

# MUNICIPAL ELECTRIC UTILITIES

## ANNUAL REPORT

OF

**Village of Springville**

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Exact legal name of reporting municipality

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

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5 West Main Street Springville, NY 14141

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(Address of principal business office at end of year)

FOR THE

**Year ended May 31, 2024**

TO THE

**STATE OF NEW YORK**

**PUBLIC SERVICE COMMISSION**

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

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Elizabeth Melock, Village Administrator, 5 West Main St. PO Box 17 Springville, NY 14141, 716-592-4936

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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)
<b>General Information and Financial Statements</b>				
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	---	---	
<b>Balance Sheet Supporting Schedules (Assets and Other Debits)</b>				
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	---	
<b>Balance Sheet Supporting Schedules (Liabilities Other Credits)</b>				
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	
<b>Income Account Supporting Schedules</b>				
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)
<b>General Section</b>				
Charges for Outside Professional & Other Consulting Services	350	---	---	
Analysis of Charges to Other Departments	350	20	---	
<b>Operating Data</b>				
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	---	
<b>Verification</b>				
<b>Index</b>				
<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 Springville
2. Under what law or laws is the respondent engaged in: (a) Street lighting (b) Commercial lighting	Village Law Village Law
3. By what board or officers is the lighting plant directly controlled? How many members are such controlled?	Mayor/Board of Trustees 5
4. Give date of respondent's beginning: (a) Street lighting (b) Commercial lighting	1895 1895
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.	Village Offices Expenses are shared equally
6. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.	No
7. State the character of motive power used in the generation of electricity. If energy is purchased, so state.	Purchased
8. Does respondent distribute any electricity outside the limits of the reporting municipality?	No
9. Give the name of village or city clerk at date of verifying report.	Jennifer Haberl

**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	Timothy Michaels	Mayor	4/6/26	\$13,500	\$3,375
2	Reed Braman / Jessica Schuster	Trustee	4/1/24 / 4/1/28	6,000	1,500
3	Lindsay Buncy	Trustee	4/6/26	6,000	1,500
4	Mary Padasak	Trustee	4/6/26	6,000	1,500
5	Terry Skelton / Russel Belscher	Deputy Mayor	4/1/24 / 4/1/28	7,000	1,750
6					
7	Paul Weiss	Attorney		28,403	7,101
8	Liz Melock	Administrator	4/1/24	97,441	34,104
9	Maura West	Deputy Village Treasurer		64,711	32,385
10	Holly Murtiff	Deputy Village Clerk		60,029	15,988
11	Clerks 2 full time	Clerks		76,128	39,462
12	Duane Boberg	Superintendent Public Works		91,513	32,213
13	Cheryl Dash	DPW Clerk PT		18,278	5,483
14	John Baker	Code Enforcement Officer		78,808	4,140
15					
16	Deb Smith	Laborer/Stores Clerk		58,427	58,427
17	Tom Weroniski	Leadman/Lineman A		80,122	80,122
18	Sean Mahoney/Jessie Krezmien	Lineman A		143,104	143,104
19	Chris Reynolds	Lineman B		64,043	64,043
20	Alex Pefley	Lineman B Apprentice		61,485	61,485
21					
22					
23					
24					
25	Total			\$960,991	\$587,682

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.

\$ 31,414 of labor was charged to the fixed asset accounts as capital expenditures.  
These charges were allocated through the daily work orders.

### 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.

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



## 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	<b>FIXED ASSETS</b>				
2	Operating Property - Electric (101)		\$16,410,370	\$16,533,903	\$123,533
3	Operating Property - Other Operations (102-108)	201			0
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202	447,596	1,235,917	788,321
6	Non-Operating Property (112)	202			0
7	Total Fixed Assets		16,857,966	17,769,820	911,854
8	<b>INVESTMENTS</b>				
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			0
13	Miscellaneous Special Funds (117)	203			0
14	Total Investments		0	0	0
15	<b>CURRENT ASSETS</b>				
16	Cash (121)		1,476,049	585,527	(890,522)
17	Working Funds (122)		148	148	0
18	Materials and Supplies (123)		247,187	285,837	38,650
19	Receivables from Operating Municipality (124)	205			0
20	Accounts Receivable (125)	205	252,053	519,383	267,330
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)		62,999	79,055	16,056
24	Special Deposits (129)	204			0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		2,038,436	1,469,950	(568,486)
27	<b>DEFERRED DEBITS</b>				
28	Unamortized Debt Discount and Expense (141)				0
29	Suspense to be Amortized (143)	204			0
30	Clearing Accounts (144)		148	14,728	14,580
31	Miscellaneous Suspense (145)	204	202,100	163,228	(38,872)
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		202,248	177,956	(24,292)
34	<b>COMPANY SECURITIES OWNED</b>				
35	Reacquired Securities (151)				0
36	<b>DEFICIT</b>				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$19,098,650	\$19,417,726	\$319,076

In a footnote, describe all contingent assets and contingent liabilities of the utility plant at the end of the year. If none, state that fact.

No contingent liabilities

Account 145 represents Deferred Outflows in connection with the adoption and implementation of GASB 68

**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.
<b>LONG-TERM DEBT</b>					1
Bonds (231)	251	\$2,975,000	\$2,591,000	(\$384,000)	2
Equipment Obligations - Long Term (232)	251			0	3
Miscellaneous Long Term Debt (233)	251	325,079	218,718	(106,361)	4
Total Long-Term Debt		3,300,079	2,809,718	(490,361)	5
<b>CURRENT AND ACCRUED LIABILITIES</b>					6
Payables to Operating Municipality (241)	250	0	0	0	7
Accounts Payable (242)		142,442	190,787	48,345	8
BANS Payable	250		0	0	9
Customer Deposits (244)		28,533	28,664	131	10
Matured Interest (245)				0	11
Matured Long-Term Debt (246)				0	12
Taxes Accrued (248)		18,857	6,820	(12,037)	13
Interest Accrued (249)		25,542	23,526	(2,016)	14
Advanced Billing and Payments (251)		76,327	171,243	94,916	15
Miscellaneous Current Liabilities (252)		29,845	37,842	7,997	16
Total Current Liabilities		321,546	458,882	137,336	17
<b>RESERVES</b>					18
Depreciation Reserves (261)	308	9,324,983	9,571,918	246,935	19
Amortization Reserves (262)	308			0	20
Contributions for Extensions (263)		857,423	1,113,855	256,432	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250	47,590	52,464	4,874	24
Miscellaneous Reserves (267)	253			0	25
Total Operating Reserves		10,229,996	10,738,237	508,241	26
<b>DEFERRED CREDITS</b>					27
Unamortized Premium on Debt (271)		\$72,557	\$65,961	(6,596)	28
Miscellaneous Unadjusted Credits (272)	253	\$22,696	\$120,668	97,972	29
Total Deferred Credits		95,253	186,629	91,376	30
<b>SURPLUS</b>					31
Contributions - Operating Municipality (280)	253	(\$3,361,086)	(\$3,361,086)	0	32
Surplus (281)	106	8,512,862	8,585,346	72,484	33
Total Surplus		5,151,776	5,224,260	72,484	34
Total Liabilities and Other Credits		\$19,098,650	\$19,417,726	\$319,076	35

Account 233 represents the Net Pension Liability in connections with the adoption and implementation of GASB 68.

