

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

Village of Wellsville Municipal Electric

Exact legal name of reporting municipality

(If name was changed during year, show also the previous name and date of change)

156 N. Main Street

Wellsville, New York 14895

(Address of principal business office at end of year)

FOR THE

Year Ended May 31, 2010

TO THE

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

Name, title, address and telephone number (including area code), of
the person to contact concerning this report:

Darrell J. Caldwell, Village Treasurer

156 N. Main Street, Wellsville, New York 14895 (585) 593-1121

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GENERAL INSTRUCTIONS

1. This form of annual report is prepared in conformity with the Uniform System of Accounts prescribed for municipal electric utilities by the Public Service Commission, State of New York, in Case 8312, as provided in the statutes of the said State, and except as otherwise indicated, all accounting words and phrases, herein are to be interpreted in accordance with the said classification.
2. The respondent should make its annual report on this form in duplicate and file the original copy, duly verified, in the office of the Public Service Commission, retaining the other copy in its files. Additional copies shall be filed if required by the Commission.
3. Every annual report should be complete and reference to former years or to other reports should not be made to take the place of required entries except as otherwise authorized.
4. This report form is designed to cover the fiscal year ended May 31. If the respondent makes a report for any other period, that period must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown.
5. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
6. Submit to the Commission with this report a copy of the latest annual report of the lighting department to the municipal board. If such report is not available, state that fact.
7. Inserts, if any, should be appropriately identified with the schedules to which they relate.
8. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

LIST OF SCHEDULES

Title of Schedule (a)	Reference Page No. * (b)	Old PSC Page (c)	Old NYPA Page-Sched (d)	Remarks (e)
General Information and Financial Statements				
General Information	101	1a	1-various	
Commissioners, Officers. and Other Key Employees	102	1	1-106&107	
Important Changes During the Year	103	32	23-127	
Comparative Balance Sheet	104-105	2	2&3-101	
Comparative Income Statement	106	11	11-112	
Surplus Account	106	11	11-113	
Statement of Cash Flows	107	---	---	
Balance Sheet Supporting Schedules (Assets and Other Debits)				
Operating Property - Electric	200-201	3	4-102	
Operating Property - Other Departments	200-201	4	---	
Depreciation Rates and Reserve Balances	200-201	9	4-102	
Construction Work in Progress	202	4	---	
Other Property	202	4	---	
Investments	203	5	5-103	
Depreciation Funds	204	5	5-104	
Miscellaneous Balance sheet Items - Debits	204	6	---	
Receivables from Operating Municipality	205	8	7-107	
Notes Receivable	205	6	---	
Accounts Receivable	205	6	---	
Balance Sheet Supporting Schedules (Liabilities Other Credits)				
Notes Payable	250	6	6-105A	
Payables to Operating Municipality	250	8	7-107	
Reserve for Uncollectible Accounts	250	10	---	
Long Term Debt	251-252	7	6-105	
Miscellaneous Reserves and Unadjusted Credits	253	10	8-109	
Contributions - Operating Municipality	253	10	8-110	
Income Account Supporting Schedules				
Operating Revenues - Electric	300	12	16-119	
Sales by Service Classifications - Electric	301-303	28-29	20-125	
Sales by Municipalities - Electric	304	27	19-124	
Electricity Sold to or Purchased from Others for Redistribution	305	26	---	
Fuel Consumed - Electric	305	26	---	
Operating Expenses - Electric	306-307	15-16	14-115	
Depreciation and Amortization of Electric Plant	308	9	5-104	
Miscellaneous Interest Deductions	309	18	---	
Other Deductions from Income	309	18	---	

LIST OF SCHEDULES

Title of Schedule (a)	Reference Page No. * (b)	Old PSC Page (c)	Old NYPA Page (d)	Remarks (e)
General Section				
Charges for Outside Professional & Other Consulting Services	350	---	---	
Analysis of Charges to Other Departments	350	20	---	
Operating Data				
Electric Energy Account	400	26	16-118	
Monthly Peaks and Output	400	26	16-118	
Generating Plant Statistics	401-402	21-22	16-118	
Transmission Line Statistics	403	22	---	
Substations	403	21	17-120	
Distribution System	404	22-24	---	
Electric Distribution Meters and Line Transformers	405	25	18-123, 17-121	
Electric WattHour Meters in-service and Test Results	405	25	---	
Verification				
Index				
<p>If system's financial information is audited, reviewed, or compiled by an independent accountant, please attach the accountants' report to the back of this report (paper copy).</p>				
<p>* The numbering system used here coincides with the system used by the FERC electric and gas annual reports.</p>				

GENERAL INFORMATION	
1. Exact name of the respondent municipality.	Village of Wellsville
2. Under what law or laws is the respondent engaged in: (a) Street lighting (b) Commercial lighting	Village General Village General
3. By what board or officers is the lighting plant directly controlled? How many members are such controlled?	Village Board of Trustees Mayor and Four Trustees
4. Give date of respondent's beginning: (a) Street lighting (b) Commercial lighting	09/01/1915 09/01/1915
5. Does the electric utility use any property jointly owned with any other operating municipality? If so, describe the property so used naming the departments involved and explain the arrangement for the allocation of the expenses connected therein.	Shared property with Village Water Department with expenses split proportionately.
6. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.	Village does not have it's own power plant.
7. State the character of motive power used in the generation of electricity. If energy is purchased, so state.	All power is purchased.
8. Does respondent distribute any electricity outside the limits of the reporting municipality?	Yes, minimal portion of the Town of Wellsville.
9. Give the name of village or city clerk at date of verifying report.	Darrell J. Caldwell

COMMISSIONERS , OFFICERS, AND EMPLOYEES (Including Compensation)

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

Line No.	Name of Person (a)	Title of Position (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Total (d)	Portion Allocated to Electric Dept. (e)
1	James Cretekos	Mayor	April-12	\$9,750	\$0
2	Donald LaForge	Trustee/Deputy Mayor	April-12	3,750	0
3	Jamie Herman	Trustee	April-12	2,750	0
4	Mike Dunaway	Trustee	April-14	2,750	0
5	Thomas Hayden	Trustee	April-14	2,750	0
6					
7					
8					
9					
10	William Whitfield	Director of Public Works		80,110	19,872
11	Jeffrey Smith	Electric Supervisor		50,905	50,905
12	Darrell Caldwell	Village Treasurer		56,650	13,726
13	DPW Secretary			38,621	9,619
14	3 Utility Service Clerks			103,843	46,733
15	1 Meter Reader			33,618	17,705
16	2 Payroll Clerks			43,881	5,216
17	4 Lineworkers			190,742	190,742
18	1 Office Clerk			23,583	18,899
19	GIS Coordinator			42,691	10,673
20	Janitor			30,078	1,716
21					
22					
23					
24					
25	Total			\$716,472	\$385,806

NOTES: Provide an estimate of the salary and wages allocated to the electric department which are charged to capital accounts. Provide the basis for such allocation.

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

3. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less.

4. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

5. State the estimated annual effect and nature of any important wage scale changes during the year.

6. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

7. Describe briefly any materially important event or transactions of the respondent not disclosed elsewhere in this report.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)
1	FIXED ASSETS				
2	Operating Property - Electric (101)				\$0
3	Operating Property - Other Operations (102-108)	201	6,417,046	6,500,318	83,272
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202			0
6	Non-Operating Property (112)	202			0
7	Total Fixed Assets		6,417,046	6,500,318	83,272
8	INVESTMENTS				
9	Loans to Operating Municipality (113)	203			0
10	Miscellaneous Investments (114)	203			0
11	Sinking Funds (115)	203			0
12	Depreciation Funds (116)	204	128,731	179,438	50,707
13	Miscellaneous Special Funds (117)	203			0
14	Total Investments		128,731	179,438	50,707
15	CURRENT ASSETS				
16	Cash (121)		228,905	194,381	(34,524)
17	Working Funds (122)		200	200	0
18	Materials and Supplies (123)		135,801	137,990	2,189
19	Receivables from Operating Municipality (124)	205	0		0
20	Accounts Receivable (125)	205	261,043	233,214	(27,829)
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)				0
24	Special Deposits (129)	204	0		0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		625,949	565,785	(60,164)
27	DEFERRED DEBITS				
28	Unamortized Debt Discount and Expense (141)				0
29	Suspense to be Amortized (143)	204			0
30	Clearing Accounts (144)				0
31	Miscellaneous Suspense (145)	204			0
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		0	0	0
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				0
36	DEFICIT				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$7,171,726	\$7,245,541	\$73,815

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.

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)	Line No.
LONG-TERM DEBT					1
Bonds (231)	251	\$245,000	\$225,000	(\$20,000)	2
Equipment Obligations - Long Term (232)	251			0	3
Miscellaneous Long Term Debt (233)	251			0	4
Total Long-Term Debt		245,000	225,000	(20,000)	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250			0	7
Accounts Payable (242)		76,400	139,292	62,892	8
Notes Payable (243)	250			0	9
Customer Deposits (244)				0	10
Matured Interest (245)				0	11
Matured Long-Term Debt (246)				0	12
Taxes Accrued (248)				0	13
Interest Accrued (249)			2,041	2,041	14
Advanced Billing and Payments (251)				0	15
Miscellaneous Current Liabilities (252)		57,863	60,689	2,826	16
Total Current Liabilities		134,263	202,022	67,759	17
RESERVES					18
Depreciation Reserves (261)	308	3,503,143	3,893,668	390,525	19
Amortization Reserves (262)	308			0	20
Contributions for Extensions (263)				0	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250			0	24
Miscellaneous Reserves (267)	253			0	25
Total Operating Reserves		3,503,143	3,893,668	390,525	26
DEFERRED CREDITS					27
Unamortized Premium on Debt (271)				0	28
Miscellaneous Unadjusted Credits (272)	253			0	29
Total Deferred Credits		0	0	0	30
SURPLUS					31
Contributions - Operating Municipality (280)	253	(3,631,288)	(\$3,762,469)	(131,181)	32
Surplus (281)	106	6,920,608	6,687,321	(233,287)	33
Total Surplus		3,289,320	2,924,852	(364,468)	34
Total Liabilities and Other Credits		\$7,171,726	\$7,245,541	\$73,815	35

