876,129	196,299	0.029993	2,876,129	86,264
12.	May	1,758	1,755,384	104,499	0.018847	1,755,384	33,084
13.	Total	21,026	30,583,693	2,141,705		30,583,693	546,120
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

Line No.	Month (a)	Schedule No. 601.1		Service Classification: 1			
		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	1,245	875,195	55,110	0.008840	875,195	7,734
2.	July	1,253	970,169	60,059	0.009933	970,169	9,630
3.	August	1,254	1,037,043	63,505	0.010870	1,037,043	11,258
4.	September	1,258	888,342	55,873	0.014333	888,342	12,720
5.	October	1,254	1,325,646	78,380	0.016003	1,325,646	21,193
6.	November	1,263	1,578,916	114,976	0.013403	1,578,916	22,464
7.	December	1,256	2,765,715	212,875	0.012674	2,765,715	34,973
8.	January	1,254	2,984,322	235,717	0.013458	2,984,322	40,087
9.	February	1,254	2,903,448	227,578	0.020540	2,903,448	59,513
10.	March	1,254	2,058,619	147,575	0.029752	2,058,619	61,178
11.	April	1,254	1,792,317	125,067	0.029993	1,792,317	53,686
12.	May	1,263	1,331,653	78,761	0.018847	1,331,653	25,082
13.	Total	15,062	20,511,385	1,455,476		20,511,385	359,518
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	258	278,226	18,221	0.008840	278,226	2,460
2.	July	257	295,727	19,247	0.009933	295,727	2,937
3.	August	253	299,695	19,453	0.010870	299,695	3,258
4.	September	256	292,121	19,027	0.014333	292,121	4,187
5.	October	254	288,460	18,797	0.016003	288,460	4,616
6.	November	257	355,627	29,830	0.013403	355,627	4,766
7.	December	257	427,425	49,363	0.012674	427,425	7,650
8.	January	257	629,202	51,330	0.013458	629,202	8,468
9.	February	256	644,080	52,485	0.020540	644,080	13,230
10.	March	258	492,635	40,585	0.029752	492,635	14,657
11.	April	258	422,583	35,047	0.029993	422,583	12,675
12.	May	261	304,932	19,818	0.018847	304,932	5,747
13.	Total	3,082	4,730,713	373,203		4,730,713	84,651
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	102	73,247	5,036	0.008840	73,247	648
2.	July	103	85,052	5,739	0.009933	85,052	845
3.	August	103	93,474	6,236	0.010870	93,474	1,016
4.	September	104	80,613	5,484	0.014333	80,613	1,155
5.	October	103	81,611	5,536	0.016003	81,611	1,306
6.	November	103	94,792	8,210	0.013403	94,792	1,271
7.	December	104	132,359	11,184	0.012674	132,359	1,677
8.	January	103	149,962	12,568	0.013458	149,962	2,018
9.	February	103	152,378	12,759	0.020540	152,378	3,130
10.	March	103	118,233	10,061	0.029752	118,233	3,518
11.	April	101	105,024	9,004	0.029993	105,024	3,150
12.	May	101	83,034	5,606	0.018847	83,034	1,565
13.	Total	1,233	1,249,779	97,423		1,249,779	21,299
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	27	447,907	32,124	0.008840	447,907	3,959
2.	July	27	477,613	33,708	0.009933	477,613	4,744
3.	August	26	455,516	32,277	0.010870	455,516	4,951
4.	September	26	463,615	32,412	0.014333	463,615	6,645
5.	October	26	419,252	30,472	0.016003	419,252	6,709
6.	November	26	488,215	33,543	0.013403	488,215	6,544
7.	December	26	601,775	39,136	0.012674	601,775	7,627
8.	January	27	771,446	47,796	0.013458	771,446	10,382
9.	February	27	728,784	45,871	0.020540	728,784	14,969
10.	March	27	611,206	40,282	0.029752	611,206	18,185
11.	April	27	563,699	37,447	0.029993	563,699	16,907
12.	May	27	436,226	31,666	0.018847	436,226	8,222
13.	Total	319	6,465,254	436,734		6,465,254	109,844
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	8	311,360	22,097	0.008840	311,360	2,752
2.	July	8	319,280	22,495	0.009933	319,280	3,171
3.	August	8	322,800	22,044	0.010870	322,800	3,509
4.	September	8	308,760	22,776	0.014333	308,760	4,425
5.	October	8	259,320	20,138	0.016003	259,320	4,310
6.	November	7	312,640	22,119	0.013403	312,640	4,190
7.	December	7	325,360	22,814	0.012674	325,360	4,124
8.	January	7	372,080	25,333	0.013458	372,080	5,007
9.	February	7	357,200	24,769	0.020540	357,200	7,337
10.	March	7	326,120	22,853	0.029752	326,120	9,703
11.	April	7	316,560	22,415	0.029993	316,560	9,495
12.	May	8	281,480	20,938	0.018847	281,480	5,305
13.	Total	90	3,812,960	270,791		3,812,960	63,328
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	48,300	5,881	0.008840	48,300	427
2.	July	1	30,360	4,811	0.009933	30,360	302
3.	August	1	26,220	4,564	0.010870	26,220	285
4.	September	1	41,400	5,469	0.014333	41,400	593
5.	October	1	59,340	6,539	0.016003	59,340	950
6.	November	1	107,640	9,420	0.013403	107,640	1,443
7.	December	1	187,680	14,628	0.012674	187,680	2,379
8.	January	1	253,920	18,994	0.013458	253,920	3,417
9.	February	1	268,410	19,817	0.020540	268,410	5,513
10.	March	1	175,950	14,261	0.029752	175,950	5,235
11.	April	1	160,770	12,817	0.029993	160,770	4,822
12.	May	1	77,280	7,609	0.018847	77,280	1,457
13.	Total	12	1,437,270	124,810		1,437,270	26,823
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	18		321	0.008840	-	-
2.	July	18		321	0.009933	-	-
3.	August	18		321	0.010870	-	-
4.	September	18		321	0.014333	-	-
5.	October	18		321	0.016003	-	-
6.	November	18		321	0.013403	-	-
7.	December	18		321	0.012674	-	-
8.	January	18		321	0.013458	-	-
9.	February	18		321	0.020540	-	-
10.	March	18		321	0.029752	-	-
11.	April	18		321	0.029993	-	-
12.	May	18		321	0.018847	-	-
13.	Total	216	-	3,852		-	-
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	3		4,267	0.008840	-	-
2.	July	3		4,267	0.009933	-	-
3.	August	3		4,267	0.010870	-	-
4.	September	3		4,267	0.014333	-	-
5.	October	3		4,267	0.016003	-	-
6.	November	3		4,267	0.013403	-	-
7.	December	3		4,267	0.012674	-	-
8.	January	3		4,267	0.013458	-	-
9.	February	3		4,267	0.020540	-	-
10.	March	3		4,267	0.029752	-	-
11.	April	3		4,267	0.029993	-	-
12.	May	3		4,267	0.018847	-	-
13.	Total	36	-	51,204		-	-
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

