

Village of Mayville

New York Power Authority Annual Report

Year Ended May 31, 2017



Independent Accountant's Compilation Report

Board of Trustees
Village of Mayville
Mayville, New York

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

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

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

BST & CO. CPAs, LLP

Albany, New York
August 2, 2017

101. COMPARATIVE GENERAL BALANCE SHEET

Assets and Other Debits

Line No.	Item (a)	Balance at beginning of year \$ (b)	Balance at end of year \$ (c)	Change during year* \$ (d)
1.	101. Operating Property - Electric (p. 4)	4,807,007	4,901,372	94,365
2.	102. Operating Property -			-
3.	Operating Property -			-
4.	109. Operating Property - General			-
5.	110. Construction Work in Progress			-
6.	112. Non-operating Property			-
7.	Total Fixed Assets	4,807,007	4,901,372	94,365
8.	113. Loans to Operating Municipality (p. 5)	-	-	-
9.	114. Miscellaneous Investments (p. 5)			-
10.	115. Sinking Funds (p. 5)			-
11.	116. Depreciation Fund (p. 5)	555,774	581,350	25,576
12.	117. Miscellaneous Special Funds (p. 5)	9,496	-	(9,496)
13.	Total Investments	565,270	581,350	16,080
14.	121. Cash	657,566	732,987	75,421
15.	122. Working Funds	150	150	-
16.	123. Materials and Supplies	165,963	168,188	2,225
17.	124. Receivables from Operating Municipality (p. 7)	4,413	4,397	(16)
18.	125. Accounts Receivable	238,550	225,244	(13,306)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	89	2,932	2,843
22.	129. Special Deposits			-
23.	131. Miscellaneous Current Assets			-
24.	Total Current Assets	1,066,731	1,133,898	67,167
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)			-
28.	145. Miscellaneous Suspense	9,253	134,621	125,368
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	9,253	134,621	125,368
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	6,448,261	6,751,241	302,980

NOTES TO BALANCE SHEET

- In the space immediately below and in the corresponding space on facing page 3, provide any important notes regarding the balance sheet or any account thereof.
- Show above the comparative balance sheet of the municipal electric utility classified in accordance with the system of accounts used by the respondent.
- Each item should be consistent with corresponding details shown elsewhere in this report.
- In a footnote describe all contingent assets and contingent liabilities of the utility plant at the end of the year. *If none, state that fact.*

Account 145 represents Deferred Outflows in connection with adoption and implementation of GASB 68 for the Net Pension Liability.

No Contingent Assets.

* Increases in black, decreases in red.

‡ Item column (g) includes (show amount here) _____
long-term debt maturing within one year or less from the date of the balance sheet.

† If debit balances existed in this account, enter them and the balances in account 281, in column (e) and extend in columns (f) and (g) on line 29 the net amounts.
Net debit amounts should be entered in red ink.

101. COMPARATIVE GENERAL BALANCE SHEET

Liabilities and Other Credits

Line No.	Item (e)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	810,000	785,000	(25,000)
2.	232. Equipment Obligations - Long-Term (p. 6)	-	-	-
3.	233. Miscellaneous Long-Term Debt (p. 6)	33,624	153,610	119,986
4.	Total Long-Term Debt†	843,624	938,610	94,986
5.	241. Payables to Operating Municipality (p. 7)	-	33	33
6.	242. Accounts Payable	94,030	80,317	(13,713)
7.	243. Notes Payable (p. 6)	-	-	-
8.	244. Consumers' Deposits (p. 8)	1,081	1,081	-
9.	245. Matured Interest	-	-	-
10.	246. Matured Long-Term Debt	-	-	-
11.	248. Taxes Accrued	902	1,159	257
12.	249. Interest Accrued	15,293	14,856	(437)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	42,900	32,741	(10,159)
15.	Total Current & Accrued Liabilities	154,206	130,187	(24,019)
16.	261. Depreciation Reserves (p. 5)	1,675,818	1,836,846	161,028
17.	262. Amortization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	1,292,311	1,321,995	29,684
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	122,107	122,514	407
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	3,090,236	3,281,355	191,119
24.	271. Unamortized Premium on Debt	-	-	-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	-	25,598	25,598
26.	Total Deferred Credits	-	25,598	25,598
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(S1,514,202) (1,612,751)			
29.	281. Surplus (p. 9)			
30.	\$3,874,397 3,988,242	\$2,360,195	2,375,491	15,296
31.				
32.				
33.	Total Liabilities and Other Credits	6,448,261	6,751,241	302,980

Note: Account 252 includes accrued unused sick time.

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

Account 272 represents Deferred Inflows in connection with GASB 68.

No Contingent Liabilities.

102. OPERATING PROPERTY - ELECTRIC

1. Show hereunder the requested information regarding electric operating property accounts for the year.
2. Transfers of property from one electric plant to another shall be shown in the column for "adjustments during year." Property transferred to or from another municipal department shall be reported as an addition or retirement in this schedule.

3. Adjustments during year" should also include entries, if any, made in operating property accounts not to record current transactions but in modification of entries made in prior accounting periods.
4. In an attached memorandum explain all entries in column (e).