COMPARATIVE INCOME AND SURPLUS ACCOUNT

Line No.	Acct No.	Item (a)	Page Ref. (b)	Current Year (c)	Last Year (d)	Increase (Decrease) (e)
1		ELECTRIC OPERATIONS				
2	401	Operating Revenues - Electric	300	\$2,562,222	\$2,976,011	(\$413,789)
3		Operating Expenses - Electric	307	2,409,305	2,574,616	(165,311)
4	403	Taxes - Electric				0
5	404	Uncollectible Revenues - Electric				0
6		Net Operating Revenue - Electric		152,917	401,395	(248,478)
7		OTHER OPERATIONS				
8	421	Operating Revenues - Other				0
9	422	Operating Expenses - Other				0
10	423	Taxes - Other		80,894		80,894
11	424	Uncollectible Revenues - Other				0
12		Net Operating Revenue - Other		(80,894)	0	(80,894)
13		Total Net Operating Revenue		72,023	401,395	(329,372)
14		LEASED PROPERTY				
15	431	Rent from Lease of Electric Plant - Credit				0
16	432	Deductions from Rent Revenues - Electric				0
17	433	Rent for Lease of Electric Plant - Debit				0
18		Net Return or Expense - Leased Property - Electric		0	0	0
19	434	Rent from Lease of Other Plant - Credit				0
20	435	Deductions from Rent Revenues - Other				0
21	436	Rent for Lease of Other Plant - Debit				0
22		Net Return or Expense - Leased Property - Other		0	0	0
23		Operating Income		72,023	401,395	(329,372)
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		1,764	4,675	(2,911)
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues				0
29	449	Non-Operating Revenue Deductions				0
30		Total Non-Operating Income		1,764	4,675	(2,911)
31		Gross Income		73,787	406,070	(332,283)
32		INTEREST DEDUCTIONS				
33	451	Interest on Long Term Debt		8,236		8,236
34	452	Miscellaneous Interest Deductions	309			0
35	453	Amortization of Debt Discount and Expense				0
36	454	Release of Premium on Debt - Credit				0
37	455	Interest Charged to Property - Credit	309			0
38	456	Miscellaneous Amortization	309			0
39	459	Contractual Appropriations of Income	309			0
40	460	Miscellaneous Deductions from Income				0
41		Total Interest Deductions		8,236	0	8,236
42		Net Income		\$65,551	\$406,070	(\$340,519)
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$6,920,608	\$6,610,726	\$309,882
44	501	Balance Transferred from Income		65,551	406,070	-340,519
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46						0
47						0
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		To Balance to AUD with NYSOSC		298838	96,188	202,650
51						0
52		Balance at the End of the Year		\$6,687,321	\$6,920,608	(\$233,287)

STATEMENT OF CASH FLOWS

1. Provide the Statement of Cash Flows which is submitted to the New York State Comptrollers Office. It is acceptable to submit a copy of the Comptroller's statement as satisfaction of this requirement.

Line No.	Description (a)	Amounts (b)
1	Cash Flow from Operating Activities:	
2	Cash Received from Providing Services (Cash Sales +/- Change in Receivables)	
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	
5	Cash Payments Personal Services and Benefits	
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	0
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	
12	Proceeds of Debt (Non-Capital)	
13	Payment of Debt (Non-Capital)	
14	Interest Expense (Non-Capital)	
15		
16	Net Cash Provided/(Used) by Non-Capital and Financing Activities:	0
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	
19	Principal Payments Debt (Capital)	
20	Interest Expense (Capital)	
21	Capital Contributed by Developers	
22	Capital Contributed by Other Funds	
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	0
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	
32		
33	Net Cash Provided/(Used) by Investing Activities:	0
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	0
36		
37	Cash and Cash Equivalents at Beginning of Year	
38		
39	Cash and Cash Equivalents at End of Year	\$0
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss)	
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	
47	Other Reconciling Items:	
48		
49		
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$0

OPERATING PROPERTY

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)
1	(301) Organization	\$749		
2	(302) Franchises and Consents			
3	(303) Miscellaneous Intangible Plant	2,858		
4	(311) Land and Land Rights	52,323		
5	(312) Structures and Improvements	329,196		
6	(321) Boiler Plant Equipment			
7	(322) Engine Driven Generator Units - Steam			
8	(323) Turbo-Generators -Steam			
9	(324) Accessory Electric Equipment - Steam			
10	(325) Misc. Power Plant Equipment - Steam			
11	(331) Reservoirs, Dams, and Waterways			
12	(332) Roads, Trails and Bridges			
13	(333) Water Wheels, Turbines, and Generators			
14	(334) Accessory Electric Equipment - Hydro			
15	(335) Misc. Power Plant Equipment - Hydro			
16	(342) Engine Dr. Gen. Units - Internal Combust.			
17	(344) Accessory El. Eq. - Internal Combust.			
18	(345) Misc. Pr. Plant Equip. - Internal Combust.			
19	(351) Transmission Roads and Trails	13,848		
20	(352) Transmission Substation Equipment	799,495		
21	(353) Transmission Overhead Conductors	141,827		
22	(354) Transmission Underground Conductors			
23	(358) Poles, Towers and Fixtures	618,605	15,348	7,735
24	(359) Underground Conduits	14,054		
25	(361) Distribution Substation Equipment	1,908,471		
26	(362) Storage Battery Equipment			
27	(363) Distribution Overhead Conductors	680,019	38,232	26,150
28	(364) Distribution Underground Conductors	19,505	3,775	
29	(365) Line Transformers	441,801	27,216	11,715
30	(366) Overhead Services	118,458	2,081	1,158
31	(367) Underground Services	1,971		
32	(368) Consumers' Meters	233,603	25,499	32,921
33	(369) Consumers' Meter Installation	45,285	4,783	5,263
34	(370) Other Property on Consumers' Premises	23,451	2,184	1,839
35	(371) Street Lighting and Signal System Equip.	291,165	49,934	9,751
36	(381) Office Equipment	47,126		15
37	(382) Stores Equipment	7,917		
38	(383) Shop Equipment	2,123		
39	(384) Transportation Equipment	434,503	1,496	
40	(385) Communication Equipment	85,876		
41	(386) Laboratory Equipment	39,061	1,066	
42	(387) General Tools and Implements	63,756	6,391	
43	(388) Miscellaneous General Equipment			
44	(391) Miscellaneous Tangible Property			
45	(392) Undistributed Operating Property			
46				
47	Total Operating Property - Electric	\$6,417,046	\$178,005	\$96,547
48	(102-			
49	108) Operating Property - Other Departments			

OPERATING PROPERTY (Continued)

- 3. "Adjustments during the year" should be interpreted to mean entries, if any, made in operating property accounts not to record current transactions but as modification of entries made in prior accounting periods.
- 4. In an attached memorandum explain all entries in column (f).
- 5. In column (i) enter the annual depreciation rate for the continuing property account listed in column (h).
- 6. I column (j) enter the year end balance in the 261 account for the continuing property account listed in column (h).

Transfers (e)	Adjustments (f)	Balance at End of Year (g)	Acct. (h)	Depreciation Reserve		Line No.
				Curr Ann Rate - % (i)	Accr Res (j)	
		\$749	(301)			1
		0	(302)			2
		2,858	(303)		2,858	3
		52,323	(311)			4
		329,196	(312)	2.50	144,669	5
		0	(321)			6
		0	(322)			7
		0	(323)			8
		0	(324)			9
		0	(325)			10
		0	(331)			11
		0	(332)			12
		0	(333)			13
		0	(334)			14
		0	(335)			15
		0	(342)			16
		0	(344)			17
		0	(345)			18
		13,848	(351)	1.80	5,437	19
		799,495	(352)	2.50	601,626	20
		141,827	(353)	2.00	58,102	21
		0	(354)			22
		626,218	(358)	3.32	343,808	23
		14,054	(359)	1.70	3,040	24
		1,908,471	(361)	3.00	1,069,500	25
		0	(362)			26
	(7)	692,094	(363)	2.50	302,922	27
		23,280	(364)	2.50	13,800	28
		457,302	(365)	3.00	248,491	29
	11	119,392	(366)	3.32	68,250	30
		1,971	(367)	3.00	1,971	31
	2,113	228,294	(368)	3.00	128,415	32
		44,805	(369)	3.00	32,036	33
	(300)	23,496	(370)	5.00	18,881	34
		331,348	(371)	4.00	173,610	35
		47,111	(381)	4.00	39,808	36
		7,917	(382)	4.00	3,977	37
		2,123	(383)	4.00	2,123	38
		435,999	(384)	10.00	435,999	39
		85,876	(385)	5.00	81,026	40
	(3)	40,124	(386)	3.00	18,912	41
		70,147	(387)	4.00	53,625	42
		0	(388)			43
		0	(391)			44
		0	(392)			45
		0				46
\$0	\$1,814	\$6,500,318			\$3,852,886	47
			(102-			48
		\$0	108)			49

CONSTRUCTION WORK IN PROGRESS (Account 110)

1. Report below descriptions and balances at the end of the year for each project in process of construction.
2. Minor projects may be grouped.

Line No.	Description of Each Project (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	\$0

OTHER PROPERTY (Accounts 109 and 112)

1. Report below descriptions and balances at the end of the year.
2. Minor projects may be grouped.

Line No.	Description of Each Property (a)	Amount (b)
21	Operating Property - General	
22		
23		
24		
25		
26		
27		
28		
29		
30	Total	\$0
31	Non-Operating Property	
32		
33		
34		
35		
36		
37		
38		
39		
40	Total	\$0

Investments (Accounts 113, 114, 115 and 117)

1. Report below investments in Accounts 113, Loans to Operating Municipality; 114, Miscellaneous Investments; 115, Sinking Funds; and 117, Miscellaneous Special Funds.
2. Investment in Securities - List and describe each security owned, giving name of issuer. For bonds also give principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
3. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, commissioners, or employees.
4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of the pledgee and purpose of the pledge.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Principal Amount or No. Of Shares End of Year (d)	Book Costs * End Of Year (e)	Revenues During the Year		Gain or Loss From Investment Disposed of (h)
						Accrued (f)	Received (g)	
1	Loans to Operating Municipality							
2								
3								
4								
5								
6	Totals (Account 113)			\$0	\$0	\$0	\$0	\$0
7	Miscellaneous Investments							
8								
9								
10								
11								
12								
13	Totals (Account 114)			\$0	\$0	\$0	\$0	\$0
14	Sinking Fund							
15								
16								
17								
18								
19								
20	Totals (Account 115)			\$0	\$0	\$0	\$0	\$0
21	Miscellaneous Special Deposits							
22								
23								
24								
25								
26								
27	Totals (Account 117)			\$0	\$0	\$0	\$0	\$0

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

DEPRECIATION FUNDS (Account 116)

1. Show below a statement of transactions carried out during the year through Account 116 Depreciation Fund or through any other account or subaccount maintained for the purpose of holding funds or other investments to cover the depreciation or replacement of plant.
2. Interest earned on such funds should be shown separately, whether retained in the account or not.
3. This schedule is intended to cover all funds maintained for the purposes indicated and to include the depreciation reserve fund required by Section 6-k of the General Municipal Law.

