

MUNICIPAL ELECTRIC UTILITIES

ANNUAL REPORT

OF

Village of Springville

Exact legal name of reporting municipality

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

5 West Main Street Springville, NY 14141

(Address of principal business office at end of year)

FOR THE

Year ended May 31, 2021

TO THE

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

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

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

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GENERAL INSTRUCTIONS

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

LIST OF SCHEDULES

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

LIST OF SCHEDULES

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

GENERAL INFORMATION	
1. Exact name of the respondent municipality.	Village of Springville
2. Under what law or laws is the respondent engaged in: (a) Street lighting (b) Commercial lighting	Village Law Village Law
3. By what board or officers is the lighting plant directly controlled? How many members are such controlled?	Mayor/Board of Trustees 5
4. Give date of respondent's beginning: (a) Street lighting (b) Commercial lighting	1895 1895
5. Does the electric utility use any property jointly owned with any other operating municipality? If so, describe the property so used naming the departments involved and explain the arrangement for the allocation of the expenses connected therein.	Village Offices Expenses are shared equally
6. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.	No
7. State the character of motive power used in the generation of electricity. If energy is purchased, so state.	Purchased
8. Does respondent distribute any electricity outside the limits of the reporting municipality?	No
9. Give the name of village or city clerk at date of verifying report.	Elizabeth Melock

COMMISSIONERS , OFFICERS, AND EMPLOYEES (Including Compensation)

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

Line No.	Name of Person (a)	Title of Position (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Total (d)	Portion Allocated to Electric Dept. (e)
1	*William Krebs	Mayor	Apr-22	\$10,500	\$2,625
2	*Reed Braman	Trustee	Apr-24	5,500	1,375
3	*Kim Pazutti	Trustee	Apr-22	5,500	1,375
4	*Nils Wikman	Deputy Mayor/Trustee	Apr-22	6,000	1,500
5	*Terry Skelton	Trustee	Apr-24	5,500	1,375
6					
7	Paul Weiss	Attorney		25,500	6,373
8	Liz Melock	Administrator	Apr-22	94,297	32,974
9	Maura West	Deputy Village Treasurer		59,280	30,023
10	Holly Murtiff	Deputy Village Clerk		54,280	13,763
11	Clerks 2 full time	Clerks		76,128	21,494
12	Duane Boberg	Superintendent Public Works		82,150	54,788
13	Karen Yormick	DPW Clerk		36,088	10,816
14	Mike Kaleta	Code Enforcement Officer		77,909	3,667
15					
16	Chris Reynolds/Jake Smith	Laborer/Stores Clerk		54,516	54,516
17	Tom Weronski	Leadman/Lineman A		70,307	70,307
18	Sean Mahoney/Jessie Krezmien	Lineman A		129,316	129,316
19	Chris Reynolds/Brandon Smith	Lineman B		119,776	119,776
20					
21					
22					
23					
24					
25	Total			\$912,547	\$556,063

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

\$ 47,174 of labor was charged to the fixed asset accounts as capital expenditures. These charges were allocated through the daily work orders.

IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

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

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

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

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)
1	FIXED ASSETS				
2	Operating Property - Electric (101)		\$14,548,069	\$15,175,974	\$627,905
3	Operating Property - Other Operations (102-108)	201			0
4	Operating Property - General (109)	202			0
5	Construction Work in Progress (110)	202	326,787	421,631	94,844
6	Non-Operating Property (112)	202			0
7	Total Fixed Assets		14,874,856	15,597,605	722,749
8	INVESTMENTS				
9	Loans to Operating Municipality (113)	203			0
10	Miscellaneous Investments (114)	203			0
11	Sinking Funds (115)	203			0
12	Depreciation Funds (116)	204			0
13	Miscellaneous Special Funds (117)	203			0
14	Total Investments		0	0	0
15	CURRENT ASSETS				
16	Cash (121)		704,521	1,992,099	1,287,578
17	Working Funds (122)		150	150	0
18	Materials and Supplies (123)		288,721	247,136	(41,585)
19	Receivables from Operating Municipality (124)	205			0
20	Accounts Receivable (125)	205	505,959	383,068	(122,891)
21	Notes Receivable (126)	205			0
22	Interest and Dividends Receivable (127)				0
23	Prepayments (128)		29,965	27,146	(2,819)
24	Special Deposits (129)	204			0
25	Miscellaneous Current Assets (131)				0
26	Total Current Assets		1,529,316	2,649,599	1,120,283
27	DEFERRED DEBITS				
28	Unamortized Debt Discount and Expense (141)				0
29	Suspense to be Amortized (143)	204			0
30	Clearing Accounts (144)				0
31	Miscellaneous Suspense (145)	204	287,986	173,088	(114,898)
32	Regulatory Commission Expense (146)				0
33	Total Deferred Debits		287,986	173,088	(114,898)
34	COMPANY SECURITIES OWNED				
35	Reacquired Securities (151)				0
36	DEFICIT				
37	Deficit (161)				0
38	Total Assets and Other Debits		\$16,692,158	\$18,420,292	\$1,728,134

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

No contingent liabilities
 Account 145 represents Deferred Outflows in connection with the adoption and implementation of GASB 68

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	Increase (Decrease) (e)	Line No.
LONG-TERM DEBT					1
Bonds (231)	251	\$1,503,000	\$2,304,000	\$801,000	2
Equipment Obligations - Long Term (232)	251			0	3
Miscellaneous Long Term Debt (233)	251	451,190	825	(450,365)	4
Total Long-Term Debt		1,954,190	2,304,825	350,635	5
CURRENT AND ACCRUED LIABILITIES					6
Payables to Operating Municipality (241)	250	0	0	0	7
Accounts Payable (242)		0	787	787	8
Notes Payable (243)	250	1,136,000	1,500,000	364,000	9
Customer Deposits (244)		58,372	35,682	(22,690)	10
Matured Interest (245)				0	11
Matured Long-Term Debt (246)				0	12
Taxes Accrued (248)		168,399	203,099	34,700	13
Interest Accrued (249)		37,951	37,180	(771)	14
Advanced Billing and Payments (251)				0	15
Miscellaneous Current Liabilities (252)		85,258	72,478	(12,780)	16
Total Current Liabilities		1,485,980	1,849,226	363,246	17
RESERVES					18
Depreciation Reserves (261)	308	8,316,058	8,792,469	476,411	19
Amortization Reserves (262)	308			0	20
Contributions for Extensions (263)		309,636	353,350	43,714	21
Insurance Reserve (264)	253			0	22
Injuries and Damages Reserve (265)	253			0	23
Reserve for Uncollectible Accounts (266)	250	17,074	25,351	8,277	24
Miscellaneous Reserves (267)	253			0	25
Total Operating Reserves		8,642,768	9,171,170	528,402	26
DEFERRED CREDITS					27
Unamortized Premium on Debt (271)		\$92,345	\$99,023	6,678	28
Miscellaneous Unadjusted Credits (272)	253	\$12,799	\$247,199	234,400	29
Total Deferred Credits		105,144	346,222	241,078	30
SURPLUS					31
Contributions - Operating Municipality (280)	253	(\$3,225,364)	(\$3,271,657)	(46,293)	32
Surplus (281)	106	7,729,440	8,020,506	291,066	33
Total Surplus		4,504,076	4,748,849	244,773	34
Total Liabilities and Other Credits		\$16,692,158	\$18,420,292	\$1,728,134	35

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

Net pension liability \$825

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

COMPARATIVE INCOME AND SURPLUS ACCOUNT

Line No.	Acct No.	Item (a)	Page Ref. (b)	Current Year (c)	Last Year (d)	Increase (Decrease) (e)
1		ELECTRIC OPERATIONS				
2	401	Operating Revenues - Electric	300	\$4,034,989	\$3,594,542	\$440,447
3		Operating Expenses - Electric	307	3,685,957	3,431,525	254,432
4	403	Taxes - Electric				0
5	404	Uncollectible Revenues - Electric		13,426	18,844	(5,418)
6		Net Operating Revenue - Electric		335,606	144,173	191,433
7		OTHER OPERATIONS				
8	421	Operating Revenues - Other				0
9	422	Operating Expenses - Other				0
10	423	Taxes - Other				0
11	424	Uncollectible Revenues - Other				0
12		Net Operating Revenue - Other				0
13		Total Net Operating Revenue		335,606	144,173	191,433
14		LEASED PROPERTY				
15	431	Rent from Lease of Electric Plant - Credit				0
16	432	Deductions from Rent Revenues - Electric				0
17	433	Rent for Lease of Electric Plant - Debit				0
18		Net Return or Expense - Leased Property - Electric				0
19	434	Rent from Lease of Other Plant - Credit				0
20	435	Deductions from Rent Revenues - Other				0
21	436	Rent for Lease of Other Plant - Debit				0
22		Net Return or Expense - Leased Property - Other				0
23		Operating Income		335,606	144,173	191,433
24		NON-OPERATING INCOME				
25	441	Revenues from Non-Operating Property				0
26	442	Interest Revenues		919	9,860	(8,941)
27	443	Dividend Revenues				0
28	444	Miscellaneous Non-Operating Revenues		10,705	632	10,073
29	449	Non-Operating Revenue Deductions				0
30		Total Non-Operating Income		11,624	10,492	1,132
31		Gross Income		347,230	154,665	192,565
32		INTEREST DEDUCTIONS				
33	451	Interest on Long Term Debt		42,260	38,756	3,504
34	452	Miscellaneous Interest Deductions	309	13,904	19,519	(5,615)
35	453	Amortization of Debt Discount and Expense				0
36	454	Release of Premium on Debt - Credit		0	0	0
37	455	Interest Charged to Property - Credit	309			0
38	456	Miscellaneous Amortization	309			0
39	459	Contractual Appropriations of Income	309			0
40	460	Miscellaneous Deductions from Income				0
41		Total Interest Deductions		56,164	58,275	(2,111)
42		Net Income		\$291,066	\$96,390	\$194,676
SURPLUS (ACCOUNT 281)						
43		Balance at the Beginning of the Year		\$7,729,440	\$7,633,050	\$96,390
44	501	Balance Transferred from Income		291,066	96,390	194,676
45	502	Miscellaneous Credits to Surplus (Detail Below)				0
46		Prior period adjustment				0
47						0
48	512	Appropriations to Reserves				0
49	514	Miscellaneous Debits to Surplus (Detail Below)				0
50		Implementation of GASB 68 (retroactive adjustment)				0
51						0
52		Balance at the End of the Year		\$8,020,506	\$7,729,440	\$291,066