Account (a)	Balance at beginning of year \$ (b)	Additions during year \$ (c)	Retirements during year \$ (d)	Adjustments during year \$ (e)	Balance at end of year \$ (f)	Depreciation Reserve	
						Current Annual Rate % (g)	Accrued Deprec. \$ Reserves (h)
301. Organization					-		
302. Franchises & Consents					-		
303. Misc. Intangible Property					-		
311. Land	8,260				8,260		
312. Structures	1,016,536				1,016,536	2.22%	171,036
321. Boiler Plant Equipment					-		
322. Eng. Driven Gen. Units Steam					-		
323. Turbo-Generators-Steam					-		
324. Acc. Electric Equipment Steam					-		
325. Misc. Power Plant Equip. Steam					-		
331. Reservoirs, Dams & Waterways					-		
332. Roads, Trails & Bridges					-		
333. Water Wheels, Turbines & Gen.					-		
334. Acc. Elec Equip. - Hydro.					-		
335. Misc. Power Plant Equip. Hydro					-		
342. Eng. Dr. Gen. Units - Int. Comb.					-		
344. Acces. El. Eq. - Internal Comb.					-		
345. Misc. Pr. Pl. Equip. - Int. Comb.					-		
351. Transmission Roads & Trails	13,498				13,498	1.85%	4,698
352. Transmission Substation Equip.					-		
353. Transmission Overhead Cond.	63,757				63,757	2.10%	24,996
354. Transmission Undergrmd Cond.					-		
358. Poles, Towers, & Fixtures	457,537	10,508	2,670		465,375	3.33%	179,687
359. Underground Conduits					-		
361. Distribution Substation Equip.	794,999	694			795,693	2.90%	402,197
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	461,141	12,385	1,612		471,914	2.57%	(3,703)
364. Dist. Underground Cond.	26,109	139			26,248	2.50%	7,018
365. Line Transformers	391,658	23,173	4,712		410,119	2.90%	110,673
366. Overhead Services	78,394	5,202	914		82,682	3.31%	60,227
367. Underground Services	6,099				6,099	2.88%	1,514
368. Consumers' Meters	13,183	49,685	48,043		14,825	3.13%	(10,460)
369. Consumers' Meter Installation	79,583	30,393	19,153		90,823	3.74%	42,899
370. Other Prop. on Consum. Prem.	56,933	694	181		57,446	3.90%	(2,327)
371. St. Light & Signal Sys. Equip.	456,074	9,876	1,882		464,068	3.90%	126,769
381. Office Equipment	101,556	34,100	2,896		132,760	11.94%	62,952
382. Stores Equipment					-		
383. Shop Equipment	51,198	48	77		51,169	4.00%	23,673
384. Transportation Equipment	519,764				519,764	1.56%	536,113
385. Communication Equipment	16,151	599	888		15,862	10.00%	15,438
386. Laboratory Equipment	19,465	598			20,063	13.43%	15,274
387. General Tools and Implements	81,946	2,199	2,115		82,030	4.75%	46,556
388. Miscellaneous Gen. Equipment	93,166		785		92,381	4.75%	21,616
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	4,807,007	180,293	85,928	-	4,901,372		1,836,846

* Debits in black, credits in red

** State details here

103. INVESTMENTS

1. Give the requested information concerning such items as were held at any time during the year in accounts 113, Loans to Operating Municipality, 114, Miscellaneous Investments, 115, Sinking Funds, 116, Depreciation Fund and 117, Miscellaneous Special Funds
2. In respect of items disposed of during the year, entries in column (f) may be omitted, but show in column (b) the date of sale and amount realized.
3. Subtotals should be shown for each account in columns (i) to (k)
4. Investments should be classified in column (a) by use of the following numerals: 1. Common Stock; 2. Preferred Stock (subdivided); 3. Bonds; 4. Notes; 5. Loans; 6. Miscellaneous.
5. Non-par stock should be so designated in column (b); entries in column (d) should be in terms of dollars per share; and those in column (f) should show the number of shares held.
6. Uninvested funds in accounts 114, 115, 116, and 117 should be so designated, and the name of the custodian thereof should be given in column (b).

Line No.	Class Numerial (a)	Description of security or other investment (b)	Date of maturity of security (c)	Interest or dividends, if any		Par value of amount held at end of year \$ (f)	Year of acquisition by respondent (g)	Actual money cost to respondent (h)	Revenue during year		
				Rate % per annum (d)	Dates due (e)				Book cost at end of year (i)	Accrued (j)	Received (k)
1.	6	116 - Depreciation Fund	various	0.5%	Monthly	581,350		581,350	570	570	
Totals							581,350	581,350	570	570	570

104. DEPRECIATION AND AMORTIZATION RESERVES

1. Show hereunder, in columns (b) to (e), the requested analyses of balances carried at any time during the year in account 261, Depreciation Reserves, separately for each operating department. In columns (f) to (h) give like analyses of the balances.
2. Append a statement to explain any amounts appearing on lines 17 and 18.

Line No.	Item (a)	Depreciation Reserves		Total \$ (e)	Amortization Reserves		Total \$ (i)
		Electric department \$ (b)	Other departments (specify) \$ (c)		Electric department \$ (f)	Other departments (specify) \$ (g)	
1.	Balance at beginning of year	1,675,818	XXXXXX	1,675,818	XXXXXX	XXXXXX	XXXXXX
2.	Accruals for year, charged to:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3.	Operating Expenses (except acct. 790)	141,179	XXXXXX	141,179	XXXXXX	XXXXXX	XXXXXX
4.	Amortization of Intangible Property (790)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
5.	Clearing accounts	55,095	XXXXXX	55,095	XXXXXX	XXXXXX	XXXXXX
6.	Deductions from Rent Revenues (432 and 435)						
7.	Miscellaneous Debits to Surplus (514)						
8.	Other accounts (specify):						
9.							
10.							
11.	Total accruals	196,274		196,274			
12.	Net charges for property retired:						
13.	Book cost of retirements	85,928	XXXXXX	85,928	XXXXXX	XXXXXX	XXXXXX
14.	Cost of removal	2,274		2,274			
15.	Salvage, insurance, etc., recovered (Cr.)	(52,956)		(52,956)			
16.	Net debit for retirements	35,246		35,246			
17.	Other Credits						
18.	Other Debits - Adjustments to Operating Prop (pg 4)						
19.	Balance at end of year	1,836,846		1,836,846			

105. LONG-TERM DEBT

1. Show the particulars called for concerning the several long-term debt liabilities of the respondent outstanding at any time during the year and including in account 231, Bonds, 232, Equipment Obligations - Long Term or 233, Miscellaneous Long-Term Debt. Show each issue separately, and make all necessary explanations in footnotes.

Any disagreement between the total of column (1), this schedule, and the item on line 4, column (g), page 3, should be explained.

2. In the lower section, use like numbered lines to complete the information regarding liabilities specified in column (a).

Designation of liability (including term in years) (a)	Purpose for which issue was authorized (b)	Dates		Schedule of serial payments		Interest		Line No.
		Authorized (c)	Maturity (d)	Date of periodical payment (e)	Amount of periodical payment \$ (i)	Rate % per annum (g)	Dates due (h)	
Serial Bond	Electric Garage	6/14/12	6/1/36	6/1	22,500	3.5-4.1%	6/1&12/1	1
GASB 68 - Net Pension Liab	Pension							2
								3
								4
								5
								6
								7
								8
								9
Par value of actual issue \$ (i)	Cash realized on actual issue* \$ (j)	Payments on debt to end of year \$ (k)	Actually outstanding at end of year \$ (l)	Interest during year		Interest at end of year		Line No.
				Accrued \$ (m)	Paid \$ (n)	Matured and Unpaid \$ (o)	Accrued but not due \$ (p)	
880,000	880,000	95,000	785,000	29,711	30,149	-	14,856	1
			153,610	-	-	-	-	2
								3
								4
								5
								6
								7
								8
								9
Total	880,000	95,000	938,610	29,711	30,149		14,856	10

105A. NOTES PAYABLE

1. List hereunder each item of notes payable, Account 243, at the end of the year.
2. Interest accrued and interest paid should cover notes outstanding at

any time during the year and should not be restricted to the items in existence at the end of the year.