Line No.	Description (a)	Interest Earned (b)	Balance End of Year (c)
1	Funds added to Depr. Fund in May 2010 - \$50,000.00	\$707	\$179,438
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$707	\$179,438

MISCELLANEOUS BALANCE SHEET ITEMS - DEBITS (Accounts 129, 143 and 145)

1. Show details of items carries at the end of the year in Account 129, Special Deposits, Account 143, Suspense to be Amortized and Account 145, Miscellaneous Suspense.
2. Data and totals should be shown separately for each account.
3. Minor items may be grouped together and so designated.

Line No.	Item (a)	Amount (b)
15	<u>Special Deposits (Account 129)</u>	
16	Operating Cash - Savings JPMorgan Chase	\$105,869
17		
18		
19		
20		
21	Total Special Deposits	\$105,869
22	<u>Suspense to be Amortized (Account 143)</u>	
23		
24		
25		
26		
27		
28	Total Suspense to be Amortized	\$0
29	<u>Miscellaneous Suspense (Account 145)</u>	
30		
31		
32		
33		
34		
35	Total Miscellaneous Suspense	\$0

RECEIVABLES FROM OPERATING MUNICIPALITY (Account 124) AND OTHER NOTES RECEIVABLE (Account 126)

1. Report particulars of receivables from operating municipality and other notes receivable.
2. List each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
3. If any note was received in satisfaction of an open account, state the period covered by such open account.
4. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Activity			Balance End of Year (f)	Interest Revenue	
			Contra Acct. (c)	Debits (d)	Credits (e)		Accrued (g)	Received (h)
1	Receivables from Operating Municipality							
2						\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Total (Account 124)	\$0		\$0	\$0	\$0	\$0	\$0
12	Other Notes Receivable							
13						\$0		
14						0		
15						0		
16						0		
17						0		
18						0		
19						0		
20						0		
21						0		
22	Totals (Account 126)	\$0		\$0	\$0	\$0	\$0	\$0

ACCOUNTS RECEIVABLE (Account 125)

Report particulars of accounts receivable.

LINE NO.	Item (a)	Balance Beginning of Year (b)		Balance End of Year (c)
23	Accounts Receivable (Account 125):			
24	General Customers	\$261,043		\$233,214
25	Merchandising and Jobbing			
26	Public Authorities (other than the operating municipality)			
27	Officers and Employees			
28	Operating Municipality			
29	Other (Detail)			
30				
31				
32				
33	Totals (Accounts 125)	\$261,043		\$233,214

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**PAYABLES TO OPERATING MUNICIPALITY (Account 241) AND
NOTES PAYABLE (Account 243)**

1. Report particulars of payables from operating municipality and notes payable.
2. For payables to operating municipality, include the date of maturity for all items which have a specific date; for those payables on demand, insert the work "demand", and for open accounts , insert the word "open".
3. Include in columns (g)and (h) the amount of any interest expense during the year on notes or accounts that were accrued and paid, respectively.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Activity			Balance End of Year (f)	Interest Expense	
			Contra Acct. (c)	Debits (d)	Credits (e)		Accrued (g)	Paid (h)
1	Payables to Operating Municipality							
2						\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Totals (Account 241)	\$0		\$0	\$0	\$0	\$0	\$0
12	Notes Payable							
13						\$0		
14						0		
15						0		
16						0		
17						0		
18						0		
19						0		
20						0		
21						0		
22	Totals (Account 243)	\$0		\$0	\$0	\$0	\$0	\$0

RESERVE FOR UNCOLLECTIBLE ACCOUNTS (Account 266)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to commissioners, officers and employees shall not include items for utility services.

LINE NO.	Item (a)	General Customers (b)	Merchandising and Jobbing (c)	Officers and Employees (d)	Other (e)	Total (f)
23	Balance Beginning of Year					\$0
24	Prov. for Uncollectibles for Year					0
25	Accounts Written Off					0
26	Collection of Accounts Written Off					0
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$0	\$0	\$0	\$0	\$0

4. Summarize the collection and write-off practices applied to overdue customers' accounts.

LONG-TERM DEBT (Accounts 231, 232, and 233)

1. Report by balance sheet account the particulars concerning long-term debt included in Accounts 231, Bonds, 232, Long Term Equipment Obligations, and 233, Miscellaneous Long-Term Debt.

2. For column (d) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.

3. Furnish in a footnote particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year.

4. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.

5. Explain any debits and credits other than amortization debited to Account 453, Amortization of Debt Discount and Expense, or credited to Account 454, Release of Premium on Debt - Credit.

Line No.	Description of Obligation (a)	Purpose for which issue was authorized (b)	Principal Amount of Debt Issued (c)	Total Expense Premium or Discount (d)	Nominal Date of Issue (e)
1	Bonds (Account 231)				
2	Serial Bond 2007A Issued 3/29/07	Sub-station Imp.	\$300,000		03/29/2007
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Bonds (Account 231)		\$300,000	\$0	
22	Equipment Obligations - Long Term (Account 232)				
23					
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$0	\$0	
29	Miscellaneous Long Term Debt (Account 233)				
30					
31					
32					
33					
34					
35	Miscellaneous Long Term Debt (Account 233)		\$0	\$0	

LONG-TERM DEBT (Accounts 231, 232, and 233)

6. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (i) and the total of Account 451, Interest on Long-Term Debt.

Date of Maturity (f)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (i)	Current Maturity (j)	Interest during Year		Interest at End of Year		Line No.
	Date From (g)	Date To (h)			Accrued (k)	Paid (l)	Matured and Unpaid (m)	Accrued but not Due (n)	
03/15/2019	03/15/2008	03/15/2019	\$225,000	\$25,000	\$2,041	\$10,629	\$0	\$2,041	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
			\$225,000	\$25,000	\$2,041	\$10,629	\$0	\$2,041	19
									20
									21
									22
									23
									24
									25
									26
									27
			\$0	\$0	\$0	\$0	\$0	\$0	28
									29
									30
									31
									32
									33
			\$0	\$0	\$0	\$0	\$0	\$0	34
			\$0	\$0	\$0	\$0	\$0	\$0	35

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

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

Line No.	DESCRIPTION (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR			BALANCE END OF YEAR
			CONTRA ACCT. (c)	DEBITS	CONTRA ACCT.	
1	Insurance Reserve (Account 264)					
2						\$0
3						0
4						0
5	TOTALS (Account 264)	\$0		\$0		\$0
6	Injuries & Damages Reserve (Account 265)					
7						\$0
8						0
9						0
10	TOTALS (Account 265)	\$0		\$0		\$0
11	Miscellaneous Reserves (Account 267)					
12						\$0
13						0
14						0
15	TOTALS (Account 267)	\$0		\$0		\$0
16	Misc. Unadjusted Credits (Account 272)					
17						\$0
18						0
19						0
20	TOTALS (Account 272)	\$0		\$0		\$0

CONTRIBUTIONS - OPERATING MUNICIPALITY (Account 280)

1. Give below an analysis of transactions during the year affecting account 280, Contributions-Operating Municipality, showing debits as positive numbers and credits as negative numbers ().
2. If the following Transactions occurred during the year, they should be separately stated and other transactions clearly described. Cash Transfers, Property and Equipment Transfers, Material and Supplies, Payroll Items, Use of Rental Property for which no or nominal payment was made, Use of Equipment for which no or nominal payment was made, Insurance, Electricity , Water, Payments to State Employees' Retirement System.

Line No.	ITEM (a)	AMOUNT (b)
1	Balance at Beginning of Year	\$3,631,288
2	Debits	
3	Sales (604 & 606)	113,920
4	Electric - National Grid	6,106
5	Materials & Supplies	0
6	Labor & M/U	11,155
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at End of Year	\$3,762,469

ELECTRIC OPERATING REVENUES (Account 401)

1. Report below electric operating revenues for the year for each account.
2. Number of customers, columns (l) and (m), should be reported on the number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, indicate in a footnote the number of such customers included in each of the two service classifications.
3. If preceding year columns (i), (k) and (m) are not derived from previously reported figures, explain any inconsistencies.

Line No. (a)	Acct No. (b)	Account Title (c)	Operating Revenues						Number of KWH Sold		Average Number Of Customers Per Month	
			Current Year			Previous Year			Amount for Year (j)	Amount for Previous Year (k)	Number for Year (l)	Number for Pre. Yr. (m)
			Revenues at Base Plus PPAC (d)	Discounts Not Taken Late Charges (e)	Total Revenue for Year (f)	Revenues at Base Plus PPAC (g)	Discounts Not Taken Late Charges (h)	Total Revenue for Previous Year (i)				
1		SALES OF ELECTRICITY										
2	601	Residential Sales	\$955,625		\$955,625	\$1,095,149		\$1,095,149	21,058,250	22,536,781	2,439	2,506
3	602	Commercial Sales	315,389		315,389	351,923		351,923	5,650,458	5,997,294	456	433
4	603	Industrial Sales	684,133		684,133	777,365		777,365	20,258,496	21,066,590	23	23
5	604	Public Street Lighting - Operating Mun.	100,853		100,853	106,412		106,412	1,031,404	1,015,985	1	1
6	605	Public Street Lighting - Other	452,153		452,153	588,206		588,206	10,995,000	12,683,000	1	1
7	606	Other Sales to Operating Municipality	29,890		29,890	32,057		32,057	629,475	663,448	12	12
8	607	Other Sales to Other Public Authorities	8,272		8,272	8,169		8,169	174,289	162,602	6	8
9	608	Sales to Other Distributors	1,248		1,248	1,110		1,110	21,384	19,141	1	1
10	609	Sales to Railroads and Street Railroads			0			0				
11	610	Security Lighting	14,658		14,658	15,619		15,619	141,120	141,120	107	107
12		Total Sales	2,562,222	0	2,562,222	2,976,010	0	2,976,010	59,959,876	64,285,961	3,046	3,092
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property			0			0				
16	622	Miscellaneous Electric Revenues			0			0				
17					0			0				
18					0			0				
19					0			0				
20		Total Other Operating Revenues	0	0	0	0	0	0				
21		Total Electric Operating Revenues	\$2,562,222	\$0	\$2,562,222	\$2,976,010	\$0	\$2,976,010				

BILLING ROUTINE - ELECTRIC

Report the following information in days for Accounts 601 AND 602

1. The period for which bills are rendered.
2. The period between the date meters are read and the date customers are billed.
3. The period between the billing date and the date on which discounts are forfeited.

Footnotes:

SALES BY SERVICE CLASSIFICATION - ELECTRIC

1. Show below by months the number of customers and the KWH of electric energy under each schedule and classification. When the same rate is contained on more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each classification No. must be shown on the column heading above the columns in which sales are listed.

2. Contract sales within each month, not charged under a filed tariff, may be combined under a general heading "Contract Sales"; all current delivered to the operating municipality should be combined under "Sales to Operating Municipality"; sales to other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to Other Municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of page 300 and amounts receivable on other than a monthly basis may be allocated on equal amounts to the months where applicable.