STATEMENT OF CASH FLOWS

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

Line No.	Description (a)	Amounts (b)
1	Cash Flow from Operating Activities:	
2	Cash Received from Providing Services (Cash Sales +/- Change in Receivables)	\$4,143,467
3	Cash Payments Contractual Expenses (Cash Contracted Expenses - Depreciation- R/E Taxes +/-	
4	Change in Working Capital)	(2,683,610)
5	Cash Payments Personal Services and Benefits	(735,998)
6	Other Operating Revenues	
7	Net Cash Provided by (Used in) Operating Activities	723,859
8	Cash Flows from Non-Capital and Financing Activities:	
9	Real Property Taxes	
10	Operating Grants Received	
11	Transfers to/from Other Funds	
12	Proceeds of Debt (Non-Capital)	
13	Payment of Debt (Non-Capital)	
14	Interest Expense (Non-Capital)	
15		
16	Net Cash Provided/(Used) by Non-Capital and Financing Activities:	0
17	Cash Flows from Capital and Related Financing Activities:	
18	Proceeds of Debt (Capital)	2,417,925
19	Principal Payments Debt (Capital)	(1,225,000)
20	Interest Expense (Capital)	(67,477)
21	Capital Contributed by Developers	
22	Capital Contributed to Other Funds	0
23	Payments to Contractors (Net Change in Net Plant not Including Depreciation)	(562,648)
24	Capital Grants Received from Other Governments	
25	Proceeds from Sales of Assets	
26		
27	Net Cash Provided/(Used) by Capital and Related Financing Activities:	562,800
28	Cash Flows from Investing Activities:	
29	Purchase of Investments	
30	Sale of Investments	
31	Interest Income	919
32		
33	Net Cash Provided/(Used) by Investing Activities:	919
34		
35	Net Increase(Decrease) in Cash and Cash Equivalents	1,287,578
36		
37	Cash and Cash Equivalents at Beginning of Year	704,671
38		
39	Cash and Cash Equivalents at End of Year	\$1,992,249
40	Reconciliation of Operating Income to Net Cash	
41	Operating Income (Loss)	\$335,606
42	Adjustments to Reconcile Operating Income to Net Cash Provided/(Used)	
43	from Operations:	
44	Depreciation	313,731
45	Increase/Decrease in Assets Other than Cash and Cash Equivalents	290,470
46	Increase/Decrease in Liabilities Other than Cash and Cash Equivalents	(215,948)
47	Other Reconciling Items:	
48	Pension expense	0
49	Non-cash adjustment for CIP not placed in service	0
50		
51		
52	Net Cash Provided/(Used) by Operating Activities	\$723,859

OPERATING PROPERTY

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)
1	(301) Organization	\$0		
2	(302) Franchises and Consents	0		
3	(303) Miscellaneous Intangible Plant	0		
4	(311) Land and Land Rights	67,323	0	
5	(312) Structures and Improvements	436,725	11,367	0
6	(321) Boiler Plant Equipment	0		
7	(322) Engine Driven Generator Units - Steam	0		
8	(323) Turbo-Generators -Steam	0		
9	(324) Accessory Electric Equipment - Steam	0		
10	(325) Misc. Power Plant Equipment - Steam	0		
11	(331) Reservoirs, Dams, and Waterways	0		
12	(332) Roads, Trails and Bridges	0		
13	(333) Water Wheels, Turbines, and Generators	0		
14	(334) Accessory Electric Equipment - Hydro	0		
15	(335) Misc. Power Plant Equipment - Hydro	0		
16	(342) Engine Dr. Gen. Units - Internal Combust.	0		
17	(344) Accessory El. Eq. - Internal Combust.	0		
18	(345) Misc. Pr. Plant Equip. - Internal Combust.	0		
19	(351) Transmission Roads and Trails	3,517		
20	(352) Transmission Substation Equipment	5,297,208	174,740	
21	(353) Transmission Overhead Conductors	63,228		
22	(354) Transmission Underground Conductors	0		
23	(358) Poles, Towers and Fixtures	1,769,497	78,099	10,042
24	(359) Underground Conduits	429		
25	(361) Distribution Substation Equipment	865,347	111,185	
26	(362) Storage Battery Equipment	0		
27	(363) Distribution Overhead Conductors	1,428,357	124,987	13,307
28	(364) Distribution Underground Conductors	324,473	29,484	4,392
29	(365) Line Transformers	1,547,816	21,820	1,251
30	(366) Overhead Services	391,406	40,461	1,417
31	(367) Underground Services	107,329	2,711	
32	(368) Consumers' Meters	345,172	13,793	
33	(369) Consumers' Meter Installation	104,463	2,557	
34	(370) Other Property on Consumers' Premises	97,977	8,253	2,137
35	(371) Street Lighting and Signal System Equip.	425,582	54,942	13,948
36	(381) Office Equipment	102,432		
37	(382) Stores Equipment	6,362		
38	(383) Shop Equipment	5,622		
39	(384) Transportation Equipment	922,638		
40	(385) Communication Equipment	1,827		
41	(386) Laboratory Equipment	430		
42	(387) General Tools and Implements	215,862		
43	(388) Miscellaneous General Equipment	12,054		
44	(391) Miscellaneous Tangible Property	4,993		
45	(392) Undistributed Operating Property	0		
46		0		
47	Total Operating Property - Electric	\$14,548,069	\$674,399	\$46,494
48	(102-			
49	108) Operating Property - Other Departments	\$0		

OPERATING PROPERTY (Continued)

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

Transfers (e)	Adjustments (f)	Balance at End of Year (g)	Acct. (h)	Depreciation Reserve		Line No.
				Curr Ann Rate - % (i)	Accr Res (j)	
		\$0	(301)			1
		0	(302)			2
		0	(303)			3
		67,323	(311)			4
		448,092	(312)	2.00	299,154	5
		0	(321)			6
		0	(322)			7
		0	(323)			8
		0	(324)			9
		0	(325)			10
		0	(331)			11
		0	(332)			12
		0	(333)			13
		0	(334)			14
		0	(335)			15
		0	(342)			16
		0	(344)			17
		0	(345)			18
		3,517	(351)	2.86	3,518	19
		5,471,948	(352)	2.86	2,956,406	20
		63,228	(353)	2.99	62,699	21
		0	(354)			22
		1,837,554	(358)	3.33	1,155,281	23
		429	(359)	3.33	342	24
		976,532	(361)	3.00	816,781	25
		0	(362)			26
		1,540,037	(363)	2.99	760,915	27
		349,565	(364)	3.50	189,847	28
		1,568,385	(365)	3.00	782,721	29
		430,450	(366)	3.33	301,734	30
		110,040	(367)	3.33	75,388	31
		358,965	(368)	3.33	263,939	32
		107,020	(369)	3.33	87,447	33
		104,093	(370)	2.86	19,702	34
		466,576	(371)	3.57	130,198	35
		102,432	(381)	5.00	99,082	36
		6,362	(382)	4.00	3,245	37
		5,622	(383)	4.00	2,957	38
		922,638	(384)	5.00	566,959	39
		1,827	(385)	8.30	1,827	40
		430	(386)	4.00	402	41
		215,862	(387)	5.00	198,088	42
		12,054	(388)	2.00	8,844	43
		4,993	(391)	5.00	4,993	44
		0	(392)		0	45
		0				46
\$0	\$0	\$15,175,974			\$8,792,469	47
			(102-			48
		\$0	108)			49

CONSTRUCTION WORK IN PROGRESS (Account 110)

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

Line No.	Description of Each Project (a)	Amount (b)
1	Various projects	\$ 421,631
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	\$421,631

OTHER PROPERTY (Accounts 109 and 112)

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

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

Investments (Accounts 113, 114, 115 and 117)

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

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

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

DEPRECIATION FUNDS (Account 116)

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

Line No.	Description (a)	Interest Earned (b)	Balance End of Year (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total Depreciation Funds (Account 116)	\$0	\$0

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

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

Line No.	Item (a)	Amount (b)
15	<u>Special Deposits (Account 129)</u>	
16		
17		
18		
19		
20		
21	Total Special Deposits	\$0
22	<u>Suspense to be Amortized (Account 143)</u>	
23		
24		
25		
26		
27		
28	Total Suspense to be Amortized	\$0
29	<u>Miscellaneous Suspense (Account 145)</u>	
30	GASB 68-pension deferred outflows	\$173,088
31		
32		
33		
34		
35	Total Miscellaneous Suspense	\$173,088

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

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

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

ACCOUNTS RECEIVABLE (Account 125)

Report particulars of accounts receivable.

