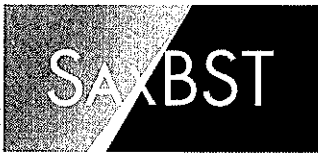


Village of Mayville

New York Power Authority Annual Report

Year Ended May 31, 2016



ACCOUNTING / TAX / ADVISORY

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, 2016 with certain 2015 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.

SABST LLP

Albany, New York
August 3, 2016

101. Exact name of the respondent municipality: Village of Mayville Year Ended: 5/31/2016						
102. The name, title and office address of the person to whom should be addressed any correspondence concerning this report. Ms. Jennifer L. Obert, Village Treasurer						
103. Under what law or laws is the respondent engaged in: (a) street lighting: General Village (b) commercial lighting: General Village						
104. By what board or officers is the lighting plant directly controlled? How many members has such board? Village Board Mayor and Four Trustees						
105. Give date of respondent's beginning (a) street lighting: May 1896 (b) commercial lighting: May 1906						
106. Give the requested information concerning officers or commissioners in charge of the lighting plant and operations at any time during the year, including members of special boards or the general governing body of the municipality if there is no special board or commission in charge of electric operations.						
Name of Officer± (a)	Title (b)	Term of Office		Compensation during year		Line No.
		Beginning (c)	Expiration (d)	Total \$ (e)	Portion charged to electric department \$ (f)	
Martin Bova, Jr.	Mayor	04/08/14	11/06/18	4,250	2,125	1
Henry T. Jacobson	Trustee	04/08/14	11/06/18	2,750	1,375	2
Tye Flurie	Trustee	04/2/12	11/4/16	2,750	1,375	3
Sharon Smead	Trustee	04/2/12	11/4/16	2,750	1,375	4
Richard Syper	Trustee	04/8/14	11/6/18	2,750	1,375	5
						6
						7
						8
						9
						10
107. Give the requested information concerning the employees connected with the lighting department at any time during the year. Entries on lines 21 to 29 should show each person who received a yearly or monthly salary and each person who performed important supervisory duties regardless of the basis of compensation and whether or not employed for the entire year. All other employees should be grouped according to nature of duties and entries on lines 30 to 37 in column (a) should reflect the type of such employees and the number of each type.						
Title of Position (a)	Name (b)	Compensation during year		Basis of compensation** (e)	Line No.	
		Total \$ (c)	Portion charged to electric department \$ (d)			
Superintendent	John D. Buxton	60,495	12,099	Salary	21	
					22	
Village Treasurer	Jennifer L. Obert	40,348	16,139	Hourly	23	
					24	
Village Clerk	John G. Crandall	54,860	16,458	Hourly	25	
					26	
					27	
					28	
					29	
Office Clerks	*****	90,987	65,525	Hourly	30	
Line Crew	*****	331,690	140,395	Hourly	31	
	*****				32	
	*****				33	
	*****				34	
	*****				35	
	*****				36	
	*****				37	
	Totals:	578,380	250,616		38	
108. Does the electric utility use any property jointly with any other department of the operating municipality? If so, describe the property so used naming the departments involved, and explain the arrangement for the allocation of the expenses connected therewith. Rent paid to General Fund. Administrative costs paid to General Fund.						
109. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars. N/A						
110. State the character of motive power used in the generation of electricity. If energy is purchased, so state. N/A						
111. Does respondent distribute any electricity outside the limits of the reporting municipality? Yes						
112. Give name of village or city clerk at date of verifying report. John G. Crandall						
113. Has (a) membership in the New York State Employees' Retirement System been approved by the municipality for employees of the electric department, and, if so, (b) give effective date of such action by the municipality. Yes, July 16, 1952						
± Designate as such the Chairman or other presiding officer. ** - Annual, monthly, weekly, daily, or hourly.						