Names of Creditors (a)	Amount \$ (b)	Period of time covered		Rate % Per Annum (e)	Interest		Description and Purpose (h)	Line No.
		From (c)	To (d)		accrued during year \$ (f)	paid during year \$ (g)		
None	-							1
								2
								3
								4

106. MISCELLANEOUS ITEMS IN SURPLUS

1. Show the requested information concerning items includible in accounts 502, Miscellaneous Credits to Surplus, 512, Appropriations to Reserves, and 514, Miscellaneous Debits to Surplus.
2. In each account, items of less than \$100 may be aggregated and only the number and total thereof shown.

3. Columns (a) and (b) should be used for debit items and columns (c) and (d) for credit items. In general, the description of items in accounts 502 and 514 should identify them with the classes of items listed in the texts of those accounts.

Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)	Line No.
Prior Period Adjustment - Inventory reduction	1,925	None		1
				2
				3
				4
				5
				6
				7
				8
				9
Total	\$ 1,925		\$ -	10

* - If obligations were issued for any consideration other than cash, give particulars in a footnote.

107. RECEIVABLES FROM OPERATING MUNICIPALITY

1. Show the requested information in respect of items as of the beginning and end of the year and of transactions during the year which were includible in account 124, Receivables from Operating Municipality.
2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other debits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Credits		Balance at end of year \$ (i)
								Contra acct. No. (h)	Amount \$ (i)	
1.										
2.	Electric Services provided to other funds	Open	None	4,413	-	60,352	60,368			4,397
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
Totals				4,413	-	60,352	60,368			4,397

108. PAYABLES TO OPERATING MUNICIPALITY

1. Show the requested information in respect of items which during the year were includible in account 241, Payables to Operating Municipality.
2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other credits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Debits		Balance at end of year \$ (i)
								Contra acct. No. (h)	Amount \$ (i)	
21.	Due to Water Fund	open	0.00%	-	-	33				33
22.										
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										
33.										
Totals				-	-	33	-			33

109. OTHER RESERVES AND UNADJUSTED CREDITS

1. Show hereunder, separately for each department, the requested information in respect to accounts 263. Contributions for Extensions, 264, Insurance Reserve, 265, Injuries and Damage Reserve, 266, Reserve for Uncollectible Accounts, 267, Miscellaneous Reserves (separately for each subdivision), 271, Unamortized Premium on Debt (separately for each subdivision), and 272, Miscellaneous Unadjusted Credits (separately for each subdivision).
2. Provide also the same information for account 244, Consumers' Deposits.
3. Totals should be shown for each balance sheet account.

Line No.	Description (a)	Balance at beginning of year \$ (b)	Credits during year		Debits during year		Balance at end of year \$ (g)
			Contra acct. No. (c)	Amount \$ (d)	Contra acct. No. (e)	Amount \$ (f)	
1.							
2.	244 - Customer Deposits	1,081		-		-	1,081
3.							
4.	266 - Reserve for Uncollectible Accts.	122,107	404	407	125	-	122,514
5.							
6.	263 - Contributions for Extensions	1,292,311	121	29,684		-	1,321,995
7.							
8.	272 - Deferred Inflows (GASB 68)	-	233	25,598		-	25,598
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							

110. CONTRIBUTIONS-OPERATING MUNICIPALITY

1. Give hereunder an analysis of transactions during the year affecting account 280, Contributions-Operating Municipality, showing debit items in columns (a) and (b) and credit items in columns (c) and (d).
2. State first, the balance (either debit or credit) at the beginning of the year and follow this with a summary of the transactions during the year from which should be developed the balance at the end of the year to be entered on the smaller side, thereby developing equal totals for columns (b) and (d).
3. If the following transactions occurred during the year, they should be separately stated as debits or credits, as the case may be, and other transactions clearly described:
- (a) Cash transfers
 - (b) Property and equipment transfers
 - (c) Materials and supplies
 - (d) Payroll items (salaries and labor)
 - (e) Use of real property for which no payment or only nominal payment was made*
 - (f) Use of equipment or facilities for which no payment or only nominal payment was made*
 - (g) Insurance
 - (h) Electricity
 - (i) Water
 - (j) Payments to State Employees' Retirement Systems

Line No.	Item (a)	Amount	Item (c)	Amount
		\$ (b)		\$ (d)
31.	Balance at Beginning of Year	1,514,202		
32.				
33.	Cash Contribution	98,549		
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.				
50.	Balance at end of year		Balance at end of year	1,612,751
51.	Total	1,612,751	Total	1,612,751

* State in a footnote the basis upon which such items were recorded in revenue, expense, or other accounts, and the basis upon which were determined the entries therefore in this account.

112. INCOME ACCOUNT

Show details of the income account of the respondent for the year, classified in accordance with the Uniform System of Accounts prescribed in case 8312.

Item (a)	Total for year \$ (b)	Comparison with preceding year		Remarks (e)	Line No.
		Amount for preceding year \$ (c)	Net change during year - increase (decrease) \$ (d)		
401. Operating Revenues - Electric (p. 12)	1,676,181	1,631,064	45,117		1.
402. Operating Expenses - Electric (p. 10)	1,505,253	1,521,736	(16,483)		2.
403. Taxes - Electric			-		3.
404. Uncollectible Revenues- Electric	407	4,009	(3,602)		4.
Revenue Deductions - Electric	1,505,660	1,525,745	(20,085)		5.
Net Operating Revenue - Electric*	170,521	105,319	65,202		6.
421. Operating Revenues - Other Operations			-		7.
422. Operating Expenses - Other Operations			-		8.
423. Taxes - Other Operations			-		9.
424. Uncollectible Revenues - Other Operations			-		10.
Revenue Deductions - Other Operations	-	-	-		11.
Net Operating Revenue - Other Operations*	-	-	-		12.
Total Net Operating Revenue*	170,521	105,319	65,202		13.
431. Rent from Lease of Electric Plant - Cr.			-		14.
432. Deductions from Rent Revenues - Electric			-		15.
433. Rent for Lease of Electric Plant - Dr.			-		16.
Net Ret. or Exp. - Leased Prop. - Elec.*	-	-	-		17.
434. Rent from Other Operating Property - Cr.			-		18.
435. Deductions from Rent Rev. - Other Operations			-		19.
436. Rent for Other Operating Property - Dr.			-		20.
Net Ret. or Exp. - Leased Prop. - Other Op.*	-	-	-		21.
Operating Income*	170,521	105,319	65,202		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	1,137	1,082	55		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues	-		-		26.
449. Non-operating Revenue Deductions			-		27.
Non-operating Income*	1,137	1,082	55		28.
Gross Income*	171,658	106,401	65,257		29.
451. Interest on Long-Term Debt (p. 6)	29,711	30,586	(875)		30.
452. Miscellaneous Interest Deductions		252	(252)		31.
453. Amortization of Debt Discount and Expense			-		32.
454. Release of Premium on Debt - Cr.			-		33.
455. Interest Charged to Property - Cr.			-		34.
456. Miscellaneous Amortization			-		35.
459. Contractual Appropriations of Income	26,177	25,070	1,107	IEEP Contrib	36.
460. Miscellaneous Deductions from Income	-	-	-		37.
Total Deductions from Gross Income	55,888	55,908	(20)		38.
Net Income	115,770	50,493	65,277		39.