LINE NO.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
23	Accounts Receivable (Account 125):		
24	General Customers	\$505,959	\$383,068
25	Merchandising and Jobbing		
26	Public Authorities (other than the operating municipality)		
27	Officers and Employees		
28	Operating Municipality		
29	Other (Detail)		
30			
31			
32			
33	Totals (Accounts 125)	\$505,959	\$383,068

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Activity			Balance End of Year (f)	Interest Expense	
			Contra Acct. (c)	Debits (d)	Credits (e)		Accrued (g)	Paid (h)
1	Payables to Operating Municipality							
2	Due to General Fund	\$0		\$0	\$0	\$0		
3						0		
4						0		
5						0		
6						0		
7						0		
8						0		
9						0		
10						0		
11	Totals (Account 241)	\$0		\$0	\$0	\$0	\$0	\$0
12	Notes Payable							
13	Bond Anticipation Note	\$1,136,000		\$1,136,000	\$1,500,000	\$1,500,000	(\$10,641)	\$22,720
14						0		
15						0		
16						0		
17						0		
18						0		
19						0		
20						0		
21						0		
22	Totals (Account 243)	\$1,136,000		\$1,136,000	\$1,500,000	\$1,500,000	(\$10,641)	\$22,720

RESERVE FOR UNCOLLECTIBLE ACCOUNTS (Account 266)

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

LINE NO.	Item (a)	General Customers (b)	Merchandising and Jobbing (c)	Officers and Employees (d)	Other (e)	Total (f)
23	Balance Beginning of Year	\$17,074				17,074
24	Prov. for Uncollectibles for Year	13,426				13,426
25	Accounts Written Off	(600)				(600)
26	Collection of Accounts Written Off	(5,749)				(5,749)
27	Adjustments (Explain)					0
28						0
29	Balance End of Year	\$25,351	\$0	\$0	\$0	\$25,351

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

Any amount over \$75 is sent to a collection agency. Any amount below \$75 is written off.
A record of unpaid accounts is retained in case the customer moved back into Springville, the customer would have to pay off old balance before receiving service in their name again.

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

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

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

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

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

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

Line No.	Description of Obligation (a)	Purpose for which issue was authorized (b)	Principal Amount of Debt Issued (c)	Total Expense Premium or Discount (d)	Nominal Date of Issue (e)
1	Bonds (Account 231)				
2					
3					
4					
5					
6					
7	Serial Bond	Electric System	1,717,000	(118730) (P)	5/4/2016
8	Serial Bond	Electric Project	890,000	(17220) P	7/1/2020
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Bonds (Account 231)		\$2,607,000	\$0	
22	Equipment Obligations - Long Term (Account 232)				
23					
24					
25					
26					
27					
28	Equipment Obligations - Long Term (Account 232)		\$0	\$0	
29	Miscellaneous Long Term Debt (Account 233)				
30					
31	Net pension liability GASB 68				
32					
33					
34					
35	Miscellaneous Long Term Debt (Account 233)		\$0	\$0	

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

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

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

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

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

Date of Maturity (f)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (i)	Current Maturity (j)	Interest during Year		Interest at End of Year		Line No.
	Date From (g)	Date To (h)			Accrued (k)	Paid (l)	Matured and Unpaid (m)	Accrued but not Due (n)	
									1
									2
									3
									4
							0		5
									6
6/15/2034			1,414,000	93,000	64,225	44,320		19,905	7
7/1/2026			890,000	260,000	15,722	8,575		7,147	8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
			\$2,304,000	\$353,000	\$79,947	\$52,895	\$0	\$27,052	20
									22
									23
									24
									25
									26
									27
			\$0	\$0	\$0	\$0	\$0	\$0	28
									29
			\$0	\$0		\$0		\$0	30
			825						31
									32
									33
									34
			\$825	\$0	\$0	\$0	\$0	\$0	35

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

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

Line No.	DESCRIPTION (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR			BALANCE END OF YEAR
			CONTRA ACCT. (c)	DEBITS	CONTRA ACCT.	
1	Insurance Reserve (Account 264)					
2						\$0
3						0
4						0
5	TOTALS (Account 264)	\$0		\$0		\$0
6	Injuries & Damages Reserve (Account 265)					
7						\$0
8						0
9						0
10	TOTALS (Account 265)	\$0		\$0		\$0
11	Miscellaneous Reserves (Account 267)					
12						\$0
13						0
14						0
15	TOTALS (Account 267)	\$0		\$0		\$0
16	Misc. Unadjusted Credits (Account 272)					
17	Deferred inflows of resources, pensions	\$12,799			Various	\$234,400
18	GASB 68					0
19						0
20	TOTALS (Account 272)	\$12,799		\$0		\$234,400

CONTRIBUTIONS - OPERATING MUNICIPALITY (Account 280)

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

Line No.	ITEM (a)	AMOUNT (b)
1	Balance at Beginning of Year	\$3,225,364
2	Debits	
3	Electric to Operating Municipality for Street Lighting 604	44,673
4	Payment in lieu of taxes	37,113
5	Insurance recoveries	(35,493)
6		
7		
8		
9		
10	Credits	
11		
12		
13		
14		
15		
16		
17		
18	Balance at End of Year	\$3,271,657

ELECTRIC OPERATING REVENUES (Account 401)

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

Line No. (a)	Acct No. (b)	Account Title (c)	Operating Revenues					Number of KWH Sold		Average Number Of Customers Per Month		
			Current Year			Previous Year			Amount for Year (j)	Amount for Previous Year (k)	Number for Year (l)	Number for Pre. Yr. (m)
			Revenues at Base Plus PPAC (d)	Discounts Not Taken Late Charges (e)	Total Revenue for Year (f)	Revenues at Base Plus PPAC (g)	Discounts Not Taken Late Charges (h)	Total Revenue for Previous Year (i)				
1		SALES OF ELECTRICITY										
2	601	Residential Sales	\$1,762,720		\$1,762,720	\$1,535,352	\$5,089	\$1,540,441	25,249,599	25,623,929	2,143	2,141
3	602	Commercial Sales	983,239		983,239	\$864,172	\$1,438	865,610	12,000,864	12,214,038	355	354
4	603	Industrial Sales	1,154,098		1,154,098	\$1,058,574	\$1,048	1,059,622	17,227,709	19,473,768	21	21
5	604	Public Street Lighting - Operating Mun.	44,772		44,772	\$44,772		44,772			1	1
6	605	Public Street Lighting - Other	785		785	\$795		795			11	12
7	606	Other Sales to Operating Municipality	61,859		61,859	\$52,374		52,374	763,120	722,221	28	27
8	607	Other Sales to Other Public Authorities			0			0				
9	608	Sales to Other Distributors			0			0				
10	609	Sales to Railroads and Street Railroads			0			0				
11	610	Security Lighting	11,899		11,899	\$13,585	\$36	13,621	92,067	149,672	148	146
12		Total Sales	4,019,371	0	4,019,371	3,569,624	7,611	3,577,235	55,333,359	58,183,628	2,706	2,703
13												
14		OTHER OPERATING REVENUES										
15	621	Rent From Electric Property	11,850		11,850	11,850		11,850				
16	622	Miscellaneous Electric Revenues	3,768		3,768	5,457		5,457				
17					0			0				
18					0			0				
19					0			0				
20		Total Other Operating Revenues	15,618	0	15,618	17,307	0	17,307				
21		Total Electric Operating Revenues	\$4,034,989	\$0	\$4,034,989	\$3,586,931	\$7,611	\$3,594,542				

BILLING ROUTINE - ELECTRIC
 Report the following information in days for Accounts 601 AND 602
 1. The period for which bills are rendered.
 2. The period between the date meters are read and the date customers are billed.
 3. The period between the billing date and the date on which discounts are forfeited.

Footnotes:

SALES BY SERVICE CLASSIFICATION - ELECTRIC

1. Show below by months the number of customers and the KWH of electric energy under each schedule and classification. When the same rate is contained on more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each classification No. must be shown on the column heading above the columns in which sales are listed.
2. Contract sales within each month, not charged under a filed tariff, may be combined under a general heading "Contract Sales"; all current delivered to the operating municipality should be combined under "Sales to Operating Municipality" ; sales to other municipalities for street lighting purposes or under special arrangements should be grouped under " Sales to Other Municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of page 300 and amounts receivable on other than a monthly basis may be allocated on equal amounts to the months where applicable.
3. Below line thirteen show the manner in which the sales under the service classification or contracts were distributed to the revenue accounts.
4. The Kwh shown in this schedule shall be measured by consumers' meters or in the case of sales not metered, estimated at the point of delivery to the customer , or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show below by months the following information with respect to the Purchased Power Adjustment Clause (PPAC):
 a) PPAC factor per kwh as shown on monthly statements; (b) total kwh to the PPAC factor was applied; (c) revenues generated from the application of the PPAC.
6. In footnotes provide the following; Base Purchased Power Cost(s) and the period for which effective.