3. Below line thirteen show the manner in which the sales under the service classification or contracts were distributed to the revenue accounts.

4. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the customer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.

5. Show below by months the following information with respect to the Purchased Power Adjustment Clause (PPAC):
 a) PPAC factor per kwh as shown on monthly statements; (b) total kwh to the PPAC factor was applied; (c) revenues generated from the application of the PPAC.

6. In footnotes provide the following: Base Purchased Power Cost(s) and the period for which effective.

TOTALS FOR THE YEAR

Line No.	Month (a)	Number of Customers (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	3,190	4,399,751	133,765	0.004797	4,399,751	21,106
2	July	3,204	4,321,906	133,114	0.005245	4,321,906	22,668
3	August	2,838	4,332,839	135,034	0.009951	4,332,839	43,116
4	September	3,143	4,569,555	142,630	0.008898	4,569,555	40,660
5	October	3,139	4,662,249	141,016	0.004113	4,662,249	19,176
6	November	2,475	4,045,068	123,211	0.003874	4,045,068	15,671
7	December	3,149	5,543,501	173,686	0.004795	5,543,501	26,581
8	January	3,146	5,397,492	198,011	0.020295	5,397,492	109,542
9	February	3,151	6,709,991	236,903	0.013995	6,709,991	93,906
10	March	3,153	5,790,155	209,603	0.015358	5,790,155	88,925
11	April	3,137	5,423,583	193,292	0.013076	5,423,583	70,919
12	May	2,822	4,763,786	153,373	0.007623	4,763,786	36,314
13	TOTALS	36,547	59,959,876	\$1,973,637		\$59,959,876	\$588,584
14	Account 601	29,269	21,058,250	\$733,154		21,058,250	222,471
15	Account 602	5,474	5,650,458	258,601		5,650,458	56,789
16	Account 603	271	20,258,496	497,897		20,258,496	186,237
17	Account 604	12	1,031,404	91,012		1,031,404	9,841
18	Account 605	12	10,995,000	349,045		10,995,000	103,108
19	Account 606	141	629,475	22,908		629,475	6,982
20	Account 607	72	174,289	6,647		174,289	1,625
21	Account 608	12	21,384	1,033		21,384	215
22	Account 609						
23	Account 610	1,284	141,120	13,341		141,120	1,317

Footnotes:

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No. 601		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	2,572	1,366,757	\$41,663	0.004797	1,366,757	\$6,556	1
July	2,586	1,298,799	40,268	0.005245	1,298,799	\$6,812	2
August	2,224	1,114,905	34,278	0.009951	1,114,905	\$11,094	3
September	2,527	1,280,793	40,064	0.008898	1,280,793	\$11,396	4
October	2,526	1,395,247	42,752	0.004113	1,395,247	\$5,739	5
November	1,907	1,075,859	33,125	0.003874	1,075,859	\$4,168	6
December	2,541	1,946,308	68,073	0.004795	1,946,308	\$9,333	7
January	2,540	2,232,476	82,254	0.020295	2,232,476	\$45,308	8
February	2,544	2,931,238	114,857	0.013995	2,931,238	\$41,023	9
March	2,545	2,482,200	94,597	0.015358	2,482,200	\$38,122	10
April	2,528	2,371,804	87,440	0.013076	2,371,804	\$31,014	11
May	2,229	1,561,864	53,783	0.007623	1,561,864	\$11,906	12
TOTALS	29,269	21,058,250	\$733,154		21,058,250	\$222,471	13
Footnotes:							
Schedule No. 602		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	465	405,078	\$18,646	0.004797	405,078	\$1,943	14
July	465	389,614	17,976	0.005245	389,614	\$2,044	15
August	461	421,861	19,367	0.009951	421,861	\$4,198	16
September	463	443,071	20,310	0.008898	443,071	\$3,942	17
October	460	427,868	19,639	0.004113	427,868	\$1,760	18
November	421	374,395	17,209	0.003874	374,395	\$1,450	19
December	458	478,206	21,887	0.004795	478,206	\$2,293	20
January	458	520,762	23,740	0.020295	520,762	\$10,569	21
February	459	662,899	30,046	0.013995	662,899	\$9,277	22
March	460	591,298	26,904	0.015358	591,298	\$9,081	23
April	461	568,587	25,955	0.013076	568,587	\$7,435	24
May	443	366,819	16,922	0.007623	366,819	\$2,796	25
TOTALS	5,474	5,650,458	\$258,601		5,650,458	\$56,789	26
Footnotes:							
Schedule No. 603/3		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	13	516,013	\$15,639	0.004797	516,013	\$2,475	27
July	13	512,314	15,596	0.005245	512,314	\$2,687	28
August	13	569,157	16,190	0.009951	569,157	\$5,664	29
September	13	572,381	16,459	0.008898	572,381	\$5,093	30
October	13	551,043	15,926	0.004113	551,043	\$2,266	31
November	13	459,739	13,933	0.003874	459,739	\$1,781	32
December	13	549,269	16,152	0.004795	549,269	\$2,634	33
January	12	499,871	15,405	0.020295	499,871	\$10,145	34
February	12	535,961	15,001	0.013995	535,961	\$7,501	35
March	12	480,431	15,316	0.015358	480,431	\$7,378	36
April	12	454,336	14,933	0.013076	454,336	\$5,941	37
May	12	665,981	21,010	0.007623	665,981	\$5,077	38
TOTALS	151	6,366,496	\$191,559		6,366,496	\$58,642	39
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Line No.	Schedule No. 604		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	1	58,740	\$4,905	0.004797	58,740	\$282
2	July	1	65,451	5,494	0.005245	65,451	\$343
3	August	1	74,809	6,632	0.009951	74,809	\$744
4	September	1	83,050	7,275	0.008898	83,050	\$739
5	October	1	97,690	8,090	0.004113	97,690	\$402
6	November	1	104,479	8,627	0.003874	104,479	\$405
7	December	1	113,098	9,443	0.004795	113,098	\$542
8	January	1	109,735	10,863	0.020295	109,735	\$2,227
9	February	1	90,952	8,431	0.013995	90,952	\$1,273
10	March	1	89,469	8,415	0.015358	89,469	\$1,374
11	April	1	75,597	6,938	0.013076	75,597	\$989
12	May	1	68,334	5,899	0.007623	68,334	\$521
13	TOTALS	12	1,031,404	\$91,012		1,031,404	\$9,841
Footnotes:							
Line No.	Schedule No. 605		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
14	June	1	880,000	\$24,436	0.004797	880,000	\$4,221
15	July	1	876,000	24,757	0.005245	876,000	\$4,595
16	August	1	907,000	29,440	0.009951	907,000	\$9,026
17	September	1	914,000	28,618	0.008898	914,000	\$8,133
18	October	1	882,000	23,860	0.004113	882,000	\$3,628
19	November	1	936,000	24,293	0.003874	936,000	\$3,626
20	December	1	1,059,000	26,832	0.004795	1,059,000	\$5,078
21	January	1	874,000	37,842	0.020295	874,000	\$17,738
22	February	1	1,184,000	39,371	0.013995	1,184,000	\$16,570
23	March	1	944,000	35,211	0.015358	944,000	\$14,498
24	April	1	782,000	29,529	0.013076	782,000	\$10,225
25	May	1	757,000	24,857	0.007623	757,000	\$5,771
26	TOTALS	12	10,995,000	\$349,045		10,995,000	\$103,108
Footnotes:							
Line No.	Schedule No. 606		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
27	June	14	34,588	\$1,635	0.004797	34,588	\$166
28	July	14	28,108	1,520	0.005245	28,108	\$147
29	August	14	29,218	1,544	0.009951	29,218	\$291
30	September	14	30,089	1,605	0.008898	30,089	\$268
31	October	14	28,302	1,551	0.004113	28,302	\$116
32	November	9	32,059	1,446	0.003874	32,059	\$124
33	December	10	57,489	2,044	0.004795	57,489	\$276
34	January	10	71,162	2,209	0.020295	71,162	\$1,444
35	February	10	96,841	2,663	0.013995	96,841	\$1,355
36	March	10	85,470	2,425	0.015358	85,470	\$1,313
37	April	10	81,405	2,354	0.013076	81,405	\$1,064
38	May	12	54,744	1,912	0.007623	54,744	\$417
39	TOTALS	141	629,475	\$22,908		629,475	\$6,982
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)								
Schedule No.		Service Classification No.						Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)		
607								
June	6	13,862	\$400	0.004797	13,862	\$66	1	
July	6	14,407	412	0.005245	14,407	\$76	2	
August	6	16,279	464	0.009951	16,279	\$162	3	
September	6	16,762	475	0.008898	16,762	\$149	4	
October	6	16,893	478	0.004113	16,893	\$69	5	
November	6	12,331	358	0.003874	12,331	\$48	6	
December	6	13,014	628	0.004795	13,014	\$62	7	
January	6	13,269	642	0.020295	13,269	\$269	8	
February	6	15,614	761	0.013995	15,614	\$219	9	
March	6	14,302	695	0.015358	14,302	\$220	10	
April	6	13,734	666	0.013076	13,734	\$180	11	
May	6	13,822	669	0.007623	13,822	\$105	12	
TOTALS	72	174,289	\$6,647		174,289	\$1,625	13	
Footnotes:								
608								
June	1	1,653	\$89	0.004797	1,653	\$8	14	
July	1	1,653	85	0.005245	1,653	\$9	15	
August	1	1,150	59	0.009951	1,150	\$11	16	
September	1	1,149	66	0.008898	1,149	\$10	17	
October	1	1,046	58	0.004113	1,046	\$4	18	
November	1	1,046	53	0.003874	1,046	\$4	19	
December	1	1,657	82	0.004795	1,657	\$8	20	
January	1	1,657	85	0.020295	1,657	\$34	21	
February	1	2,226	148	0.013995	2,226	\$31	22	
March	1	2,225	132	0.015358	2,225	\$34	23	
April	1	2,960	91	0.013076	2,960	\$39	24	
May	1	2,962	87	0.007623	2,962	\$23	25	
TOTALS	12	21,384	\$1,033		21,384	\$215	26	
Footnotes:								
610								
June	107	11,760	\$1,149	0.004797	11,760	\$56	27	
July	107	11,760	1,160	0.005245	11,760	\$62	28	
August	107	11,760	1,118	0.009951	11,760	\$117	29	
September	107	11,760	1,123	0.008898	11,760	\$105	30	
October	107	11,760	1,145	0.004113	11,760	\$48	31	
November	107	11,760	966	0.003874	11,760	\$46	32	
December	107	11,760	1,238	0.004795	11,760	\$56	33	
January	107	11,760	1,123	0.020295	11,760	\$239	34	
February	107	11,760	1,123	0.013995	11,760	\$165	35	
March	107	11,760	1,123	0.015358	11,760	\$181	36	
April	107	11,760	1,056	0.013076	11,760	\$154	37	
May	107	11,760	1,015	0.007623	11,760	\$90	38	
TOTALS	1,284	141,120	\$13,341		141,120	\$1,317	39	
Footnotes:								