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	39	103,829	7,681	0.008840	103,829	918
2.	July	39	108,848	7,980	0.009933	108,848	1,082
3.	August	39	105,763	7,821	0.010870	105,763	1,149
4.	September	39	102,805	7,602	0.014333	102,805	1,474
5.	October	39	100,732	7,486	0.016003	100,732	1,612
6.	November	39	120,788	9,015	0.013403	120,788	1,620
7.	December	39	166,934	11,602	0.012674	166,934	2,115
8.	January	39	208,587	13,828	0.013458	208,587	2,806
9.	February	39	206,603	13,765	0.020540	206,603	4,244
10.	March	39	176,026	12,002	0.029752	176,026	5,237
11.	April	39	169,132	11,581	0.029993	169,132	5,073
12.	May	39	129,280	8,687	0.018847	129,280	2,437
13.	Total	468	1,699,327	119,050		1,699,327	29,767
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

Footnote:

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

Line No.	Month (a)	Schedule No.	Service Classification					
		607	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	1	219,600	14,722	0.008840	219,600	1,941
2.	July	1	1	225,600	15,137	0.009933	225,600	2,241
3.	August	1	1	217,200	14,600	0.010870	217,200	2,361
4.	September	1	1	234,000	15,321	0.014333	234,000	3,354
5.	October	1	1	201,600	13,746	0.016003	201,600	3,226
6.	November	1	1	219,600	14,681	0.013403	219,600	2,943
7.	December	1	1	211,200	14,184	0.012674	211,200	2,677
8.	January	1	1	223,200	14,683	0.013458	223,200	3,004
9.	February	1	1	206,400	13,798	0.020540	206,400	4,239
10.	March	1	1	195,600	13,269	0.029752	195,600	5,819
11.	April	1	1	201,600	14,008	0.029993	201,600	6,047
12.	May	1	1	205,200	14,454	0.018847	205,200	3,867
13.	Total		12	2,560,800	172,603		2,560,800	41,719
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								
22.								
23.								