Account 272 represents Deferred Inflows in connection with the adoption and implementation of GASB 68

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## COMPARATIVE INCOME AND SURPLUS ACCOUNT

Line No.	Acct No.	Item (a)	Page Ref. (b)	Current Year (c)	Last Year (d)	Increase (Decrease) (e)
1		<b>ELECTRIC OPERATIONS</b>				
2	401	Operating Revenues - Electric	300	\$3,438,769	\$3,526,085	(\$87,316)
3		Operating Expenses - Electric	307	3,268,141	3,335,156	(67,015)
4	403	Taxes - Electric		23,903	33,556	(9,653)
5	404	Uncollectible Revenues - Electric		12,961	13,423	(462)
6		Net Operating Revenue - Electric		133,764	143,950	(10,186)
7		<b>OTHER OPERATIONS</b>				
8	421	Operating Revenues - Other				0
9	422	Operating Expenses - Other				0
10	423	Taxes - Other				0
11	424	Uncollectible Revenues - Other				0
12		Net Operating Revenue - Other				0
13		Total Net Operating Revenue		133,764	143,950	(10,186)
14		<b>LEASED PROPERTY</b>				
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
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
23		Operating Income		133,764	143,950	(10,186)
24		<b>NON-OPERATING INCOME</b>				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		18,668	17,715	953
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues		65,770	6,594	59,176
29	449	Non-Operating Revenue Deductions				0
30		Total Non-Operating Income		84,438	24,309	60,129
31		Gross Income		218,202	168,259	49,943
32		<b>INTEREST DEDUCTIONS</b>				
33	451	Interest on Long Term Debt		97,719	78,901	18,818
34	452	Miscellaneous Interest Deductions	309			0
35	453	Amortization of Debt Discount and Expense				0
36	454	Release of Premium on Debt - Credit		6,596	6,596	0
37	455	Interest Charged to Property - Credit	309			0
38	456	Miscellaneous Amortization	309			0
39	459	Contractual Appropriations of Income	309	54,595	67,643	(13,048)
40	460	Miscellaneous Deductions from Income			2	(2)
41		Total Interest Deductions		145,718	139,950	5,768
42		Net Income		\$72,484	\$28,309	\$44,175
<b>SURPLUS (ACCOUNT 281)</b>						
43		Balance at the Beginning of the Year		\$8,512,862	\$8,484,553	\$28,309
44	501	Balance Transferred from Income		72,484	28,309	44,175
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46		Prior period adjustment				0
47						0
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		Implementation of GASB 68 (retroactive adjustment)				0
51						0
52		Balance at the End of the Year		\$8,585,346	\$8,512,862	\$72,484

## 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	<b>Cash Flow from Operating Activities:</b>	
2	Cash Received from Providing Services (Cash Sales +/- Change in Receivables)	\$3,271,229
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	(2,088,216)
5	Cash Payments Personal Services and Benefits	(964,221)
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	218,792
8	<b>Cash Flows from Non-Capital and Financing Activities:</b>	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	0
12	Proceeds of Debt (Non-Capital)	
13	Payment of Debt (Non-Capital)	
14	Interest Expense (Non-Capital)	
15	Other income (expense)	11,175
16	Net Cash Provided/(Used) by Non-Capital and Financing Activities:	11,175
17	<b>Cash Flows from Capital and Related Financing Activities:</b>	
18	Proceeds of Debt (Capital)	0
19	Principal Payments Debt (Capital)	(384,000)
20	Interest Expense (Capital)	(99,735)
21	Capital Contributed by Developers	
22	Capital Contributed to Other Funds	0
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	(655,422)
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	0
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	(1,139,157)
28	<b>Cash Flows from Investing Activities:</b>	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	18,668
32		
33	Net Cash Provided/(Used) by Investing Activities:	18,668
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	(890,522)
36		
37	Cash and Cash Equivalents at Beginning of Year	1,476,197
38		
39	Cash and Cash Equivalents at End of Year	\$585,675
40	<b>Reconciliation of Operating Income to Net Cash</b>	
41	Operating Income (Loss)	\$133,764
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	246,935
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	(310,705)
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	135,837
47	Other Reconciling Items:	
48	Bad debt	12,961
49		
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$218,792

\$ (0)

\$

NYSPSC 195-98

## 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	\$ -		
2	(302) Franchises and Consents	-		
3	(303) Miscellaneous Intangible Plant	-		
4	(311) Land and Land Rights	67,322		
5	(312) Structures and Improvements	460,393		
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	3,517		
20	(352) Transmission Substation Equipment	6,367,516	570	4,137
21	(353) Transmission Overhead Conductors	63,228		
22	(354) Transmission Underground Conductors	-		
23	(358) Poles, Towers and Fixtures	1,855,619	15,997	9,274
24	(359) Underground Conduits	428		
25	(361) Distribution Substation Equipment	1,050,056	59,725	6,082
26	(362) Storage Battery Equipment	-		
27	(363) Distribution Overhead Conductors	1,598,563	25,387	13,007
28	(364) Distribution Underground Conductors	358,617	6,482	
29	(365) Line Transformers	1,591,484	17,791	22,426
30	(366) Overhead Services	446,943	10,153	2,326
31	(367) Underground Services	120,864	2,593	
32	(368) Consumers' Meters	361,654	11,387	894
33	(369) Consumers' Meter Installation	109,797	2,066	68
34	(370) Other Property on Consumers' Premises	106,292	1,692	
35	(371) Street Lighting and Signal System Equip.	535,138	4,215	2,636
36	(381) Office Equipment	102,702		
37	(382) Stores Equipment	6,362	1	
38	(383) Shop Equipment	5,622		
39	(384) Transportation Equipment	959,938		
40	(385) Communication Equipment	1,827	10,602	900
41	(386) Laboratory Equipment	430		2
42	(387) General Tools and Implements	218,526	3,974	
43	(388) Miscellaneous General Equipment	12,540	12,650	
44	(391) Miscellaneous Tangible Property	4,993		
45	(392) Undistributed Operating Property	-		
46				
47	Total Operating Property - Electric	\$16,410,370	\$185,285	\$61,752
48	(102-			
49	108) Operating Property - Other Departments	\$0		

## 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. In 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)	
		\$0	(301)			1
		0	(302)			2
		0	(303)			3
		67,322	(311)			4
		460,393	(312)	2.00	326,340	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
		3,517	(351)	2.86	3,517	19
		6,363,949	(352)	2.86	3,411,837	20
		63,228	(353)	2.99	62,699	21
		0	(354)		0	22
		1,862,342	(358)	3.33	1,182,186	23
		428	(359)	3.33	385	24
		1,103,699	(361)	3.00	815,844	25
		0	(362)			26
		1,610,945	(363)	2.99	794,897	27
		365,099	(364)	3.50	208,252	28
		1,586,849	(365)	3.00	870,712	29
		454,770	(366)	3.33	306,349	30
		123,457	(367)	3.33	78,187	31
		372,147	(368)	3.33	293,422	32
		111,795	(369)	3.33	87,014	33
		107,984	(370)	2.86	26,123	34
		536,717	(371)	3.57	93,034	35
		102,702	(381)	5.00	101,023	36
		6,363	(382)	4.00	3,693	37
		5,622	(383)	4.00	3,325	38
		959,938	(384)	5.00	686,883	39
		11,529	(385)	8.30	1,827	40
		428	(386)	4.00	428	41
		222,499	(387)	5.00	200,104	42
		25,190	(388)	2.00	8,844	43
		4,993	(391)	5.00	4,993	44
		0	(392)			45
		0				46
\$0	\$0	\$16,533,903			\$9,571,918	47
			(102-			48
		\$0	108)			49

156

362917  
363,069  
(152)

47996.9

**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	Armstrong Telecom Project	\$ 54,433
2	North Street Circuit Switcher	322,996
3	First Light Fiber	370,009
4	Fiber for Well at SGI	6,794
5	North St Sub N&V CBS	32,794
6	Nason & NC VAC	134,264
7	North St Sub CKT Switchers	0
8	Sgi Electric Buses Eng	4,303
9	North Sub 34.5 KV TIE	25,810
10	Fiber to Water Towers	31,638
11	SGI HS Field Upgrades	20,126
12	O'Reilly Auto Parts	47,635
13	Wetzel Development	102,597
14	Emerling EV Charger Upgrade	12,349
15	N Cent XFMR Replacement	4,322
16	Nason & NC Relay Retrofit	65,847
17		
18		
19		
20	Total	\$1,235,917

**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			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$0	\$0

**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		
17		
18		
19		
20		
21	Total Special Deposits	\$0
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	GASB 68-pension deferred outflows	\$163,228
31		
32		
33		
34		
35	Total Miscellaneous Suspense	\$163,228

\$

**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	\$252,053		\$519,383
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)	\$252,053		\$519,383

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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 word "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)		Accrued (g)	Paid (h)
1	Payables to Operating Municipality						
2	Due to General Fund	\$0		\$0	\$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
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

\$

**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	\$47,590				47,590
24	Prov. for Uncollectibles for Year	12,961				12,961
25	Accounts Written Off	8,087				8,087
26	Collection of Accounts Written Off	0				0
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$52,464	\$0	\$0	\$0	\$52,464

\$

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

Any amount over \$75 is sent to a collection agency. Any amount below \$75 is written off.

