

Village of Mayville

New York Power Authority Annual Report

Year Ended May 31, 2020



Independent Accountant's Compilation Report

Board of Trustees
Village of Mayville
Mayville, New York

Management is responsible for the New York Power Authority Annual Report of the Village of Mayville, New York (Annual Report) as of and for the year ended May 31, 2020 with certain 2019 information included in the accompanying prescribed form in accordance with the requirements of the New York Power Authority. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion or a conclusion, or provide any form of assurance on the Annual Report included in the accompanying prescribed form.

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

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

BST & CO. CPAs, LLP

Albany, New York
August 4, 2020

101. Exact name of the respondent municipality: Village of Mayville						Year Ended: 5/31/2020	
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)		
Kenneth Shearer Jr.	Mayor	1/1/19	12/31/22	4,413	2,207	1	
Antoinette Moore	Trustee	1/1/20	12/31/20	1,269	635	2	
Henry T. Jacobson	Trustee	01/01/19	12/31/22	2,856	1,428	3	
Sun Ray Eagle Harrington	Trustee	01/01/19	12/31/22	2,586	1,428	4	
Benjamin Webb	Trustee	01/01/17	12/31/20	2,856	1,428	5	
James Warner	Trustee	01/8/2019	12/31/19	1,587	793	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)			
Superintendent	John D. Buxton	66,098	13,220	Salary	21		
					22		
					23		
Village Treasurer	Jennifer L. Obert	49,012	19,605	Hourly	24		
					25		
Village Clerk	John G. Crandall	60,420	18,096	Hourly	26		
					27		
					28		
					29		
Office Clerks	*****	34,241	27,393	Hourly	30		
Line Crew	*****	426,385	178,900	Hourly	31		
	*****				32		
	*****				33		
	*****				34		
	*****				35		
	*****				36		
	*****				37		
	Totals	636,156	257,214		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)	6,264,763	6,159,391	(105,372)
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	6,264,763	6,159,391	(105,372)
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)	257,860	283,848	25,988
12.	117. Miscellaneous Special Funds (p. 5)	-	-	-
13.	Total Investments	257,860	283,848	25,988
14.	121. Cash	1,083,828	760,148	(323,680)
15.	122. Working Funds	150	150	-
16.	123. Materials and Supplies	176,785	168,925	(7,860)
17.	124. Receivables from Operating Municipality (p. 7)	17,609	22,577	4,968
18.	125. Accounts Receivable	221,206	217,020	(4,186)
19.	126. Notes Receivable			-
20.	127. Interest and Dividends Receivable			-
21.	128. Prepayments	76	84	8
22.	129. Special Deposits			-
23.	131. Miscellaneous Current Assets			-
24.	Total Current Assets	1,499,654	1,168,904	(330,750)
25.	141. Unamortized Debt Discount and Expense			-
26.	143. Suspense to be Amortized			-
27.	144. Clearing Accounts (p. 10)			-
28.	145. Miscellaneous Suspense	78,693	34,452	(44,241)
29.	146. Regulatory Commission Suspense			-
30.	Total Deferred Debits	78,693	34,452	(44,241)
31.	151. Reacquired Securities			-
32.	161. Deficit (p. 11)			-
33.	Total Assets and Other Debits	8,100,970	7,646,595	(454,375)

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.*

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

No Contingent Assets.

* Increases in black, decreases in red.

‡ Item column (g) includes (show amount here) \$ 60,000
long-term debt maturing within one year or less from the date of the balance sheet.