101. COMPARATIVE GENERAL BALANCE SHEET

Assets and Other Debits

Line No.	Item (a)	Balance at beginning of year \$ (b)	Balance at end of year \$ (c)	Change during year* \$ (d)
1.	101. Operating Property - Electric (p. 4)	4,930,536	4,807,007	(123,529)
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	4,930,536	4,807,007	(123,529)
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)	480,245	555,774	75,529
12.	117. Miscellaneous Special Funds (p. 5)	18,187	9,496	(8,691)
13.	Total Investments	498,432	565,270	66,838
14.	121. Cash	641,410	657,566	16,156
15.	122. Working Funds	150	150	-
16.	123. Materials and Supplies	170,921	165,963	(4,958)
17.	124. Receivables from Operating Municipality (p. 7)	4,426	4,413	(13)
18.	125. Accounts Receivable	257,312	238,550	(18,762)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	4,020	89	(3,931)
22.	129. Special Deposits			-
23.	131. Miscellaneous Current Assets			-
24.	Total Current Assets	1,078,239	1,066,731	(11,508)
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	9,253
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	-	9,253	9,253
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	6,507,207	6,448,261	(58,946)

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) \$ 25,000 long-term debt maturing within one year or less from the date of the balance sheet.

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

101. COMPARATIVE GENERAL BALANCE SHEET

Liabilities and Other Credits

Line No.	Item (e)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	835,000	810,000	(25,000)
2.	232. Equipment Obligations - Long-Term (p. 6)	12,967	-	(12,967)
3.	233. Miscellaneous Long-Term Debt (p. 6)	-	-	-
4.	Total Long-Term Debt†	847,967	810,000	(37,967)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	69,595	94,030	24,435
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	941	902	(39)
12.	249. Interest Accrued	15,731	15,293	(438)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	42,289	76,524	34,235
15.	Total Current & Accrued Liabilities	129,637	187,830	58,193
16.	261. Depreciation Reserves (p. 5)	1,645,579	1,675,818	30,239
17.	262. Amorization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	1,290,178	1,292,311	2,133
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	118,099	122,107	4,008
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	3,053,856	3,090,236	36,380
24.	271. Unamortized Premium on Debt	-	-	-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	-	-	-
26.	Total Deferred Credits	-	-	-
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$1,412,592) (1,514,202)			
29.	281. Surplus (p. 9)			
30.	\$3,888,339 3,874,397	\$2,475,747	2,360,195	(115,552)
31.				
32.				
33.	Total Liabilities and Other Credits	6,507,207	6,448,261	(58,946)

Note: Account 252 includes (1) accrued unused sick and vacation time, (2) remaining National Grid refund to be returned to customers and (3) Net Pension Liability in connection with adoption and implementation of 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	1,030,328			(13,792)	1,016,536	2.22%	148,672
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%	4,442
352. Transmission Substation Equip.					-		
353. Transmission Overhead Cond.	63,552	205			63,757	2.10%	23,658
354. Transmission Undergrnd Cond.					-		
358. Poles, Towers, & Fixtures	445,088	14,476	2,027		457,537	3.33%	167,653
359. Underground Conduits					-		
361. Distribution Substation Equip.	871,790		14,700	(62,091)	794,999	2.90%	379,127
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	467,217	14,522	22,123	1,525	461,141	2.57%	(13,482)
364. Dist. Underground Cond.	26,109				26,109	2.50%	6,365
365. Line Transformers	404,651	9,368	20,833	(1,528)	391,658	2.90%	100,029
366. Overhead Services	76,164	2,532	302		78,394	3.31%	59,256
367. Underground Services	6,099				6,099	2.88%	1,336
368. Consumers' Meters	104,099	7,679	12,300	(86,295)	13,183	3.13%	8,018
369. Consumers' Meter Installation	10,974	4,768	2,336	66,177	79,583	3.74%	40,520
370. Other Prop. on Consum. Prem.	52,112	6,017	1,196		56,933	3.90%	(4,380)
371. St. Light & Signal Sys. Equip.	454,569	3,324	1,819		456,074	3.90%	109,748
381. Office Equipment	100,744	4,891	2,481	(1,598)	101,556	11.94%	51,447
382. Stores Equipment					-		
383. Shop Equipment	51,607		390	(19)	51,198	4.00%	21,703
384. Transportation Equipment	522,041		2,220	(57)	519,764	1.56%	481,017
385. Communication Equipment	22,148	704	6,701		16,151	10.00%	14,711
386. Laboratory Equipment	19,713			(248)	19,465	13.43%	13,302
387. General Tools and Implements	86,207	1,782	4,132	(1,911)	81,946	4.75%	44,740
388. Miscellaneous Gen. Equipment	93,566		400		93,166	4.75%	17,936
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	4,930,536	70,268	93,960	(99,837)	4,807,007		1,675,818

* Debits in black, credits in red ** State details here

Note: During Fiscal Year 2016, the Village conducted a physical inventory of its operating property in service. In addition, the Village converted its operating property records to a new software system. Amounts appearing in the Adjustments column above reflect the results of this physical inventory and software change. Conversely, accumulated depreciation was also decreased by this amount to reflect removal from operating property (see page 5).