A record of unpaid accounts is retained in case the customer moved back into Springville, the customer would have to pay off old balance before receiving service in their name again.

**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.

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

7. If the respondent has any long-term debt securities which have been nominally issued and are now 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 (i). Explain in footnote any difference between the total of column (i) and the total of Account 451, Interest on Long-Term

Line No.	Description of Obligation	Purpose for which issue was authorized	Principal Amount of Debt Issued	Total Expense Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD	
							Date From	Date To
1	Bonds (Account 231)							
2								
3								
4								
5								
6								
7	Serial Bond	Electric System	1,717,000	(118730) (P)	5/4/2016	6/15/2034		
8	Serial Bond	Electric Project	890,000	(17220) P	7/1/2020	7/1/2026		
9	Serial Bond	Electric Project	1,325,000	0	11/22/2022	11/1/2051		
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Bonds (Account 231)		\$3,932,000	\$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	Net pension liability (GASB 68)							
32								
33								
34								
35	Miscellaneous Long Term Debt (Account 233)		\$0	\$0				

5/31/2024

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

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

Securities  
initially  
issued in

Bar on  
of year,  
plain in a  
column (i) and  
Debt.

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.
		Accrued (k)	Paid (l)	Matured and Unpaid (m)	Accrued but not Due (n)	
						1
						2
						3
						4
					0	5
						6
1,136,000	96,000	36,710	38,810		17,357	7
210,000	210,000	6,650	8,400		1,750	8
1,245,000	85,000	54,359	54,625		4,419	9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
\$2,591,000	\$391,000	\$97,719	\$101,835	\$0	\$23,526	20
						22
						23
						24
						25
						26
						27
\$0	\$0	\$0	\$0	\$0	\$0	28
						29
\$0	\$0		\$0		\$0	30
218,718						31
						32
						33
						34
\$218,718	\$0	\$0	\$0	\$0	\$0	35

97719

2023  
0 17,357.00  
1,750 3,500.00  
266 4,685.00  
77,412.00  
6596  
70,816.00  
59203  
11,613.00  
75893  
-4579  
71414

26108 (\$2,582)

**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.	CREDITS	
1	Insurance Reserve (Account 264)						
2							\$0
3							0
4							0
5	TOTALS (Account 264)	\$0		\$0		\$0	\$0
6	Injuries & Damages Reserve (Account 265)						
7							\$0
8							0
9							0
10	TOTALS (Account 265)	\$0		\$0		\$0	\$0
11	Miscellaneous Reserves (Account 267)						
12							\$0
13							0
14							0
15	TOTALS (Account 267)	\$0		\$0		\$0	\$0
16	Misc. Unadjusted Credits (Account 272)						
17	Deferred inflows of resources, pensions	\$22,696		\$0	Various	\$97,972	\$120,668
18	GASB 68						0
19							0
20	TOTALS (Account 272)	\$22,696		\$0		\$97,972	\$120,668

**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	(\$3,361,086)
2	Debits	
3		0
4		
5	Insurance recoveries	
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at End of Year	(\$3,361,086)



## 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.	Acct No.	Account Title	Operating Revenues					Number of KWH Sold		Average Number Of Customers Per Month		
			Current Year		Previous Year		Amount for Year (i)	Amount for Previous Year (k)				
			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	\$1,548,374	\$8,264	\$1,556,638	\$1,516,258	\$7,880	\$1,524,138	24,937,412	25,757,733	2,162	2,153
3	602	Commercial Sales	867,157	1,964	869,121	881,772	2,021	883,793	12,050,174	12,921,532	363	362
4	603	Industrial Sales	967,083	946	968,029	980,626	1,650	982,276	17,206,160	17,995,120	20	20
5	604	Public Street Lighting - Operating Mun.	44,785		44,785	44,718		44,718			1	1
6	605	Public Street Lighting - Other	837		837	837		837			12	12
7	606	Other Sales to Operating Municipality	59,585		59,585	53,935		53,935	809,890	753,454	24	26
8	607	Other Sales to Other Public Authorities			0			-				
9	608	Sales to Other Distributors			0			-				
10	609	Sales to Railroads and Street Railroads			0			-				
11		Security Lighting	9,795	26	9,821	10,522	22	10,544	88,736	83,390	146	145
12	610	Total Sales	3,497,616	11,200	3,508,816	3,488,667	11,573	3,500,240	55,092,372	57,511,229	2,728	2,718
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property	23,565		23,565	19,005		19,005				
16	622	Miscellaneous Electric Revenues	5,671		5,671	6,840		6,840				
17	623	PPAC Overbilling - 2024	(99,283)		(99,283)			0				
18					0			0				
19					0			0				
20		Total Other Operating Revenues	(70,047)	0	(70,047)	25,845	0	25,845				
21		Total Electric Operating Revenues	\$3,427,569	\$11,200	\$3,438,769	\$3,514,512	\$11,573	\$3,526,085				
<b>BILLING ROUTINE - ELECTRIC</b> 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.												

**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.

Line No.	TOTALS FOR THE YEAR						
	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	2,723	4,087,584	173,741	0.023136	4,087,584	38,562
2	July	2,714	4,377,409	186,197	0.021876	4,377,409	20,986
3	August	2,729	4,034,060	173,598	0.021114	4,034,060	86,062
4	September	2,722	3,888,664	168,366	0.027609	3,888,664	54,100
5	October	2,724	3,965,661	162,503	0.026774	3,965,661	54,421
6	November	2,733	4,964,670	209,830	0.029298	4,964,670	74,166
7	December	2,728	4,218,912	185,594	0.029632	4,218,912	70,219
8	January	2,731	5,643,097	243,955	0.027550	5,643,097	135,199
9	February	2,717	5,623,134	241,756	0.030183	5,623,134	185,376
10	March	2,734	5,116,202	223,104	0.030749	5,116,202	164,515
11	April	2,737	5,379,379	232,411	0.031666	5,379,379	146,565
12	May	2,745	3,793,600	166,934	0.025340	3,793,600	99,456
13	TOTALS	32,737	55,092,372	2,367,989		55,092,372	1,129,627
14	Account 601	25,715	24,937,412	\$1,009,957		24,937,412	538,417
15	Account 602	4,258	12,050,174	626,780		12,050,174	240,377
16	Account 603	246	17,206,160	634,417		17,206,160	332,666
17	Account 604	12	0	44,785		0	0
18	Account 605	135	0	837		0	0
19	Account 606	336	809,890	42,894		809,890	16,691
20	Account 607						
21	Account 608						
22	Account 609						
23	Account 610	1,775	88,736	8,319		88,736	1,476
24		32,477	55,092,372	2,367,989		55,092,372	1,129,627
25	Footnotes:						
26							
27							
28							
29							
30							
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## SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 6010-1000		Service Classification No.			Residential		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	2,154	1,463,282	59,970	0.009434	1,463,282	\$13,805	1
July	2,151	1,635,995	67,051	0.004794	1,635,995	\$7,843	2
August	2,165	1,530,815	63,124	0.021334	1,530,815	\$32,658	3
September	2,155	1,438,705	59,599	0.013912	1,438,705	\$20,016	4
October	2,158	1,419,914	56,075	0.014343	1,419,914	\$19,371	5
November	2,170	2,205,737	88,834	0.015008	2,205,737	\$33,002	6
December	2,165	2,150,570	86,977	0.016644	2,150,570	\$35,794	7
January	2,162	3,070,958	123,314	0.023963	3,070,958	\$73,589	8
February	2,155	3,086,786	123,864	0.033043	3,086,786	\$101,814	9
March	2,161	2,664,677	107,365	0.032155	2,664,677	\$85,683	10
April	2,170	2,672,816	107,705	0.027251	2,672,816	\$72,837	11
May	2,173	1,597,157	\$66,079	0.026156	1,597,157	\$42,005	12
TOTALS	25,939	24,937,412	\$1,009,957		24,937,412	\$538,417	13