TOTALS FOR THE YEAR

Line No.	Month (a)	Number of Customers (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	2,713	3,938,794	179,538	0.023136	3,938,794	91,182
2	July	2,701	4,055,882	182,917	0.021876	4,055,882	88,794
3	August	2,698	4,004,760	183,561	0.021114	4,004,760	84,618
4	September	2,705	4,345,761	195,515	0.027609	4,345,761	120,045
5	October	2,722	4,241,714	190,942	0.026774	4,241,714	113,632
6	November	2,717	3,817,026	175,225	0.029298	3,817,026	111,891
7	December	2,711	4,306,977	193,881	0.029632	4,306,977	127,686
8	January	2,709	4,586,554	207,675	0.027550	4,586,554	126,417
9	February	2,706	5,663,197	254,828	0.030183	5,663,197	170,607
10	March	2,695	6,087,077	272,213	0.030749	6,087,077	187,245
11	April	2,698	5,571,619	250,411	0.031666	5,571,619	176,498
12	May	2,702	4,713,998	214,534	0.025340	4,713,998	119,517
13	TOTALS	32,477	55,333,359	2,501,238		55,333,359	1,518,133
14	Account 601	25,715	25,249,599	\$1,061,735		25,249,599	700,985
15	Account 602	4,258	12,000,864	655,297		12,000,864	327,942
16	Account 603	246	17,227,709	688,470		17,227,709	465,628
17	Account 604	12	0	44,772		0	0
18	Account 605	135	0	785		0	0
19	Account 606	336	763,120	40,710		763,120	21,149
20	Account 607						
21	Account 608						
22	Account 609						
23	Account 610	1,775	92,067	9,470		92,067	2,429
24		32,477	55,333,359	2,501,238		55,333,359	1,518,133

Footnotes:

25
26
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SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No. 6010-1000		Service Classification No.			Residential		Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	2,150	1,629,015	\$69,632	0.023136	1,629,015	\$37,689	1
July	2,140	1,661,901	71,090	0.021876	1,661,901	\$36,356	2
August	2,134	1,519,932	65,454	0.021114	1,519,932	\$32,092	3
September	2,141	1,680,604	70,819	0.027609	1,680,604	\$46,400	4
October	2,154	1,553,833	65,687	0.026774	1,553,833	\$41,602	5
November	2,145	1,359,266	58,620	0.029298	1,359,266	\$39,824	6
December	2,146	1,813,507	76,438	0.029632	1,813,507	\$53,738	7
January	2,147	2,278,810	95,531	0.027550	2,278,810	\$62,781	8
February	2,145	3,123,462	129,163	0.030183	3,123,462	\$94,275	9
March	2,136	3,367,951	139,538	0.030749	3,367,951	\$103,561	10
April	2,137	3,057,970	126,970	0.031666	3,057,970	\$96,834	11
May	2,140	2,203,348	92,793	0.025340	2,203,348	\$55,833	12
TOTALS	25,715	25,249,599	\$1,061,735		25,249,599	\$700,985	13
Footnotes:							
Schedule No. 6020-1000		Service Classification No.			Commercial		Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	358	876,011	\$47,115	0.023136	876,011	\$20,267	14
July	351	848,712	\$45,847	0.021876	848,712	\$18,566	15
August	350	951,405	\$51,316	0.021114	951,405	\$20,088	16
September	350	1,012,801	\$53,877	0.027609	1,012,801	\$27,962	17
October	354	1,023,492	\$54,499	0.026774	1,023,492	\$27,403	18
November	358	866,337	\$46,253	0.029298	866,337	\$25,382	19
December	357	957,905	\$50,883	0.029632	957,905	\$28,385	20
January	357	938,156	\$52,536	0.027550	938,156	\$25,846	21
February	356	1,163,652	\$64,857	0.030183	1,163,652	\$35,123	22
March	354	1,212,205	\$67,635	0.030749	1,212,205	\$37,274	23
April	356	1,131,837	\$63,200	0.031666	1,131,837	\$35,841	24
May	357	1,018,351	\$57,278	0.025340	1,018,351	\$25,805	25
TOTALS	4,258	12,000,864	\$655,297		12,000,864	\$327,942	26
Footnotes:							
Schedule No. 6030-1000		Service Classification No.			Industrial		Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June	20	1,372,440	55,259	0.023136	1,372,440	\$31,753	27
July	21	1,467,160	57,829	0.021876	1,467,160	\$32,096	28
August	21	1,463,166	58,958	0.021114	1,463,166	\$30,893	29
September	21	1,581,640	62,999	0.027609	1,581,640	\$43,667	30
October	21	1,591,839	62,776	0.026774	1,591,839	\$42,620	31
November	21	1,523,406	62,598	0.029298	1,523,406	\$44,633	32
December	21	1,466,385	58,772	0.029632	1,466,385	\$43,452	33
January	20	1,305,547	51,916	0.027550	1,305,547	\$35,968	34
February	20	1,301,019	52,532	0.030183	1,301,019	\$39,269	35
March	20	1,426,257	56,458	0.030749	1,426,257	\$43,856	36
April	20	1,307,755	52,003	0.031666	1,307,755	\$41,411	37
May	20	1,421,095	56,370	0.025340	1,421,095	\$36,011	38
TOTALS	246	17,227,709	\$688,470		17,227,709	\$465,628	39
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Line No.	Schedule No. 6040-1000			Service Classification No. St Lighting-Village			
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	1		\$3,731			
2	July	1		\$3,731			
3	August	1		\$3,731			
4	September	1		\$3,731			
5	October	1		\$3,731			
6	November	1		\$3,731			
7	December	1		\$3,731			
8	January	1		\$3,731			
9	February	1		\$3,731			
10	March	1		\$3,731			
11	April	1		\$3,731			
12	May	1		\$3,731			
13	TOTALS	12	0	\$44,772		0	\$0
Footnotes:							
Line No.	Schedule No. 6050-1000			Service Classification No. St Lighting Other Municipality			
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
14	June	12		\$70			
15	July	3		\$17			
16	August	12		\$70			
17	September	12		\$70			
18	October	12		\$70			
19	November	12		\$70			
20	December	12		\$70			
21	January	12		\$70			
22	February	12		\$70			
23	March	12		\$70			
24	April	12		\$70			
25	May	12		\$70			
26	TOTALS	135	0	\$785		0	\$0
Footnotes:							
Line No.	Schedule No. 6060-1000			Service Classification No. Sales to Operating Muni			
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
27	June	28	54,397	\$2,970	0.024136	54,397	\$1,313
28	July	28	67,332	\$3,490	0.022876	67,332	\$1,540
29	August	28	61,510	\$3,200	0.022114	61,510	\$1,360
30	September	28	62,826	\$3,266	0.028609	62,826	\$1,797
31	October	28	64,660	\$3,360	0.027774	64,660	\$1,796
32	November	28	60,127	\$3,134	0.030298	60,127	\$1,822
33	December	28	61,893	\$3,214	0.030632	61,893	\$1,896
34	January	28	57,110	\$3,132	0.028550	57,110	\$1,630
35	February	28	68,133	\$3,714	0.025940	68,133	\$1,767
36	March	28	73,733	\$4,021	0.031749	73,733	\$2,341
37	April	28	67,126	\$3,678	0.032666	67,126	\$2,193
38	May	28	64,273	\$3,532	0.026340	64,273	\$1,693
39	TOTALS	336	763,120	\$40,710		763,120	\$21,149
Footnotes: The .001 for IEEP is not charged on Muni Sales							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)							
Schedule No. 6040-1000		Service Classification No. Street Lighting-Village					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
Footnotes:							
Schedule No. 6050-1000		Service Classification No. St Lighting Other Municipality					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
TOTALS	0	0	\$0			0	\$0
Footnotes:							
Schedule No. 6060-1000		Service Classification No. Sales to Operating Muni					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
TOTALS	0	0	\$0			0	\$0
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Line No.	Schedule No. 6100-1000		Service Classification No. Security Lights				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
1	June	144	6,931	\$760	0.023136	6,931	\$160
2	July	157	10,777	\$912	0.021876	10,777	\$236
3	August	152	8,747	\$831	0.021114	8,747	\$185
4	September	152	7,890	\$753	0.027609	7,890	\$218
5	October	152	7,890	\$819	0.026774	7,890	\$211
6	November	152	7,890	\$819	0.029298	7,890	\$231
7	December	146	7,287	\$774	0.029632	7,287	\$216
8	January	144	6,931	\$760	0.027550	6,931	\$191
9	February	144	6,931	\$760	0.024940	6,931	\$173
10	March	144	6,931	\$760	0.030749	6,931	\$213
11	April	144	6,931	\$760	0.031666	6,931	\$219
12	May	144	6,931	\$760	0.025340	6,931	\$176
13	TOTALS	1,775	92,067	\$9,470		92,067	\$2,429
Footnotes:							
Line No.	Schedule No.		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
14	June				0.020275		
15	July				0.007414		
16	August				0.008111		
17	September				0.017948		
18	October				0.017716		
19	November				0.017190		
20	December				0.019839		
21	January				0.021068		
22	February				0.023940		
23	March				0.026300		
24	April				0.025016		
25	May				0.020295		
26	TOTALS	0	0	\$0		0	\$0
Footnotes:							
Line No.	Schedule No.		Service Classification No.				
	Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)
27	June				0.020275		
28	July				0.007414		
29	August				0.008111		
30	September				0.017948		
31	October				0.017716		
32	November				0.017190		
33	December				0.019839		
34	January				0.021068		
35	February				0.023940		
36	March				0.026300		
37	April				0.025016		
38	May				0.020295		
39	TOTALS	0	0	\$0		0	\$0
Footnotes:							

SALES BY SERVICE CLASSIFICATION - ELECTRIC (Continued)

Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.020275			1
July				0.007414			2
August				0.008111			3
September				0.017948			4
October				0.017716			5
November				0.017190			6
December				0.019839			7
January				0.021068			8
February				0.023940			9
March				0.026300			10
April				0.025016			11
May				0.020295			12
TOTALS	0	0	\$0		0	\$0	13

Footnotes:

Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.020275			14
July				0.007414			15
August				0.008111			16
September				0.017948			17
October				0.017716			18
November				0.017190			19
December				0.019839			20
January				0.021068			21
February				0.023940			22
March				0.026300			23
April				0.025016			24
May				0.020295			25
TOTALS	0	0	\$0		0	\$0	26

Footnotes:

Schedule No.		Service Classification No.					Line No.
Month (a)	Number of Bills Rendered (b)	Kwh Sold (c)	Base Revenues (d)	PPAC Factor per kwh (e)	Kwh to which PPAC was Applied (f)	PPAC Revenues (g)	
June				0.020275			27
July				0.007414			28
August				0.008111			29
September				0.017948			30
October				0.017716			31
November				0.017190			32
December				0.019839			33
January				0.021068			34
February				0.023940			35
March				0.026300			36
April				0.025016			37
May				0.020295			38
TOTALS	0	0	\$0		0	\$0	39

Footnotes:

SALES BY MUNICIPALITIES - ELECTRIC

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

Designation of Municipality							
Line No.	Item	Number of Active Customers	Sales in Kwh	Revenues during year (Excluding Late Charges)	Number of Active Customers	Sales in Kwh	Revenues during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	601 Residential Sales						
2	602 Commercial Sales						
3	603 Industrial Sales						
4	604 Public Street Lighting - Operating Mun.						
5	605 Public Street Lighting - Other						
6	606 Other Sales to Operating Municipality						
7	607 Other Sales to Other Public Authorities						
8	608 Sales to Other Distributors						
9	609 Sales to Railroads and Street RR						
10	610 Security Lighting						
11	Totals	0	0	\$0	0	0	\$0
12							
Designation of Municipality							
14	601 Residential Sales						
15	602 Commercial Sales						
16	603 Industrial Sales						
17	604 Public Street Lighting - Operating Mun.						
18	605 Public Street Lighting - Other						
19	606 Other Sales to Operating Municipality						
20	607 Other Sales to Other Public Authorities						
21	608 Sales to Other Distributors						
22	609 Sales to Railroads and Street RR						
23	610 Security Lighting						
24							
25	Totals	0	0	\$0	0	0	\$0
26							
Designation of Municipality							
28	601 Residential Sales						
29	602 Commercial Sales						
30	603 Industrial Sales						
31	604 Public Street Lighting - Operating Mun.						
32	605 Public Street Lighting - Other						
33	606 Other Sales to Operating Municipality						
34	607 Other Sales to Other Public Authorities						
35	608 Sales to Other Distributors						
36	609 Sales to Railroads and Street RR						
37	610 Security Lighting						
38	Totals	0	0	\$0	0	0	\$0
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							
58							

ELECTRICITY PURCHASED AND SALES TO OTHER DISTRIBUTORS

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

Line No.	Purchaser or Seller and Point of Delivery or Receipt (a)	S.C. No or Date of Purchase (b)	Total number of Kwh Supplied To or By Others (c)	Net Charge or Credit to Respondent		Average Net Price (Cents) (f)
				Sold By Respondent (d)	Purchased By Respondent (e)	
1	Sales					
2						0.00
3						0.00
4						0.00
5						0.00
6						0.00
7						0.00
8						0.00
9	TOTAL		0	\$0		0.00
10	Purchases					
11	New York Power Authority	6/2020-5/2021	57,627,807		721,822	0.00
12	New York Municipal Power Agency	6/2020-5/2021	5,186,000		1,222,562	0.00
13						0.00
14						0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						0.00
20	TOTAL		62,813,807		\$1,944,384	0.00

FUEL CONSUMED - ELECTRIC

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

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

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OPERATING EXPENSES - ELECTRIC

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

LINE NO.	ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
		A,B C	D		
1	701. Supervision and Labor	x	x		
2					
3	702. Power Plant Supplies and Expense		x		
4	702.1 Fuel	x			
5	702.2 Water	x			
6	702.3 Miscellaneous Supplies and Expense	x			
7	703. Repairs to Power Plant	x	x		
8	704. Steam from Other Sources	x	x		
9	705. Steam Transferred - Cr	x	x		
10	706. Depreciation of Power Plant	x	x		
11	707. Production Rents	x	x		
12					
13	Total Electric Generation - Steam Power			0	0
14					
15	708. Supervision and Labor	x	x		
16	709. Power Plant Supplies and Expense		x		
17	709.1 Water for Power	x			
18	709.3 Miscellaneous Supplies and Expenses	x			
19	710. Repairs to Power Plant	x	x		
20	711. Depreciation of Power Plant	x	x	9,062	9,062
21	712. Production Rents	x	x		
22					
23	Total Electric Generation-Hydraulic Power			9,062	9,062
24					
25	713. Supervision and Labor	x	x		
26	714. Power Plant Supplies and Expenses		x		
27	714.1 Engine Fuel	x			
28	714.3 Miscellaneous Supplies and Expenses	x			
29	715. Repairs to Power Plant	x	x		
30	716. Gas for Power	x	x		
31					
32	717. Depreciation of Power Plant	x	x		
33					
34	718. Production Rents	x	x		
35					
36	Total Electric Generating Int. Comb. Engine Power			0	0
37					
38	721. Electricity Purchased	x	x	1,809,532	1,726,010
39					
40	722. Purchased Electricity Expense	x	x	586,407	444,633
41	726. Production Expense Transferred - Cr.	x	x		
42	729. Duplicate Production Charges - Cr.	x	x		
43					
44	Total Other Production Expense			2,395,939	2,170,643
45					
46	Total Production Expense			2,405,001	2,179,705
47					
48	731. Transmission System Operation		x		
49	731.1 Transmission Supervision & Eng.	x			
50	731.2 Operation of Transmission Substations	x		4,537	2,831
51	731.4 Operation of Transmission System	x		333	3,001
52	732. Repairs to Transmission System	x	x	0	460
53	733. Depreciation of Transmission Property	x	x	151,810	151,810
54	734. Transmission Rents	x	x	811	801
55					
56	Total Transmission Expense			157,491	158,903
57					
58	736. Repairs to Poles, Towers and Fixtures	x	x	4,441	5,793
59	737. Repairs to Underground Conduits	x	x		
60	738. Depreciation of Poles, Towers, Fixtures & Conduits	x	x	27,902	26,192
61					
62	Total Maint. Poles, Towers, Fixtures & Conduits			32,343	31,985
63					
64	Total acct. 701 to 738 carried forward			\$2,594,835	\$2,370,593

OPERATING EXPENSES - ELECTRIC (Continued)						
LINE NO.	ACCOUNT (a)	Class		AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)	
		A,B	C D			
1	Account 701 to 738 Carried forward			\$2,594,835	\$2,370,593	
2						
3	741. Distribution System Operation		x	0	3,465	
4	741.1 Distribution Super. and Engineering	x		99,085	58,940	
5	741.2 Operation of Distribution Substations	x		29,763	30,427	
6	741.3 Operation of Storage Batteries	x				
7	741.4 Operation of Distribution Lines	x		30,567	27,040	
8	741.5 Operation of Consumers' Meters	x		266	1,067	
9	741.6 Service on Consumers Premises	x		0	0	
10	742. Repairs to Distribution System		x			
11	742.1 Repairs to Distribution Structure and Equipment	x		63,306	35,110	
12						
13	742.4 Repairs to Overhead Distribution Cond.	x		4,305	9,895	
14						
15	742.5 Repairs to Underground Dist. Cond.	x		4,354	1,163	
16	742.6 Repairs to Line Transformers	x		17,319	9,206	
17	742.7 Repairs to Services	x		3,130	9,241	
18	742.8 Test and Repairing Consumers' Meters	x		932	1,208	
19	742.9 Repairs to Other Property on Cons. Premises	x		1,987	510	
20	743. Depreciation of Distribution Property	x	x	104,595	105,027	
21	744. Distribution Rents	x	x			
22						
23	Total Distribution Expense			359,609	292,299	
24						
25	751. Street Lighting & Signal System Operation		x			
26	751.1 Street Lighting & Sign Syst Super and Engr.	x				
27	751.2 Operation of Street Lighting & Sig System	x				
28	752. Repairs to Street Lighting & Sig Sys Equipment	x	x	2,851	2,767	
29	753. Depreciation of Street Lighting & Sig Sys Equip	x	x	18,828	16,705	
30	754. Street Lighting & Signal System Rents	x	x			
31						
32	Total Street Lighting & Signal System Expense			21,679	19,472	
33						
34	761. Consumer Accounting and Collection Labor & Su	x	x	80,320	60,268	
35						
36	764. Consumer Accounting and Collection Rents	x	x			
37						
38	Total Customer Accounting & Collection Expense			80,320	60,268	
39						
40	771. Sales Labor and Supplies	x	x			
41	772. Appliance Selling and Jobbing	x	x			
42	774. Sales Department Rents	x	x			
43						
44	Total Sales Expense			0	0	
45						
46	781. General Office Salaries and Expense	x	x	269,611	124,988	
47						
48	782. Management Service	x	x	31,010	49,348	
49	783. Insurance, Injuries and Damages	x	x	20,999	18,953	
50	784. Regulatory Commission Expense	x	x			
51	785. Other General Expense	x	x	442,407	524,029	
52	786. General Rents	x	x			
53	787. Repairs to General Property	x	x	59,228	72,053	
54	788. Depreciation of General Property	x	x	1,534	4,960	
55						
56	789. Deferred Retirement Losses	x	x			
57						
58	790. Amortization of Intangible Property	x	x			
59	791. Franchise Requirements	x	x	7,698	8,334	
60	792. Miscellaneous Expenses Transferred - Cr.	x	x	(202,973)	(113,772)	
61						
62	793. Duplicate Miscellaneous Charges Transferred - C	x	x			
63						
64	Total Admin. and General Expenses			629,514	688,893	
65						
66	Total Operating Expense - Electric			\$3,685,957	\$3,431,525	

4364.33
13462

DEPRECIATION AND AMORTIZATION RESERVES (ACCOUNT 261 and 262)

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

Line No.	Item (a)	Depreciation Reserves				Amortization Reserve			
		Electric Department (b)	Other Departments (Specify)		Total (e)	Electric Department (f)	Other Departments (Specify)		Total (i)
			(c)	(d)			(g)	(h)	
1	Balance at beginning of year	\$8,316,058			\$8,316,058				0
2	Accruals for the year charged to:								
3	Operating Expenses (except account 790)	359,927			359,927				0
4	Amortization of tangible Property (790)				0				0
5	Clearing Accounts				0				0
6	Deductions from Rent Rev. (432 and 435)	187,124			187,124				0
7	Miscellaneous Debits to Surplus (934)				0				0
8	Other Accounts (specify)				0				0
9					0				0
10					0				0
11					0				0
12	Total accruals	547,051	0	0	547,051	0	0	0	0
13									
14	Net Charges for Property retired								
15	Book cost of Retirements	70,640			70,640				0
16	Cost of Removal				0				0
17	Salvage, Insurance etc., recovered				0				0
18	Net	70,640	0	0	70,640	0	0	0	0
19	Other Credits	0			0				0
20	Other Debits				0				0
21	Balance at End of Year	\$8,792,469	\$0	\$0	\$8,792,469	\$0	\$0	\$0	\$0