Line No.	Month (a)	Schedule No.	Service Classification					
		610	7	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)
1.	June	34			1,532	0.008840	-	-
2.	July	34			1,532	0.009933	-	-
3.	August	34			1,532	0.010870	-	-
4.	September	34			1,532	0.014333	-	-
5.	October	34			1,532	0.016003	-	-
6.	November	34			1,532	0.013403	-	-
7.	December	34			1,532	0.012674	-	-
8.	January	34			1,532	0.013458	-	-
9.	February	34			1,532	0.020540	-	-
10.	March	34			1,532	0.029752	-	-
11.	April	34			1,532	0.029993	-	-
12.	May	34			1,532	0.018847	-	-
13.	Total	408		-	18,384		-	-
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								
22.								
23.								

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				0.008840		
2.	July				0.009933		
3.	August				0.010870		
4.	September				0.014333		
5.	October				0.016003		
6.	November				0.013403		
7.	December				0.012674		
8.	January				0.013458		
9.	February				0.020540		
10.	March				0.029752		
11.	April				0.029993		
12.	May				0.018847		
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				0.008840		
2.	July				0.009933		
3.	August				0.010870		
4.	September				0.014333		
5.	October				0.016003		
6.	November				0.013403		
7.	December				0.012674		
8.	January				0.013458		
9.	February				0.020540		
10.	March				0.029752		
11.	April				0.029993		
12.	May				0.018847		
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	14,891,329	14,891,329					1.
Depreciation Reserves A/C 261	8,612,239	8,612,239					2.
Depreciated Value	6,279,090	6,279,090					3.
Current Tax Rates:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	4.
Village or City	xxxxxxxxxxxx	N/A	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	5.
School	xxxxxxxxxxxx		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	6.
Town & County	xxxxxxxxxxxx	N/A					7.
Equalization Rates -- %	xxxxxxxxxxxx	N/A					8.
Taxes Due	43,433		43,433	-			9.
Taxes Paid	43,433		43,433	-			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.
- 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

SUPERINTENENT of the electric plant of MICHAEL DOMINIE makes oath and says that he is the

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**

Statement E-1: Capital Addition

MUNICIPALITY Tupper Lake Municipal Electric System

Date fiscal year ended 5/31/2025

(All amounts in thousands of dollars)	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1	Forecast Year 2
1. Land (Acct. 311)				
2. Structures (312)			0.0	0.0
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)	5.0		30.0	30.0
12. Other Property on Consumers' Premises (370)				
13. Street Lighting & Signal System Equipment (371)	22.7	12.5	35.0	35.0
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)	3.5			
21. Miscellaneous Items Not Classified Above (388-392)		0.5		
22. Eng. Driven Generation (342-345)				
Total*	31.2	13.0	65.0	65.0

* 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 5/31/2025

Thousands of Dollars

(All amounts in thousands of dollars)

	Last Year	Current Year	Forecast Year 1	Forecast Year 2
1. Land (Acct. 311)				
2. Structures (312)				40.0
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)	55.5	44.2	100.0	100.0
5. Underground Conduits & Conductors (359 & 364)	7.3	13.8	0.0	0.0
7. Distribution Substation Equipment (361)	6.7	64.0	78.0	50.0
8. Distribution Overhead Conductors (363)	190.1	135.1	0.0	0.0
9. Line Transformers (365)	122.4	255.7	100.0	50.0
10. Services (366-367)	55.9	29.3	95.0	100.0
11. Consumers' Meters & Installations (368-369)		0.7		
12. Other Property on Consumers' Premises (370)				
13. Street Lighting & Signal System Equipment (371)			0.0	
14. Office Equipment (381)				
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)			0.0	0.0
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*	437.9	542.8	373.0	340.0

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