113. SURPLUS ACCOUNT

Show the details of the surplus account for the year.

Item (a)	Debits \$ (b)	Credits \$ (c)	Remarks (d)	Line No.
Balance at Beginning of Year		\$3,874,397		41.
501. Balance Transferred from Income		115,770		42.
502. Miscellaneous Credits to Surplus (p. 6)	XXXXXXXXXXXXXX	-		43.
512. Appropriations to Reserves (p. 6)		XXXXXXXXXXXXXX		44.
514. Miscellaneous Debits to Surplus (p. 6)	1,925	XXXXXXXXXXXXXX	See page 6 for prior period adj.	45.
Balance at End of Year	3,988,242			46.
Totals	3,990,167	3,990,167		47.

*Loss in red

115. OPERATING EXPENSES - ELECTRIC

1. Show the various items of operating expenses for the year. applicable to each class of utilities.
 2. Designations in columns (A,B,C & D) indicate the accounts 3. All credit entries in this schedule should be made in red ink.

Item	Class		Amount \$	Line No.	Item	Class		Amount \$
	A,B, C	D				A,B, C	D	
701. Supervision and Labor	X	X		1.	Acc. 701 to 738 brought forward			864,220
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		16,260
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		3,343
702.3 Miscellaneous Supplies and Expenses	X			5.	741.3 Oper. of Storage Batteries	X		
703. Repairs to Power Plant	X	X		6.	741.4 Oper. of Distribution Lines	X		169,209
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		9,852
705. Steam Transferred - Cr.	X	X		8.	741.6 Service on Consumers' Premises	X		
706. Depreciation of Power Plant	X	X		9.	742. Repairs to Distribution System		X	
707. Production Rents	X	X		10.	742.1 Repairs to Dist. Struc. & Equip.	X		16,387
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		
708. Supervision and Labor	X	X		12.	742.5 Repairs to Undergrnd. Dist. Cond.	X		
709. Power Plant Supplies and Expenses		X		13.	742.6 Repairs to Line Transformers	X		302
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		
709.3 Miscellaneous Supplies & Expenses	X			15.	742.8 Test & Repairing Consum. Meters	X		1,266
710. Repairs to Power Plant	X	X		16.	742.9 Repairs to Other Prop. on Con. Prem.	X		
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	55,610
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			272,229
713. Supervision and Labor	X	X		20.	751. Street Light & Sig. System Operation		X	
714. Power Plant Supplies and Expenses		X		21.	751.1 St. Light & Sig. Sys. Super & Engr.	X		
714.1 Engine Fuel	X			22.	751.2 Operation of St. Light & Sig. Sys.	X		
714.3 Miscellaneous Supplies and Expenses	X			23.	752. Rep. to St. Light & Sig. Sys. Equip.	X	X	11,932
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	17,904
716. Gas for Power	X	X		25.	754. St. Lighting & Signal System Rents	X	X	
717. Depreciation of Power Plant	X	X		26.	Total St. Light & Sig. Sys. Expenses			29,836
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	31,736
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	824,276	29.	Total Consum. Acct. & Coll. Exp.			31,736
722. Purchased Electricity Expense	X	X		30.	771. Sales Labor and Supplies	X	X	
726. Production Exp. Transferred - Cr.	X	X		31.	772. Appliance Selling and Jobbing	X	X	
729. Duplicate Production Charges - Cr.	X	X		32.	774. Sales Department Rents	X	X	
Total Other Production Expenses			824,276	33.	Total Sales Expenses			-
Total Production Expenses			824,276	34.	781. General Office Salaries & Expenses	X	X	125,119
731. Transmission System Operation		X		35.	782. Management Service	X	X	6,230
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	24,545
731.2 Oper. of Transmission Substations	X			37.	784. Regulatory Commission Expenses	X	X	
731.4 Operation of Transmission Lines	X			38.	785. Other General Expenses	X	X	179,571
732. Repairs to Transmission System	X	X		39.	786. General Rents	X	X	5,700
733. Depreciation of Transmission Prop.	X	X	23,959	40.	787. Repairs to General Property	X	X	2,275
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	28,432
Total Transmission Expenses			23,959	42.	789. Deferred Retirement Losses	X	X	
736. Repairs to Poles, Towers & Fixtures	X	X	711	43.	790. Amortization of Intangible Prop.	X	X	
737. Repairs to Underground Conduits	X	X		44.	791. Franchise Requirements	X	X	
738. Deprec. of Poles, Tow., Fixt. & Cond.	X	X	15,274	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(64,640)
Total Maint. Pol., Tow., Fixt. & Cond.			15,985	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			864,220	47.	Total Admin. & General Expenses			307,232
				48.	Total Oper Expenses - Electric			\$ 1,505,253

116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

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

Line No.	Item Letter	Description	Municipal department charged	Basis of charge or allocation	Amount charged Municipality					
					Subject to current settlement (acct. 124) \$ (e)	Classified as contribution (acct. 280) \$ (f)	Accounts of lighting department credited			
							Acct. No. (g)	Amount \$ (h)	Acct. No. (i)	Amount \$ (j)
1.										
2.	a	Cash Contribution	General	Actual		98,549	121	98,549		
3.										
4.	f	Electric Service	General	Kwh	29,271		606	29,271		
5.										
6.										
7.										
8.	e	Street Lighting	General	Kwh	31,081		604.0	31,081		
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
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30.										
31.										
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	60,352	98,549		158,901		

117. STATION DEMAND AND PRODUCTION - ELECTRIC

Using a separate line for each generating station, show the information requested below.

Line No.	Name of station (a)	Maximum station demand			Total kw.h. generated during year (e)	Total production expenses (accts. 701.1 to 718, inc.) (h)
		Kilowatts (b)	Date (c)	Minutes duration (d)		
1.						
2.						
3.						
4.						
5.						
6.						
				Totals	-	-

118. ELECTRIC ENERGY ACCOUNT

Show hereunder the requested summary of electric energy produced, or received from others; and the quantity sold, or otherwise disposed of during the year.