Footnotes:

Schedule No. 8020-1000		Service Classification No.			Commercial		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	360	959,341	\$49,302	0.009434	959,341	\$9,050	14
July	358	1,044,030	\$53,491	0.004794	1,044,030	\$5,005	15
August	360	957,070	\$49,187	0.021334	957,070	\$20,418	16
September	362	941,073	\$48,426	0.013912	941,073	\$13,092	17
October	362	916,316	\$42,376	0.014343	916,316	\$11,680	18
November	360	1,119,889	\$56,310	0.015008	1,119,889	\$16,566	19
December	360	846,732	\$45,894	0.016644	846,732	\$14,093	20
January	365	1,134,053	\$61,141	0.023963	1,134,053	\$27,175	21
February	359	1,115,729	\$59,667	0.033043	1,115,729	\$36,867	22
March	374	1,058,628	\$57,190	0.032155	1,058,628	\$34,040	23
April	368	1,115,211	\$60,298	0.027251	1,115,211	\$30,365	24
May	373	842,102	\$43,498	0.026156	842,102	\$22,026	25
TOTALS	4,361	12,050,174	\$626,780		12,050,174	\$240,377	26

Footnotes:

Schedule No. 6030-1000		Service Classification No.			Industrial		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	20	1,596,200	56,600	0.009434	1,596,200	\$15,059	27
July	20	1,626,160	57,673	0.004794	1,626,160	\$7,796	28
August	20	1,482,400	53,683	0.021334	1,482,400	\$31,626	29
September	20	1,447,640	52,878	0.013912	1,447,640	\$20,140	30
October	20	1,560,760	56,207	0.014343	1,560,760	\$22,386	31
November	20	1,561,920	56,407	0.015008	1,561,920	\$23,441	32
December	20	1,151,400	44,809	0.016644	1,151,400	\$19,164	33
January	20	1,346,640	50,562	0.023963	1,346,640	\$32,270	34
February	20	1,331,200	50,290	0.033043	1,331,200	\$43,987	35
March	20	1,311,120	50,035	0.032155	1,311,120	\$42,159	36
April	20	1,503,640	55,597	0.027251	1,503,640	\$40,973	37
May	20	1,287,080	49,676	0.026156	1,287,080	\$33,665	38
TOTALS	240	17,206,160	\$634,417		17,206,160	\$332,666	39

Footnotes:

## SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No. 6040-1000 Service Classification No. St Lighting-Village							
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	1		\$3,732			
2	July	1		\$3,732			
3	August	1		\$3,732			
4	September	1		\$3,732			
5	October	1		\$3,732			
6	November	1		\$3,732			
7	December	1		\$3,732			
8	January	1		\$3,732			
9	February	1		\$3,732			
10	March	1		\$3,732			
11	April	1		\$3,732			
12	May	1		\$3,733			
13	TOTALS	12	0	\$44,785		0	\$0
Footnotes:							
Schedule No. 6050-1000 Service Classification No. St Lighting Other Municipality							
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)
14	June	12		\$70			
15	July	12		\$70			
16	August	12		\$70			
17	September	12		\$70			
18	October	12		\$70			
19	November	12		\$70			
20	December	12		\$70			
21	January	12		\$70			
22	February	12		\$69			
23	March	12		\$69			
24	April	12		\$69			
25	May	12		\$70			
26	TOTALS	144	0	\$837		0	\$0
Footnotes:							
Schedule No. 6060-1000 Service Classification No. Sales to Operating Muni							
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	25	61,118	\$3,257	0.010434	61,118	\$576
28	July	25	63,759	\$3,392	0.005794	63,759	\$306
29	August	24	56,310	\$3,014	0.022334	56,310	\$1,201
30	September	24	53,758	\$2,873	0.014912	53,758	\$748
31	October	24	61,206	\$3,255	0.015343	61,206	\$877
32	November	24	69,659	\$3,693	0.016008	69,659	\$1,045
33	December	24	62,745	\$3,328	0.017644	62,745	\$1,044
34	January	24	83,958	\$4,427	0.024963	83,958	\$2,012
35	February	24	81,954	\$4,326	0.034043	81,954	\$2,708
36	March	24	74,668	\$3,956	0.033155	74,668	\$2,404
37	April	24	80,603	\$4,252	0.028251	80,603	\$2,196
38	May	24	60,152	\$3,121	0.027156	60,152	\$1,574
39	TOTALS	290	809,890	\$42,894		809,890	\$16,691
Footnotes: The .001 for IEEP is not charged on Muni Sales							

**SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)**

Schedule No. 6040-1000		Service Classification No. Street Lighting-Village					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
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13

Footnotes:

Schedule No. 6050-1000		Service Classification No. St Lighting Other Municipality					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)	
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
TOTALS	0	0	\$0		0	\$0	26

Footnotes:

Schedule No. 6060-1000		Service Classification No. Sales to Operating Muni					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
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
TOTALS	0	0	\$0		0	\$0	39

Footnotes:

**SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)**

Schedule No. 6100-1000 Service Classification No. Security Lights							
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	151	7,643	\$810	0.009434	7,643	\$72
2	July	147	7,465	\$788	0.004794	7,465	\$36
3	August	147	7,465	\$788	0.021334	7,465	\$159
4	September	148	7,488	\$788	0.013912	7,488	\$104
5	October	147	7,465	\$788	0.014343	7,465	\$107
6	November	146	7,465	\$784	0.015008	7,465	\$112
7	December	146	7,465	\$784	0.016644	7,465	\$124
8	January	147	7,488	\$709	0.023963	7,488	\$153
9	February	146	7,465	-\$192	0.033043	7,465	\$0
10	March	142	7,109	\$757	0.032155	7,109	\$229
11	April	142	7,109	\$758	0.027251	7,109	\$194
12	May	142	7,109	\$757	0.026156	7,109	\$186
13	TOTALS	1,751	88,736	\$8,319		88,736	\$1,476
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)
14	June				0.020275		
15	July				0.007414		
16	August				0.008111		
17	September				0.017948		
18	October				0.017716		
19	November				0.017190		
20	December				0.019839		
21	January				0.021068		
22	February				0.023940		
23	March				0.026300		
24	April				0.025016		
25	May				0.020295		
26	TOTALS	0	0	\$0		0	\$0
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)
27	June				0.020275		
28	July				0.007414		
29	August				0.008111		
30	September				0.017948		
31	October				0.017716		
32	November				0.017190		
33	December				0.019839		
34	January				0.021068		
35	February				0.023940		
36	March				0.026300		
37	April				0.025016		
38	May				0.020295		
39	TOTALS	0	0	\$0		0	\$0
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No.		Service Classification No.					Line No.
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June				0.020275			1
July				0.007414			2
August				0.008111			3
September				0.017948			4
October				0.017716			5
November				0.017190			6
December				0.019839			7
January				0.021068			8
February				0.023940			9
March				0.026300			10
April				0.025016			11
May				0.020295			12
TOTALS	0	0	\$0		0	\$0	13
Footnotes:							
Schedule No.		Service Classification No.					Line No.
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June				0.020275			14
July				0.007414			15
August				0.008111			16
September				0.017948			17
October				0.017716			18
November				0.017190			19
December				0.019839			20
January				0.021068			21
February				0.023940			22
March				0.026300			23
April				0.025016			24
May				0.020295			25
TOTALS	0	0	\$0		0	\$0	26
Footnotes:							
Schedule No.		Service Classification No.					Line No.
Month	Number of Bills Rendered	Kwh Sold	Base Revenues	PPAC Factor per kwh	Kwh to which PPAC was Applied	PPAC Revenues	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
June				0.020275			27
July				0.007414			28
August				0.008111			29
September				0.017948			30
October				0.017716			31
November				0.017190			32
December				0.019839			33
January				0.021068			34
February				0.023940			35
March				0.026300			36
April				0.025016			37
May				0.020295			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						
2	602 Commercial Sales						
3	603 Industrial Sales						
4	604 Public Street Lighting - Operating Mun.						
5	605 Public Street Lighting - Other						
6	606 Other Sales to Operating Municipality						
7	607 Other Sales to Other Public Authorities						
8	608 Sales to Other Distributors						
9	609 Sales to Railroads and Street RR						
10	610 Security Lighting						
11	Totals	0	0	\$0	0	0	\$0
12							
Designation of Municipality							
13	601 Residential Sales						
14	602 Commercial Sales						
15	603 Industrial Sales						
16	604 Public Street Lighting - Operating Mun.						
17	605 Public Street Lighting - Other						
18	606 Other Sales to Operating Municipality						
19	607 Other Sales to Other Public Authorities						
20	608 Sales to Other Distributors						
21	609 Sales to Railroads and Street RR						
22	610 Security Lighting						
23	Totals	0	0	\$0	0	0	\$0
24							
25							
26							
Designation of Municipality							
27	601 Residential Sales						
28	602 Commercial Sales						
29	603 Industrial Sales						
30	604 Public Street Lighting - Operating Mun.						
31	605 Public Street Lighting - Other						
32	606 Other Sales to Operating Municipality						
33	607 Other Sales to Other Public Authorities						
34	608 Sales to Other Distributors						
35	609 Sales to Railroads and Street RR						
36	610 Security Lighting						
37	Totals	0	0	\$0	0	0	\$0
38							
39							
40							
41							
42							
43							
44							
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SALES BY MUNICIPALITIES - ELECTRIC							
Designation of Municipality							
Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
601 Residential Sales	2,162	24,937,412	\$1,548,374				1
602 Commercial Sales	363	12,050,174	867,157				2
603 Industrial Sales	20	17,206,160	967,083				3
604 Public Street Lighting - Operating Mun.	1	0	44,785				4
605 Public Street Lighting - Other	12	0	837				5
606 Other Sales to Operating Municipality	24	809,890	59,585				6
607 Other Sales to Other Public Authorities							7
608 Sales to Other Distributors							8
609 Sales to Railroads and Street RR							9
610 Security Lighting	146	88,736	9,795				10
Totals	2,728	55,092,372	\$3,497,616	0	0	\$0	11
Designation of Municipality							12
601 Residential Sales							13
602 Commercial Sales							14
603 Industrial Sales							15
604 Public Street Lighting - Operating Mun.							16
605 Public Street Lighting - Other							17
606 Other Sales to Operating Municipality							18
607 Other Sales to Other Public Authorities							19
608 Sales to Other Distributors							20
609 Sales to Railroads and Street RR							21
610 Security Lighting							22
Totals	0	0	\$0	0	0	\$0	23
Designation of Municipality							24
601 Residential Sales							25
602 Commercial Sales							26
603 Industrial Sales							27
604 Public Street Lighting - Operating Mun.							28
605 Public Street Lighting - Other							29
606 Other Sales to Operating Municipality							30
607 Other Sales to Other Public Authorities							31
608 Sales to Other Distributors							32
609 Sales to Railroads and Street RR							33
610 Security Lighting							34
Totals	0	0	\$0	0	0	\$0	35
Designation of Municipality							36
601 Residential Sales							37
602 Commercial Sales							38
603 Industrial Sales							39
604 Public Street Lighting - Operating Mun.							40
605 Public Street Lighting - Other							41
606 Other Sales to Operating Municipality							42
607 Other Sales to Other Public Authorities							43
608 Sales to Other Distributors							44
609 Sales to Railroads and Street RR							45
610 Security Lighting							46
Totals	0	0	\$0	0	0	\$0	47
Designation of Municipality							48
601 Residential Sales							49
602 Commercial Sales							50
603 Industrial Sales							51
604 Public Street Lighting - Operating Mun.							52
605 Public Street Lighting - Other							53
606 Other Sales to Operating Municipality							54
607 Other Sales to Other Public Authorities							55
608 Sales to Other Distributors							56
609 Sales to Railroads and Street RR							57
610 Security Lighting							58
Totals	0	0	\$0	0	0	\$0	59
Designation of Municipality							60
601 Residential Sales							61
602 Commercial Sales							62
603 Industrial Sales							63
604 Public Street Lighting - Operating Mun.							64

**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 Sold By Respondent (d)	Purchased By Respondent (e)	Average Net Price (Cents) (f)
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	New York Power Authority	6/2023-5/2024	55,203,824		697,700	0.00
12	New York Municipal Power Agency	6/2023-5/2024	4,366,000		1,023,252	0.00
13	National Grid - Transmission Expense				311,926	0.00
14						0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		59,569,824		\$2,032,878	0.00

\$ - should be zero

**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	9,062	9,062
21	712.	Production Rents	x	x		
22						
23		Total Electric Generation-Hydraulic Power			9,062	9,062
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	2,032,878	2,086,103
39						
40	722.	Purchased Electricity Expense	x	x		0
41	726.	Production Expense Transferred - Cr.	x	x		
42	729.	Duplicate Production Charges - Cr.	x	x		
43						
44		Total Other Production Expense			2,032,878	2,086,103
45						
46		Total Production Expense			2,041,940	2,095,165
47						
48	731.	Transmission System Operation		x		
49	731.1	Transmission Supervision & Eng.	x			
50	731.2	Operation of Transmission Substations	x			3,786
51	731.4	Operation of Transmission System	x		1,198	6,473
52	732.	Repairs to Transmission System	x	x		1,209
53	733.	Depreciation of Transmission Property	x	x	151,810	151,810
54	734.	Transmission Rents	x	x	6	564
55						
56		Total Transmission Expense			153,014	163,842
57						
58	736.	Repairs to Poles, Towers and Fixtures	x	x	3,847	2,409
59	737.	Repairs to Underground Conduits	x	x		
60	738.	Depreciation of Poles, Towers, Fixtures & Conduit	x	x	12,262	19,420
61						
62		Total Maint. Poles, Towers, Fixtures & Conduits			16,109	21,829
63						
64		Total acct. 701 to 738 carried forward			\$2,211,063	\$2,280,836