MISCELLANEOUS INTEREST DEDUCTIONS (Account 452)

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

Line No.	Name of Creditor and Description of Debt (a)	Amount to Which Interest Applies (b)	Period of time covered		Rate % per annum (e)	Total amount of interest (f)
			From (c)	To (d)		
1	Greene County Commercial Bank-BAN	\$1,500,000				13,904
2						
3						
4						
5						
6						
7						
8						
9						
10	Total					13,904

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

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

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

ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

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

Item No	Description (a)	Municipal Department Charged (b)	Basis of Charge or Allocation (c)	Amount Charged Municipality					
				Subject to Current Settlement (Acct. 124) (d)	Classified as Contribution (Acct. 280) (e)	Accounts of lighting department credited			
						Acct. No. (f)	Amount (g)	Acct. No. (h)	Amount (i)
1	Street Lighting e	General	Cost		44,673	604			
2	Electric Service f	Gen/Wat/Sev	Rate #2 & #3			606	40,709		
3	Electric Service f	Gen/Wat/Sev	SL1, SL2,SL5			610	9,537		
4									
5									
6									
7									
8									
9									
10									
11			TOTAL	\$0	\$44,673		\$50,246		\$0

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

Line No.	Name of Person or Organization (a)	Description of Services (b)	Basis of Charges (c)	Accounts (d)	Amount (e)
12	Nussbaumber & Clarke	Engineering	SCADA Project	1108-023	16,137
13	Nussbaumber & Clarke	Engineering	Relay Project	1108-025	66,112
14	S & S Engineering	Engineering	General Engineering	7820-404	24,171
15	Nussbaumber & Clarke	Engineering	General Engineering	7820-404	3,739
16					
17					
18					
19					
20					
21					
22					
23					
24					

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatthours (b)	Line No.	Item (a)	Kilowatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	57,445,541
3	Steam		23	Requirements Sales for Resale	
4	Hydro - Conventional		24	Non-Requirements Sales for Resale	
5	Hydro - Pumped Storage		25	Energy Furnished Without Charge	338,315
6	Other		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	219,358
7	Other		27	Total Energy Losses	4,810,593
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	62,813,807
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases	62,813,807			
11	Interchange				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission for Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission by Other Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	62,813,807			

MONTHLY PEAKS AND OUTPUT

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

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

Name of System:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Kilowatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	June	4,783,990		9,818	22	11:00
30	July	4,506,596		8,728	26	15:00
31	August	4,389,955		9,520	10	15:00
32	September	5,210,557		10,525	9	14:30
33	October	4,732,948		9,697	10	13:00
34	November	4,142,847		9,455	9	12:00
35	December	4,607,473		8,990	30	11:30
36	January	5,076,492		9,818	19	8:30
37	February	6,391,142		10,869	16	10:30
38	March	6,778,778		11,939	29	11:00
39	April	6,375,346		11,980	12	9:00
40	May	5,817,683		11,515	2	9:00
41	TOTAL	62,813,807	0			

GENERATING PLANT STATISTICS

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

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

BOILER EQUIPMENT AT GENERATING PLANTS

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

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

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

BOILER EQUIPMENT AT GENERATING PLANTS (Continued)

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

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

TRANSMISSION LINE STATISTICS

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

Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length of Pole or Circuit Miles	Number of Circuits	Size of Conductor and Material
	From	To	Operating	Designed				
	(a)	(b)	(c)	(d)				
1								
2	Nason Blvd	North Central	34.5Kv	34.5Kv	wood poles	.85 mile	1	394.5AAAC A1 wire
3	North Central	North St	34.5Kv	34.5Kv	wood poles	1.84 miles	1	394.5AAAC A1 wire
4	Nason Blvd	Southwest	34.5Kv	34.5Kv	wood poles	.91 mile	1	336.4AAAC A1 wire
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Total					0	3	

SUBSTATIONS

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

Line No.	Name and Location Of Substation	Number or Other Designation	Capacity of Substation (In Service) (In MVa)	Number of Trans-formers in Service	Number of Spare Trans-formers
	(a)	(b)	(c)	(d)	(e)
16	Nason Blvd Substation	34.5Kv to 4.16Kv	1.5MVa	2	0
17	North Central Substation	34.5Kv to 4.16Kv	.38MVa	1	0
18	North Street Substation	115Kv to 34.5Kv	2.7MVa	3	1
19	Southwest Substation	34.5Kv to 4.16Kv	.75MVa	1	0
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

DISTRIBUTION SYSTEM

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

Line No.	Distribution Area (a)	Operating Voltage (b)	Miles of Conductor		Miles of Duct (e)	Number of Services		Number of Connected Meters (h)	Street and Highway Lighting		
			Overhead (c)	Underground (d)		Overhead (f)	Underground (g)		Miles of Conductor		Number of Lights (k)
									Overhead (i)	Underground (j)	
1	North St.Substation,Vaughn St. Feeder	4.16Kv	22.5 miles	>.25mile		408	52	521			
2	North St.Substation,North St. Feeder	4.16Kv	11.08 miles	>.25 mile		203	23	230			
3	North Central Substation,School Feeder	4.16Kv	8 miles	>.25 mile		210	23	239			
4	North Central Substation,Industrial Feeder	4.16Kv	12 miles	>.25 mile		216	41	288			
5	Nason Blvd Substation, South Side Feeder	4.16Kv	31 miles	>.25 mile		420	24	518			
6	Nason Blvd Substation, North Side Feeder	4.16Kv	10 miles	>.25 mile		208	4	204			
7	Nason Blvd Substation, Industrial Feeder	4.16Kv	16 miles	1 mile		214	45	308			
8	Nason Blvd Substation, Powerhouse Feeder	4.16Kv	12 miles	>.25 mile		223	33	297			
9	Southwest Substation Feeder 3	4.16Kv	.58 miles			1		1			
10	Southwest Substation Feeder 4	4.16Kv	5.2 miles	>.25 mile		44	4				
11	Southwest Substation Feeder 2	4.16Kv	10 miles	>.25 mile		27	2				
12	Southwest Substation Feeder 1	4.16Kv	.20 miles			1					
13											
14											
15											
16	Total Street Lights								2 miles est	3862 feet est	665
17	Total Security Lights										153
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS		0	0	0	2175	251	2606	0	0	818

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	2747	1019	
2	Additions During Year	0	7	
3	Purchases	34	7	
4	Associated with Utility Plant Acquired	0	0	
5	TOTAL Additions (Enter Total of Lines 3 and 4)	34	7	0
6	Reductions During Year	0	10	
7	Retirements	21	9	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	21	9	0
10	Number at End of Year (Lines 1 + 5 - 9)	2760	1017	0
11	In Stock	47	83	
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	2713	934	
15	In Company's Use			
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	2760	1017	0

ELECTRIC WATTHOUR METERS IN-SERVICE AND TEST RESULTS

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

Line No.	Manufacturer and Type (a)	Number Sched. Tests Completed (b)	Number Complaint Tests Completed (c)	Average Percentage Registration	
				Number 98 - 102% (d)	Number Greater than 102% (e)
17					
18	Serial #01324557 w/Radian RM 1101 standard	13	2	15	
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

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

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
1	Retail Sales	INCOME, Ln 11	\$4,019,371	\$4,019,371	(\$336,731)	\$3,682,640
2	Sales to Other Distributors	Pg 300, Ln 9 (f)	0	0		0
3	Other Electric Revenues	Pg 300, Ln 20 (f)	15,618	15,618		15,618
4	Total Sales	ROR, Total Ln 1=>Ln 3	<u>4,034,989</u>	<u>0</u>	<u>(336,731)</u>	<u>3,698,258</u>
5						
6	Fuel	INCOME, Ln 14, 15, 16	0	0		0
7	Purchased Power	INCOME, Ln 17	1,944,384	1,944,384		1,944,384
8	Other Production Expenses	INCOME, Ln 32	451,555	451,555		451,555
9	Transmission Expenses	INCOME, Ln 43	4,870	4,870		4,870
10	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 54	4,441	4,441		4,441
11	Distribution Expense	INCOME, Ln 64	255,014	255,014		255,014
12	Street Lighting and Signal System Expenses	INCOME, Ln 75	2,851	2,851		2,851
13	Customer Accounting & Collection Expenses	INCOME, Ln 85	80,320	80,320		80,320
14	Selling Expenses	INCOME, Ln 94	0	0		0
15	Administrative and General Expenses	INCOME, Ln 111	627,980	627,980		627,980
16	Depreciation	INCOME, Ln 119	313,731	313,731		313,731
16A	Rents	INCOME, Ln 162	811	811		0
17	Other Taxes	Pg 106, Ln 4 (c)	0	0		0
18	Uncollectibles	Pg 106, Ln 5 (c)	13,426	13,426	(1,125)	12,301
19	<u>Other: (Detail)</u>			0		0
20				0		0
21				0		0
22	Total O&M	ROR, Total Ln 6=>Ln 21	<u>3,699,383</u>	<u>0</u>	<u>(1,125)</u>	<u>3,697,447</u>
23						
24	Net Operating Revenue	ROR, Ln 4 minus Ln 22	335,606	0	(335,606)	811
25						
26	Other Income	Pg 106, Ln 12, 22 (c)	0	0		0
27						
28	Utility Operating Income	ROR, Ln 24 plus Ln 26	<u>\$335,606</u>	<u>\$0</u>	<u>(\$335,606)</u>	<u>\$811</u>
29						
30	Rate Base	ROR, Ln 56	<u>\$6,825,439</u>	<u>\$0</u>	<u>\$6,825,439</u>	<u>\$0</u>
31						
32	Rate of Return	ROR, Ln 28/Ln 30	<u>4.92%</u>	<u>4.92%</u>		<u>0.00%</u>
33						
34	Return on Surplus	ROR, Ln 79, 91 (c)	<u>6.93%</u>	<u>6.93%</u>		<u>0.00%</u>