MAXIMUM DEMAND

Show the requested information concerning monthly maximum coincident demand on respondent's outgoing lines including demand supplied by purchased power. ‡

Line No.	Item (a)	No. of kilowatt- hours (b)	Item (c)	No. of kilowatt- hours (d)	Month (e)	Date (f)	Hour (g)	Kw. demand (h)	Minutes duration (i)		
31.	Generated by water ‡		Total electric sales	26,176,713	Jan	1/9	9:30	5,962	30		
32.	Generated by steam ‡				Feb	2/3	8:30	5,465	30		
33.	Gen. by other motive power ‡				Mar	3/13	9:00	5,616	30		
34.					Apr	4/7	11:30	4,471	30		
35.	Gen. by Eng.				May	5/8	9:00	3,888	30		
36.					June	6/20	14:00	4,180	30		
37.	Purchased	27,861,500			Used by electric department	-	July	7/25	11:30	4,050	30
38.	Total available for distribution	27,861,500					Aug	8/12	14:00	4,298	30
39.	Energy purchased from 6/1/16- 5/31/17						Sep	9/8	13:30	4,406	30
40.							Oct	10/27	10:00	4,082	30
41.	Cost	\$ 824,276			Sup. to others w/o direct charge		Nov	11/21	8:30	4,828	30
42.					Lost and unaccounted for 6.0%	1,684,787	Dec	12/16	9:30	5,756	30
				Total							

119. ELECTRIC SALES AND OPERATING REVENUES

1. Show the average number of consumers' bills per month, the revenues from electric operations for the year, and quantities of electricity sold during the year.

2. If bills are rendered on other than a monthly basis, entries in column (b) should be the average for the billing period.
3. If any quantities of energy are based on estimates, that fact should be stated and the basis of the estimate shown.

Line No.	Item (a)	Average no. of bills per month (b)	No. of kw.h. (b)	Revenues at net**, gross** tariff rates \$ (d)	Discounts not taken** taken** Late charges (e)	Total Revenue \$ (f)	Average net revenue* Cents (g)
31.	601. Residential Sales	885	10,132,784	643,093	2,623	645,716	6.35
32.	602. Commercial Sales	205	5,698,135	361,581	416	361,997	6.35
33.	603. Industrial Sales	6	6,926,296	364,462	-	364,462	5.26
34.	604. Public St. Light- Oper. Municip.	4	157,901	31,081	-	31,081	19.68
35.	605. Public Street Lighting - Other						
36.	606. Other Sales to Oper. Municipality	26	405,007	29,271		29,271	7.23
37.	607. Other Sales to Other Public Auth.						
38.	608. Large Non-Commercial	1	2,767,500	230,978		230,978	8.35
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	41	89,090	8,358	10	8,368	9.39
41.	Total Electric Service Revenues	1,168	26,176,713	1,668,824	3,049	1,671,873	6.38
42.	621. Rent from Electric Property			1,835		1,835	XXX
43.	622. Miscellaneous Electric Revenues			2,473		2,473	XXX
44.	Total Other Electric Revenues					4,308	XXX
45.	Total Operating Rev. - Electric			1,668,824	3,049	1,676,181	XXX

‡ Excluding current used in station auxiliaries. Step-up transformers are not to be considered station auxiliaries.

* To nearest hundredth of a cent, e.g., 5.43.

**

Strike out basis which does not apply.

120. LOCATION AND CAPACITY OF ELECTRIC SUBSTATIONS

1. Show for each of the several substations owned or leased by the respondent at the end of the year, the location (including street and No.), the No. or other designation of the station on the respondent's books and other records.
 2. Distinguish between transmission and distribution substations.

Line No.	Location of station (city or village, street, and No.) (a)	Electric Substations				
		Name of Substation (b)	No. & Size of Transformers (c)	Capacity in kv. a. (d)	High Voltage & Connection (e)	Low Voltage & Connection (f)
1.	Lakeview Ave., Mayville	Lakeview	1	5,000	35	8,320.00
2.						
3.	Valley St., Mayville	Valley	1	5,000	35	8,320.00
4.						
5.	Totals			10,000	XXXXXXX	XXXXXXXXX
6.						

121. LINE TRANSFORMERS

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

A - General.

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

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

50.	Not Readily Available									
51.										
52.										
53.										
54.										
55.	Totals						XXXXXXXXXXXXXXXXXXXX			

122. DISTRIBUTION SYSTEM CAPACITORS

1. Show the particulars called for on respondent's system at end of year.

Line No.	Total kv.a in Active Use		Total kv.a in Stock Available for Service (c)
	At Receiving Substation (a)	On Distribution Feeder Line No. (b)	
60.	Not Readily Available		
61.			
62.			
63.			
64.			
65.			
66.			
67.			
68.			
69.			
70.	Totals		

124. SALES BY MUNICIPALITIES--ELECTRIC

1. Show the requested information concerning each city, village, or town in which respondent rendered service at any time during the year, and state separately for each operating revenue account the number of consumers at the end of the year and the sales in kw.h. and the revenues therefrom during the year.

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

Designation of municipality	Village			Town			Line No.
	Number of active consumers* (b)	Sales in kw.h. (c)	Revenues during year \$ (d)	Number of active consumers* (e)	Sales in kw.h. (f)	Revenues during year \$ (g)	
601. Residential Sales	850	9,723,122	617,619	35	409,662	25,474	1
602. Commercial Sales	200	5,683,797	360,313	5	14,338	1,268	2
603. Industrial Sales	6	6,926,296	364,462				3
604. Public St. Light - Oper. Mun.	3	157,365	30,989	1	536	92	4
605. Public Street Lighting - Other							5
606. Other Sales to Oper. Municip.	26	405,007	29,271				6
607. Other Sales to Other Pub. Auth.							7
608. Sales to Other Distributors	1	2,767,500	230,978				8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	36	84,019	7,745	5	5,071	613	10
Totals	1,122	25,747,106	1,641,377	46	429,607	27,447	11

Designation of Municipality							
601. Residential Sales							13
602. Commercial Sales							14
603. Industrial Sales							15
604. Public St. Light. - Oper. Mun.							16
605. Public Street Lighting - Other							17
606. Other Sales to Oper. Municip.							18
607. Other Sales to Other Pub. Auth.							19
608. Sales to Other Distributors							20
609. Sales to R.R. and Street R.R.							21
610. Security Lighting							22
Totals	-	-	-	-	-	-	23

Designation of Municipality				Totals for entire system			
601. Residential Sales				885	10,132,784	643,093	25
602. Commercial Sales				205	5,698,135	361,581	26
603. Industrial Sales				6	6,926,296	364,462	27
604. Public St. Light. - Oper. Mun.				4	157,901	31,081	28
605. Public Street Lighting - Other				-	-	-	29
606. Other Sales to Oper. Municip.				26	405,007	29,271	30
607. Other Sales to Other Pub. Auth.				-	-	-	31
608. Sales to Other Distributors				1	2,767,500	230,978	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				41	89,090	8,358	34
Totals	-	-	-	1,168	26,176,713	1,668,824	35

3. State the program of meter reading and billing in effect during the year and the date of any change within the year in that program. Give for each class of consumers the dates within each month when meters are generally read, the date when billing usually is completed, and the last month and the latest day of that month for which sales are reported above.