## 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			\$2,211,063	\$2,280,836
2					
3	741. Distribution System Operation		x		
4	741.1 Distribution Super. and Engineering	x		102,658	87,337
5	741.2 Operation of Distribution Substations	x		28,389	9,788
6	741.3 Operation of Storage Batteries	x			
7	741.4 Operation of Distribution Lines	x		21,847	21,736
8	741.5 Operation of Consumers' Meters	x		2,658	3,788
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		45,855	61,447
12					
13	742.4 Repairs to Overhead Distribution Cond.	x		3,751	6,437
14					
15	742.5 Repairs to Underground Dist. Cond.	x		858	2,257
16	742.6 Repairs to Line Transformers	x		6,935	5,481
17	742.7 Repairs to Services	x		2,855	3,782
18	742.8 Test and Repairing Consumers' Meters	x		14,598	3,139
19	742.9 Repairs to Other Property on Cons. Premises	x		115	64
20	743. Depreciation of Distribution Property	x	x	79,504	92,722
21	744. Distribution Rents	x	x		
22					
23	Total Distribution Expense			310,023	297,978
24					
25	751. Street Lighting & Signal System Operation		x		
26	751.1 Street Lighting & Sign Syst Super and Engr.	x		1,836	14,839
27	751.2 Operation of Street Lighting & Sig System	x			
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x		
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	7,034	5,316
30	754. Street Lighting & Signal System Rents	x	x		
31					
32	Total Street Lighting & Signal System Expense			8,870	20,155
33					
34	761. Consumer Accounting and Collection Labor & Sup	x	x	73,172	70,763
35					
36	764. Consumer Accounting and Collection Rents	x	x		
37					
38	Total Customer Accounting & Collection Expense			73,172	70,763
39					
40	771. Sales Labor and Supplies	x	x		
41	772. Appliance Selling and Jobbing	x	x		
42	774. Sales Department Rents	x	x		
43					
44	Total Sales Expense			0	0
45					
46	781. General Office Salaries and Expense	x	x	160,465	149,258
47					
48	782. Management Service	x	x	30,102	51,567
49	783. Insurance, Injuries and Damages	x	x	21,957	21,957
50	784. Regulatory Commission Expense	x	x		
51	785. Other General Expense	x	x	555,477	467,501
52	786. General Rents	x	x		
53	787. Repairs to General Property	x	x	57,384	67,445
54	788. Depreciation of General Property	x	x	1,277	1,525
55					
56	789. Deferred Retirement Losses	x	x		
57					
58	790. Amortization of Intangible Property	x	x		
59	791. Franchise Requirements	x	x	5,254	13,384
60	792. Miscellaneous Expenses Transferred - Cr.	x	x	(166,903)	(107,213)
61					
62	793. Duplicate Miscellaneous Charges Transferred - Cr	x	x		
63					
64	Total Admin. and General Expenses			665,013	665,424
65					
66	Total Operating Expense - Electric			\$3,268,141	\$3,335,156

318,893

636,950.00  
665,013.06  
(28,063.06)

-  
\$  
-  
\$

4364.33  
13462

## 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.

		Depreciation Reserves			Amortization Reserve				
Line No.	Item	Electric Department	Other Departments (Specify)		Total	Electric Department	Other Departments (Specify)		Total
			(c)	(d)			(g)	(h)	
1	Balance at beginning of year	\$9,324,983			\$9,324,983				0
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)	260,949			260,949				0
4	Amortization of tangible Property (790)				0				0
5	Clearing Accounts	47,997			47,997				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					0				0
10					0				0
11					0				0
12	Total accruals	308,946	0	0	308,946	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements	61,752			61,752				0
16	Cost of Removal	259			259				0
17	Salvage, Insurance etc., recovered				0				0
18	Net	62,011	0	0	62,011	0	0	0	0
19	Other Credits	0			0				0
20	Other Debits				0				0
21	Balance at End of Year	\$9,571,918	\$0	\$0	\$9,571,918	\$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		\$0				0
2						
3						
4						
5						
6						
7						
8						
9						
10	Total					0

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

d 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	IEEP contributions		54,595	
13				
14				
15				
16				
17				
18				
19				
20	Total	0	54,595	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.
- Contributions of cash, material and supplies, equipment or real property, subdivided according to the nature of the items.
  - Salaries of executives, subdivided by title of positions.
  - Wages, subdivided by class of labor.
  - Other personal service, subdivided by classes of service.
  - Public street lighting
  - Other electric service
  - Steam
  - Space rental, subdivided by location and type of structure or land
  - Building service, subdivided by location and type of building.
  - Use of Facilities or equipment, subdivided by classes of equipment.
  - Insurance, subdivided by types of protection.
  - Pensions, subdivided by classes of employees.
  - 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	Municipal Department Charged	Basis of Charge or Allocation	Subject to Current Settlement (Acct. 124) (d)	Amount Charged Municipality				
					Classified as Contribution (Acct. 280) (e)	Accounts of lighting department credited			
						Acct. No. (f)	Amount (g)	Acct. No. (h)	Amount (i)
1	Street Lighting e	General	Cost		0	604	44,718		
2	Electric Service f	Gen/Wat/Sev	Rate #2 & #3			606	59,585		
3	Electric Service f	Gen/Wat/Sev	SL1, SL2, SL5			610	9,795		
4									
5									
6									
7									
8									
9									
10									
11			TOTAL	\$0	\$0		\$114,098		\$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.

- name of person or organization rendering services in alphabetical order,
- description of services received during year and project to which services relate,
- basis of charges,
- 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	S & S Engineering	Engineering	N. Street Circuit Switcher	1108-027	25,885
13	S & S Engineering	Engineering	N. Street Sub-station eng	1108-030	1,804
14	S & S Engineering	Engineering	Nason/N. Central vacuum	1108-031	5,922
15	S & S Engineering	Engineering	N. Street Sub-switchers	1108-032	419
16	S & S Engineering	Engineering	Wetzel Development	1108-038	2,794
17	S & S Engineering	Engineering	XFMR Replacement	1108-040	4,421
18	S & S Engineering	Engineering	Nason/N. Central Relay	1108-041	22,717
19	S & S Engineering	Engineering	General Engineering	7820-404	14,132
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)	55,092,372
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 7.52%	4,477,252
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27/MUST EQUAL LINE 20)	59,569,624
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases	59,569,624			
11	Interchange				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission for Other (Whooling)				
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)	59,569,624			

## 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	June	4,238,550		8,950	2	14:00
30	July	4,682,210		9,750	6	15:00
31	August	4,494,670		9,000	3	16:00
32	September	4,149,850		10,000	6	15:00
33	October	4,487,960		8,530	31	12:00
34	November	5,151,660		9,600	29	9:00
35	December	5,665,350		9,950	20	10:00
36	January	6,539,690		11,720	17	11:00
37	February	5,722,340		10,620	29	10:00
38	March	5,595,960		10,630	22	8:00
39	April	4,746,900		9,000	5	9:00
40	May	4,184,484		8,860	22	13:00
41	TOTAL	59,569,624	0			

333,000.00  
308,000.00  
38,000.00  
-  
-  
252,000.00  
726,000.00  
1,153,000.00  
1,219,000.00  
218,000.00  
119,000.00  
-  
4,366,000.00

5339872  
4675675

**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)	(e)	(f)	(g)	(h)
1	Nason Blvd	North Central	34.5Kv	34.5Kv	wood poles	.85 mile	1	394.5AAAC A1 wire
2	North Central	North St	34.5Kv	34.5Kv	wood poles	1.84 miles	1	394.5AAAC A1 wire
3	Nason Blvd	Southwest	34.5Kv	34.5Kv	wood poles	.91 mile	1	336.4AAC A1 wire
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Total					0	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	Nason Blvd Substation	34.5Kv to 4.16Kv	1.5MVA	2	0	
17	North Central Substation	34.5Kv to 4.16Kv	.38MVA	1	0	
18	North Street Substation	115Kv to 34.5Kv	2.7MVA	3	1	
19	Southwest Substation	34.5Kv to 4.16Kv	.75MVA	1	0	
20						
21						
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 Overhead (i)	Number of Lights (k)
1	North St.Substation,Vaughn St. Feeder	4.16kv	22.5 miles	> 25mile		408	52	521		
2	North St.Substation,North St. Feeder	4.16kv	11.08 miles	> 25 mile		203	23	230		
3	North Central Substation,School Feeder	4.16kv	8 miles	> 25 mile		210	23	239		
4	North Central Substation,Industrial Feeder	4.16kv	12 miles	> 25 mile		216	41	288		
5	Nason Blvd Substation, South Side Feeder	4.16kv	31 miles	> 25 mile		420	24	518		
6	Nason Blvd Substation, North Side Feeder	4.16kv	10 miles	> 25 mile		208	4	204		
7	Nason Blvd Substation, Industrial Feeder	4.16kv	16 miles	1 mile		214	45	308		
8	Nason Blvd Substation, Powerhouse Feeder	4.16kv	12 miles	> 25 mile		223	33	297		
9	Southwest Substation Feeder 3	4.16kv	.58 miles			1		1		
10	Southwest Substation Feeder 4	4.16kv	5.2 miles	> 25 mile		44	4	58		
11	Southwest Substation Feeder 2	4.16kv	10 miles	> 25 mile		27	2	67		
12	Southwest Substation Feeder 1	4.16kv	.20 miles			1		0		
13										
14										
15										
16	Total Street Lights								2 miles est	667
17	Total Security Lights								3862 feet est	150
18										
19										
20										
21										
22										
23										
24										
25										
26	TOTALS		0	0	0	2175	251	2731	0	817

