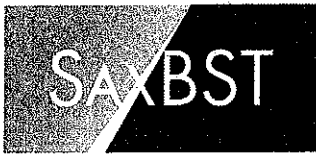


**Village of Mayville**

New York Power Authority Annual Report

Year Ended May 31, 2015



ACCOUNTING / TAX / ADVISORY

### Independent Accountant's Compilation Report

Board of Trustees  
Village of Mayville  
Mayville, New York

We have compiled the New York Power Authority Annual Report of the Village of Mayville as of May 31, 2015 included in the accompanying prescribed form which includes certain 2014 information in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants

Our compilation was limited to presenting in the form prescribed by the New York Power Authority information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report and related disclosures are presented in accordance with the requirements of the New York Power Authority, which differ from accounting principles generally accepted in the United States of America. Accordingly, this report is not designed for those who are not informed about such differences.

*SaxBST LLP*

Albany, New York  
August 18, 2015

101. Exact name of the respondent municipality: **Village of Mayville** Year Ended: **5/31/2015**

102. The name, title and office address of the person to whom should be addressed any correspondence concerning this report. **Ms. Jennifer L. Obert, Village Treasurer**

103. Under what law or laws is the respondent engaged in:  
 (a) street lighting: **General Village** (b) commercial lighting: **General Village**

104. By what board or officers is the lighting plant directly controlled? How many members has such board? **Village Board**  
**Mayor and Four Trustees**

105. Give date of respondent's beginning (a) street lighting: **May 1896** (b) commercial lighting: **May 1906**

106. Give the requested information concerning officers or commissioners in charge of the lighting plant and operations at any time during the year, including members of special boards or the general governing body of the municipality if there is no special board or commission in charge of electric operations.

Name of Officer±	Title	Term of Office		Compensation during year		Line No.
		Beginning	Expiration	Total	Portion charged to electric department	
(a)	(b)	(c)	(d)	\$ (e)	\$ (f)	
<b>Martin Bova, Jr.</b>	<b>Mayor</b>	<b>04/08/14</b>	<b>11/06/18</b>	<b>4,250</b>	<b>2,125</b>	1
<b>Henry T. Jacobson</b>	<b>Trustee</b>	<b>04/08/14</b>	<b>11/06/18</b>	<b>2,750</b>	<b>1,375</b>	2
<b>Tye Flurie</b>	<b>Trustee</b>	<b>04/2/12</b>	<b>11/4/16</b>	<b>2,750</b>	<b>1,375</b>	3
<b>Sharon Smead</b>	<b>Trustee</b>	<b>04/2/12</b>	<b>11/4/16</b>	<b>2,750</b>	<b>1,375</b>	4
<b>Richard Syper</b>	<b>Trustee</b>	<b>04/8/14</b>	<b>11/6/18</b>	<b>2,750</b>	<b>1,375</b>	5
						6
						7
						8
						9
						10

107. Give the requested information concerning the employees connected with the lighting department at any time during the year. Entries on lines 21 to 29 should show each person who received a yearly or monthly salary and each person who performed important supervisory duties regardless of the basis of compensation and whether or not employed for the entire year. All other employees should be grouped according to nature of duties and entries on lines 30 to 37 in column (a) should reflect the type of such employees and the number of each type.

Title of Position	Name	Compensation during year		Basis of compensation**	Line No.
		Total	Portion charged to electric department		
(a)	(b)	\$ (c)	\$ (d)	(e)	
<b>Superintendent</b>	<b>John D. Buxton</b>	<b>59,455</b>	<b>11,891</b>	<b>Salary</b>	21
					22
					23
<b>Village Treasurer</b>	<b>Jennifer L. Obert</b>	<b>39,000</b>	<b>15,600</b>	<b>Hourly</b>	24
					25
<b>Village Clerk</b>	<b>John G. Crandall</b>	<b>53,920</b>	<b>16,146</b>	<b>Hourly</b>	26
					27
					28
					29
<b>Office Clerks</b>	<b>*****</b>	<b>84,432</b>	<b>60,310</b>	<b>Hourly</b>	30
<b>Line Crew</b>	<b>*****</b>	<b>385,208</b>	<b>166,805</b>	<b>Hourly</b>	31
	<b>*****</b>				32
	<b>*****</b>				33
	<b>*****</b>				34
	<b>*****</b>				35
	<b>*****</b>				36
	<b>*****</b>				37
	<b>Totals</b>	<b>622,015</b>	<b>270,752</b>		38

108. Does the electric utility use any property jointly with any other department of the operating municipality?  
 If so, describe the property so used naming the departments involved, and explain the arrangement for the allocation of the expenses connected therewith.  
**Rent paid to General Fund. Administrative costs paid to General Fund.**

109. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars.  
**N/A**

110. State the character of motive power used in the generation of electricity. If energy is purchased, so state.  
**N/A**

111. Does respondent distribute any electricity outside the limits of the reporting municipality?  
**Yes**

112. Give name of village or city clerk at date of verifying report.  
**John G. Crandall**

113. Has (a) membership in the New York State Employees' Retirement System been approved by the municipality for employees of the electric department, and, if so, (b) give effective date of such action by the municipality.  
**Yes, July 16, 1952**

± Designate as such the Chairman or other presiding officer. \*\* - Annual, monthly, weekly, daily, or hourly.

101. COMPARATIVE GENERAL BALANCE SHEET

Assets and Other Debits

Line No.	Item (a)	Balance at beginning of year \$ (b)	Balance at end of year \$ (c)	Change during year* \$ (d)
1.	101. Operating Property - Electric (p. 4)	4,877,308	4,930,536	53,228
2.	102. Operating Property -			-
3.	Operating Property -			-
4.	109. Operating Property - General			-
5.	110. Construction Work in Progress			-
6.	112. Non-operating Property			-
7.	Total Fixed Assets	4,877,308	4,930,536	53,228
8.	113. Loans to Operating Municipality (p. 5)	-	-	-
9.	114. Miscellaneous Investments (p. 5)			-
10.	115. Sinking Funds (p. 5)			-
11.	116. Depreciation Fund (p. 5)	454,771	480,245	25,474
12.	117. Miscellaneous Special Funds (p. 5)	26,869	18,187	(8,682)
13.	Total Investments	481,640	498,432	16,792
14.	121. Cash	449,148	641,410	192,262
15.	122. Working Funds	150	150	-
16.	123. Materials and Supplies	166,122	170,921	4,799
17.	124. Receivables from Operating Municipality (p. 7)	6,819	4,426	(2,393)
18.	125. Accounts Receivable	367,367	257,312	(110,055)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	3,679	4,020	341
22.	129. Special Deposits			-
23.	131. Miscellaneous Current Assets			-
24.	Total Current Assets	993,285	1,078,239	84,954
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)			-
28.	145. Miscellaneous Suspense	-	-	-
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	-	-	-
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	6,352,233	6,507,207	154,974

NOTES TO BALANCE SHEET

1. In the space immediately below and in the corresponding space on facing page 3, provide any important notes regarding the balance sheet or any account thereof.
2. Show above the comparative balance sheet of the municipal electric utility classified in accordance with the system of accounts used by the respondent.
3. Each item should be consistent with corresponding details shown elsewhere in this report.
4. 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 Assets.