Meters are read every thirty to thirty-five days and a bill is generated and sent out within two weeks. The revenues reported on this report are through May 31, 2017.

* At end of year. In this column, show for account 604 the operating municipality as an individual consumer, and for account 606 include each active service connection.

125. SALES BY SERVICE CLASSIFICATIONS -- ELECTRIC

1. Show hereunder by months the number of bills rendered and the sales of electric energy under each schedule and service classification. When the same rate is contained in more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each service classification No. must be shown in the controlling heading above the columns in which sales are listed.
2. Contract sales within each month to others than public authorities for public use, not charged under a filed tariff, may be combined under a general heading "Contract sales": all current delivered to the operating municipality should be combined under "Sales to the operating municipality": sales to the other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to other municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of schedule 119 and amounts receivable on other than a monthly basis may be allocated in equal amounts to the months to which applicable.
3. Below line 13 show the manner in which the sales under the service classifications of contracts were distributed to the revenue accounts, and the number of bills applicable to each account.

4. The kw.h. shown on this schedule shall be measured by consumers' meters, or in the case of sales not metered, estimated at the point of delivery to the consumer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show hereunder by months the following information with respect to the Purchased Power Adjustment Clause (PPAC)
 - a) PPAC factor per kwh as shown on monthly statements;
 - b) total kwh to which the PPAC factor was applied;
 - c) revenues generated from the application of the PPAC; and d) differential in present and base costs by month entered in Totals For Year schedule only, i.e., the difference between actual purchased power billings and the base purchased power cost(s).
6. In footnotes provide the following: a) Base Purchased Power Cost(s) and the period for which effective; b) the factor of adjustment for distribution system efficiency and c) date(s) consumer meters are read, indicating if on a monthly or bi-monthly billing period.

Line No.	Month	No. of Bills Rendered	Kw.h. Sold	Total Revenues	PPAC Factor per kwh	Kw.h. to which PPAC was applied	PPAC Revenues	Difference in present & base costs
1	June	1,165	1,950,055	100,598	0.017463	1,950,055	34,056	35,313
2	July	1,166	1,836,504	95,668	0.013294	1,836,504	24,414	25,962
3	August	1,170	2,225,789	112,200	0.014007	2,225,789	31,178	30,749
4	September	1,170	1,797,370	94,840	0.018956	1,797,370	34,072	41,956
5	October	1,167	1,654,145	88,410	0.018331	1,654,145	30,322	35,306
6	November	1,176	2,145,928	113,902	0.007997	2,145,928	17,119	16,168
7	December	1,165	2,649,190	144,879	0.010709	2,649,190	28,372	24,523
8	January	1,165	2,990,510	163,561	0.005356	2,990,510	16,014	16,567
9	February	1,166	2,654,431	146,405	0.009329	2,654,431	24,762	28,046
10	March	1,164	2,464,707	135,116	0.005519	2,464,707	13,600	14,216
11	April	1,163	1,901,177	103,973	0.001658	1,901,177	3,064	3,891
12	May	1,173	1,906,907	99,242	0.006847	1,906,907	13,055	13,518
13	Totals	14,010	26,176,713	1,398,796		26,176,713	270,028	286,215
14	Account 601	10,614	10,132,784	545,790		10,132,784	97,303	
15	Account 602	2,461	5,698,135	299,642		5,698,135	61,939	
16	Account 603	72	6,926,296	288,382		6,926,296	76,080	
17	Account 604	48	157,901	29,457		157,901	1,624	
18	Account 605							
19	Account 606	311	405,007	25,289		405,007	3,982	
20	Account 607							
21	Account 608	12	2,767,500	202,790		2,767,500	28,188	
22	Account 610	492	89,090	7,446		89,090	912	
23								

Footnotes:

Base Purchase Per Cost: 0.023578

Factor of Adjustment 1.074528 (June and July 2016)
1.078660 (August 2016 to May 2017)

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

Line No.	Month (a)	Schedule No. 602		Service Classification		Comm Non Dem	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	167	103,096	6,524	0.017463	103,096	1,842
2.	July	167	110,552	6,945	0.013294	110,552	1,493
3.	August	167	139,202	8,561	0.014007	139,202	1,977
4.	September	168	92,117	5,909	0.018956	92,117	1,776
5.	October	167	68,017	4,546	0.018331	68,017	1,274
6.	November	169	77,944	5,704	0.007997	77,944	638
7.	December	168	99,082	7,052	0.010709	99,082	1,086
8.	January	170	115,739	8,126	0.005356	115,739	634
9.	February	168	102,558	7,275	0.009329	102,558	992
10.	March	168	91,652	6,577	0.005519	91,652	524
11.	April	168	71,882	5,312	0.001658	71,882	118
12.	May	173	88,071	5,702	0.006847	88,071	603
13.	Total	2,020	1,159,912	78,233		1,159,912	12,957
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							