## 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	2786	1029	
2	Additions During Year			
3	Purchases	54	0	
4	Associated with Utility Plant Acquired	0	0	
5	TOTAL Additions (Enter Total of Lines 3 and 4)	54	0	0
6	Reductions During Year			
7	Retirements	9	4	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	9	4	0
10	Number at End of Year (Lines 1 + 5 - 9)	2831	1025	0
11	In Stock	74	95	
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	2757	930	
15	In Company's Use			
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	2831	1025	0

## 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	Probwel MT-1 WT3 Serial Number 25222324-AP	94	0	94	
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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 ...Erie.....)

.....Jennifer M. Haberl.makes oath and

says: I am the ...Clerk/Treasurer of the Village of Springville..... of ..New York.....

(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 .....61 pages.....

(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: .....

.....  
Signature

Subscribed and sworn to before me a

.....  
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 ..... ..

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Village of Springville  
Rate of Return Study  
Income Statement  
For the Historic Year ended

Page 1

		(a)	(b)	(c)	(d)	(e)
	Reference (Page, Column, Row)	Fiscal Year	Adjustments	Adjusted Year	Revenue Change	Year After Revenue Change
1 Retail Sales	INCOME, Ln 11	\$3,508,816		\$3,508,816	\$221,563	\$3,730,379
2 Sales to Other Distributors	Pg 300, Ln 9 (f)	0		0		0
3 Other Electric Revenues	Pg 300, Ln 20 (f)	(70,047)		(70,047)		(70,047)
4 Total Sales	ROR, Total Ln 1=>Ln 3	<u>3,438,769</u>	<u>0</u>	<u>3,438,769</u>	<u>221,563</u>	<u>3,660,332</u>
5						
6 Fuel	INCOME, Ln 14, 15, 16	0		0		0
7 Purchased Power	INCOME, Ln 17	2,032,878		2,032,878		2,032,878
8 Other Production Expenses	INCOME, Ln 32	0		0		0
9 Transmission Expenses	INCOME, Ln 43	1,198		1,198		1,198
10 Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54	3,847		3,847		3,847
11 Distribution Expense	INCOME, Ln 64	230,519		230,519		230,519
12 Street Lighting and Signal System Expenses	INCOME, Ln 75	1,836		1,836		1,836
13 Customer Accounting & Collection Expenses	INCOME, Ln 85	73,172		73,172		73,172
14 Selling Expenses	INCOME, Ln 94	0		0		0
15 Administrative and General Expenses	INCOME, Ln 111	663,736		663,736		663,736
16 Depreciation	INCOME, Ln 119	260,949		260,949		260,949
16A Rents	INCOME, Ln 162	6		6		
17 Other Taxes	Pg 106, Ln 4 (c)	23,903		23,903		23,903
18 Uncollectibles	Pg 106, Ln 5 (c)	12,961		12,961	818	13,779
19 Other: (Detail)				0		0
20 Back out GASB 68 Impact to Expense			(30,483)	(30,483)		(30,483)
21 IEEP Contributions			54,595	54,595		54,595
22 Total O&M	ROR, Total Ln 6=>Ln 21	<u>3,305,005</u>	<u>24,112</u>	<u>3,329,117</u>	<u>818</u>	<u>3,329,929</u>
23						
24 Net Operating Revenue	ROR, Ln 4 minus Ln 22	<u>133,764</u>	<u>(24,112)</u>	<u>109,652</u>	<u>220,745</u>	<u>330,403</u>
25						
26 Other Income	Pg 106, Ln 12, 22 (c)	<u>0</u>		<u>0</u>		<u>0</u>
27						
28 Utility Operating Income	ROR, Ln 24 plus Ln 26	<u>\$133,764</u>	<u>(\$24,112)</u>	<u>\$109,652</u>	<u>\$220,745</u>	<u>\$330,403</u>
29						
30 Rate Base	ROR, Ln 56	<u>\$7,339,132</u>	<u>\$3,014</u>	<u>\$7,342,146</u>	<u>\$0</u>	<u>\$7,342,146</u>
31						
32 Rate of Return	ROR, Ln 28/Ln 30	<u>1.82%</u>		<u>1.49%</u>		<u>4.50%</u>
33						
34 Return on Surplus	ROR, Ln 79, 91 (c)	<u>0.92%</u>		<u>0.39%</u>		<u>5.22%</u>

Village of Springville  
Rate of Return Study  
Rate Base  
For the Historic Year ended

Page 2

		(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)	\$16,472,137	\$16,472,137		\$16,472,137
36	Construction Work in Progress	RB, Ln 8 (c)	841,757	841,757		841,757
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	17,313,894	17,313,894	0	17,313,894
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(9,448,451)	(9,448,451)		(9,448,451)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(985,639)	(985,639)		(985,639)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	6,879,804	6,879,804	0	6,879,804
44						
45	Materials and Supplies	RB, Ln 21 (c)	266,512	266,512		266,512
46						
47	Prepayments	RB, Ln 24 (c)	71,027	71,027		71,027
48						
49	Cash Working Capital	ROR, Ln 74	121,789	124,803	N/A	124,803
50						
51	<u>Other: (Detail)</u>			0		0
52				0		0
53				0		0
54				0		0
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	<u>\$7,339,132</u>	<u>\$3,014</u>	<u>\$7,342,146</u>	<u>\$0</u>

Village of Springville  
Rate of Return Study  
Cash Working Capital  
For the Rate Year ended

Page 3

		(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	\$3,305,005	\$24,112	\$3,329,117	\$818	\$3,329,929
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	2,032,878	0	2,032,878	N/A	2,032,878
63 Depreciation	ROR, Ln16	260,949	0	260,949	N/A	260,949
64 Other Taxes	ROR, Ln17	23,903	0	23,903	N/A	23,903
65 Uncollectibles	ROR, Ln18	12,961	0	12,961	N/A	12,961
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$974,314</u>	<u>\$24,112</u>	<u>\$998,426</u>	<u>\$818</u>	<u>\$999,238</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$121,789</u>	<u>\$3,014</u>	<u>\$124,803</u>	<u>N/A</u>	<u>\$124,803</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>\$121,789</u>	<u>\$3,014</u>	<u>\$124,803</u>	<u>N/A</u>	<u>\$124,803</u>

Village of Springville  
Rate of Return  
For the Historic Year ended

Page 4

		(a)	(b)	(c)	(d)
	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
75	<b>Fiscal Year</b>				
76	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$3,124,158	37.5%	3.34%
77	Customer Deposits	CAPITAL, Ln 14 (c) (e)	28,599	0.3%	0.00%
78					
79	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	5,188,018	62.2%	0.92%
80					
81					
82	Total		<u>\$8,340,774</u>	<u>100.0%</u>	<u>1.82%</u>
83					
84					
85					
86	<b>Adjusted Fiscal Year</b>	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
87	Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$3,124,158	37.5%	3.34%
88					
89	Customer Deposits	CAPITAL, Ln 14 (c) (e)	28,599	0.3%	0.00%
90					
91	Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	5,188,018	62.2%	0.39%
92					
93					
94	Total		<u>\$8,340,774</u>	<u>100.0%</u>	<u>1.49%</u>
95					
96					
97					
98	<b>Forecasted Fiscal Year</b>	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>
99	Long-Term Debt	Input amount, cost rates	\$3,124,158	37.5%	3.34%
100					
101	Customer Deposits	Input amount, cost rates	\$28,599	0.3%	0.00%
102					
103	Net Surplus	Input amount, cost rates	\$5,188,018	62.2%	5.22%
104					
105	Total		<u>\$8,340,774</u>	<u>100.0%</u>	<u>4.50%</u>