103. INVESTMENTS

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

Line No.	Class Num-merial (a)	Description of security or other investment (b)	Date of maturity of security (c)	Interest or dividends, if any Rate % per annum (d)	Dates due (e)	Par value of amount held at end of year \$ (f)	Year of acquisition by respondent (g)	Actual money cost to respondent (h)	Book cost at end of year (i)	Revenue during year	
										Accrued (j)	Received (k)
1.	6	116 - Depreciation Fund	various	0.5%	Monthly	555,774		555,774	555,774		523
2.	6	117 - Misc Special Savings	various	0.5%	Monthly	9,496		9,496	9,496		18
Totals								565,270	565,270		541

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			Amortization Reserves			Total \$ (i)
		Electric department \$ (b)	Other departments (specify) \$ (c)		Electric department \$ (f)	Other departments (specify) \$ (g)		
			Other departments (specify) \$ (d)	Total \$ (e)		Other departments (specify) \$ (h)	Total \$ (i)	
1.	Balance at beginning of year	1,645,579	xxxxxxx	xxxxxxx	1,645,579	xxxxxxx	xxxxxxx	xxxxxxx
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
3.	Operating Expenses (except acct. 790)	139,643	xxxxxxx	xxxxxxx	139,643	xxxxxxx	xxxxxxx	xxxxxxx
4.	Amortization of Intangible Property (790)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
5.	Clearing accounts	55,199	xxxxxxx	xxxxxxx	55,199	xxxxxxx	xxxxxxx	xxxxxxx
6.	Deductions from Rent Revenues (432 and 435)							
7.	Miscellaneous Debits to Surplus (514)							
8.	Other accounts (specify):							
9.								
10.								
11.	Total accruals	194,842	xxxxxxx	xxxxxxx	194,842	xxxxxxx	xxxxxxx	xxxxxxx
12.	Net charges for property retired:							
13.	Book cost of retirements	93,960	xxxxxxx	xxxxxxx	93,960	xxxxxxx	xxxxxxx	xxxxxxx
14.	Cost of removal	3,568	xxxxxxx	xxxxxxx	3,568	xxxxxxx	xxxxxxx	xxxxxxx
15.	Salvage, insurance, etc., recovered (Cr.)	(32,762)	xxxxxxx	xxxxxxx	(32,762)	xxxxxxx	xxxxxxx	xxxxxxx
16.	Net debit for retirements	64,766	xxxxxxx	xxxxxxx	64,766	xxxxxxx	xxxxxxx	xxxxxxx
17.	Other Credits							
18.	Other Debits - Adjustments to Operating Prop (pg 4)	99,837	xxxxxxx	xxxxxxx	99,837	xxxxxxx	xxxxxxx	xxxxxxx
19.	Balance at end of year	1,675,818	xxxxxxx	xxxxxxx	1,675,818	xxxxxxx	xxxxxxx	xxxxxxx

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 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	70,000	810,000	30,586	31,024		15,293	1 2 3 4 5 6 7 8 9
Total	880,000	70,000	810,000	30,586	31,024		15,293	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)		
Capital Lease	-	8/1/2005	8/1/2015	3.89%	252	252	Substation Transformer	1 2 3
	-				252	252		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 for M&S Inventory corrections	\$ 19,458			1
Prior Period adjustment for implementation of GASB 68	44,977			2 3 4 5 6 7 8 9
Total	\$ 64,435		\$ -	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	4,426	-	61,027	61,040			4,413
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
Totals				4,426	-	61,027	61,040			4,413

108. PAYABLES TO OPERATING MUNICIPALITY

1. Show the requested information in respect of items which during the year were includible in account 241, Payables to Operating Municipality.