Line No.	Month (a)	Schedule No. 602.1		Service Classification		Commercial	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	5	464	47	0.017463	464	8
2.	July	5	568	53	0.013294	568	8
3.	August	5	624	56	0.014007	624	9
4.	September	5	537	52	0.018956	537	10
5.	October	5	782	65	0.018331	782	14
6.	November	5	1,353	108	0.007997	1,353	11
7.	December	5	2,112	156	0.010709	2,112	23
8.	January	5	1,946	146	0.005356	1,946	10
9.	February	5	1,371	109	0.009329	1,371	13
10.	March	5	3,256	230	0.005519	3,256	18
11.	April	5	78	26	0.001658	78	(5)
12.	May	5	1,247	92	0.006847	1,247	9
13.	Total	60	14,338	1,140		14,338	128
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	602.2			Service Classification	Demand Class
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	31	391,550	18,946	0.017463	391,550	6,801
2.	July	31	382,202	18,673	0.013294	382,202	5,061
3.	August	31	467,232	21,983	0.014007	467,232	6,521
4.	September	31	364,166	17,980	0.018956	364,166	6,874
5.	October	31	313,615	15,821	0.018331	313,615	5,722
6.	November	31	354,710	17,304	0.007997	354,710	2,822
7.	December	31	368,048	17,814	0.010709	368,048	3,917
8.	January	32	415,013	19,646	0.005356	415,013	2,208
9.	February	31	377,199	18,084	0.009329	377,199	3,483
10.	March	31	358,284	17,413	0.005519	358,284	1,959
11.	April	31	322,783	16,209	0.001658	322,783	529
12.	May	27	341,258	16,537	0.006847	341,258	2,337
13.	Total	369	4,456,060	216,410		4,456,060	48,234
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Line No.	Month (a)	Schedule No.	602.3			Service Classification	Demand Class
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	1	3,467	210	0.017463	3,467	61
2.	July	1	2,874	189	0.013294	2,874	38
3.	August	1	3,755	220	0.014007	3,755	53
4.	September	1	2,843	188	0.018956	2,843	54
5.	October	1	5,928	385	0.018331	5,928	109
6.	November	1	2,687	119	0.007997	2,687	(9)
7.	December	1	7,639	420	0.010709	7,639	82
8.	January	1	9,121	470	0.005356	9,121	49
9.	February	1	9,490	495	0.009329	9,490	89
10.	March	1	8,506	459	0.005519	8,506	47
11.	April	1	6,152	365	0.001658	6,152	10
12.	May	1	5,363	339	0.006847	5,363	37
13.	Total	12	67,825	3,859		67,825	620
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Footnote:

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

Line No.	Month (a)	Schedule No. 603		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	6	635,896	26,320	0.017463	635,896	11,105
2.	July	6	589,472	24,539	0.013294	589,472	7,836
3.	August	6	685,936	27,985	0.014007	685,936	9,608
4.	September	6	573,224	24,025	0.018956	573,224	10,866
5.	October	6	525,904	22,372	0.018331	525,904	9,640
6.	November	6	595,696	24,390	0.007997	595,696	4,764
7.	December	6	603,424	24,993	0.010709	603,424	6,462
8.	January	6	641,912	26,396	0.005356	641,912	3,438
9.	February	6	533,384	22,460	0.009329	533,384	4,976
10.	March	6	539,904	22,638	0.005519	539,904	2,980
11.	April	6	472,512	20,155	0.001658	472,512	783
12.	May	6	529,032	22,109	0.006847	529,032	3,622
13.	Total	72	6,926,296	288,382		6,926,296	76,080
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Line No.	Month (a)	Schedule No. 604		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	3	10,311	2,369	0.017463	10,311	180
2.	July	3	9,327	2,341	0.013294	9,327	124
3.	August	3	11,661	2,407	0.014007	11,661	163
4.	September	3	11,041	2,389	0.018956	11,041	209
5.	October	3	12,638	2,434	0.018331	12,638	232
6.	November	3	16,686	2,548	0.007997	16,686	133
7.	December	3	16,503	2,543	0.010709	16,503	177
8.	January	3	19,107	2,617	0.005356	19,107	102
9.	February	3	13,497	2,458	0.009329	13,497	126
10.	March	3	12,828	2,439	0.005519	12,828	71
11.	April	3	11,748	2,409	0.001658	11,748	19
12.	May	3	12,018	2,417	0.006847	12,018	82
13.	Total	36	157,365	29,371		157,365	1,618
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Footnote:

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

Line No.	Month (a)	Schedule No. 604.1		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	34	7	0.017463	34	1
2.	July	1	31	7	0.013294	31	-
3.	August	1	39	7	0.014007	39	1
4.	September	1	39	7	0.018956	39	1
5.	October	1	40	7	0.018331	40	1
6.	November	1	56	7	0.007997	56	-
7.	December	1	55	7	0.010709	55	1
8.	January	1	60	8	0.005356	60	-
9.	February	1	60	8	0.009329	60	1
10.	March	1	43	7	0.005519	43	-
11.	April	1	39	7	0.001658	39	-
12.	May	1	40	7	0.006847	40	-
13.	Total	12	536	86		536	6
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Line No.	Month (a)	Schedule No. 606		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	25	24,196	1,616	0.017463	24,196	423
2.	July	26	25,977	1,704	0.013294	25,977	345
3.	August	26	30,562	1,893	0.014007	30,562	428
4.	September	26	24,754	1,643	0.018956	24,754	469
5.	October	26	19,787	1,430	0.018331	19,787	362
6.	November	26	31,181	2,055	0.007997	31,181	249
7.	December	26	46,714	2,762	0.010709	46,714	500
8.	January	26	52,700	3,021	0.005356	52,700	282
9.	February	26	49,736	2,906	0.009329	49,736	464
10.	March	26	42,517	2,554	0.005519	42,517	235
11.	April	26	31,826	2,037	0.001658	31,826	53
12.	May	26	25,057	1,668	0.006847	25,057	172
13.	Total	311	405,007	25,289		405,007	3,982
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Footnote:

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

Line No.	Month (a)	Schedule No. 608		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	201,000	14,735	0.017463	201,000	3,510
2.	July	1	136,500	11,428	0.013294	136,500	1,815
3.	August	1	166,500	12,966	0.014007	166,500	2,332
4.	September	1	199,500	15,110	0.018956	199,500	3,782
5.	October	1	216,000	15,521	0.018331	216,000	3,960
6.	November	1	238,500	17,224	0.007997	238,500	1,907
7.	December	1	279,000	20,447	0.010709	279,000	2,988
8.	January	1	322,500	22,611	0.005356	322,500	1,727
9.	February	1	304,500	21,280	0.009329	304,500	2,841
10.	March	1	267,000	19,746	0.005519	267,000	1,474
11.	April	1	219,000	15,974	0.001658	219,000	363
12.	May	1	217,500	15,748	0.006847	217,500	1,489
13.	Total	12	2,767,500	202,790		2,767,500	28,188
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Line No.	Month (a)	Schedule No. 610		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	36	5,244	530	0.017463	5,244	92
2.	July	36	4,692	516	0.013294	4,692	62
3.	August	36	5,911	546	0.014007	5,911	83
4.	September	36	5,911	546	0.018956	5,911	112
5.	October	36	6,210	554	0.018331	6,210	114
6.	November	36	8,947	623	0.007997	8,947	72
7.	December	36	8,763	618	0.010709	8,763	94
8.	January	36	9,545	638	0.005356	9,545	51
9.	February	36	9,545	638	0.009329	9,545	89
10.	March	36	6,739	567	0.005519	6,739	37
11.	April	36	6,210	554	0.001658	6,210	10
12.	May	36	6,302	556	0.006847	6,302	43
13.	Total	432	84,019	6,886		84,019	859
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS—ELECTRIC (Continued)