\* Increases in black, decreases in red.

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

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

## 101. COMPARATIVE GENERAL BALANCE SHEET

## Liabilities and Other Credits

Line No.	Item (e)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	857,500	835,000	(22,500)
2.	232. Equipment Obligations - Long-Term (p. 6)	38,163	12,967	(25,196)
3.	233. Miscellaneous Long-Term Debt (p. 6)	-	-	-
4.	Total Long-Term Debt†	895,663	847,967	(47,696)
5.	241. Payables to Operating Municipality (p. 7)	-	-	-
6.	242. Accounts Payable	73,752	69,595	(4,157)
7.	243. Notes Payable (p. 6)	-	-	-
8.	244. Consumers' Deposits (p. 8)	1,081	1,081	-
9.	245. Matured Interest	-	-	-
10.	246. Matured Long-Term Debt	-	-	-
11.	248. Taxes Accrued	1,923	941	(982)
12.	249. Interest Accrued	16,124	15,731	(393)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	37,288	42,289	5,001
15.	Total Current & Accrued Liabilities	130,168	129,637	(531)
16.	261. Depreciation Reserves (p. 5)	1,490,302	1,645,579	155,277
17.	262. Amorization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	1,289,472	1,290,178	706
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	110,923	118,099	7,176
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	2,890,697	3,053,856	163,159
24.	271. Unamortized Premium on Debt	-	-	-
25.	272. Miscellaneous Unadjusted Credits (p. 8)	-	-	-
26.	Total Deferred Credits	-	-	-
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$1,315,146) (1,412,592)			
29.	281. Surplus (p. 9)			
30.	\$3,750,851 3,888,339	\$2,435,705	2,475,747	40,042
31.				
32.				
33.	Total Liabilities and Other Credits	6,352,233	6,507,207	154,974

No Contingent Liabilities.

102. OPERATING PROPERTY - ELECTRIC

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

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

Account (a)	Balance at beginning of year \$ (b)	Additions during year \$ (c)	Retirements during year \$ (d)	Adjustments during year \$ (e)	Balance at end of year \$ (f)	Depreciation Reserve	
						Current Annual Rate % (g)	Accrued Deprec. \$ Reserves (h)
301. Organization					-		
302. Franchises & Consents					-		
303. Misc. Intangible Property					-		
311. Land	8,260				8,260		
312. Structures	1,030,328				1,030,328	2.22%	139,797
321. Boiler Plant Equipment					-		
322. Eng. Driven Gen. Units Steam					-		
323. Turbo-Generators-Steam					-		
324. Acc. Electric Equipment Steam					-		
325. Misc. Power Plant Equip. Steam					-		
331. Reservoirs, Dams & Waterways					-		
332. Roads, Trails & Bridges					-		
333. Water Wheels, Turbines & Gen.					-		
334. Acc. Elec Equip. - Hydro.					-		
335. Misc. Power Plant Equip. Hydro					-		
342. Eng. Dr. Gen. Units - Int. Comb.					-		
344. Acces. El. Eq. - Internal Comb.					-		
345. Misc. Pr. Pl. Equip. - Int. Comb.					-		
351. Transmission Roads & Trails	13,498				13,498	1.85%	4,185
352. Transmission Substation Equip.					-		
353. Transmission Overhead Cond.	63,552				63,552	2.10%	22,322
354. Transmission Undergrnd Cond.					-		
358. Poles, Towers, & Fixtures	440,312	13,094	1,890	(6,428)	445,088	3.33%	155,249
359. Underground Conduits					-		
361. Distribution Substation Equip.	871,346	444			871,790	2.90%	431,935
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	464,182	5,297	2,262		467,217	2.57%	(743)
364. Dist. Underground Cond.	26,109				26,109	2.50%	5,712
365. Line Transformers	404,500	808	657		404,651	2.90%	104,157
366. Overhead Services	75,225	1,279	340		76,164	3.31%	57,279
367. Underground Services	6,099				6,099	2.88%	1,160
368. Consumers' Meters	108,956		4,857		104,099	3.13%	42,678
369. Consumers' Meter Installation	10,974				10,974	3.74%	10,975
370. Other Prop. on Consum. Prem.	48,969	5,866	2,723		52,112	3.90%	(5,327)
371. St. Light & Signal Sys. Equip.	450,892	11,012	7,335		454,569	3.90%	93,098
381. Office Equipment	100,306	438			100,744	11.94%	43,274
382. Stores Equipment					-		
383. Shop Equipment	51,607				51,607	4.00%	20,056
384. Transportation Equipment	481,931	40,110			522,041	1.56%	428,097
385. Communication Equipment	21,856	292			22,148	10.00%	19,536
386. Laboratory Equipment	19,713				19,713	13.43%	11,578
387. General Tools and Implements	85,072	1,135			86,207	4.75%	46,707
388. Miscellaneous Gen. Equipment	93,621		55		93,566	4.75%	13,854
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	4,877,308	79,775	20,119	(6,428)	4,930,536		1,645,579

\* Debits in black, credits in red

\*\* State details here

103. INVESTMENTS

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

Line No	Class Numerial (a)	Description of security or other investment (b)	Date of maturity of security (c)	Interest or dividends, if any		Par value of amount held at end of year \$ (f)	Year of acquisition by respondent (g)	Actual money cost to respondent (h)		Revenue during year	
				Rate % per annum (d)	Dates due (e)			Book cost at end of year (i)	Accrued (j)	Received (k)	
1.	6	116 - Depreciation Fund	various	0.5%	Monthly	480,245		480,245		468	468
2.	6	117 - Misc Special Savings	various	0.5%	Monthly	18,187		18,187		18	18
Totals								498,432		486	486

104. DEPRECIATION AND AMORTIZATION RESERVES

- Show hereunder, in columns (b) to (e), the requested analyses of balances carried at any time during the year in account 261, Depreciation Reserves, separately for each operating department. In columns (f) to (h) give like analyses of the balances.
- Carried in account 262, Amortization Reserves. Append a statement to explain any amounts appearing on lines 17 and 18.