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

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
35	Utility Plant in Service	RB, Ln 5 (c)	\$14,862,022	\$14,862,022		\$14,862,022
36	Construction Work in Progress	RB, Ln 8 (c)	374,209	374,209		374,209
37	Total Utility Plant	ROR, Ln 35 plus Ln 36	<u>15,236,231</u>	<u>0</u>	<u>15,236,231</u>	<u>0</u>
38						
39	Accumulated Provision for Depre and Amort	RB, Ln 14 (c)	(8,554,264)	(8,554,264)		(8,554,264)
40						
41	Contributions for Extensions	RB, Ln 17 (c)	(331,493)	(331,493)		(331,493)
42						
43	Net Utility Plant	ROR, Total Ln 37, Ln 39, Ln 41	6,350,474	0	6,350,474	0
44						
45	Materials and Supplies	RB, Ln 21 (c)	267,929	267,929		267,929
46						
47	Prepayments	RB, Ln 24 (c)	28,556	28,556		28,556
48						
49	Cash Working Capital	ROR, Ln 74	178,480	0	N/A	178,480
50						
51	<u>Other: (Detail)</u>					
52				0		0
53				0		0
54				<u>0</u>		<u>0</u>
55						
56	Rate Base	ROR, Total Ln 43=>Ln 54	<u>\$6,825,439</u>	<u>\$0</u>	<u>\$6,825,439</u>	<u>\$0</u>

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

		(a)	(b)	(c)	(d)	(e)
	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>	<u>Adjustments</u>	<u>Adjusted Year</u>	<u>Revenue Change</u>	<u>Year After Revenue Change</u>
57 <u>Cash Working Capital</u>						
58 Total Operating Expenses	ROR, Ln 22	\$3,699,383	\$0	\$3,699,383	(\$1,125)	\$3,697,447
59						
60 Deduct:						
61 Fuel	ROR, Ln 6	0	0	0	N/A	0
62 Purchased Power	ROR, Ln 7	1,944,384	0	1,944,384	N/A	1,944,384
63 Depreciation	ROR, Ln16	313,731	0	313,731	N/A	313,731
64 Other Taxes	ROR, Ln17	0	0	0	N/A	0
65 Uncollectibles	ROR, Ln18	13,426	0	13,426	N/A	13,426
66					N/A	0
67					N/A	0
68 Adjusted Amount	ROR, Ln 58 minus Ln 61=>Ln 6	<u>\$1,427,842</u>	<u>\$0</u>	<u>\$1,427,842</u>	<u>(\$1,125)</u>	<u>\$1,425,906</u>
69						
70 Working Capital - Operating Expenses @ 1/8	ROR, Ln 68/8	<u>\$178,480</u>	<u>\$0</u>	<u>\$178,480</u>	<u>N/A</u>	<u>\$178,480</u>
71						
72 Working Capital - Fuel @ 1/12	ROR, Ln 61/12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>\$0</u>
73						
74 Total Cash Working Capital	ROR, Total Ln 70, Ln 72	<u>\$178,480</u>	<u>\$0</u>	<u>\$178,480</u>	<u>N/A</u>	<u>\$178,480</u>

Village of Springville
Rate of Return
For the Historic Year ended

		(a)	(b)	(c)	(d)
Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
75 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$3,543,192	43.1%	1.96%	0.84%
76					
77 Customer Deposits	CAPITAL, Ln 14 (c) (e)	47,027	0.6%	29.57%	0.17%
78					
79 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	<u>4,626,463</u>	<u>56.3%</u>	6.93%	<u>3.90%</u>
80					
81		<u>\$8,216,681</u>	<u>100.0%</u>		<u>4.92%</u>
82 Total					
83					
84					
85					
86 Adjusted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
87 Long-Term Debt	CAPITAL, Ln 11 (c) (e)	\$3,543,192	43.1%	1.96%	0.84%
88					
89 Customer Deposits	CAPITAL, Ln 14 (c) (e)	47,027	0.6%	29.57%	0.17%
90					
91 Net Surplus	CAPITAL, Ln 23 (c) (FORMULA	<u>4,626,463</u>	<u>56.3%</u>	6.93%	<u>3.90%</u>
92					
93		<u>\$8,216,681</u>	<u>100.0%</u>		<u>4.92%</u>
94 Total					
95					
96					
97					
98 Forecasted Fiscal Year	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	<u>Per Cent</u>	<u>Cost Rate</u>	<u>Rate of Return</u>
99 Long-Term Debt	Input amount, cost rates	\$0	0.0%		0.00%
100					
101 Customer Deposits	Input amount, cost rates	0	0.0%		0.00%
102					
103 Net Surplus	Input amount, cost rates	<u>0</u>	<u>0.0%</u>		<u>0.00%</u>
104					
105 Total		<u>\$0</u>	<u>0.0%</u>		<u>0.00%</u>

Village of Springville
Revenue Change
For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Amount</u>	
106 Rate Base	ROR, Ln 30 (e)	6,825,439	
107			
108 Rate of Return	ROR, Ln 32 (e)	<u>0.00%</u>	
109			
110 Required Operating Income	ROR, Ln 106 * Ln 108	0	
111			
112 Adjusted Operating Income	ROR, Ln 28 (c)	<u>335,606</u>	
113			
114 Deficiency (Surplus)	ROR, Ln 110 - Ln 112	(335,606)	
115			
116 Retention Factor	ROR, Ln 132	<u>0.9967</u>	
117			
118 Revenue Increase (Decrease)	ROR, Ln 114 / Ln 116	<u>(336,731)</u>	
119			
120			
121			
122 Calculation of the Retention Factor:		<u>Factor</u>	<u>Proof</u>
123 Sales Revenues		1.0000	(336,731)
124 - Revenue Taxes	N/A	N/A	N/A
125 - Uncollectibles	ROR, Ln 18/Ln 1	0.0033	(1,125)
126			
127			
128 Sub-Total	ROR, Ln123-Total Ln124=>Ln12	<u>0.9967</u>	<u>(335,606)</u>
129			
130 Federal Income Tax @ 35%	N/A	<u>0.00</u>	<u>0</u>
131			
132 Retention Factor	ROR, Ln 128 - Ln 130	<u>0.9967</u>	<u>(335,606)</u>

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
<u>Retail Sales</u>		
1 Residential Sales	Pg 300, Ln 2 (d)	1,762,720
2 Commercial Sales	Pg 300, Ln 3 (d)	983,239
3 Industrial Sales	Pg 300, Ln 4 (d)	1,154,098
4 Public Street Lighting - Operating Muni.	Pg 300, Ln 5 (d)	44,772
5 Public Street Lighting - Other	Pg 300, Ln 6 (d)	785
6 Other Sales to Operating Municipality	Pg 300, Ln 7 (d)	61,859
7 Other Sales to Other Public Authorities	Pg 300, Ln 8 (d)	0
8 Sales to Railroads and Street Railroads	Pg 300, Ln 10 (d)	0
9 Security Lighting	Pg 300, Ln 11 (d)	11,899
10 Discounts not taken (Late Charges)	Pg 300, Ln 12 (e)	<u>0</u>
11 Retail Sales		<u>4,019,371</u>
12		
<u>Fuel and Purchased Power</u>		
13 Fuel	Pg 306, Ln 4 (b)	0
14 Water for Power	Pg 306, Ln 17 (b)	0
15 Fuel	Pg 306, Ln 27 (b)	0
16 Purchased Power	Pg 305, Ln 20 (e)	<u>1,944,384</u>
17 Fuel and Purchased Power		<u>1,944,384</u>
18		
19		
<u>Other Production Expense</u>		
20 Total Production Expense	Pg 306, Ln 46 (b)	2,405,001
21 Depreciation of Power Plant	Pg 306, Ln 10 (b)	0
22 Depreciation of Power Plant	Pg 306, Ln 20 (b)	9,062
23 Depreciation of Power Plant	Pg 306, Ln 32 (b)	0
24 Fuel and Purchased Power	Income, Ln 18	1,944,384
25		
26 Other cost components not broken out for ROR Study:		
27 Wages and Salaries		
28 Materials and Supplies		
29 Transportation		
30 Rents	Pg 306, Ln 11, 21, 34 (b)	0
31		
32 Other Production Expense	Ln 21 - Lns22>30	<u>451,555</u>
33		
<u>Transmission Expense</u>		
34 Total Transmission Expense	Pg 306, Ln 56 (b)	157,491
35 Depreciation of Transmission Property	Pg 306, Ln 53 (b)	151,810
36		
37 Other cost components not broken out for ROR Study:		
38 Wages and Salaries		
39 Materials and Supplies		
40 Transportation		
41 Rents	Pg 306, Ln 54, (b)	811
42		
43 Transmission Expense		<u>4,870</u>
44		
<u>Maintenance of Poles, Towers and Fixtures</u>		
45 Total Maintenance of Poles, Towers and Fixture	Pg 306, Ln 62 (b)	32,343
46 Depreciation of Poles, Towers and Fixtures	Pg 306, Ln 60 (b)	27,902
47		
48 Other cost components not broken out for ROR Study:		
49 Wages and Salaries		
50 Materials and Supplies		
51 Transportation		
52		
53		
54 Maintenance of Poles, Towers and Fixtures		<u>4,441</u>