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

101. COMPARATIVE GENERAL BALANCE SHEET

Liabilities and Other Credits

Line No.	Item (e)	Balance at beginning of year \$ (f)	Balance at end of year \$ (g)	Change during year* \$ (h)
1.	231. Bonds (p. 6)	730,000	1,425,000	695,000
2.	232. Equipment Obligations - Long-Term (p. 6)	-	-	-
3.	233. Miscellaneous Long-Term Debt (p. 6)	30,968	70,626	39,658
4.	Total Long-Term Debt†	760,968	1,495,626	734,658
5.	241. Payables to Operating Municipality (p. 7)	151	-	(151)
6.	242. Accounts Payable	96,185	71,166	(25,019)
7.	243. Notes Payable (p. 6)	998,000	-	(998,000)
8.	244. Consumers' Deposits (p. 8)	1,081	1,081	-
9.	245. Matured Interest	-	-	-
10.	246. Matured Long-Term Debt	-	-	-
11.	248. Taxes Accrued	842	610	(232)
12.	249. Interest Accrued	40,478	21,169	(19,309)
13.	251. Advance Billing and Payments	-	-	-
14.	252. Miscellaneous Current Liabilities	48,496	51,307	2,811
15.	Total Current & Accrued Liabilities	1,185,233	145,333	(1,039,900)
16.	261. Depreciation Reserves (p. 5)	2,164,718	2,168,232	3,514
17.	262. Amortization Reserves (p. 4 & 5)	-	-	-
18.	263. Contributions for Extensions (p. 8)	1,331,639	1,345,533	13,894
19.	264. Insurance Reserve (p. 8)	-	-	-
20.	265. Injuries and Damages Reserve (p. 8)	-	-	-
21.	266. Reserve for Uncollectible Accounts (p. 8)	125,650	126,489	839
22.	267. Miscellaneous Reserves (p. 8)	-	-	-
23.	Total Reserves	3,622,007	3,640,254	18,247
24.	271. Unamortized Premium on Debt	1,020	-	(1,020)
25.	272. Miscellaneous Unadjusted Credits (p. 8)	113,764	41,981	(71,783)
26.	Total Deferred Credits	114,784	41,981	(72,803)
27.	280. Contribs. - Oper. Municipality (p. 8)	*****	*****	*****
28.	(\$1,798,621) (1,893,546)			
29.	281. Surplus (p. 9)			
30.	\$4,216,599 4,216,947	\$2,417,978	2,323,401	(94,577)
31.				-
32.				-
33.	Total Liabilities and Other Credits	8,100,970	7,646,595	(454,375)

Note: Account 252 includes accrued unused sick time.

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

Account 272 represents Deferred Inflows in connection with GASB 68.

No Contingent Liabilities.

102. OPERATING PROPERTY - ELECTRIC

1. Show hereunder the requested information regarding electric operating property accounts for the year.
2. Transfers of property from one electric plant to another shall be shown in the column for "adjustments during year." Property transferred to or from another municipal department shall be reported as an addition or retirement in this schedule.
3. Adjustments during year" should also include entries, if any, made in operating property accounts not to record current transactions but in modification of entries made in prior accounting periods.
4. In an attached memorandum explain all entries in column (e).

Account (a)	Balance at beginning of year \$ (b)	Additions during year \$ (c)	Retirements during year \$ (d)	Adjustments during year \$ (e)	Balance at end of year \$ (f)	Depreciation Reserve	
						Current Annual Rate % (g)	Accrued Deprec. \$ Reserves (h)
301. Organization					-		
302. Franchises & Consents					-		
303. Misc. Intangible Property					-		
311. Land	8,260				8,260		
312. Structures	1,086,314				1,086,314	2.22%	240,578
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%	5,467
352. Transmission Substation Equip.					-		
353. Transmission Overhead Cond.	63,757	1,104			64,861	2.10%	29,025
354. Transmission Undergrnd Cond.					-		
358. Poles, Towers, & Fixtures	472,954	24,999	1,260		496,693	3.33%	221,260
359. Underground Conduits					-		
361. Distribution Substation Equip.	2,000,918	23,587	183,972		1,840,533	2.90%	346,063
362. Storage Battery Equipment					-		
363. Distribution Overhead Cond.	498,275	29,347	607		527,015	2.57%	25,487
364. Dist. Underground Cond.	26,248	3			26,251	2.50%	8,989
365. Line Transformers	410,662	3,054	3,461		410,255	2.90%	141,055
366. Overhead Services	89,231	1,850	49		91,032	3.31%	67,997
367. Underground Services	6,218				6,218	2.88%	2,054
368. Consumers' Meters	19,238	1,169	1,953		18,454	3.13%	(15,022)
369. Consumers' Meter Installation	97,040	1,953	1,661		97,332	3.74%	44,578
370. Other Prop. on Consum. Prem.	61,317	5,582	2,272		64,627	3.90%	1,766
371. St. Light & Signal Sys. Equip.	534,385	16,575	4,328		546,632	3.90%	175,274
381. Office Equipment	91,258	14,140	988		104,410	11.94%	45,341
382. Stores Equipment					-		
383. Shop Equipment	51,206		2,448		48,758	4.00%	27,736
384. Transportation Equipment	517,849				517,849	1.56%	697,255
385. Communication Equipment	14,587				14,587	10.00%	18,656
386. Laboratory Equipment	18,558		14,990		3,568	13.43%	4,275
387. General Tools and Implements	90,609	2,256	2,477		90,388	4.75%	56,130
388. Miscellaneous Gen. Equipment	92,381		10,525		81,856	4.75%	24,268
391. Miscellaneous Tangible Property					-		
392. Undistrib. Operating Property**					-		
Total Oper. Property - Elec.	6,264,763	125,619	230,991	-	6,159,391		2,168,232