Village of Springville  
Revenue Change  
For the Historic Year ended

Page 5

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	7,342,146	
107			
108 Rate of Return	ROR, Ln 32 (e)	4.50%	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	330,397	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	109,652	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	220,745	
115			
116 Retention Factor	ROR, Ln 132	0.9963	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	221,563	
119			
120			
121			
122 Calculation of the Retention Factor:			
123 Sales Revenues		<u>Factor</u>	<u>Proof</u>
124 - Revenue Taxes	N/A	1.0000	221,563
125 - Uncollectibles	ROR, Ln 18/Ln 1	N/A	N/A
126		0.0037	818
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln1:	0.9963	220,745
129			
130 Federal Income Tax @ 35%	N/A	0.00	0
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	0.9963	220,745

Village of Springville  
Detail of Revenues and Expenses  
For the Historic Year ended

Page 6

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	1,548,374
2 Commercial Sales	Pg 300, Ln 3 (d)	867,157
3 Industrial Sales	Pg 300, Ln 4 (d)	967,083
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	44,785
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	837
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	59,585
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	0
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	0
9 Security Lighting	Pg 300, Ln 11 (d)	9,795
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	11,200
11 Retail Sales		<u>3,508,816</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 306, Ln 20 (e)	<u>2,032,878</u>
18 Fuel and Purchased Power		<u>2,032,878</u>
19		
<u>Other Production Expense</u>		
20 Total Production Expense	Pg 306, Ln 46 (b)	2,041,940
22 Depreciation of Power Plant	Pg 306, Ln 10 (b)	0
23 Depreciation of Power Plant	Pg 306, Ln 20 (b)	9,062
24 Depreciation of Power Plant	Pg 306, Ln 32 (b)	0
25 Fuel and Purchased Power	Income, Ln 18	2,032,878
<b>Other cost components not broken out for ROR Study:</b>		
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>0</u>
33		
<u>Transmission Expense</u>		
35 Total Transmission Expense	Pg 306, Ln 56 (b)	153,014
36 Depreciation of Transmission Property	Pg 306, Ln 53 (b)	151,810
<b>Other cost components not broken out for ROR Study:</b>		
38 Wages and Salaries		
39 Materials and Supplies		
40 Transportation		
41 Rents	Pg 306, Ln 54, (b)	6
42		
43 Transmission Expense		<u>1,198</u>
44		
<u>Maintenance of Poles, Towers and Fixtures</u>		
46 Total Maintenance of Poles, Towers and Fixtures	Pg 306, Ln 62 (b)	16,109
47 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	12,262
<b>Other cost components not broken out for ROR Study:</b>		
49 Wages and Salaries		
50 Materials and Supplies		
51 Transportation		
52		
53		
54 Maintenance of Poles, Towers and Fixtures		<u>3,847</u>



Village of Springville  
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)	310,023
57	Depreciation of Distribution Property Pg 307, Ln 20 (b)	79,504
58	<b>Other cost components not broken out for ROR Study:</b>	
59	Wages and Salaries	
60	Materials and Supplies	
61	Transportation	
62	Rents Pg 307, Ln 21 (b)	0
63		
64	Distribution Expense	<u>230,519</u>
65		
66	<u>Street Lighting and Signal System Expenses</u>	
67	Total Street Lighting and Signal System Expen: Pg 307, Ln 32 (b)	8,870
68	Depreciation of Str Lighting and Sig Sys Equip Pg 307, Ln 29 (b)	7,034
69	<b>Other cost components not broken out for ROR Study:</b>	
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	<u>1,836</u>
76		
77	<u>Customer Accounting and Collection Expense</u>	
78	Total Customer Accounting and Collection Exp Pg 307, Ln 38 (b)	73,172
79	<b>Other cost components not broken out for ROR Study:</b>	
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	<u>73,172</u>

Village of Springville  
Detail of Revenues and Expenses  
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
86 <b>Selling Expenses</b>		
87 Total Selling Expenses	Pg 307, Ln 44 (b)	0
88 <b>Other cost components not broken out for ROR Study:</b>		
89 Wages and Salaries		
90 Materials and Supplies		
91 Transportation		
92 Rents	Pg 307, Ln 42 (b)	0
93		
94 Selling Expenses		<u>0</u>
95		
96 <b>Administrative and General Expenses</b>		
97 Total Administrative and General Expenses	Pg 307, Ln 64 (b)	665,013
98 Depreciation of General Property	Pg 307, Ln 54 (b)	1,277
99 Deferred Retirement Losses	Pg 307, Ln 56 (b)	0
100 Amortization of Intangible Property	Pg 307, Ln 58 (b)	0
101 <b>Other cost components not broken out for ROR Study:</b>		
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>663,736</u>

Village of Springville  
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	9,062
114 Transmission Expense	INCOME, Ln 36	151,810
115 Depreciation of Poles, Towers and Fixtures	INCOME, Ln 47	12,262
116 Distribution Expense	INCOME, Ln 57	79,504
117 Street Lighting and Signal System Expenses	INCOME, Ln 68	7,034
118 Administrative and General Expenses	INCOME, Ln 98=>Ln 100	1,277
119 Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118	<u>260,949</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	6
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>6</u>

Village of Springville  
Detail of Rate Base  
For the Historic Year ended

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance
	<u>Reference (Page, Column, Row)</u>			
1	<u>Utility Plant in Service</u>			
2	Operating Property - Electric	Pg 104, Ln 2 (c) & (d)	16,410,370	16,533,903
3	Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d)	0	0
4	Operating Property - General	Pg 104, Ln 4 (c) & (d)	0	0
5	Utility Plant in Service		<u>16,410,370</u>	<u>16,533,903</u>
6				
7				
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d)	<u>447,596</u>	<u>1,235,917</u>
9				
10				
11	<u>Accumulated Provision for Depre and Amort</u>			
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d)	9,324,983	9,571,918
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d)	0	0
14	Accumulated Provision for Depre and Amort		<u>9,324,983</u>	<u>9,571,918</u>
15				
16				
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d)	<u>857,423</u>	<u>1,113,855</u>
18				
19				
21	Materials and Supplies	Pg104, Ln 18 (c) & (d)	<u>247,187</u>	<u>285,837</u>
22				
23				
24	Prepayments	Pg 104, Ln 23 (c) & (d)	<u>62,999</u>	<u>79,055</u>

Village of Springville  
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
<b>Capital Structure</b>	<b>Reference (Page, Column, Row)</b>					
1 <b>Debt</b>						
2 Bonds	Pg 105, Ln 2 (c) & (d)	2,975,000	2,591,000	2,783,000		
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)	325,079	218,718	271,899		
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)	72,557	65,961	69,259		
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	0	0	0		
9				0		
10				0		
11 Debt		<u>3,372,636</u>	<u>2,875,679</u>	<u>3,124,158</u>	<u>104,315.00</u>	<u>3.3390%</u>
12						
13						
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>28,533</u>	<u>28,664</u>	<u>28,599</u>	<u>0.00</u>	<u>0.0000%</u>
15						
16						
17 <b>Surplus</b>						
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(3,361,086)	(3,361,086)	(3,361,086)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	8,512,862	8,585,346	8,549,104		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>5,151,776</u>	<u>5,224,260</u>	<u>5,188,018</u>		
24						
25						
26 <b>Interest Costs</b>						
27 <b>Interest on Debt</b>						
28 Bonds	Pg 252, Ln 20 (k)				97,719	
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)				6,596	
34 Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)				0	
35						
36						
37						
38 Interest on Debt					<u>104,315</u>	
39						
40						
41 Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>0</u>	