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

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
55	<u>Distribution Expense</u>	
56	Total Distribution Expense	359,609
57	Depreciation of Distribution Property	104,595
58	Other cost components not broken out for ROR Study:	
59	Wages and Salaries	
60	Materials and Supplies	
61	Transportation	
62	Rents	0
63		
64	Distribution Expense	255,014
65		
66	<u>Street Lighting and Signal System Expenses</u>	
67	Total Street Lighting and Signal System Expenses	21,679
68	Depreciation of Str Lighting and Sig Sys Equip	18,828
69	Other cost components not broken out for ROR Study:	
70	Wages and Salaries	
71	Materials and Supplies	
72	Transportation	
73	Rents	0
74		
75	Street Lighting and Signal System Expenses	2,851
76		
77	<u>Customer Accounting and Collection Expense</u>	
78	Total Customer Accounting and Collection Expense	80,320
79	Other cost components not broken out for ROR Study:	
80	Wages and Salaries	
81	Materials and Supplies	
82	Transportation	
83	Rents	0
84		
85	Customer Accounting and Collection Expense	80,320

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

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
86	<u>Selling Expenses</u>	
87	Total Selling Expenses Pg 307, Ln 44 (b)	0
88	Other cost components not broken out for ROR Study:	
89	Wages and Salaries	
90	Materials and Supplies	
91	Transportation	
92	Rents Pg 307, Ln 42 (b)	0
93		
94	Selling Expenses	<u>0</u>
95		
96	<u>Administrative and General Expenses</u>	
97	Total Administrative and General Expenses Pg 307, Ln 64 (b)	629,514
98	Depreciation of General Property Pg 307, Ln 54 (b)	1,534
99	Deferred Retirement Losses Pg 307, Ln 56 (b)	0
100	Amortization of Intangible Property Pg 307, Ln 58 (b)	0
101	Other cost components not broken out for ROR Study:	
102	Wages and Salaries	
103	Materials and Supplies	
104	Transportation	
105	Rents Pg 307, Ln 52 (b)	0
106	Management Services Pg 307, Ln 48 (b)	
107	Insurance Pg 307, Ln 49 (b)	
108	Injuries and Damages Pg 307, Ln 49 (b)	
109	Regulatory Commission Expenses Pg 307, Ln 50 (b)	0
110		
111	Administrative and General Expenses	<u>627,980</u>

Village of Springville
 Detail of Cost Components
 For the Historic Year ended

	<u>Reference (Page, Column, Row)</u>	<u>Fiscal Year</u>
112	<u>Depreciation Expense</u>	
113	Other Production Expense	INCOME, Ln 22=>Ln 24 9,062
114	Transmission Expense	INCOME, Ln 36 151,810
115	Depreciation of Poles, Towers and Fixtures	INCOME, Ln 47 27,902
116	Distribution Expense	INCOME, Ln 57 104,595
117	Street Lighting and Signal System Expenses	INCOME, Ln 68 18,828
118	Administrative and General Expenses	INCOME, Ln 98=>Ln 100 1,534
119	Total Depreciation Expenses	INCOME, Total Ln 113=>Ln 118 <u>313,731</u>
120		
121	<u>Wages and Salaries</u>	
122	Other Production Expenses	INCOME, Ln 27 0
123	Transmission Expenses	INCOME, Ln 38 0
124	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 49 0
125	Distribution Expense	INCOME, Ln 59 0
126	Street Lighting and Signal System Expenses	INCOME, Ln 70 0
127	Customer Accounting & Collection Expenses	INCOME, Ln 80 0
128	Selling Expenses	INCOME, Ln 89 0
129	Administrative and General Expenses	INCOME, Ln 102 0
130	Total Wages and Salaries	<u>0</u>
131		
132	<u>Materials and Supplies</u>	
133	Other Production Expenses	INCOME, Ln 28 0
134	Transmission Expenses	INCOME, Ln 39 0
135	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 50 0
136	Distribution Expense	INCOME, Ln 60 0
137	Street Lighting and Signal System Expenses	INCOME, Ln 71 0
138	Customer Accounting & Collection Expenses	INCOME, Ln 81 0
139	Selling Expenses	INCOME, Ln 90 0
140	Administrative and General Expenses	INCOME, Ln 103 0
141	Total Material and Supplies	<u>0</u>
142		
143	<u>Transportation</u>	
144	Other Production Expenses	INCOME, Ln 29 0
145	Transmission Expenses	INCOME, Ln 40 0
146	Maintenance of Poles, Towers and Fixtures	INCOME, Ln 51 0
147	Distribution Expense	INCOME, Ln 61 0
148	Street Lighting and Signal System Expenses	INCOME, Ln 72 0
149	Customer Accounting & Collection Expenses	INCOME, Ln 82 0
150	Selling Expenses	INCOME, Ln 91 0
151	Administrative and General Expenses	INCOME, Ln 104 0
152	Total Transportation	<u>0</u>
153		
154	<u>Rent Expense</u>	
155	Production Rents	INCOME, Ln 30 0
156	Transmission Rents	INCOME, Ln 41 811
157	Distribution Rents	INCOME, Ln 62 0
158	Street Lighting and Signal System Rents	INCOME, Ln 73 0
159	Customer Accounting and Collection Rents	INCOME, Ln 83 0
160	Sales Rents	INCOME, Ln 92 0
161	General Rents	INCOME, Ln 105 0
162	Total Rent Expense	INCOME, Ln 155=>Ln 161 <u>811</u>

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

	Reference (Page, Column, Row)	(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance
1	<u>Utility Plant in Service</u>			
2	Operating Property - Electric	Pg 104, Ln 2 (c) & (d) 14,548,069	15,175,974	14,862,022
3	Operating Property - Other Operations	Pg 104, Ln 3 (c) & (d) 0	0	0
4	Operating Property - General	Pg 104, Ln 4 (c) & (d) 0	0	0
5	Utility Plant in Service	<u>14,548,069</u>	<u>15,175,974</u>	<u>14,862,022</u>
6				
7				
8	Construction Work in Progress	Pg 104, Ln 5 (c) & (d) <u>326,787</u>	<u>421,631</u>	<u>374,209</u>
9				
10				
11	<u>Accumulated Provision for Depre and Amort</u>			
12	Accumulated Provision for Depreciation	Pg 105, Ln 19 (c) & (d) 8,316,058	8,792,469	8,554,264
13	Accumulated Provision for Amortization	Pg 105, Ln 20 (c) & (d) 0	0	0
14	Accumulated Provision for Depre and Amort	<u>8,316,058</u>	<u>8,792,469</u>	<u>8,554,264</u>
15				
16				
17	Contributions for Extensions	Pg 105, Ln 21 (c) & (d) <u>309,636</u>	<u>353,350</u>	<u>331,493</u>
18				
19				
21	Materials and Supplies	Pg104, Ln 18 (c) & (d) <u>288,721</u>	<u>247,136</u>	<u>267,929</u>
22				
23				
24	Prepayments	Pg 104, Ln 23 (c) & (d) <u>29,965</u>	<u>27,146</u>	<u>28,556</u>

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

		(a) Balance at Beg of Year	(b) Balance at End of Year	(c) Avg Balance	(d) Interest	(e) Cost Rate
Capital Structure	Reference (Page, Column, Row)					
1 Debt						
2 Bonds	Pg 105, Ln 2 (c) & (d)	1,503,000	2,304,000	1,903,500		
3 Equipment Obligations - Long Term	Pg 105, Ln 3 (c) & (d)	0	0	0		
4 Miscellaneous Long Term Debt	Pg 105, Ln 4 (c) & (d)	451,190	825	226,008		
5 Notes Payable	Pg 105, Ln 9 (c) & (d)	1,136,000	1,500,000	1,318,000		
6 Matured Long-Term Debt	Pg 105, Ln 12 (c) & (d)	0	0	0		
7 Unamortized Premium on Debt	Pg 105, Ln 28 (c) & (d)	92,345	99,023	95,684		
8 Unamortized Debt Discount and Expense	Pg 104, Ln 28 (c) & (d)	0	0	0		
9				0		
10				0		
11 Debt		<u>3,182,535</u>	<u>3,903,848</u>	<u>3,543,192</u>	<u>69,306.00</u>	<u>1.9560%</u>
12						
13						
14 Customer Deposits	Pg 105, Ln 10 (c) & (d)	<u>58,372</u>	<u>35,682</u>	<u>47,027</u>	<u>13,904.00</u>	<u>29.5660%</u>
15						
16						
17 Surplus						
18 Contributions - Operating Municipality	Pg 105, Ln 32 (c) & (d)	(3,225,364)	(3,271,657)	(3,248,511)		
19 Surplus	Pg 105, Ln 33 (c) & (d)	7,729,440	8,020,506	7,874,973		
20 Deficit	Pg 104, Ln 37 (c) & (d)	0	0	0		
21				0		
22				0		
23 Surplus		<u>4,504,076</u>	<u>4,748,849</u>	<u>4,626,463</u>		
24						
25						
26 Interest Costs						
27 Interest on Debt						
28 Bonds	Pg 252, Ln 20 (k)				79,947	
29 Equipment Obligations - Long Term	Pg 252, Ln 28 (k)				0	
30 Miscellaneous Long Term Debt	Pg 252, Ln 35 (k)				0	
31 Notes Payable	Pg 250, Ln 22 (g)				(10,641)	
32 Matured Long-Term Debt	N/A					
33 Unamortized Premium on Debt (Credit)	Pg 106, Ln 36 (c)				0	
34 Amortization of Debt Discount and Expense	Pg 106, Ln 35 (c)				0	
35						
36						
37						
38 Interest on Debt					<u>69,306</u>	
39						
40						
41 Interest on Customer Deposits	Pg 309, Ln 10 (f)				<u>13,904</u>	