Line No	Item (a)	Depreciation Reserves				Amortization Reserves				Total \$ (i)	
		Electric department \$ (b)	Other departments (specify)			Electric department \$ (f)	Other departments (specify)				
			\$ (c)	\$ (d)	Total \$ (e)		\$ (g)	\$ (h)	Total \$ (i)		
1.	Balance at beginning of year	1,490,302					1,490,302				
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx	xxxxxxx			xxxxxxx				xxxxxxx
3.	Operating Expenses (except acct. 790)	127,546					127,546				xxxxxxx
4.	Amortization of Intangible Property (790)	xxxxxxx	xxxxxxx	xxxxxxx			xxxxxxx				xxxxxxx
5.	Clearing accounts	51,184					51,184				
6.	Deductions from Rent Revenues (432 and 435)										
7.	Miscellaneous Debits to Surplus (514)										
8.	Other accounts (specify):										
9.											
10.											
11.	Total accruals	178,730					178,730				
12.	Net charges for property retired:	xxxxxxx	xxxxxxx	xxxxxxx			xxxxxxx				xxxxxxx
13.	Book cost of retirements	20,119					20,119				
14.	Cost of removal	8,001					8,001				
15.	Salvage, insurance, etc., recovered (Cr.)	(4,076)					(4,076)				
16.	Net debit for retirements	24,044					24,044				
17.	Other Credits	591					591				
18.	Other Debits										
19.	Balance at end of year	1,645,579					1,644,988				

**105. LONG-TERM DEBT**

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

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

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

Designation of liability (including term in years) (a)	Purpose for which issue was authorized (b)	Dates		Schedule of serial payments		Interest		Line No.
		Authorized (c)	Maturity (d)	Date of periodical payment (e)	Amount of periodical payment \$ (i)	Rate % per annum (g)	Dates due (h)	
Serial Bond	Electric Garage	6/14/12	6/1/36	6/1	22,500	3.5-4.1%	6/1&12/1	1 2 3 4 5 6 7 8 9
Par value of actual issue \$ (i)	Cash realized on actual issue* \$ (j)	Payments on debt to end of year \$ (k)	Actually outstanding at end of year \$ (l)	Interest during year Accrued \$ (m) Paid \$ (n)		Interest at end of year Matured and Unpaid \$ (o) Accrued but not due \$ (p)		Line No.
880,000	880,000	45,000	835,000	31,461	31,855		15,731	1 2 3 4 5 6 7 8 9
<b>Total</b>	<b>880,000</b>	<b>45,000</b>	<b>835,000</b>	<b>31,461</b>	<b>31,855</b>		<b>15,731</b>	10

**105A. NOTES PAYABLE**

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

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

Names of Creditors (a)	Amount \$ (b)	Period of time covered		Rate % Per Annum (e)	Interest		Description and Purpose (h)	Line No.
		From (c)	To (d)		accrued during year \$ (f)	paid during year \$ (g)		
Capital Lease	12,967	8/1/2005	8/1/2015	3.89%	1,242	1,242	Substation Transformer	1 2 3
	12,967				1,242	1,242		4

**106. MISCELLANEOUS ITEMS IN SURPLUS**

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

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

Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)	Line No.
None	\$ -	Adjustment of materials and supplies inventory	\$ 1,447	1 2 3 4 5 6 7 8 9
<b>Total</b>	<b>\$ -</b>		<b>\$ 1,447</b>	10

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



**107. RECEIVABLES FROM OPERATING MUNICIPALITY**

1. Show the requested information in respect of items as of the beginning and end of the year and of transactions during the year which were includible in account 124, Receivables from Operating Municipality.

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

Line No.	Description of security or other investment (a)	Date of maturity (b)	Interest rate % (c)	Balance at beginning of year \$ (d)	Interest accrued during year \$ (e)	Other debits originating during year \$ (f)	Cash payments of principal and/or interest \$ (g)	Other Credits		Balance at end of year \$ (i)
								Contra acct. No. (h)	Amount \$ (i)	
1.	Electric Services provided to other funds	Open	None	6,819	-	67,702	70,095			4,426
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
<b>Totals</b>				<b>6,819</b>	<b>-</b>	<b>67,702</b>	<b>70,095</b>			<b>4,426</b>

**108. PAYABLES TO OPERATING MUNICIPALITY**

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

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

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

**109. OTHER RESERVES AND UNADJUSTED CREDITS**

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

Line No.	Description (a)	Balance at beginning of year \$ (b)	Credits during year		Debits during year		Balance at end of year \$ (g)
			Contra acct. No. (c)	Amount \$ (d)	Contra acct. No. (e)	Amount \$ (f)	
1.							
2.	<b>244 - Customer Deposits</b>	<b>1,081</b>		-		-	<b>1,081</b>
3.							
4.	<b>266 - Reserve for Uncollectible Accts.</b>	<b>110,923</b>	<b>404</b>	<b>7,176</b>	<b>125</b>		<b>118,099</b>
5.							
6.	<b>263 - Contributions for Extensions</b>	<b>1,289,472</b>	<b>121</b>	<b>706</b>			<b>1,290,178</b>
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							

**110. CONTRIBUTIONS-OPERATING MUNICIPALITY**

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

Line No.	Item (a)	Amount	Item (c)	Amount
		\$ (b)		\$ (d)
31.	<b>Balance at Beginning of Year</b>	<b>1,315,146</b>		
32.				
33.	<b>Cash Contribution</b>	<b>97,446</b>		
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.				
50.	<b>Balance at end of year</b>		<b>Balance at end of year</b>	<b>1,412,592</b>
51.	<b>Total</b>	<b>1,412,592</b>	<b>Total</b>	<b>1,412,592</b>