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 603/9								Service Classification No.							
Line No.	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	Line No.	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	10	1,111,300	\$25,203	0.004797	1,111,300	\$5,331	14	June				0.004797		
2	July	10	1,123,800	25,847	0.005245	1,123,800	\$5,894	15	July				0.005245		
3	August	10	1,186,700	25,941	0.009951	1,186,700	\$11,809	16	August				0.009951		
4	September	10	1,216,500	26,637	0.008898	1,216,500	\$10,824	17	September				0.008898		
5	October	10	1,250,400	27,517	0.004113	1,250,400	\$5,143	18	October				0.004113		
6	November	9	1,037,400	23,200	0.003874	1,037,400	\$4,019	19	November				0.003874		
7	December	11	1,313,700	27,306	0.004795	1,313,700	\$6,299	20	December				0.004795		
8	January	10	1,062,800	23,850	0.020295	1,062,800	\$21,570	21	January				0.020295		
9	February	10	1,178,500	24,501	0.013995	1,178,500	\$16,493	22	February				0.013995		
10	March	10	1,089,000	24,786	0.015358	1,089,000	\$16,725	23	March				0.015358		
11	April	10	1,061,400	24,331	0.013076	1,061,400	\$13,879	24	April				0.013076		
12	May	10	1,260,500	27,220	0.007623	1,260,500	\$9,609	25	May				0.007623		
13	TOTALS	120	13,892,000	\$306,338		13,892,000	\$127,595	26	TOTALS	0	0	\$0		0	\$0
Footnotes:								Footnotes:							
Schedule No.								Service Classification No.							
Line No.	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	Line No.	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
27	June				0.004797			30	September				0.008898		
28	July				0.005245			31	October				0.004113		
29	August				0.009951			32	November				0.003874		
30	September				0.008898			33	December				0.004795		
31	October				0.004113			34	January				0.020295		
32	November				0.003874			35	February				0.013995		
33	December				0.004795			36	March				0.015358		
34	January				0.020295			37	April				0.013076		
35	February				0.013995			38	May				0.007623		
36	March				0.015358			39	TOTALS	0	0	\$0		0	\$0
37	April				0.013076			Footnotes:							
38	May				0.007623										
39	TOTALS	0	0	\$0		0	\$0								

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No.		Service Classification No.					
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	Line No.
June				0.004797			1
July				0.005245			2
August				0.009951			3
September				0.008898			4
October				0.004113			5
November				0.003874			6
December				0.004795			7
January				0.020295			8
February				0.013995			9
March				0.015358			10
April				0.013076			11
May				0.007623			12
TOTALS	0	0	\$0		0	\$0	13
Footnotes:							
Schedule No.		Service Classification No.					
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	Line No.
June				0.004797			14
July				0.005245			15
August				0.009951			16
September				0.008898			17
October				0.004113			18
November				0.003874			19
December				0.004795			20
January				0.020295			21
February				0.013995			22
March				0.015358			23
April				0.013076			24
May				0.007623			25
TOTALS	0	0	\$0		0	\$0	26
Footnotes:							
Schedule No.		Service Classification No.					
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	Line No.
June				0.004797			27
July				0.005245			28
August				0.009951			29
September				0.008898			30
October				0.004113			31
November				0.003874			32
December				0.004795			33
January				0.020295			34
February				0.013995			35
March				0.015358			36
April				0.013076			37
May				0.007623			38
TOTALS	0	0	\$0		0	\$0	39
Footnotes:							

SALES BY MUNICIPALITIES - ELECTRIC

1. Show the requested information concerning each city, village, or town in which respondent rendered service during the year and state for each operating revenue account the number of consumers at the end of the year, the sales in Kwh and the revenues during the year.
2. If under an order of the Commission two or more municipalities may be treated as a unit, list below the names of the several municipalities so grouped with reference to the date of the corresponding order of the Public Service Commission.
3. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the consumer. In the case of street lighting for which the utility the conductors, at the lamp.

Designation of Municipality							
Line No.	Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	601 Residential Sales	29,269	21,058,250	\$733,154			
2	602 Commercial Sales	5,474	5,650,458	258,601			
3	603 Industrial Sales	271	20,258,496	497,897			
4	604 Public Street Lighting - Operating Mun.	12	1,031,404	91,012			
5	605 Public Street Lighting - Other	12	10,995,000	349,045			
6	606 Other Sales to Operating Municipality	141	629,475	22,908			
7	607 Other Sales to Other Public Authorities	72	174,289	6,647			
8	608 Sales to Other Distributors	12	21,384	1,033			
9	609 Sales to Railroads and Street RR						
10	610 Security Lighting	1,284	141,120	13,341			
11	Totals	36,547	59,959,876	\$1,973,638	0	0	\$0
12							
13 Designation of Municipality							
14	601 Residential Sales						
15	602 Commercial Sales						
16	603 Industrial Sales						
17	604 Public Street Lighting - Operating Mun.						
18	605 Public Street Lighting - Other						
19	606 Other Sales to Operating Municipality						
20	607 Other Sales to Other Public Authorities						
21	608 Sales to Other Distributors						
22	609 Sales to Railroads and Street RR						
23	610 Security Lighting						
24							
25	Totals	0	0	\$0	0	0	\$0
26							
27 Designation of Municipality							
28	601 Residential Sales						
29	602 Commercial Sales						
30	603 Industrial Sales						
31	604 Public Street Lighting - Operating Mun.						
32	605 Public Street Lighting - Other						
33	606 Other Sales to Operating Municipality						
34	607 Other Sales to Other Public Authorities						
35	608 Sales to Other Distributors						
36	609 Sales to Railroads and Street RR						
37	610 Security Lighting						
38	Totals	0	0	\$0	0	0	\$0
39							
40							
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ELECTRICITY PURCHASED AND SALES TO OTHER DISTRIBUTORS

1. Show the particulars of electric energy purchased for redistribution in so far as such transactions come within the scope of account 721, Electricity Purchased.
2. Give corresponding particulars of such sales of electricity as come within the scope of account 606, Sales to Other Distributors.
3. Show in column (b) the Service Classification Number or the date of the contract under which purchases or sales were made. If any change in rates occurred during the year give entries in columns (b) thru (f) separately in respect of each rate, and specify the period within the year to which each rate was applicable.

Line No.	Purchaser or Seller and Point of Delivery or Receipt (a)	S.C. No or Date of Purchase (b)	Total number of Kwh Supplied To or By Others (c)	Net Charge or Credit to Respondent		Average Net Price (Cents) (f)
				Sold By Respondent (d)	Purchased By Respondent (e)	
1	Sales					
2						0.00
3						0.00
4						0.00
5						0.00
6						0.00
7						0.00
8						0.00
9	TOTAL		0	\$0		0.00
10	Purchases					
11	NYPA		61,653,970		635,244	0.01
12	NYMPA		3,293,623		592,267	0.18
13	NATIONAL GRID				371,875	0.01
14						0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		64,947,593		\$1,599,386	0.00

FUEL CONSUMED - ELECTRIC

Show the requested information of each station equipped for generation of electric energy by other than hydro-electric power. If more than one kind of fuel is consumed at a substation, use a separate column for each kind of fuel.

Line No.	Item (a)	(b)	(c)	(d)	(e)	(f)
21	Kind of Fuel					
22	Quantity on hand beginning of year					
23	Quantity received during year					
24	Quantity used for generation					
25	Quantity used for other purposes					
26	Quantity on hand at end of year					
27	Average cost per unit purchased					
28	Cost of fuel used per kwh generated					
29	Average B.t.u. per unit of fuel					
30	B.t.u. per kwh generated					

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OPERATING EXPENSES - ELECTRIC

1. Enter in the space provided the operation and maintenance expenses for the year and previous year.
2. Designation in Class columns indicate the accounts applicable to each class of utilities.

LINE NO.	ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
		A,B C	D		
1	701. Supervision and Labor	x	x		
2					
3	702. Power Plant Supplies and Expense		x		
4	702.1 Fuel	x			
5	702.2 Water	x			
6	702.3 Miscellaneous Supplies and Expense	x			
7	703. Repairs to Power Plant	x	x		
8	704. Steam from Other Sources	x	x		
9	705. Steam Transferred - Cr	x	x		
10	706. Depreciation of Power Plant	x	x		
11	707. Production Rents	x	x		
12					
13	Total Electric Generation - Steam Power			0	0
14					
15	708. Supervision and Labor	x	x		
16	709. Power Plant Supplies and Expense		x		
17	709.1 Water for Power	x			
18	709.3 Miscellaneous Supplies and Expenses	x			
19	710. Repairs to Power Plant	x	x		
20	711. Depreciation of Power Plant	x	x		
21	712. Production Rents	x	x		
22					
23	Total Electric Generation-Hydraulic Power			0	0
24					
25	713. Supervision and Labor	x	x		
26	714. Power Plant Supplies and Expenses		x		
27	714.1 Engine Fuel	x			
28	714.3 Miscellaneous Supplies and Expenses	x			
29	715. Repairs to Power Plant	x	x		
30	716. Gas for Power	x	x		
31					
32	717. Depreciation of Power Plant	x	x		
33					
34	718. Production Rents	x	x		
35					
36	Total Electric Generating Int. Comb. Engine Power			0	0
37					
38	721. Electricity Purchased	x	x	1,539,179	1,831,617
39					
40	722. Purchased Electricity Expense	x	x		
41	726. Production Expense Transferred - Cr.	x	x		
42	729. Duplicate Production Charges - Cr.	x	x		
43					
44	Total Other Production Expense			1,539,179	1,831,617
45					
46	Total Production Expense			1,539,179	1,831,617
47					
48	731. Transmission System Operation		x		
49	731.1 Transmission Supervision & Eng.	x			
50	731.2 Operation of Transmission Substations	x		17,570	12,399
51	731.4 Operation of Transmission System	x		413	578
52	732. Repairs to Transmission System	x	x	1,010	97
53	733. Depreciation of Transmission Property	x	x	23,073	23,073
54	734. Transmission Rents	x	x	3,581	3,643
55					
56	Total Transmission Expense			45,647	39,790
57					
58	736. Repairs to Poles, Towers and Fixtures	x	x	2,136	1,968
59	737. Repairs to Underground Conduits	x	x		
60	738. Depreciation of Poles, Towers, Fixtures & Conduit	x	x	21,029	20,558
61					
62	Total Maint. Poles, Towers, Fixtures & Conduits			23,165	22,526
63					
64	Total acct. 701 to 738 carried forward			\$1,607,991	\$1,893,933