* Debits in black, credits in red

** State details here

103. INVESTMENTS

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

Line No.	Class Numeral (a)	Description of security or other investment (b)	Date of maturity of security (c)	Interest or dividends, if any Rate % per annum (d)	Dates due (e)	Par value of amount held at end of year \$ (f)	Year of acquisition by respondent (g)	Actual money cost to respondent (h)	Book cost at end of year (i)	Revenue during year	
										Accrued (j)	Received (k)
1.											
2.	6	116 - Depreciation Fund	various	0.5%	Monthly	283,848		283,848	283,848		
3.											
4.											
5.											
6.							Totals	283,848	283,848	-	-

104. DEPRECIATION AND AMORTIZATION RESERVES

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

Line No.	Item (a)	Depreciation Reserves			Total \$ (e)	Amortization Reserves			Total \$ (i)
		Electric department \$ (b)	\$ (c)	Other departments (specify) \$ (d)		Electric department \$ (f)	\$ (g)	Other departments (specify) \$ (h)	
1.	Balance at beginning of year	2,164,718			2,164,718				
2.	Accruals for year, charged to:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
3.	Operating Expenses (except acct. 790)	175,485			175,485	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4.	Amortization of Intangible Property (790)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
5.	Clearing accounts	54,892			54,892				
6.	Deductions from Rent Revenues (432 and 435)				-				-
7.	Miscellaneous Debits to Surplus (514)				-				-
8.	Other accounts (specify):				-				-
9.					-				-
10.					-				-
11.	Total accruals	230,377	-		230,377				
12.	Net charges for property retired:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
13.	Book cost of retirements	230,991			230,991				
14.	Cost of removal	4,125			4,125				
15.	Salvage, insurance, etc., recovered (Cr.)	(8,253)			(8,253)				
16.	Net debit for retirements	226,863	-		226,863				
17.	Other Credits				-				-
18.	Other Debits - Adjustments to Operating Prop (pg 4)				-				-
19.	Balance at end of year	2,168,232	-		2,168,232				