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

**112. INCOME ACCOUNT**

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

Item (a)	Total for year \$ (b)	Comparison with preceding year		Remarks (e)	Line No.
		Amount for preceding year \$ (c)	Net change during year - increase (decrease) \$ (d)		
401. Operating Revenues - Electric (p. 12)	1,804,657	2,123,215	(318,558)		1.
402. Operating Expenses - Electric (p. 10)	1,602,511	1,824,680	(222,169)		2.
403. Taxes - Electric			-		3.
404. Uncollectible Revenues- Electric	7,176	17,254	(10,078)		4.
Revenue Deductions - Electric	1,609,687	1,841,934	(232,247)		5.
Net Operating Revenue - Electric*	194,970	281,281	(86,311)		6.
421. Operating Revenues - Other Operations			-		7.
422. Operating Expenses - Other Operations			-		8.
423. Taxes - Other Operations			-		9.
424. Uncollectible Revenues - Other Operations			-		10.
Revenue Deductions - Other Operations	-	-	-		11.
Net Operating Revenue - Other Operations*	-	-	-		12.
Total Net Operating Revenue*	194,970	281,281	(86,311)		13.
431. Rent from Lease of Electric Plant - Cr.			-		14.
432. Deductions from Rent Revenues - Electric			-		15.
433. Rent for Lease of Electric Plant - Dr. Net Ret. or Exp. - Leased Prop. - Elec.*	-	-	-		17.
434. Rent from Other Operating Property - Cr.			-		18.
435. Deductions from Rent Rev. - Other Operations			-		19.
436. Rent for Other Operating Property - Dr. Net Ret. or Exp. - Leased Prop. - Other Op.*	-	-	-		21.
Operating Income*	194,970	281,281	(86,311)		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	969	1,288	(319)		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues			-		26.
449. Non-operating Revenue Deductions Non-operating Income*	969	1,288	(319)		28.
Gross Income*	195,939	282,569	(86,630)		29.
451. Interest on Long-Term Debt (p. 6)	31,461	34,443	(2,982)		30.
452. Miscellaneous Interest Deductions	1,242	-	1,242		31.
453. Amortization of Debt Discount and Expense			-		32.
454. Release of Premium on Debt - Cr.			-		33.
455. Interest Charged to Property - Cr.			-		34.
456. Miscellaneous Amortization			-		35.
459. Contractual Appropriations of Income	27,195	28,760	(1,565)	IEEP Contrib	36.
460. Miscellaneous Deductions from Income			-		37.
Total Deductions from Gross Income	59,898	63,203	(3,305)		38.
Net Income	136,041	219,366	(83,325)		39.

**113. SURPLUS ACCOUNT**

Show the details of the surplus account for the year.

Item (a)	Debits \$ (b)	Credits \$ (c)	Remarks (d)	Line No.
Balance at Beginning of Year		\$3,750,851		41.
501. Balance Transferred from Income		136,041		42.
502. Miscellaneous Credits to Surplus (p. 6)	xxxxxxxxxxxx	1,447		43.
512. Appropriations to Reserves (p. 6)		xxxxxxxxxxxx		44.
514. Miscellaneous Debits to Surplus (p. 6)	-	xxxxxxxxxxxx		45.
Balance at End of Year	3,888,339			46.
Totals	3,888,339	3,888,339		47.

\*Loss in red

**115. OPERATING EXPENSES - ELECTRIC**

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

Item	Class		Amount \$	Line No.	Item	Class		Amount \$
	A,B, C	D				A,B, C	D	
701. Supervision and Labor	X	X		1.	Acc. 701 to 738 brought forward			<b>913,018</b>
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		<b>11,891</b>
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		<b>1,614</b>
702.3 Miscellaneous Supplies and Expenses	X			5.	741.3 Oper. of Storage Batteries	X		
703. Repairs to Power Plant	X	X		6.	741.4 Oper. of Distribution Lines	X		<b>197,383</b>
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		<b>4,313</b>
705. Steam Transferred - Cr.	X	X		8.	741.6 Service on Consumers' Premises	X		
706. Depreciation of Power Plant	X	X		9.	742. Repairs to Distribution System		X	
707. Production Rents	X	X		10.	742.1 Repairs to Dist. Struc. & Equip.	X		<b>13,377</b>
Total Elec. Generation Steam Power			-	11.	742.4 Repairs to Overhead Distrib. Cond.	X		
708. Supervision and Labor	X	X		12.	742.5 Repairs to Undergrnd. Dist. Cond.	X		
709. Power Plant Supplies and Expenses		X		13.	742.6 Repairs to Line Transformers	X		
709.1 Water for Power	X			14.	742.7 Repairs to Services	X		
709.3 Miscellaneous Supplies & Expenses	X			15.	742.8 Test & Repairing Consum. Meters	X		<b>500</b>
710. Repairs to Power Plant	X	X		16.	742.9 Repairs to Other Prop. on Con. Prem.	X		
711. Depreciation of Power Plant	X	X		17.	743. Depreciation of Distribution Prop.	X	X	<b>29,094</b>
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			<b>258,172</b>
713. Supervision and Labor	X	X		20.	751. Street Light & Sig. System Operation		X	
714. Power Plant Supplies and Expenses		X		21.	751.1 St. Light & Sig. Sys. Super & Engr.	X		
714.1 Engine Fuel	X			22.	751.2 Operation of St. Light & Sig. Sys.	X		<b>56</b>
714.3 Miscellaneous Supplies and Expenses	X			23.	752. Rep. to St. Light & Sig. Sys. Equip.	X	X	<b>29,529</b>
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	<b>19,607</b>
716. Gas for Power	X	X		25.	754. St. Lighting & Signal System Rents	X	X	
717. Depreciation of Power Plant	X	X		26.	Total St. Light & Sig. Sys. Expenses			<b>49,192</b>
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	<b>28,956</b>
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	
721. Electricity Purchased	X	X	<b>867,648</b>	29.	Total Consum. Acct. & Coll. Exp.			<b>28,956</b>
722. Purchased Electricity Expense	X	X	<b>2,321</b>	30.	771. Sales Labor and Supplies	X	X	
726. Production Exp. Transferred - Cr.	X	X		31.	772. Appliance Selling and Jobbing	X	X	
729. Duplicate Production Charges - Cr.	X	X		32.	774. Sales Department Rents	X	X	
Total Other Production Expenses			<b>869,969</b>	33.	Total Sales Expenses			-
Total Production Expenses			<b>869,969</b>	34.	781. General Office Salaries & Expenses	X	X	<b>137,860</b>
731. Transmission System Operation		X		35.	782. Management Service	X	X	<b>8,070</b>
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	<b>24,075</b>
731.2 Oper. of Transmission Substations	X			37.	784. Regulatory Commission Expenses	X	X	
731.4 Operation of Transmission Lines	X			38.	785. Other General Expenses	X	X	<b>186,159</b>
732. Repairs to Transmission System	X	X		39.	786. General Rents	X	X	<b>5,700</b>
733. Depreciation of Transmission Prop.	X	X	<b>1,584</b>	40.	787. Repairs to General Property	X	X	<b>8,608</b>
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	<b>35,796</b>
Total Transmission Expenses			<b>1,584</b>	42.	789. Deferred Retirement Losses	X	X	
736. Repairs to Poles, Towers & Fixtures	X	X		43.	790. Amortization of Intangible Prop.	X	X	
737. Repairs to Underground Conduits	X	X		44.	791. Franchise Requirements	X	X	
738. Deprec. of Poles, Tow., Fixt. & Cond.	X	X	<b>41,465</b>	45.	792. Miscel. Expenses Transferred - Cr.	X	X	<b>(53,095)</b>
Total Maint. Pol., Tow., Fixt. & Cond.			<b>41,465</b>	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			<b>913,018</b>	47.	Total Admin. & General Expenses			<b>353,173</b>
				48.	Total Oper Expenses - Electric			<b>\$ 1,602,511</b>