OPERATING EXPENSES - ELECTRIC (Continued)						
LINE NO.	ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)	
		A,B C	D			
1	Account 701 to 738 Carried forward			\$1,607,991	\$1,893,933	
2						
3	741. Distribution System Operation		x			
4	741.1 Distribution Super. and Engineering	x		20,009	10,424	
5	741.2 Operation of Distribution Substations	x		0	4,925	
6	741.3 Operation of Storage Batteries	x				
7	741.4 Operation of Distribution Lines	x		68,545	50,334	
8	741.5 Operation of Consumers' Meters	x		986	1,084	
9	741.6 Service on Consumers Premises	x				
10	742. Repairs to Distribution System		x			
11	742.1 Repairs to Distribution Structure and Equipment	x				
12						
13	742.4 Repairs to Overhead Distribution Cond.	x		7,292	16,347	
14						
15	742.5 Repairs to Underground Dist. Cond.	x				
16	742.6 Repairs to Line Transformers	x		4,170	3,700	
17	742.7 Repairs to Services	x		3,617	5,041	
18	742.8 Test and Repairing Consumers' Meters	x		194	896	
19	742.9 Repairs to Other Property on Cons. Premises	x		372	702	
20	743. Depreciation of Distribution Property	x	x	102,187	97,308	
21	744. Distribution Rents	x	x			
22						
23	Total Distribution Expense			207,372	190,761	
24						
25	751. Street Lighting & Signal System Operation		x			
26	751.1 Street Lighting & Sign Syst Super and Engr.	x				
27	751.2 Operation of Street Lighting & Sig System	x				
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x	2,388	3,242	
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	13,254	11,647	
30	754. Street Lighting & Signal System Rents	x	x			
31						
32	Total Street Lighting & Signal System Expense			15,642	14,889	
33						
34	761. Consumer Accounting and Collection Labor & Sup	x	x	49,565	47,894	
35						
36	764. Consumer Accounting and Collection Rents	x	x			
37						
38	Total Customer Accounting & Collection Expense			49,565	47,894	
39						
40	771. Sales Labor and Supplies	x	x			
41	772. Appliance Selling and Jobbing	x	x	293	1,063	
42	774. Sales Department Rents	x	x			
43						
44	Total Sales Expense			293	1,063	
45						
46	781. General Office Salaries and Expense	x	x	183,540	155,946	
47						
48	782. Management Service	x	x	8,102	16,659	
49	783. Insurance, Injuries and Damages	x	x	7,056	6,923	
50	784. Regulatory Commission Expense	x	x			
51	785. Other General Expense	x	x	299,120	231,932	
52	786. General Rents	x	x			
53	787. Repairs to General Property	x	x	8,940	4,236	
54	788. Depreciation of General Property	x	x	21,684	10,380	
55						
56	789. Deferred Retirement Losses	x	x			
57						
58	790. Amortization of Intangible Property	x	x			
59	791. Franchise Requirements	x	x			
60	792. Miscellaneous Expenses Transferred - Cr.	x	x			
61						
62	793. Duplicate Miscellaneous Charges Transferred - Cr	x	x			
63						
64	Total Admin. and General Expenses			528,442	426,076	
65						
66	Total Operating Expense - Electric			\$2,409,305	\$2,574,616	

DEPRECIATION AND AMORTIZATION RESERVES (ACCOUNT 261 and 262)

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

Line No.	Item (a)	Depreciation Reserves				Amortization Reserve			
		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	\$3,503,143			\$3,503,143				0
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)				0				0
4	Amortization of tangible Property (790)				0				0
5	Clearing Accounts				0				0
6	Deductions from Rent Rev. (432 and 435)				0				0
7	Miscellaneous Debits to Surplus (934)				0				0
8	Other Accounts (specify)				0				0
9	Prior Period Adjustment to Agree with Actual		309,067		309,067				0
10					0				0
11					0				0
12	Total accruals	0	309,067	0	309,067	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements				0				0
16	Cost of Removal				0				0
17	Salvage, Insurance etc., recovered				0				0
18	Net	0	0	0	0	0	0	0	0
19	Other Credits	178,005			178,005				0
20	Other Debits	96,547			96,547				0
21	Balance at End of Year	\$3,584,601	\$309,067	\$0	\$3,893,668	\$0	\$0	\$0	\$0

MISCELLANEOUS INTEREST DEDUCTIONS (Account 452)

1. Show the requested information concerning interest deductions includible in account 452, Miscellaneous Interest Deductions, e.g., Interest on Consumers' Deposits.

Line No.	Name of Creditor and Description of Debt (a)	Amount to Which Interest Applies (b)	Period of time covered		Rate % per annum (e)	Total amount of interest (f)
			From (c)	To (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	Total					0

OTHER DEDUCTIONS FROM INCOME (Accounts 456,459 and 460)

Provide information concerning items chargeable to accounts 456, Miscellaneous Amortization, Account 459, Contractual Appropriations of Income, and Account 460, Miscellaneous Deductions from Income.

Line No.	Description and Purpose of deduction (a)	Charged to Account 456 (b)	Charged to Account 459 (c)	Charged to Account 460 (d)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total	0	0	0

ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

1. Show below all items which during the year were charged by the electric department to other departments of the operating municipality.
2. Items should be classified according to their nature and should be shown in the following order and lettered to correspond to the subdivisions indicated.
 - 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 class of labor.
 - d. Other personal service, subdivided by classes of service.
 - e. Public street lighting
 - f. Other electric service
 - g. Steam
 - h. Space rental, subdivided by location and type of structure or land an allocated basis or at a rate other than that actually paid.
 - i. Building service, subdivided by location and type of building.
 - 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 (c) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (d) and (e) the amount so charged, subdivided between amounts which are subject to current settlement and amounts representing contributions and includible in account 280. In columns (f) to (i) show for each charge the distribution of credits to accounts of the electric department.
4. Payroll charges which are distributed to other departments of the municipality on the basis of the time actually devoted to such departments and at the rate actually paid to the employee should be so described and listed separately from payroll items which are distributed on an allocated basis or at a rate other than that actually paid.
5. In each subdivision, items of like nature which for the year did not exceed five dollars may be grouped and shown in total, provided that for each group the number of such items is stated.

Item No	Description (a)	Municipal Department Charged (b)	Basis of Charge or Allocation (c)	Amount Charged Municipality					
				Subject to Current Settlement (Acct. 124) (d)	Classified as Contribution (Acct. 280) (e)	Accounts of lighting department credited			
						Acct. No. (f)	Amount (g)	Acct. No. (h)	Amount (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11			TOTAL	\$0	\$0		\$0		\$0

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000 or more.
 - (a) name of person or organization rendering services in alphabetical order,
 - (b) description of services received during year and project to which services relate,
 - (c) basis of charges,
 - (d) total charges for the year detailing utility account.
2. Designate with an asterisk other departments of operating municipality.

Line No.	Name of Person or Organization (a)	Description of Services (b)	Basis of Charges (c)	Accounts (d)	Amount (e)
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatthours (b)	Line No.	Item (a)	Kilowatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam		23	Requirements Sales for Resale	
4	Hydro - Conventional		24	Non-Requirements Sales for Resale	
5	Hydro - Pumped Storage		25	Energy Furnished Without Charge	
6	Other		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	0
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases				
11	Interchange				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission for Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission by Other Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	0			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
 2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
 3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the

sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
 4. Report in column (d) the system's monthly maximum kilowatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
 5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

Name of System:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Kilowatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	6,809,094		11,597	01/29/2010	11:00
30	February	6,202,850		11,468	02/01/2010	11:00
31	March	5,910,992		10,493	03/05/2010	09:00
32	April	4,654,979		8,944	04/27/2010	11:00
33	May	4,805,757		8,903	05/27/2010	15:00
34	June	4,674,577		9,200	06/25/2009	14:00
35	July	4,761,911		8,910	07/28/2009	15:00
36	August	5,015,140		9,804	08/17/2009	15:00
37	September	4,651,294		8,947	09/23/2009	14:00
38	October	5,306,530		9,619	10/16/2009	11:00
39	November	5,368,122		10,152	11/30/2009	19:00
40	December	6,786,347		11,863	12/29/2009	18:00
41	TOTAL	64,947,593	0			

GENERATING PLANT STATISTICS

1. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants.
 2. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
 3. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in KW) (c)	Net Peak Demand KW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

BOILER EQUIPMENT AT GENERATING PLANTS

1. Show the particulars called for concerning the boiler equipment owned by or leased by respondent at generating plants at the end of the year., classifying the boiler equipment by plant. Give in a footnote the character of construction.

Line No.	Name of Plant (a)	Year Installed (b)	Type of Boiler (c)	Name of Maker (d)
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

GENERATING PLANT STATISTICS (Continued)

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

BOILER EQUIPMENT AT GENERATING PLANTS (Continued)

2. If any equipment was out of service at the end of the year, state that fact in a footnote, designating the equipment out of service and the date when operation was discontinued.

Working Pressure (lbs per sq in) (e)	Evaporative Capacity (M lbs water/hr) (f)	Nominal hp per Boiler (g)	Number of Boilers (h)	Total Nominal Horsepower (i)	Footnotes	Line No.
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts.
3. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
4. Report in column (f) the total pole miles of each transmission line. In the case of underground lines, report circuit miles.
5. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year.
6. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined.

Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length of Pole or Circuit Miles	Number of Circuits	Size of Conductor and Material
	From	To	Operating	Designed				
	(a)	(b)	(c)	(d)				
1	Trans. Sub.	Dist. Sub.	34.5	34.5	1	3.72	2	336.4 ACSR
2	Dist. Sub.	Dist. Sub.	34.5	34.5	1	1.80	1	336.4 ACSR
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Total					6	3	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVA, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.
5. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account.

Line No.	Name and Location Of Substation	Number or Other Designation	Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers
	(a)	(b)	(c)	(d)	(e)
16	EJ Rowe Niles Hill	Tran. Unattended	12 + 10MVA	2	0
17			22MVA		
18	JL Moore Vossler Road	Dist. Unattended	5 + 5MVA	2	0
19			10MVA		
20	State Street	Dist. Unattended	7 + 5MVA	2	0
21			12MVA		
22					
23					
24					
25					
26					
27					
28					
29					
30					

DISTRIBUTION SYSTEM

1. Report the indicated particulars of the electric distribution system as of the end of the year, including street and highway lighting system.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be at the discretion of, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivision.
3. Entries in column (b) may be based on estimates. Entries in columns (c) and (d) should not include services.
4. Show hereunder a brief general statement in description of the distribution system. Indicate particularly the range of operating voltages and the sizes of wire generally used for different purposes (primaries, secondary, services, etc.) and under differing circumstances. Show also the approximate percentages of network system, of rural lines, of direct current facilities, and of alternating current service rendered at other than a 60-cycle frequency. Identify exceptions to customary practices (i.e. the last two items in the preceding sentence) with applicable distribution areas.