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	30,000	3.5-4.1%	6/1&12/1	1
		7/10/19	7/1/39	7/1	30,000	2.25-3.0%	1/1 & 7/1	2
Serial Bond	Elect System Project							3
								4
								5
GASB 68 - Net Pension Liab	Pension							6
								7
								8
								9
Par value of actual issue \$ (i)	Cash realized on actual issue* \$ (j)	Payments on debt to end of year \$ (k)	Actually outstanding at end of year \$ (l)	Interest during year		Interest at end of year		Line No.
				Accrued \$ (m)	Paid \$ (n)	Matured and Unpaid \$ (o)	Accrued but not due \$ (p)	
880,000	880,000	180,000	700,000	26,736	27,261	-	13,369	1
725,000	725,000	-	725,000	17,160	9,360		7,800	2
								3
								4
								5
			70,626	-	-	-	-	6
								7
								8
								9
Total	1,605,000	180,000	1,495,626	43,896	36,621		21,169	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)		
BAN	-	7/11/2018	7/11/2019	2.66%	3,273	29,333	Substation Improvements	1
								2
								3
	-				3,273	29,333		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		Inventory adjustment at 5/31/2020	2,074	1
				2
				3
				4
				5
				6
				7
				8
				9
Total	\$ -		\$ 2,074	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 Contra acct. No. (h)	Amount \$ (i)	Balance at end of year \$ (j)
1.										
2.	Electric Services provided to other funds	Open	None	4,650	-	63,302	63,201		-	4,751
3.										
4.	Due from General Fund	Open	None	12,959	-	17,826	12,959			17,826
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
			Totals	17,609	-	81,128	76,160		-	22,577

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 Contra acct. No. (h)	Amount \$ (i)	Balance at end of year \$ (j)
21.										
22.	Due to Water Fund	Open	None	151	-	-	151			-
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										
33.			Totals	151	-	-	151		-	-

109. OTHER RESERVES AND UNADJUSTED CREDITS

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

Line No.	Description (a)	Balance at beginning of year \$ (b)	Credits during year		Debits during year		Balance at end of year \$ (g)
			Contra acct. No. (c)	Amount \$ (d)	Contra acct. No. (e)	Amount \$ (f)	
1.							-
2.	244 - Customer Deposits	1,081		-		-	1,081
3.							-
4.	266 - Reserve for Uncollectible Accts.	125,650	404	839		-	126,489
5.							-
6.	263 - Contributions for Extensions	1,331,643	121	13,890	121	-	1,345,533
7.							-
8.	272 - Deferred Inflows (GASB 68)	113,764	785/233/145	-	785/233/145	71,783	41,981
9.							-
10.							-
11.							-
12.							-
13.							-
14.							-
15.							-
16.							-
17.							-
18.							-
19.							-
20.							-

110. CONTRIBUTIONS-OPERATING MUNICIPALITY

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

Line No.	Item (a)	Amount \$ (b)	Item (c)	Amount \$ (d)
31.	Balance at Beginning of Year	1,798,621		
32.				
33.	Cash Contribution	94,925		
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.				
50.	Balance at end of year		Balance at end of year	1,893,546
51.	Total	1,893,546	Total	1,893,546

* 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)	1,682,145	1,755,929	(73,784)		1.
402. Operating Expenses - Electric (p. 10)	1,614,711	1,610,906	3,805		2.
403. Taxes - Electric			-		3.
404. Uncollectible Revenues- Electric	839	3,652	(2,813)		4.
Revenue Deductions - Electric	1,615,550	1,614,558	992		5.
Net Operating Revenue - Electric*	66,595	141,371	(74,776)		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*	66,595	141,371	(74,776)		13.
431. Rent from Lease of Electric Plant - Cr.			-		14.
432. Deductions from Rent Revenues - Electric			-		15.
433. Rent for Lease of Electric Plant - Dr.			-		16.
Net Ret. or Exp. - Leased Prop. - Elec.*	-	-	-		17.
434. Rent from Other Operating Property - Cr.			-		18.
435. Deductions from Rent Rev. - Other Operations			-		19.
436. Rent for Other Operating Property - Dr.			-		20.
Net Ret. or Exp. - Leased Prop. - Other Op.*	-	-	-		21.
Operating Income*	66,595	141,371	(74,776)		22.
441. Revenues from Non-operating Property			-		23.
442. Interest Revenues	3,443	6,551	(3,108)		24.
443. Dividend Revenues			-		25.
444. Miscellaneous Non-operating Revenues	-		-		26.
449. Non-operating Revenue Deductions			-		27.
Non-operating Income*	3,443	6,551	(3,108)		28.
Gross Income*	70,038	147,922	(77,884)		29.
451. Interest on Long-Term Debt (p. 6)	47,169	54,371	(7,202)		30.
452. Miscellaneous Interest Deductions	-	-	-		31.
453. Amortization of Debt Discount and Expense			-		32.
454. Release of Premium on Debt - Cr.	(1,020)	(5,098)	4,078		33.
455. Interest Charged to Property - Cr.			-		34.
456. Miscellaneous Amortization			-		35.
459. Contractual Appropriations of Income	25,615	26,696	(1,081)	IEEP Contrib	36.
460. Miscellaneous Deductions from Income	-	-	-		37.
Total Deductions from Gross Income	71,764	75,969	(4,205)		38.
Net Income	(1,726)	71,953	(73,679)		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		\$4,216,599		41.
501. Balance Transferred from Income		(1,726)		42.
502. Miscellaneous Credits to Surplus (p. 6)	xxxxxxxxxxxx	2,074		43.
512. Appropriations to Reserves (p. 6)		xxxxxxxxxxxx		44.
514. Miscellaneous Debits to Surplus (p. 6)	-	xxxxxxxxxxxx		45.
Balance at End of Year	4,216,947			46.
Totals	4,216,947	4,216,947		47.