**116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY**

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

Line No.	Item Letter	Description	Municipal department charged	Basis of charge or allocation	Amount charged Municipality					
					Subject to current settlement (acct. 124) \$ (e)	Classified as contribution (acct. 280) \$ (f)	Accounts of lighting department credited			
							Acct. No. (g)	Amount \$ (h)	Acct. No. (i)	Amount \$ (j)
1.										
2.	a	Cash Contribution	General	Actual		97,446	121	97,446		
3.										
4.	f	Electric Service	General	Kwh	35,441		606	35,441		
5.										
6.										
7.										
8.	e	Street Lighting	General	Kwh	32,261		604.0	32,261		
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
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22.										
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24.										
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27.										
28.										
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30.										
31.										
32.										
33.										
34.										
35.										
36.										
37.										
38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	67,702	97,446		165,148		-

**117. STATION DEMAND AND PRODUCTION - ELECTRIC**

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

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

**118. ELECTRIC ENERGY ACCOUNT**

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

**MAXIMUM DEMAND**

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

Line No.	Item (a)	No. of kilowatt- hours (b)	Item (c)	No. of kilowatt- hours (d)	Month (e)	Date (f)	Hour (g)	Kw. demand (h)	Minutes duration (i)
31.	Generated by water ‡		Total electric sales	27,194,641	Jan	1/14	8:30	6,437	30
32.	Generated by steam ‡				Feb	2/24	9:00	6,642	30
33.	Gen. by other motive power ‡				Mar	3/6	7:30	6,048	30
34.					Apr	4/23	10:30	4,666	30
35.	Gen. by Eng.		Sup. to others w/o direct charge		May	5/29	13:30	3,564	30
36.			Used by electric department	-	June	6/17	13:30	4,115	30
37.	Purchased	29,221,400			July	7/1	12:00	3,942	30
38.	Total available for distribution	29,221,400			Aug	8/22	15:00	3,596	30
39.	Energy purchased from 6/1/14- 5/31/15				Sep	9/5	13:00	4,039	30
40.					Oct	10/20	9:00	3,888	30
41.	Cost	\$ 867,648	Lost and unaccounted for	6.9% 2,026,759	Nov	11/18	9:30	5,616	30
42.			Total	29,221,400	Dec	12/22	8:30	5,216	30

**119. ELECTRIC SALES AND OPERATING REVENUES**

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

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

Line No.	Item (a)	Average no. of bills per month (b)	No. of kw.h. (b)	Revenues at net**, gross** tariff rates \$ (d)	Discounts not taken** taken** Late charges (e)	Total Revenue \$ (f)	Average net revenue* Cents (g)
31.	601. Residential Sales	887	11,233,994	747,300	7,548	754,848	6.65
32.	602. Commercial Sales	204	5,990,062	384,968	1,369	386,337	6.45
33.	603. Industrial Sales	6	6,542,784	351,530	49	351,579	5.37
34.	604. Public St. Light- Oper. Municip.	4	177,837	32,260	1	32,261	18.14
35.	605. Public Street Lighting - Other					-	
36.	606. Other Sales to Oper. Municipality	27	475,380	35,441	-	35,441	7.46
37.	607. Other Sales to Other Public Auth.					-	
38.	608. Large Non-Commercial	1	2,692,500	228,726		228,726	8.49
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	40	82,084	8,156	8	8,164	9.95
41.	Total Electric Service Revenues	1,169	27,194,641	1,788,381	8,975	1,797,356	6.58
42.	621. Rent from Electric Property			3,500		3,500	xxx
43.	622. Miscellaneous Electric Revenues			3,801		3,801	xxx
44.	Total Other Electric Revenues					7,301	xxx
45.	Total Operating Rev. - Electric			1,788,381	8,975	1,804,657	xxx

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

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

\*\* Strike out basis which does not apply.

**120. LOCATION AND CAPACITY OF ELECTRIC SUBSTATIONS**

1. Show for each of the several substations owned or leased by the respondent at the end of the year, the location (including street and No.), the No. or other designation of the station on

the respondent's books and other records.  
2. Distinguish between transmission and distribution substations.

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

**121. LINE TRANSFORMERS**

1. Show the requested information concerning line transformers in the possession of the respondent, including those in stock as well as those installed.  
2. If any such transformers were held by respondent under any title other than full ownership, give the particulars concerning respondent's title in a footnote.

3. Use the upper section of the schedule for showing those items which are in general used and the lower section for those items which are used in a municipal street lighting and/or signal system service exclusively.