Line No.	Distribution Area (a)	Operating Voltage (b)	Miles of Conductor		Miles of Duct (e)	Number of Services		Number of Connected Meters (h)	Street and Highway Lighting		
			Overhead (c)	Underground (d)		Overhead (f)	Underground (g)		Miles of Conductor		Number of Lights (k)
									Overhead (i)	Underground (j)	
1	Inside Village Primary	2400/4160Y	72	2		1,834	143	2,565	part of C	4.00	682
2	Inside Village Secondary	120/240	57	0							
3	Outside Village Primary	2400/4160Y	3	0		63	7	75	0.00	0.00	0
4	Outside Village Secondary	120/240	3	0							
5											
6											
7											
8	Primary Voltage 2400/4160Y										
9	Secondary Voltage 120/240, 120/208Y, 277/480Y										
10	Primary Wire Range #2ACSR - 477AL										
11	Secondary Wire Range #6ACSR - 4/0										
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS		135	2	0	1897	150	2640	0	4	682

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held

under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	2880	635	22.5825
2	Additions During Year			
3	Purchases	272	25	0.7275
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of Lines 3 and 4)	272	25	0.7275
6	Reductions During Year			
7	Retirements	401	21	0.615
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	401	21	0.615
10	Number at End of Year (Lines 1 + 5 - 9)	2751	639	22.695
11	In Stock	323	112	4
12	Locked Meters on Customers' Premises	2428		
13	Inactive Transformers on System			
14	In Customers' Use		524	18.65
15	In Company's Use		3	0.045
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	2751	639	22.695

ELECTRIC WATTHOUR METERS IN-SERVICE AND TEST RESULTS

1. Show the number of scheduled meter tests completed on each type of meter during the year. Also show separately the number of tests completed on each type of meter as a result of customer complaint.
 2. Of those tested, show the number found between 98 to 102% average percentage registration before adjustment and show separately the number found that was more than 102% average percentage registration before adjustment.
 3. List by manufacturer, type and serial number the number of portable standard watt-hour meters (rotating standards) used for testing customer watt-hour meters. Also show the most recent date that calibration was checked on each standard.

Line No.	Manufacturer and Type (a)	Number Sched. Tests Completed (b)	Number Complaint Tests Completed (c)	Average Percentage Registration	
				Number 98 - 102% (d)	Number Greater than 102% (e)
17	Itron Centron, c1sr, c1str2, cp1str2, cn1s	272	0	272	0
18					
19	Standard:				
20	The Gates Company Division				
21	Multi-amp Corporation				
22	s/n: 1326				
23	Calibration: 2/13/07				
24					
25	Probewell Lab, Inc.				
26	MT-1/NT				
27	S/N: 01324457				
28	Factory Calibrated: 6/7/07				
29					
30					
31					
32					
33					

VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State of .New York.....)

) ss.:

County of Allegany.....)

.....Darrell J. Caldwell.....makes oath and

says: I am the .Village Treasurer..... of ...Village of Wellville Municipal Electric.....
(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

.....

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

consists of .101-106, 200, 201, 204, 205, 253, 300-308, 400, 403-405.....
(Here insert exact identification of the sections and pages comprising this report)

.....

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows:

External audit by Freed, Maxick & Battaglia, PC

.....

.....

.....

.....

Signature

Subscribed and sworn to before me a

.Darrell J. Caldwell.....

this day of 20

[use an im-

L.S.

pression seal]

.....

(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed

Examined

Reviewed

Index

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Village of Wellsville Municipal Electric
Rate of Return Study
Income Statement
For the Historic Year ended

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
1	Retail Sales	INCOME, Ln 11		\$2,560,973	\$0	\$2,560,973
2	Sales to Other Distributors	Pg 300, Ln 9 (f)		1,248		1,248
3	Other Electric Revenues	Pg 300, Ln 20 (f)		0		0
4	Total Sales	ROR, Total Ln 1=>Ln 3	<u>0</u>	<u>2,562,222</u>	<u>0</u>	<u>2,562,222</u>
5						
6	Fuel	INCOME, Ln 14, 15, 16		0		0
7	Purchased Power	INCOME, Ln 17		1,599,386		1,599,386
8	Other Production Expenses	INCOME, Ln 32		(60,207)		(60,207)
9	Transmission Expenses	INCOME, Ln 43		18,993		18,993
10	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54		2,136		2,136
11	Distribution Expense	INCOME, Ln 64		105,185		105,185
12	Street Lighting and Signal System Expenses	INCOME, Ln 75		2,388		2,388
13	Customer Accounting & Collection Expenses	INCOME, Ln 85		49,565		49,565
14	Selling Expenses	INCOME, Ln 94		293		293
15	Administrative and General Expenses	INCOME, Ln 111		506,758		506,758
16	Depreciation	INCOME, Ln 119		181,227		181,227
16A	Rents	INCOME, Ln 162		3,581		
17	Other Taxes	Pg 106, Ln 4 (c)		0		0
18	Uncollectibles	Pg 106, Ln 5 (c)		0	0	0
19	<u>Other: (Detail)</u>			0		0
20				0		0
21				0		0
22	Total O&M	ROR, Total Ln 6=>Ln 21	<u>0</u>	<u>2,409,305</u>	<u>0</u>	<u>2,405,724</u>
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22		152,917	0	156,498
25						
26	Other Income	Pg 106, Ln 12, 22 (c)		(80,894)		(80,894)
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26	<u>\$0</u>	<u>\$72,023</u>	<u>\$0</u>	<u>\$75,604</u>
29						
30	Rate Base	ROR, Ln 56	<u>\$0</u>	<u>\$2,975,759</u>	<u>\$0</u>	<u>\$2,975,759</u>
31						
32	Rate of Return	ROR, Ln 28/Ln 30	<u>2.42%</u>	<u>2.42%</u>		<u>2.54%</u>
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)	<u>2.54%</u>	<u>2.54%</u>		<u>2.54%</u>

Village of Wellsville Municipal Electric
Rate of Return Study
Rate Base
For the Historic Year ended

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
35	Utility Plant in Service	RB, Ln 5 (c)	\$6,458,682	\$6,458,682		\$6,458,682
36	Construction Work in Progress	RB, Ln 8 (c)	0	0		0
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	6,458,682	6,458,682	0	6,458,682
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(3,698,406)	(3,698,406)		(3,698,406)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	0	0		0
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	2,760,276	2,760,276	0	2,760,276
44						
45	Materials and Supplies	RB, Ln 21 (c)	136,896	136,896		136,896
46						
47	Prepayments	RB, Ln 24 (c)	0	0		0
48						
49	Cash Working Capital	ROR, Ln 74	78,587	78,587	N/A	78,587
50						
51	<u>Other: (Detail)</u>					
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	<u>\$2,975,759</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,975,759</u>

Village of Wellsville Municipal Electric
Rate of Return Study
Cash Working Capital
For the Rate Year ended

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
57 <u>Cash Working Capital</u>						
58 Total Operating Expenses	ROR, Ln 22	\$2,409,305	\$0	\$2,409,305	\$0	\$2,405,724
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	1,599,386	0	1,599,386	N/A	1,599,386
63 Depreciation	ROR, Ln16	181,227	0	181,227	N/A	181,227
64 Other Taxes	ROR, Ln17	0	0	0	N/A	0
65 Uncollectibles	ROR, Ln18	0	0	0	N/A	0
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$628,692</u>	<u>\$0</u>	<u>\$628,692</u>	<u>\$0</u>	<u>\$625,111</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$78,587</u>	<u>\$0</u>	<u>\$78,587</u>	<u>N/A</u>	<u>\$78,587</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>\$0</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$78,587</u>	<u>\$0</u>	<u>\$78,587</u>	<u>N/A</u>	<u>\$78,587</u>

Village of Wellsville Municipal Electric
Rate of Return
For the Historic Year ended

Fiscal Year	Reference (Page, Column, Row)	(a) Amount	(b) Per Cent	(c) Cost Rate	(d) Rate of Return
75 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$235,000	7.0%	0.87%	0.06%
76					
77 Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%		0.00%
78					
79 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	3,107,086	93.0%	2.54%	2.36%
80					
81		<u>\$3,342,086</u>	<u>100.0%</u>		<u>2.42%</u>
82 Total					
83					
84					
85					
86 Adjusted Fiscal Year	Reference (Page, Column, Row)	Amount	Per Cent	Cost Rate	Rate of Return
87 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$235,000	7.0%	0.87%	0.06%
88					
89 Customer Deposits	CAPITAL, Ln 14 (c) (e)	0	0.0%		0.00%
90					
91 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	3,107,086	93.0%	2.54%	2.36%
92					
93		<u>\$3,342,086</u>	<u>100.0%</u>		<u>2.42%</u>
94 Total					
95					
96					
97					
98 Forecasted Fiscal Year	Reference (Page, Column, Row)	Amount	Per Cent	Cost Rate	Rate of Return
99 Long-Term Debt	Input amount, cost rates	\$215,000	7.1%	0.87%	0.06%
100					
101 Customer Deposits	Input amount, cost rates	0	0.0%		0.00%
102					
103 Net Surplus	Input amount, cost rates	2,800,000	92.9%	2.54%	2.48%
104					
105 Total		<u>\$3,015,000</u>	<u>100.0%</u>		<u>2.54%</u>

Village of Wellsville Municipal Electric
Revenue Change
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>		
106 Rate Base	ROR, Ln 30 (e)	2,975,759		
107				
108 Rate of Return	ROR, Ln 32 (e)	<u>2.42%</u>		
109				
110 Required Operating Income	ROR, Ln 106 * Ln 108	72,023		
111				
112 Adjusted Operating Income	ROR, Ln 28 (c)	<u>72,023</u>		
113				
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	0		
115				
116 Retention Factor	ROR, Ln 132	<u>1.0000</u>		
117				
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>0</u>		
119				
120				
121				
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>	
123 Sales Revenues		1.0000		0
124 - Revenue Taxes	N/A	N/A	N/A	
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0000		0
126				
127				
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	<u>1.0000</u>	<u>0</u>	
129				
130 Federal Income Tax @ 35%	N/A	<u>0.00</u>	<u>0</u>	
131				
132 Retention Factor	ROR, Ln 128 - Ln 130	<u>1.0000</u>	<u>0</u>	