*Loss in red

115. OPERATING EXPENSES - ELECTRIC

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

applicable to each class of utilities.

3. All credit entries in this schedule should be made in red ink.

Item	Class		Amount	Line No.	Item	Class		Amount
	A,B,C	D				A,B,C	D	
701. Supervision and Labor	X	X		1.	Acc. 701 to 738 brought forward			944,771
702. Power Plant Supplies and Expenses		X		2.	741. Distribution System Operation		X	
702.1 Fuel	X			3.	741.1 Distribution Super & Engineering	X		16,389
702.2 Water	X			4.	741.2 Oper. of Distribution Substations	X		2,607
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		174,411
704. Steam from other Sources	X	X		7.	741.5 Oper. of Consumers' Meters	X		1,002
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		43,721
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		
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	88,374
712. Production Rents	X	X		18.	744. Distribution Rents	X	X	
Total Elec. Gen. - Hydraulic Power			-	19.	Total Distribution Expenses			326,504
713. Supervision and Labor	X	X		20.	751. Street Light & Sig. System Operation		X	
714. Power Plant Supplies and Expenses		X		21.	751.1 St. Light & Sig. Sys. Super & Engr.	X		
714.1 Engine Fuel	X			22.	751.2 Operation of St. Light & Sig. Sys.	X		
714.3 Miscellaneous Supplies and Expenses	X			23.	752. Rep. to St. Light & Sig. Sys. Equip.	X	X	15,276
715. Repairs to Power Plant	X	X		24.	753. Depr. of St. Light & Sig. Sys. Equip.	X	X	21,037
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			36,313
718. Production Rents	X	X		27.	761. Consum. Acct. & Coll. Labor & Sup.	X	X	25,667
Total Elec. Gen. - Int. Comb. Eng. Pwr.			-	28.	764. Consum. Account & Collect Rents	X	X	25,667
721. Electricity Purchased	X	X	903,242	29.	Total Consum. Acct. & Coll. Exp.			25,667
722. Purchased Electricity Expense	X	X		30.	771. Sales Labor and Supplies	X	X	
726. Production Exp. Transferred - Cr.	X	X		31.	772. Appliance Selling and Jobbing	X	X	
729. Duplicate Production Charges - Cr.	X	X		32.	774. Sales Department Rents	X	X	
Total Other Production Expenses			903,242	33.	Total Sales Expenses			-
Total Production Expenses			903,242	34.	781. General Office Salaries & Expenses	X	X	101,233
731. Transmission System Operation		X		35.	782. Management Service	X	X	6,230
731.1 Transmission Supervision and Eng.	X			36.	783. Insurance, Injuries and Damages	X	X	21,214
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	175,487
732. Repairs to Transmission System	X	X		39.	786. General Rents	X	X	5,700
733. Depreciation of Transmission Prop.	X	X	25,505	40.	787. Repairs to General Property	X	X	
734. Transmission Rents	X	X		41.	788. Depreciation of Gen. Property	X	X	24,545
Total Transmission Expenses			25,505	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	16,024	45.	792. Miscel. Expenses Transferred - Cr.	X	X	(52,953)
Total Maint. Pol., Tow., Fixt. & Cond.			16,024	46.	793. Duplicate Miscel. Charges - Cr.	X	X	
Total Accts. 701 to 738 carried forw.			944,771	47.	Total Admin. & General Expenses			281,456
				48.	Total Oper Expenses - Electric			\$ 1,614,711