2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other credits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Debits		Balance at end of year \$ (i)
								Contra acct. No. (h)	Amount \$ (i)	
21.	None									
22.										
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										
33.										
Totals										

109. OTHER RESERVES AND UNADJUSTED CREDITS

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

Line No.	Description (a)	Balance at beginning of year \$ (b)	Credits during year		Debits during year		Balance at end of year \$ (g)
			Contra acct. No. (c)	Amount \$ (d)	Contra acct. No. (e)	Amount \$ (f)	
1.							-
2.	244 - Customer Deposits	1,081		-		-	1,081
3.							-
4.	266 - Reserve for Uncollectible Accts.	118,099	404	4,009	125	1	122,107
5.							-
6.	263 - Contributions for Extensions	1,290,178	121	2,133			1,292,311
7.							-
8.							-
9.							-
10.							-
11.							-
12.							-
13.							-
14.							-
15.							-
16.							-
17.							-
18.							-
19.							-
20.							-

110. CONTRIBUTIONS-OPERATING MUNICIPALITY

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

Line No.	Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)
31.	Balance at Beginning of Year	1,412,592		
32.				
33.	Cash Contribution	101,610		
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	1,514,202
51.	Total	1,514,202	Total	1,514,202

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

112. INCOME ACCOUNT

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

Item (a)	Total for year \$ (b)	Comparison with preceding year		Remarks (e)	Line No.
		Amount for preceding year \$ (c)	Net change during year - increase (decrease) \$ (d)		
401. Operating Revenues - Electric (p. 12)	1,631,064	1,804,657	(173,593)		1.
402. Operating Expenses - Electric (p. 10)	1,521,736	1,602,511	(80,775)		2.
403. Taxes - Electric			-		3.
404. Uncollectible Revenues- Electric	4,009	7,176	(3,167)		4.
Revenue Deductions - Electric	1,525,745	1,609,687	(83,942)		5.
Net Operating Revenue - Electric*	105,319	194,970	(89,651)		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*	105,319	194,970	(89,651)		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*	105,319	194,970	(89,651)		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	1,082	969	113		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues	-		-		26.
449. Non-operating Revenue Deductions			-		27.
Non-operating Income*	1,082	969	113		28.
Gross Income*	106,401	195,939	(89,538)		29.
451. Interest on Long-Term Debt (p. 6)	30,586	31,461	(875)		30.
452. Miscellaneous Interest Deductions	252	1,242	(990)		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	25,070	27,195	(2,125)	IEEP Contrib	36.
460. Miscellaneous Deductions from Income	-	-	-		37.
Total Deductions from Gross Income	55,908	59,898	(3,990)		38.
Net Income	50,493	136,041	(85,548)		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		\$3,888,339		41.
501. Balance Transferred from Income		50,493		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)	64,435	xxxxxxxxxxxxxx		45.
Balance at End of Year	3,874,397			46.
Totals	3,938,832	3,938,832		47.

*Loss in red

115. OPERATING EXPENSES - ELECTRIC

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

applicable to each class of utilities.
 3. All credit entries in this schedule should be made in red ink.

Item	Class		Amount	Line No.	Item	Class		Amount
	A,B,C	D				A,B,C	D	
701. Supervision and Labor	X	X		1.	Acc. 701 to 738 brought forward			907,601
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		14,339
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		2,437
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		153,257
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		472
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		31,438
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		1,444
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		2,208
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	56,077
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			261,672
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	10,763
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	17,753
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			28,516
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	30,311
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	854,574	29.	Total Consum. Acct. & Coll. Exp.			30,311
722. Purchased Electricity Expense	X	X	1,730	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			856,304	33.	Total Sales Expenses			-
Total Production Expenses			856,304	34.	781. General Office Salaries & Expenses	X	X	149,556
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	23,950
731.2 Oper. of Transmission Substations	X			37.	784. Regulatory Commission Expenses	X	X	
731.4 Operation of Transmission Lines	X		12,200	38.	785. Other General Expenses	X	X	146,912
732. Repairs to Transmission System	X	X		39.	786. General Rents	X	X	5,700
733. Depreciation of Transmission Prop.	X	X	24,259	40.	787. Repairs to General Property	X	X	58
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	26,716
Total Transmission Expenses			36,459	42.	789. Deferred Retirement Losses	X	X	
736. Repairs to Poles, Towers & Fixtures	X	X		43.	790. Amortization of Intangible Prop.	X	X	
737. Repairs to Underground Conduits	X	X		44.	791. Franchise Requirements	X	X	
738. Deprec. of Poles, Tow., Fixt. & Cond.	X	X	14,838	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(65,486)
Total Maint. Pol., Tow., Fixt. & Cond.			14,838	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			907,601	47.	Total Admin. & General Expenses			293,636
				48.	Total Oper Expenses - Electric			\$ 1,521,736