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	955,625
2 Commercial Sales	Pg 300, Ln 3 (d)	315,389
3 Industrial Sales	Pg 300, Ln 4 (d)	684,133
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	100,853
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	452,153
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	29,890
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	8,272
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	0
9 Security Lighting	Pg 300, Ln 11 (d)	14,658
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	0
11 Retail Sales		<u>2,560,973</u>
12		
<u>Fuel and Purchased Power</u>		
14 Fuel	Pg 306, Ln 4 (b)	0
15 Water for Power	Pg 306, Ln 17 (b)	0
16 Fuel	Pg 306, Ln 27 (b)	0
17 Purchased Power	Pg 305, Ln 20 (e)	1,599,386
18 Fuel and Purchased Power		<u>1,599,386</u>
19		
<u>Other Production Expense</u>		
21 Total Production Expense	Pg 306, Ln 46 (b)	1,539,179
22 Depreciation of Power Plant	Pg 306, Ln 10 (b)	0
23 Depreciation of Power Plant	Pg 306, Ln 20 (b)	0
24 Depreciation of Power Plant	Pg 306, Ln 32 (b)	0
25 Fuel and Purchased Power	Income, Ln 18	1,599,386
Other cost components not broken out for ROR Study:		
27 Wages and Salaries		
28 Materials and Supplies		
29 Transportation		
30 Rents	Pg 306, Ln 11, 21, 34 (b)	0
31		
32 Other Production Expense	Ln 21 - Lns22>30	<u>(60,207)</u>
33		
<u>Transmission Expense</u>		
35 Total Transmission Expense	Pg 306, Ln 56 (b)	45,647
36 Depreciation of Transmission Property	Pg 306, Ln 53 (b)	23,073
Other cost components not broken out for ROR Study:		
38 Wages and Salaries		
39 Materials and Supplies		
40 Transportation		
41 Rents	Pg 306, Ln 54, (b)	3,581
42		
43 Transmission Expense		<u>18,993</u>
44		
<u>Maintenance of Poles, Towers and Fixtures</u>		
46 Total Maintenance of Poles, Towers and Fixtures	Pg 306, Ln 62 (b)	23,165
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	21,029
Other cost components not broken out for ROR Study:		
49 Wages and Salaries		
50 Materials and Supplies		
51 Transportation		
52		
53		
54 Maintenance of Poles, Towers and Fixtures		<u>2,136</u>

Page
 Village of Wellsville Municipal Electric
 Detail of Revenues and Expenses
 For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55	<u>Distribution Expense</u>	
56	Total Distribution Expense Pg 307, Ln 23 (b)	207,372
57	Depreciation of Distribution Property Pg 307, Ln 20 (b)	102,187
58	Other cost components not broken out for ROR Study:	
59	Wages and Salaries	
60	Materials and Supplies	
61	Transportation	
62	Rents Pg 307, Ln 21 (b)	0
63		
64	Distribution Expense	105,185
65		
66	<u>Street Lighting and Signal System Expenses</u>	
67	Total Street Lighting and Signal System Expen: Pg 307, Ln 32 (b)	15,642
68	Depreciation of Str Lighting and Sig Sys Equip Pg 307, Ln 29 (b)	13,254
69	Other cost components not broken out for ROR Study:	
70	Wages and Salaries	
71	Materials and Supplies	
72	Transportation	
73	Rents Pg 307, Ln 30 (b)	0
74		
75	Street Lighting and Signal System Expenses	2,388
76		
77	<u>Customer Accounting and Collection Expense</u>	
78	Total Customer Accounting and Collection Exp Pg 307, Ln 38 (b)	49,565
79	Other cost components not broken out for ROR Study:	
80	Wages and Salaries	
81	Materials and Supplies	
82	Transportation	
83	Rents Pg 307, Ln 36 (b)	0
84		
85	Customer Accounting and Collection Expense	49,565

Village of Wellsville Municipal Electric
 Detail of Revenues and Expenses
 For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
86	<u>Selling Expenses</u>	
87	Total Selling Expenses Pg 307, Ln 44 (b)	293
88	Other cost components not broken out for ROR Study:	
89	Wages and Salaries	
90	Materials and Supplies	
91	Transportation	
92	Rents Pg 307, Ln 42 (b)	0
93		
94	Selling Expenses	<u>293</u>
95		
96	<u>Administrative and General Expenses</u>	
97	Total Administrative and General Expenses Pg 307, Ln 64 (b)	528,442
98	Depreciation of General Property Pg 307, Ln 54 (b)	21,684
99	Deferred Retirement Losses Pg 307, Ln 56 (b)	0
100	Amortization of Intangible Property Pg 307, Ln 58 (b)	0
101	Other cost components not broken out for ROR Study:	
102	Wages and Salaries	
103	Materials and Supplies	
104	Transportation	
105	Rents Pg 307, Ln 52 (b)	0
106	Management Services Pg 307, Ln 48 (b)	
107	Insurance Pg 307, Ln 49 (b)	
108	Injuries and Damages Pg 307, Ln 49 (b)	
109	Regulatory Commission Expenses Pg 307, Ln 50 (b)	0
110		
111	Administrative and General Expenses	<u>506,758</u>

Village of Wellsville Municipal Electric
 Detail of Cost Components
 For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
112	<u>Depreciation Expense</u>	
113	Other Production Expense	INCOME, Ln 22=>Ln 24 0
114	Transmission Expense	INCOME, Ln 36 23,073
115	Depreciation of Poles, Towers and Fixtures	INCOME, Ln 47 21,029
116	Distribution Expense	INCOME, Ln 57 102,187
117	Street Lighting and Signal System Expenses	INCOME, Ln 68 13,254
118	Administrative and General Expenses	INCOME, Ln 98=>Ln 100 21,684
119	Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118 <u>181,227</u>
120		
121	<u>Wages and Salaries</u>	
122	Other Production Expenses	INCOME, Ln 27 0
123	Transmission Expenses	INCOME, Ln 38 0
124	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 49 0
125	Distribution Expense	INCOME, Ln 59 0
126	Street Lighting and Signal System Expenses	INCOME, Ln 70 0
127	Customer Accounting & Collection Expenses	INCOME, Ln 80 0
128	Selling Expenses	INCOME, Ln 89 0
129	Administrative and General Expenses	INCOME, Ln 102 0
130	Total Wages and Salaries	<u>0</u>
131		
132	<u>Materials and Supplies</u>	
133	Other Production Expenses	INCOME, Ln 28 0
134	Transmission Expenses	INCOME, Ln 39 0
135	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 50 0
136	Distribution Expense	INCOME, Ln 60 0
137	Street Lighting and Signal System Expenses	INCOME, Ln 71 0
138	Customer Accounting & Collection Expenses	INCOME, Ln 81 0
139	Selling Expenses	INCOME, Ln 90 0
140	Administrative and General Expenses	INCOME, Ln 103 0
141	Total Material and Supplies	<u>0</u>
142		
143	<u>Transportation</u>	
144	Other Production Expenses	INCOME, Ln 29 0
145	Transmission Expenses	INCOME, Ln 40 0
146	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 51 0
147	Distribution Expense	INCOME, Ln 61 0
148	Street Lighting and Signal System Expenses	INCOME, Ln 72 0
149	Customer Accounting & Collection Expenses	INCOME, Ln 82 0
150	Selling Expenses	INCOME, Ln 91 0
151	Administrative and General Expenses	INCOME, Ln 104 0
152	Total Transportation	<u>0</u>
153		
154	<u>Rent Expense</u>	
155	Production Rents	INCOME, Ln 30 0
156	Transmission Rents	INCOME, Ln 41 3,581
157	Distribution Rents	INCOME, Ln 62 0
158	Street Lighting and Signal System Rents	INCOME, Ln 73 0
159	Customer Accounting and Collection Rents	INCOME, Ln 83 0
160	Sales Rents	INCOME, Ln 92 0
161	General Rents	INCOME, Ln 105 0
162	Total Rent Expense	INCOME, Ln 155=>Ln 161 <u>3,581</u>

Village of Wellsville Municipal Electric
 Detail of Rate Base
 For the Historic Year ended

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance
1	<u>Utility Plant in Service</u>			
2	Operating Property - Electric	Pg 104, Ln 2 (c) & (d) 0	0	0
3	Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d) 6,417,046	6,500,318	6,458,682
4	Operating Property - General	Pg 104, Ln 4 (c) & (d) 0	0	0
5	Utility Plant in Service	<u>6,417,046</u>	<u>6,500,318</u>	<u>6,458,682</u>
6				
7				
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d) <u>0</u>	<u>0</u>	<u>0</u>
9				
10				
11	<u>Accumulated Provision for Depre and Amort</u>			
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d) 3,503,143	3,893,668	3,698,406
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d) 0	0	0
14	Accumulated Provision for Depre and Amort	<u>3,503,143</u>	<u>3,893,668</u>	<u>3,698,406</u>
15				
16				
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d) <u>0</u>	<u>0</u>	<u>0</u>
18				
19				
21	Materials and Supplies	Pg104, Ln 18 (c) & (d) <u>135,801</u>	<u>137,990</u>	<u>136,896</u>
22				
23				
24	Prepayments	Pg 104, Ln 23 (c) & (d) <u>0</u>	<u>0</u>	<u>0</u>

Village of Wellsville Municipal Electric
Detail of Rate of Return
For the Historic Year ended

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance	(d) Interest	(e) Cost Rate
Capital Structure	Reference (Page, Column, Row)					
1 Debt						
2 Bonds	Pg 105, Ln 2 (c) & (d)	245,000	225,000	235,000		
3 Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	0	0	0		
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	0	0	0		
5 Notes Payable	Pg 105, Ln 9 (c) & (d)	0	0	0		
6 Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	0	0	0		
7 Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	0	0	0		
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	0	0	0		
9				0		
10				0		
11 Debt		<u>245,000</u>	<u>225,000</u>	<u>235,000</u>	<u>2,041.00</u>	<u>0.8685%</u>
12						
13						
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
15						
16						
17 Surplus						
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(3,631,288)	(3,762,469)	(3,696,879)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	6,920,608	6,687,321	6,803,964		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>3,289,320</u>	<u>2,924,852</u>	<u>3,107,086</u>		
24						
25						
26 Interest Costs						
27 Interest on Debt						
28 Bonds	Pg 252, Ln 20 (k)				2,041	
29 Equipment Obligations - Long Term	Pg 252, Ln 28 (k)				0	
30 Miscellaneous Long Term Debt	Pg 252, Ln 35 (k)				0	
31 Notes Payable	Pg 250, Ln 22 (g)				0	
32 Matured Long-Term Debt	N/A					
33 Unamortized Premium on Debt (Credit)	Pg 106, Ln 36 (c)				0	
34 Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)				0	
35						
36						
37						
38 Interest on Debt					<u>2,041</u>	
39						
40						
41 Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>0</u>	