**A - General**

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

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

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

**122. DISTRIBUTION SYSTEM CAPACITORS**

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

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

124. SALES BY MUNICIPALITIES--ELECTRIC

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

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

Designation of municipality	Village			Town			Line No.
	Number of active consumers* (b)	Sales in kw.h. (c)	Revenues during year \$ (d)	Number of active consumers* (e)	Sales in kw.h. (f)	Revenues during year \$ (g)	
Item (a)							
601. Residential Sales	853	10,842,801	722,212	34	391,193	25,088	1
602. Commercial Sales	199	5,976,055	383,694	5	14,007	1,274	2
603. Industrial Sales	6	6,542,784	351,530				3
604. Public St. Light - Oper. Mun.	3	177,315	32,170	1	522	90	4
605. Public Street Lighting - Other							5
606. Other Sales to Oper. Municip.	27	475,380	35,441				6
607. Other Sales to Other Pub. Auth.							7
608. Sales to Other Distributors	1	2,692,500	228,726				8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	35	76,144	7,503	5	5,940	653	10
Totals	1,124	26,782,979	1,761,276	45	411,662	27,105	11

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

Designation of Municipality	Totals for entire system			
601. Residential Sales	887	11,233,994	747,300	25
602. Commercial Sales	204	5,990,062	384,968	26
603. Industrial Sales	6	6,542,784	351,530	27
604. Public St. Light - Oper. Mun.	4	177,837	32,260	28
605. Public Street Lighting - Other	-	-	-	29
606. Other Sales to Oper. Municip.	27	475,380	35,441	30
607. Other Sales to Other Pub. Auth.	-	-	-	31
608. Sales to Other Distributors	1	2,692,500	228,726	32
609. Sales to R.R. and Street R.R.	-	-	-	33
610. Security Lighting	40	82,084	8,156	34
Totals	1,169	27,194,641	1,788,381	35

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

Meters are read every thirty to thirty-five days and a bill is generated and sent out within two weeks. The revenues reported on this report are through May 31, 2015.

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



125. SALES BY SERVICE CLASSIFICATIONS -- ELECTRIC

1. Show hereunder by months the number of bills rendered and the sales of electric energy under each schedule and service classification. When the same rate is contained in more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each service classification No. must be shown in the controlling heading above the columns in which sales are listed.
2. Contract sales within each month to others than public authorities for public use, not charged under a filed tariff, may be combined under a general heading "Contract sales": all current delivered to the operating municipality should be combined under "Sales to the operating municipality": sales to the other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to other municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of schedule 119 and amounts receivable on other than a monthly basis may be allocated in equal amounts to the months to which applicable.
3. Below line 13 show the manner in which the sales under the service classifications of contracts were distributed to the revenue accounts, and the number of bills applicable to each account.
4. The kw.h. shown on this schedule shall be measured by consumers' meters, or in the case of sales not metered, estimated at the point of delivery to the consumer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show hereunder by months the following information with respect to the Purchased Power Adjustment Clause (PPAC)
  - a) PPAC factor per kwh as shown on monthly statements;
  - b) total kwh to which the PPAC factor was applied;
  - c) revenues generated from the application of the PPAC;
  - and d) differential in present and base costs by month entered in Totals For Year schedule only, i.e., the difference between actual purchased power billings and the base purchased power cost(s).
6. In footnotes provide the following: a) Base Purchased Power Cost(s) and the period for which effective; b) the factor of adjustment for distribution system efficiency and c) date(s) consumer meters are read, indicating if on a monthly or bi-monthly billing period.

Line No.	Month	No. of Bills Rendered	Kw.h. Sold	Total Revenues	PPAC Factor per kwh	Kw.h. to which PPAC was applied	PPAC Revenues	Difference in present & base costs
1	June	1,180	1,764,775	93,555	0.004692	1,764,775	8,284	950
2	July	1,176	2,104,867	107,536	0.006876	2,104,867	14,473	(470)
3	August	1,169	1,704,878	90,671	0.010012	1,704,878	17,079	3,382
4	September	1,164	1,941,781	100,732	0.017898	1,941,781	34,755	(287)
5	October	1,166	1,716,849	91,554	0.017956	1,716,849	30,839	1,227
6	November	1,169	2,139,678	117,990	0.021232	2,139,678	45,428	(2,176)
7	December	1,169	2,779,374	152,766	0.014940	2,779,374	41,517	(3,231)
8	January	1,168	2,865,724	159,221	0.007329	2,865,724	21,004	292
9	February	1,167	3,150,748	176,799	0.005939	3,150,748	18,656	1,402
10	March	1,168	3,123,252	173,602	0.021481	3,123,252	67,102	3,860
11	April	1,168	2,074,517	114,385	0.005604	2,074,517	11,627	4,440
12	May	1,164	1,828,198	98,084	0.000395	1,828,198	722	(118)
13	Totals	14,028	27,194,641	1,476,895		27,194,641	311,486	9,277
14	Account 601	10,642	11,233,994	616,379		11,233,994	130,921	
15	Account 602	2,453	5,990,062	317,691		5,990,062	67,277	
16	Account 603	72	6,542,784	277,997		6,542,784	73,533	
17	Account 604	48	177,837	30,158		177,837	2,102	
18	Account 605							
19	Account 606	323	475,380	29,977		475,380	5,464	
20	Account 607							
21	Account 608	12	2,692,500	197,484		2,692,500	31,242	
22	Account 610	478	82,084	7,209		82,084	947	
23								

Footnotes:

Base Purchase Per Cost: 0.023578

Factor of Adjustment 1.064841 (June 2014 to July 2014)  
1.062992 (August 2014 to May 2015)



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

Line No.	Month (a)	Schedule No. 602		Service Classification		Comm Non Dem	
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	166	101,339	6,421	0.004692	101,339	475
2.	July	166	136,926	8,428	0.006876	136,926	942
3.	August	166	113,085	7,083	0.010012	113,085	1,132
4.	September	166	107,477	6,767	0.017898	107,477	1,924
5.	October	167	75,345	4,941	0.017956	75,345	1,365
6.	November	167	86,259	6,228	0.021232	86,259	1,831
7.	December	168	114,358	8,030	0.014940	114,358	1,709
8.	January	167	111,034	7,813	0.007329	111,034	814
9.	February	167	127,837	8,888	0.005939	127,837	759
10.	March	167	130,489	9,057	0.021481	130,489	2,815
11.	April	167	89,927	6,462	0.005604	89,927	504
12.	May	167	96,494	6,152	0.000395	96,494	38
13.	Total	2,001	1,290,570	86,270		1,290,570	14,308
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Line No.	Month (a)	Schedule No. 602.1		Service Classification		Commercial	
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	5	799	66	0.004692	799	4
2.	July	5	1,112	84	0.006876	1,112	8
3.	August	5	706	61	0.010012	706	7
4.	September	5	837	68	0.017898	837	15
5.	October	5	863	70	0.017956	863	16
6.	November	5	1,878	141	0.021232	1,878	40
7.	December	5	1,123	93	0.014940	1,123	17
8.	January	5	638	62	0.007329	638	5
9.	February	5	1,874	141	0.005939	1,874	11
10.	March	5	1,638	126	0.021481	1,638	35
11.	April	5	1,332	106	0.005604	1,332	7
12.	May	5	1,207	91	0.000395	1,207	-
13.	Total	60	14,007	1,109		14,007	165
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Footnote:

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

Line No.	Month (a)	Schedule No. 602.2		Service Classification		Demand Class	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	33	372,339	18,441	0.004692	372,339	1,747
2.	July	34	442,364	21,212	0.006876	442,364	3,042
3.	August	32	363,856	18,226	0.010012	363,856	3,646
4.	September	32	402,647	19,807	0.017898	402,647	7,207
5.	October	31	326,758	16,661	0.017956	326,758	5,867
6.	November	31	352,341	17,671	0.021232	352,341	7,481
7.	December	31	413,388	19,863	0.014940	413,388	6,176
8.	January	31	429,292	20,383	0.007329	429,292	3,146
9.	February	32	388,037	19,083	0.005939	388,037	2,249
10.	March	31	442,236	20,633	0.021481	442,236	9,500
11.	April	31	344,664	17,188	0.005604	344,664	1,931
12.	May	31	350,784	17,820	0.000395	350,784	139
13.	Total	380	4,628,706	226,988		4,628,706	52,131
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Line No.	Month (a)	Schedule No. 602.3		Service Classification		Demand Class	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	2,123	179	0.004692	2,123	10
2.	July	1	3,185	216	0.006876	3,185	22
3.	August	1	2,684	198	0.010012	2,684	27
4.	September	1	3,744	235	0.017898	3,744	67
5.	October	1	2,721	200	0.017956	2,721	49
6.	November	1	4,507	277	0.021232	4,507	96
7.	December	1	6,356	341	0.014940	6,356	95
8.	January	1	7,574	371	0.007329	7,574	56
9.	February	1	8,309	428	0.005939	8,309	49
10.	March	1	8,235	415	0.021481	8,235	177
11.	April	1	4,315	254	0.005604	4,315	24
12.	May	1	3,026	210	0.000395	3,026	1
13.	Total	12	56,779	3,324		56,779	673
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Footnote:

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

Line No.	Month (a)	Schedule No. 603		Service Classification			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	6	533,104	22,714	0.004692	533,104	2,501
2.	July	6	656,184	27,186	0.006876	656,184	4,512
3.	August	6	535,424	22,859	0.010012	535,424	5,361
4.	September	6	593,424	24,818	0.017898	593,424	10,621
5.	October	6	499,160	21,427	0.017956	499,160	8,963
6.	November	6	488,000	21,126	0.021232	488,000	10,361
7.	December	6	558,512	23,387	0.014940	558,512	8,344
8.	January	6	531,232	22,835	0.007329	531,232	3,893
9.	February	6	601,792	25,306	0.005939	601,792	3,574
10.	March	6	584,944	24,703	0.021481	584,944	12,565
11.	April	6	472,024	20,477	0.005604	472,024	2,645
12.	May	6	488,984	21,159	0.000395	488,984	193
13.	Total	72	6,542,784	277,997		6,542,784	73,533
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Line No.	Month (a)	Schedule No. 604		Service Classification			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	3	13,155	2,449	0.004692	13,155	62
2.	July	3	14,555	2,488	0.006876	14,555	100
3.	August	3	14,071	2,475	0.010012	14,071	141
4.	September	3	18,405	2,597	0.017898	18,405	329
5.	October	3	15,786	2,523	0.017956	15,786	283
6.	November	3	15,249	2,508	0.021232	15,249	324
7.	December	3	17,458	2,593	0.014940	17,458	261
8.	January	3	16,636	2,570	0.007329	16,636	122
9.	February	3	14,818	2,519	0.005939	14,818	88
10.	March	3	14,818	2,519	0.021481	14,818	318
11.	April	3	11,456	2,424	0.005604	11,456	64
12.	May	3	10,908	2,409	0.000395	10,908	4
13.	Total	36	177,315	30,074		177,315	2,096
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Footnote:

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

Line No.	Month (a)	Schedule No. 604.1		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	1	31	7	0.004692	31	-
2.	July	1	31	7	0.006876	31	-
3.	August	1	37	7	0.010012	37	-
4.	September	1	44	7	0.017898	44	1
5.	October	1	43	7	0.017956	43	1
6.	November	1	51	7	0.021232	51	1
7.	December	1	58	7	0.014940	58	1
8.	January	1	55	7	0.007329	55	1
9.	February	1	49	7	0.005939	49	-
10.	March	1	49	7	0.021481	49	1
11.	April	1	38	7	0.005604	38	-
12.	May	1	36	7	0.000395	36	-
13.	Total	12	522	84		522	6
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Line No.	Month (a)	Schedule No. 606		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	28	22,010	1,657	0.004692	22,010	103
2.	July	28	29,109	1,921	0.006876	29,109	200
3.	August	27	22,410	1,659	0.010012	22,410	224
4.	September	27	24,442	1,729	0.017898	24,442	438
5.	October	27	20,513	1,601	0.017956	20,513	368
6.	November	27	36,958	2,439	0.021232	36,958	785
7.	December	27	55,232	3,224	0.014940	55,232	825
8.	January	27	62,617	3,632	0.007329	62,617	459
9.	February	27	67,670	3,821	0.005939	67,670	402
10.	March	26	66,677	3,815	0.021481	66,677	1,432
11.	April	26	38,601	2,522	0.005604	38,601	216
12.	May	26	29,141	1,957	0.000395	29,141	12
13.	Total	323	475,380	29,977		475,380	5,464
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Footnote:

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

Line No.	Month (a)	Schedule No. 608		Service Classification			
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	1	186,000	13,821	0.004692	186,000	873
2.	July	1	163,500	12,648	0.006876	163,500	1,124
3.	August	1	120,000	10,414	0.010012	120,000	1,201
4.	September	1	183,000	13,669	0.017898	183,000	3,275
5.	October	1	196,500	14,346	0.017956	196,500	3,528
6.	November	1	228,000	17,016	0.021232	228,000	4,841
7.	December	1	282,000	19,785	0.014940	282,000	4,213
8.	January	1	280,500	20,021	0.007329	280,500	2,056
9.	February	1	325,500	22,739	0.005939	325,500	1,933
10.	March	1	325,500	22,592	0.021481	325,500	6,992
11.	April	1	201,000	14,956	0.005604	201,000	1,126
12.	May	1	201,000	15,477	0.000395	201,000	80
13.	Total	12	2,692,500	197,484		2,692,500	31,242
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Line No.	Month (a)	Schedule No. 610		Service Classification			
		No. of Bills Rendered	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	34	4,858	511	0.004692	4,858	23
2.	July	34	4,858	511	0.006876	4,858	33
3.	August	34	5,794	535	0.010012	5,794	58
4.	September	34	5,896	537	0.017898	5,896	106
5.	October	34	5,476	527	0.017956	5,476	98
6.	November	34	6,064	541	0.021232	6,064	129
7.	December	34	8,718	608	0.014940	8,718	130
8.	January	36	9,086	626	0.007329	9,086	67
9.	February	36	6,752	567	0.005939	6,752	40
10.	March	36	7,412	584	0.021481	7,412	159
11.	April	36	5,762	543	0.005604	5,762	32
12.	May	36	5,468	536	0.000395	5,468	2
13.	Total	418	76,144	6,626		76,144	877
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Footnote:

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

Line No.	Month (a)	Schedule No. 610.12		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	5	524	49	0.004692	524	2
2.	July	5	538	50	0.006876	538	4
3.	August	5	598	51	0.010012	598	6
4.	September	5	683	53	0.017898	683	12
5.	October	5	528	49	0.017956	528	10
6.	November	5	407	46	0.021232	407	9
7.	December	5	539	50	0.014940	539	8
8.	January	5	548	50	0.007329	548	4
9.	February	5	427	47	0.005939	427	3
10.	March	5	457	48	0.021481	457	10
11.	April	5	353	45	0.005604	353	2
12.	May	5	338	45	0.000395	338	-
13.	Total	60	5,940	583		5,940	70
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Line No.	Month (a)	Schedule No.		Service Classification			
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June						
2.	July						
3.	August						
4.	September						
5.	October						
6.	November						
7.	December						
8.	January						
9.	February						
10.	March						
11.	April						
12.	May						
13.	Total	-	-	-		-	-
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Footnote:



126. ANALYSIS OF OPERATING PROPERTY TAX AND EQUALIZATION RATES

Item (a)	Total per Books -- \$ (b)	Village of Mayville (c)	Town of (d)	Town of (e)	Town of (f)	Town of (g)	Line No
Operating Property A/C 101	4,930,536	4,930,536					1.
Depreciation Reserves A/C 261	1,645,579	1,645,579					2.
Depreciated Value	3,284,957	3,284,957					3.
Current Tax Rates:	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	4.
Village or City	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	5.
School	xxxxxxxxxxxxxxxxxxxx						6.
Town & County	xxxxxxxxxxxxxxxxxxxx						7.
Equalization Rates -- %	xxxxxxxxxxxxxxxxxxxx						8.
Taxes Due	-	xxxxxxxxxxxxxxxxxxxx					9.
Taxes Paid	-	xxxxxxxxxxxxxxxxxxxx					10.

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

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

Make the statements explicit and precise, and number and letter them in accordance with the inquiries; each subdivision must be fully answered, and if the word "None" truly states the fact, it may be used in answering any particular inquiry.
- 5. All long-term debt actually issued, giving
  - (a) names of securities,
  - (b) amounts actually issued,
  - (c) dates of each such issue,
  - (d) purposes for which issued, and describing
  - (e) the consideration realized, giving
  - (f) amounts and
  - (g) values.
- 6. If at any time during the year ownership of a substantial portion of the lighting plant has been transferred by the respondent to another, or by another to the respondent, give the effective date of such transfer or acquisition, the names of the parties involved, and other important particulars.

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

128. CHANGES IN GENERAL OFFICERS TO DATE OF VERIFYING REPORT

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

None

MISCELLANEOUS MATTER.

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

VERIFICATION

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

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

Joha D. Buxton

makes oath and says that he is the

Superintendent

of the electric plant of

Village of Mayville

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

(HERE INSERT THE EXACT NAME OF THE RESPONDENT MUNICIPALITY)

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

Subscribed and sworn to before me,

in and for the state and county above named, this

day of, , 20

(SIGNATURE)

My commission expires , 20

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

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

Statement E-1: Capital Addition  
 Date fiscal year ended 5/31/2015

(All amounts in thousands of dollars)

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)			5.0	5.0
5. Underground Conduits & Conductors (359 & 364)			1.0	1.0
7. Distribution Substation Equipment (361)				
8. Distribution Overhead Conductors (363)			10.0	10.0
9. Line Transformers (365)			1.0	1.0
10. Services (366-367)			1.0	1.0
11. Consumers Meters & Installations (368-369)			1.5	1.0
12. Other Property on Consumers' Premises (370)			1.0	1.0
13. Street Lighting & Signal System Equipment (371)	137.2		2.5	2.5
14. Office Equipment (381)	20.5	0.4	2.0	2.0
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)		40.1		
18. Communication Equipment (385)	0.5	0.3		
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)	11.8	1.1	3.0	3.0
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	170.0	41.9	28.0	27.5

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

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

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

Village of Mayville

Statement E-2: Replacements

Date fiscal year ended 5/31/2015

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)				
4. Poles, Towers and Fixtures (358)	20.8	13.1	16.0	16.0
5. Underground Conduits & Conductors (359 & 364)	1.9	0.4	1.0	1.0
7. Distribution Substation Equipment (361)	21.0	5.3	8.0	8.0
8. Distribution Overhead Conductors (363)	15.6	0.8	4.0	4.0
9. Line Transformers (365)	1.4	1.3	4.0	4.0
10. Services (366-367)	4.1		1.0	1.0
11. Consumers' Meters & Installations (368-369)	37.4	5.9	0.5	0.5
12. Other Property on Consumers' Premises (370)		11.0	2.5	2.5
13. Street Lighting & Signal System Equipment (371)			5.0	5.0
14. Office Equipment (381)				
15. Stores Equipment (382)				
16. Shop Equipment (383)			1.5	1.5
17. Transportation Equipment (384)	106.2		3.0	3.0
18. Communication Equipment (385)			1.5	1.5
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)			5.0	5.0
21. Miscellaneous Items Not Classified Above (388-392)			0.5	0.5
22. Eng. Driven Generation (342-345)				
Total*	208.4	37.8	53.5	53.5

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

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