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)	Classified as contribution (acct. 280)	Accounts of lighting department credited			
							Acct. No.	Amount	Acct. No.	Amount
(a)	(b)	(c)	(d)	\$ (e)	\$ (f)	(g)	\$ (h)	(i)	\$ (j)	
1.										
2.	a	Cash Contribution	General	Actual		101,610	121	101,610		
3.										
4.	f	Electric Service	General	Kwh	29,646		606	29,646		
5.										
6.										
7.										
8.	e	Street Lighting	General	Kwh	31,381		604.0	31,381		
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
22.										
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37.										
38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	61,027	101,610		162,637		-

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 (acct. 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	25,067,113	Jan	1/5	8:30	5,584	30
32.	Generated by steam ‡				Feb	2/12	8:30	5,573	30
33.	Gen. by other motive power ‡				Mar	3/3	9:00	5,011	30
34.					Apr	4/5	8:30	4,784	30
35.	Gen. by Eng.		Sup. to others w/o direct charge		May	5/16	8:30	3,974	30
36.			Used by electric department	-	June	6/12	13:00	3,834	30
37.	Purchased	27,038,900			July	7/29	15:30	3,910	30
38.	Total available for distribution	27,038,900			Aug	8/19	15:30	3,823	30
39.	Energy purchased from 6/1/15- 5/31/16				Sep	9/4	13:30	4,180	30
40.					Oct	10/19	8:30	4,342	30
41.	Cost	\$ 854,574	Lost and unaccounted for 7.3%	1,971,787	Nov	11/30	8:30	4,720	30
42.			Total	27,038,900	Dec	12/7	8:30	4,556	30

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	884	9,922,706	632,922	4,096	637,018	6.38
32.	602. Commercial Sales	204	5,678,456	362,946	693	363,639	6.40
33.	603. Industrial Sales	6	6,297,816	340,228	71	340,299	5.40
34.	604. Public St. Light- Oper. Municip.	4	157,913	31,381	-	31,381	19.87
35.	605. Public Street Lighting - Other					-	
36.	606. Other Sales to Oper. Municipality	25	392,196	29,646		29,646	7.56
37.	607. Other Sales to Other Public Auth.					-	
38.	608. Large Non-Commercial	1	2,535,000	216,122		216,122	8.53
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	41	83,026	8,206	12	8,218	9.90
41.	Total Electric Service Revenues	1,165	25,067,113	1,621,451	4,872	1,626,323	6.47
42.	621. Rent from Electric Property			3,500		3,500	xxx
43.	622. Miscellaneous Electric Revenues			1,241		1,241	xxx
44.	Total Other Electric Revenues				-	4,741	xxx
45.	Total Operating Rev. - Electric			1,621,451	4,872	1,631,064	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	XXXXXXXXXX
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		Primary and secondary operating voltages (g)	Not installed available for service (h)	Incapacitated for service (i)	Total at end of year (j)
					Designed frequency					
					60-cycle (e)	other specify (f)				
31.	Not Readily Available									
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.										

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)	
Item (a)							
601. Residential Sales	850	9,562,175	610,374	34	360,531	22,548	1
602. Commercial Sales	199	5,666,270	361,809	5	12,186	1,137	2
603. Industrial Sales	6	6,297,816	340,228				3
604. Public St. Light - Oper. Mun.	3	157,391	31,292	1	522	89	4
605. Public Street Lighting - Other							5
606. Other Sales to Oper. Municip.	25	392,196	29,646				6
607. Other Sales to Other Pub. Auth.							7
608. Sales to Other Distributors	1	2,535,000	216,122				8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	36	78,195	7,600	5	4,831	606	10
Totals	1,120	24,689,043	1,597,071	45	378,070	24,380	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				884	9,922,706	632,922	25
602. Commercial Sales				204	5,678,456	362,946	26
603. Industrial Sales				6	6,297,816	340,228	27
604. Public St. Light - Oper. Mun.				4	157,913	31,381	28
605. Public Street Lighting - Other				-	-	-	29
606. Other Sales to Oper. Municip.				25	392,196	29,646	30
607. Other Sales to Other Pub. Auth.				-	-	-	31
608. Sales to Other Distributors				1	2,535,000	216,122	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				41	83,026	8,206	34
Totals				1,165	25,067,113	1,621,451	35
<p>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.</p> <p>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, 2016.</p>							
<p>* 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.</p>							