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.	a	Cash Contribution	General	Actual		94,925	121	94,925		
2.										
3.										
4.	f	Electric Service	General	Kwh	31,432		606	31,432		
5.										
6.										
7.	e	Street Lighting	General	Kwh	31,870		604.0	31,870		
8.										
9.										
10.	m	Cash advances	General	Actual	17,826		121	17,826		
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
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38.										
39.										
40.										
41.										
42.										
43.										
44.										
45.										
46.										
47.										
48.										
49.				Totals	81,128	94,925		176,053		-

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	25,598,881	Jan	1/22	8:30	5,436	30
32.	Generated by steam ‡				Feb	2/14	9:30	5,443	30
33.	Gen. by other motive power ‡				Mar	3/16	9:00	4,709	30
34.					Apr	4/16	10:30	4,039	30
35.	Gen. by Eng.		Sup. to others w/o direct charge		May	5/9	12:30	3,661	30
36.			Used by electric department	-	June	6/28	15:00	3,540	30
37.	Purchased	27,141,003			July	7/19	14:30	4,136	30
38.	Total available for distribution	27,141,003			Aug	8/21	14:30	3,834	30
39.	Energy purchased from 6/1/19- 5/31/20				Sep	9/11	13:00	3,726	30
40.					Oct	10/18	11:30	3,650	30
41.	Cost	\$ 903,242	Lost and unaccounted for	5.7% 1,542,122	Nov	11/13	8:30	4,860	30
42.			Total	27,141,003	Dec	12/19	9:30	5,486	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	889	10,318,853	665,496	2,579	668,075	6.45
32.	602. Commercial Sales	205	5,224,393	341,577	906	342,483	6.56
33.	603. Industrial Sales	6	6,313,912	341,887	366	342,253	5.42
34.	604. Public St. Light- Oper. Municip.	4	161,462	31,870		31,870	19.74
35.	605. Public Street Lighting - Other					-	
36.	606. Other Sales to Oper. Municipality	27	420,965	31,432		31,432	7.47
37.	607. Other Sales to Other Public Auth.					-	
38.	608. Large Non-Commercial	1	3,069,000	247,591		247,591	8.07
39.	609. Sales to R.R. and Street R.R.						
40.	610. Security Lighting	42	90,296	9,016	40	9,056	10.03
41.	Total Electric Service Revenues	1,174	25,598,881	1,668,869	3,891	1,672,760	6.52
42.	621. Rent from Electric Property			3,500		3,500	xxx
43.	622. Miscellaneous Electric Revenues			5,885		5,885	xxx
44.	Total Other Electric Revenues				-	9,385	xxx
45.	Total Operating Rev. - Electric			1,668,869	3,891	1,682,145	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)	Name of Substation (b)	Electric Substations			
			No. & Size of Transformers (c)	Capacity in kv. a. (d)	High Voltage & Connection (e)	Low Voltage & Connection (f)
1.	Lakeview Ave., Mayville	Lakeview	1	5,000	35	8,320.00
2.						
3.	Valley St., Mayville	Valley	1	5,000	35	8,320.00
4.						
5.						
6.			Totals	10,000	xxxxxxx	xxxxxxxxx

121. LINE TRANSFORMERS

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

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

A - General.