Line No.	Month (a)	Schedule No. 610.12		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	5	327	44	0.017463	327	6
2.	July	5	290	43	0.013294	290	4
3.	August	5	361	45	0.014007	361	5
4.	September	5	345	45	0.018956	345	7
5.	October	5	396	46	0.018331	396	7
6.	November	5	535	49	0.007997	535	4
7.	December	5	531	51	0.010709	531	6
8.	January	5	580	50	0.005356	580	3
9.	February	5	537	47	0.009329	537	5
10.	March	5	406	47	0.005519	406	2
11.	April	5	379	47	0.001658	379	1
12.	May	5	384	46	0.006847	384	3
13.	Total	60	5,071	560		5,071	53
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Line No.	Month (a)	Schedule No.		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June						
2.	July						
3.	August						
4.	September						
5.	October						
6.	November						
7.	December						
8.	January						
9.	February						
10.	March						
11.	April						
12.	May						
13.	Total	-	-	-		-	-
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Footnote:

126. ANALYSIS OF OPERATING PROPERTY TAX AND EQUALIZATION RATES

Item (a)	Total per Books -- \$ (b)	Village of Mayville (c)	Town of (d)	Town of (e)	Town of (f)	Town of (g)	Line No.
Operating Property A/C 101	4,901,372	4,901,372					1.
Depreciation Reserves A/C 261	1,836,846	1,836,846					2.
Depreciated Value	3,064,526	3,064,526					3.
Current Tax Rates:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	4.
Village or City	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	5.
School	XXXXXXXXXXXXXXXXXX						6.
Town & County	XXXXXXXXXXXXXXXXXX						7.
Equalization Rates -- %	XXXXXXXXXXXXXXXXXX						8.
Taxes Due	-	XXXXXXXXXXXXXXXXXX					9.
Taxes Paid	-	XXXXXXXXXXXXXXXXXX					10.

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

- 1. All extensions of system, giving
 - (a) location,
 - (b) new territory covered by distribution system, and
 - (c) dates of beginning operation.
- 2. All other important physical changes including herein all important plant and equipment installed or retired during the year.
- 3. All leaseholds acquired or surrendered, giving
 - (a) dates,
 - (b) lengths of terms,
 - (c) names of parties,
 - (d) rents, and
 - (e) other conditions.
- 4. All other important financial changes, giving full particulars.

- including all long-term debt discharged, with dates of each such transaction.
- 5. All long-term debt actually issued, giving
 - (a) names of securities,
 - (b) amounts actually issued,
 - (c) dates of each such issue,
 - (d) purposes for which issued, and describing
 - (e) the consideration realized, giving
 - (f) amounts and
 - (g) values.
- 6. If at any time during the year ownership of a substantial portion of the lighting plant has been transferred by the respondent to another, or by another to the respondent, give the effective date of such transfer or acquisition, the names of the parties involved, and other important particulars.

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

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

128. CHANGES IN GENERAL OFFICERS TO DATE OF VERIFYING REPORT

List all changes in general officers or commissioners between the end of the year and the date of verifying the report, giving names of outgoing and incoming officers and dates of changes.

None

MISCELLANEOUS MATTER.

Hereunder may be shown any additional matters of fact relative to the operations of the respondent's electric department which it may desire to incorporate in this report.

VERIFICATION

(Oath to be made by the General Manager or Superintendent of the electric plant of the respondent municipality.)

STATE OF NEW YORK, } ss.:
County of Chautauqua

John D. Buxton

makes oath and says that he is the

Superintendent

of the electric plant of

Village of Mayville

(HERE INSERT THE TITLE OF THE OFFICE HELD BY THE AFFIANT)

(HERE INSERT THE EXACT NAME OF THE RESPONDENT MUNICIPALITY)

that he has charge (and that as such officer it is his duty to have charge) of the accounts, records, and memoranda of the said plant; that under his direction the foregoing report has been compiled from the accounts, records, and memoranda of the said plant; that he has carefully examined the foregoing report; that it is in accord with the said accounts, records, and memoranda; and that the allegations of fact made in the said report are true as he verily believes.

Subscribed and sworn to before me,

in and for the state and county above named, this

_____ day of _____, 20

My commission expires _____, 20

(SIGNATURE)

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

**NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY** Village of Mayville

Statement E-1: Capital Addition
Date fiscal year ended 5/31/2017

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)		5.0		5.0
5. Underground Conduits & Conductors (359 & 364)		1.0		1.0
7. Distribution Substation Equipment (361)				
8. Distribution Overhead Conductors (363)		10.0		10.0
9. Line Transformers (365)		1.0		1.0
10. Services (366-367)		1.0		1.0
11. Consumers' Meters & Installations (368-369)		1.5		1.0
12. Other Property on Consumers' Premises (370)		1.0		1.0
13. Street Lighting & Signal System Equipment (371)		2.5		2.5
14. Office Equipment (381)	4.9	34.1	2.0	2.0
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)				
18. Communication Equipment (385)	0.7	0.6		
19. Laboratory Equipment (386)		0.6		
20. General Tools & Equipment (387)	1.8	2.2	3.0	3.0
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	7.4	37.5	28.0	27.5

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

** Information is not readily available as Electric Department is preparing and reviewing its capital plan with an independent consultant.

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

Village of Mayville

Statement E-2: Replacements

Date fiscal year ended 5/31/2017

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)	0.2			
4. Poles, Towers and Fixtures (358)	14.5	10.5	16.0	16.0
5. Underground Conduits & Conductors (359 & 364)		0.8	1.0	1.0
7. Distribution Substation Equipment (361)				
8. Distribution Overhead Conductors (363)	14.5	12.4	8.0	8.0
9. Line Transformers (365)	9.4	23.2	4.0	4.0
10. Services (366-367)	2.5	5.2	4.0	4.0
11. Consumers Meters & Installations (368-369)	12.5	80.1	1.0	1.0
12. Other Property on Consumers' Premises (370)	6.0	0.7	0.5	0.5
13. Street Lighting & Signal System Equipment (371)	3.3	9.9	2.5	2.5
14. Office Equipment (381)			5.0	5.0
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)			1.5	1.5
18. Communication Equipment (385)			3.0	3.0
19. Laboratory Equipment (386)			1.5	1.5
20. General Tools & Equipment (387)			5.0	5.0
21. Miscellaneous Items Not Classified Above (388-392)			0.5	0.5
22. Eng. Driven Generation (342-345)				
Total*	62.9	142.8	53.5	53.5

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

** Information is not readily available as Electric Department is preparing and reviewing its capital plan with an independent consultant.