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	K.w.h. Sold	Total Revenues	PPAC Factor per kwh	Kw.h. to which PPAC was applied	PPAC Revenues	Difference in present & base costs
1	June	1,175	1,896,528	99,275	0.003743	1,896,528	7,125	7,195
2	July	1,170	1,737,340	92,057	0.016461	1,737,340	28,600	31,351
3	August	1,168	1,864,561	97,621	0.014005	1,864,561	26,105	28,918
4	September	1,165	1,894,444	98,954	0.031432	1,894,444	59,564	63,244
5	October	1,164	1,788,235	95,039	0.017796	1,788,235	31,822	24,016
6	November	1,161	1,803,295	98,518	0.007855	1,803,295	14,051	15,906
7	December	1,158	2,483,870	133,991	0.012631	2,483,870	31,340	27,965
8	January	1,161	2,597,577	144,221	0.008647	2,597,577	22,462	21,929
9	February	1,162	2,761,728	152,051	0.008454	2,761,728	23,348	26,076
10	March	1,158	2,351,382	131,288	0.005549	2,351,382	13,077	15,097
11	April	1,168	2,061,408	114,740	0.001258	2,061,408	2,590	2,818
12	May	1,169	1,826,745	95,787	0.004283	1,826,745	7,825	9,208
13	Totals	13,979	25,067,113	1,353,542		25,067,113	267,909	273,723
14	Account 601	10,606	9,922,706	533,448		9,922,706	99,474	
15	Account 602	2,447	5,678,456	299,479		5,678,456	63,467	
16	Account 603	72	6,297,816	268,304		6,297,816	71,924	
17	Account 604	48	157,913	29,642		157,913	1,739	
18	Account 605							
19	Account 606	302	392,196	25,629		392,196	4,017	
20	Account 607							
21	Account 608	12	2,535,000	189,747		2,535,000	26,375	
22	Account 610	492	83,026	7,293		83,026	913	
23								

Footnotes:

Base Purchase Per Cost: 0.023578

Factor of Adjustment 1.062992 (June 2015)
1.074528 (July 2015 to May 2016)

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No. 602		Service Classification		Comm Non Dem	
		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	167	100,136	6,357	0.003743	100,136	402
2.	July	167	107,353	6,764	0.016461	107,353	1,777
3.	August	166	117,710	7,344	0.014005	117,710	1,670
4.	September	166	100,544	6,376	0.031432	100,544	3,208
5.	October	166	83,261	5,401	0.017796	83,261	1,511
6.	November	166	58,445	4,520	0.007855	58,445	361
7.	December	166	95,283	6,805	0.012631	95,283	1,226
8.	January	166	96,517	6,880	0.008647	96,517	851
9.	February	165	108,288	7,628	0.008454	108,288	934
10.	March	165	96,764	6,895	0.005549	96,764	551
11.	April	166	83,731	6,068	0.001258	83,731	109
12.	May	168	71,002	4,719	0.004283	71,002	316
13.	Total	1,994	1,119,034	75,757		1,119,034	12,916
14.							
15.							
16.							
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22.							
23.							

Line No.	Month (a)	Schedule No. 602.1		Service Classification		Commercial	
		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	5	738	63	0.003743	738	3
2.	July	5	841	69	0.016461	841	14
3.	August	5	1,045	80	0.014005	1,045	15
4.	September	5	699	61	0.031432	699	22
5.	October	5	709	61	0.017796	709	13
6.	November	5	1,126	93	0.007855	1,126	9
7.	December	5	1,184	97	0.012631	1,184	14
8.	January	5	1,818	138	0.008647	1,818	16
9.	February	5	2,626	189	0.008454	2,626	22
10.	March	5	850	76	0.005549	850	5
11.	April	5	301	41	0.001258	301	-
12.	May	5	249	35	0.004283	249	1
13.	Total	60	12,186	1,003		12,186	134
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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 (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	196,500	14,599	0.003743	196,500	736
2.	July	1	129,000	11,140	0.016461	129,000	2,123
3.	August	1	136,500	11,524	0.014005	136,500	1,912
4.	September	1	189,000	14,249	0.031432	189,000	5,941
5.	October	1	208,500	15,330	0.017796	208,500	3,710
6.	November	1	195,000	14,526	0.007855	195,000	1,532
7.	December	1	244,500	18,072	0.012631	244,500	3,088
8.	January	1	252,000	18,705	0.008647	252,000	2,179
9.	February	1	312,000	21,919	0.008454	312,000	2,638
10.	March	1	252,000	18,319	0.005549	252,000	1,398
11.	April	1	225,000	16,916	0.001258	225,000	283
12.	May	1	195,000	14,448	0.004283	195,000	835
13.	Total	12	2,535,000	189,747		2,535,000	26,375
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Line No.	Month (a)	Schedule No. 610		Service Classification			
		No. of Bills Rendered	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	36	5,376	533	0.003743	5,376	20
2.	July	36	4,744	517	0.016461	4,744	78
3.	August	36	5,240	529	0.014005	5,240	73
4.	September	36	6,460	560	0.031432	6,460	203
5.	October	36	6,920	572	0.017796	6,920	123
6.	November	36	6,858	570	0.007855	6,858	54
7.	December	36	8,298	606	0.012631	8,298	105
8.	January	36	8,390	609	0.008647	8,390	73
9.	February	36	7,302	581	0.008454	7,302	62
10.	March	36	7,130	577	0.005549	7,130	40
11.	April	36	6,187	553	0.001258	6,187	8
12.	May	36	5,290	531	0.004283	5,290	23
13.	Total	432	78,195	6,738		78,195	862
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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	4,807,007	4,807,007					1.
Depreciation Reserves A/C 261	1,675,818	1,675,818					2.
Depreciated Value	3,131,189	3,131,189					3.
Current Tax Rates:	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	4.
Village or City	xxxxxxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	5.
School	xxxxxxxxxxxxxxxxxxxx						6.
Town & County	xxxxxxxxxxxxxxxxxxxx						7.
Equalization Rates -- %	xxxxxxxxxxxxxxxxxxxx						8.
Taxes Dtr	-	xxxxxxxxxxxxxxxxxxxx					9.
Taxes Paid	-	xxxxxxxxxxxxxxxxxxxx					10.

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

1. All extensions of system, giving
 - (a) location,
 - (b) new territory covered by distribution system, and
 - (c) dates of beginning operation.
 2. All other important physical changes including herein all important plant and equipment installed or retired during the year.
 3. All leaseholds acquired or surrendered, giving
 - (a) dates,
 - (b) lengths of terms,
 - (c) names of parties,
 - (d) rents, and
 - (e) other conditions.
 4. All other important financial changes, giving full particulars.
 5. All long-term debt actually issued, giving
 - (a) names of securities,
 - (b) amounts actually issued,
 - (c) dates of each such issue,
 - (d) purposes for which issued, and describing
 - (e) the consideration realized, giving
 - (f) amounts and
 - (g) values.
 6. If at any time during the year ownership of a substantial portion of the lighting plant has been transferred by the respondent to another, or by another to the respondent, give the effective date of such transfer or acquisition, the names of the parties involved, and other important particulars.
- including all long-term debt discharged, with dates of each such transaction.
- 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

(SIGNATURE)

My commission expires, 20

(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 5/31/2016

	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)				
14. Office Equipment (381)	0.4	4.9	2.5	2.5
15. Stores Equipment (382)			2.0	2.0
16. Shop Equipment (383)				
17. Transportation Equipment (384)	40.1			
18. Communication Equipment (385)	0.3	0.7		
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)	1.1	1.8	3.0	3.0
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	41.9	7.4	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 **5/31/2016**

	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)	13.1	14.5	16.0	16.0
5. Underground Conduits & Conductors (359 & 364)		1.0	1.0	1.0
7. Distribution Substation Equipment (361)	0.4			
8. Distribution Overhead Conductors (363)	5.3	14.5	8.0	8.0
9. Line Transformers (365)	0.8	9.4	4.0	4.0
10. Services (366-367)	1.3	2.5	4.0	4.0
11. Consumers' Meters & Installations (368-369)		12.5	1.0	1.0
12. Other Property on Consumers' Premises (370)	5.9	6.0	0.5	0.5
13. Street Lighting & Signal System Equipment (371)	11.0	3.3	2.5	2.5
14. Office Equipment (381)			5.0	5.0
15. Stores Equipment (382)				
16. Shop Equipment (383)			1.5	1.5
17. Transportation Equipment (384)			3.0	3.0
18. Communication Equipment (385)			1.5	1.5
19. Laboratory Equipment (386)				
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*	37.8	62.9	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.