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

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

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

122. DISTRIBUTION SYSTEM CAPACITORS

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

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

124. SALES BY MUNICIPALITIES---ELECTRIC

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

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

Designation of municipality	Village			Town			Line No.
Item (a)	Number of active consumers* (b)	Sales in kw.h. (c)	Revenues during year \$ (d)	Number of active consumers* (e)	Sales in kw.h. (f)	Revenues during year \$ (g)	
601. Residential Sales	852	9,903,203	638,891	37	415,650	26,605	1
602. Commercial Sales	200	5,208,241	340,158	5	16,152	1,419	2
603. Industrial Sales	6	6,313,912	341,887				3
604. Public St. Light - Oper. Mun.	3	160,933	31,779	1	529	91	4
605. Public Street Lighting - Other							5
606. Other Sales to Oper. Municip.	27	420,965	31,432				6
607. Other Sales to Other Pub. Auth.							7
608. Sales to Other Distributors	1	3,069,000	247,591				8
609. Sales to R.R. and Street R.R.							9
610. Security Lighting	33	79,462	7,812	9	10,834	1,204	10
Totals	1,122	25,155,716	1,639,550	52	443,165	29,319	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				889	10,318,853	665,496	25
602. Commercial Sales				205	5,224,393	341,577	26
603. Industrial Sales				6	6,313,912	341,887	27
604. Public St. Light. - Oper. Mun.				4	161,462	31,870	28
605. Public Street Lighting - Other				-	-	-	29
606. Other Sales to Oper. Municip.				27	420,965	31,432	30
607. Other Sales to Other Pub. Auth.				-	-	-	31
608. Sales to Other Distributors				1	3,069,000	247,591	32
609. Sales to R.R. and Street R.R.				-	-	-	33
610. Security Lighting				42	90,296	9,016	34
Totals	-	-	-	1,174	25,598,881	1,668,869	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, 2020.

* 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	1,177	1,889,595	97,826	0.008847	1,889,595	16,863	15,434
2	July	1,185	1,815,403	94,935	0.021486	1,815,403	39,005	35,944
3	August	1,194	2,027,468	103,821	0.025788	2,027,468	52,284	51,592
4	September	1,175	1,692,467	89,270	0.026101	1,692,467	44,177	48,201
5	October	1,167	1,899,036	98,235	0.011476	1,899,036	21,795	18,944
6	November	1,167	2,055,776	113,641	0.011855	2,055,776	24,372	21,425
7	December	1,169	2,414,981	133,061	0.010976	2,414,981	26,506	25,746
8	January	1,167	2,452,839	135,342	0.011148	2,452,839	27,346	29,140
9	February	1,171	2,980,962	162,340	0.005531	2,980,962	16,488	15,280
10	March	1,170	2,543,441	138,965	0.003906	2,543,441	9,933	9,937
11	April	1,173	1,929,204	105,415	0.004622	1,929,204	8,916	10,150
12	May	1,173	1,897,709	99,158	0.004835	1,897,709	9,175	9,349
13	Totals	14,088	25,598,881	1,372,009		25,598,881	296,860	291,142
14	Account 601	10,662	10,318,853	555,024		10,318,853	110,472	
15	Account 602	2,460	5,224,393	275,661		5,224,393	65,916	
16	Account 603	72	6,313,912	264,142		6,313,912	77,745	
17	Account 604	48	161,462	29,962		161,462	1,908	
18	Account 605							
19	Account 606	327	420,965	26,780		420,965	4,652	
20	Account 607							
21	Account 608	12	3,069,000	212,470		3,069,000	35,121	
22	Account 610	507	90,296	7,970		90,296	1,046	
23								

Footnotes:

Base Purchase Per Cost: 0.023578

Factor of Adjustment 1.079132

Footnote:

125. SALES BY SERVICE CLASSIFICATIONS—ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	Service Classification			Comm Non Dem	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	172	104,321	7,050	0.008847	104,321	986
2.	July	174	127,163	7,907	0.021486	127,163	2,732
3.	August	177	132,123	8,191	0.025788	132,123	3,407
4.	September	171	93,455	5,998	0.026101	93,455	2,439
5.	October	170	87,969	5,684	0.011476	87,969	1,010
6.	November	170	81,732	5,951	0.011855	81,732	969
7.	December	171	93,310	6,696	0.010976	93,310	1,024
8.	January	170	108,069	7,636	0.011148	108,069	1,205
9.	February	170	119,190	8,347	0.005531	119,190	659
10.	March	171	103,988	7,379	0.003906	103,988	406
11.	April	171	68,886	5,133	0.004622	68,886	318
12.	May	170	67,095	4,507	0.004835	67,095	324
13.	Total	2,057	1,187,301	80,479		1,187,301	15,479
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Line No.	Month (a)	Schedule No.	Service Classification			Commercial	
		No. of Bills Rendered	Kw.h. Sold	Revenues	PPAC Factor per Kw.h.	Kw.h. to which PPAC was applied	PPAC Revenues
		(b)	(c)	\$ (d)	(e)	(f)	(g)
1.	June	5	693	65	0.008847	693	7
2.	July	5	775	65	0.021486	775	17
3.	August	5	927	74	0.025788	927	24
4.	September	5	629	57	0.026101	629	16
5.	October	5	811	67	0.011476	811	9
6.	November	5	1,546	120	0.011855	1,546	18
7.	December	5	1,815	137	0.010976	1,815	20
8.	January	5	1,780	135	0.011148	1,780	20
9.	February	5	2,306	169	0.005531	2,306	13
10.	March	5	1,952	146	0.003906	1,952	8
11.	April	5	1,534	119	0.004622	1,534	7
12.	May	5	1,384	99	0.004835	1,384	7
13.	Total	60	16,152	1,253		16,152	166
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	602.2 Service Classification			Demand Class	
		No. of Bills Rendered (b)	Kw.h. Sold (c)	Revenues \$ (d)	PPAC Factor per Kw.h. (e)	Kw.h. to which PPAC was applied (f)	PPAC Revenues (g)
1.	June	28	339,341	16,306	0.008847	339,341	3,002
2.	July	28	365,358	17,466	0.021486	365,358	7,850
3.	August	28	373,310	17,708	0.025788	373,310	9,627
4.	September	28	326,639	15,910	0.026101	326,639	8,529
5.	October	28	342,855	16,360	0.011476	342,855	3,935
6.	November	28	300,210	14,833	0.011855	300,210	3,559
7.	December	28	316,059	15,279	0.010976	316,059	3,469
8.	January	27	327,905	16,025	0.011148	327,905	3,655
9.	February	27	381,122	17,416	0.005531	381,122	2,108
10.	March	27	335,668	15,778	0.003906	335,668	1,311
11.	April	27	272,524	13,465	0.004622	272,524	1,260
12.	May	27	281,914	13,752	0.004835	281,914	1,363
13.	Total	331	3,962,905	190,298		3,962,905	49,668
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Line No.	Month (a)	Schedule No.	602.3 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	2,470	249	0.008847	2,470	24
2.	July	1	3,792	276	0.021486	3,792	81
3.	August	1	2,179	220	0.025788	2,179	56
4.	September	1	2,996	248	0.026101	2,996	78
5.	October	1	3,184	255	0.011476	3,184	37
6.	November	1	4,956	316	0.011855	4,956	59
7.	December	1	6,753	378	0.010976	6,753	74
8.	January	1	6,596	373	0.011148	6,596	74
9.	February	1	9,206	438	0.005531	9,206	51
10.	March	1	7,107	367	0.003906	7,107	28
11.	April	1	5,034	271	0.004622	5,034	23
12.	May	1	3,762	240	0.004835	3,762	18
13.	Total	12	58,035	3,631		58,035	603
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS—ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	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	607,752	24,910	0.008847	607,752	5,455
2.	July	6	513,736	21,630	0.021486	513,736	11,038
3.	August	6	585,184	24,032	0.025788	585,184	15,091
4.	September	6	517,808	21,727	0.026101	517,808	13,515
5.	October	6	536,248	22,337	0.011476	536,248	6,154
6.	November	6	463,304	19,800	0.011855	463,304	5,492
7.	December	6	496,016	21,063	0.010976	496,016	5,444
8.	January	6	505,608	20,939	0.011148	505,608	5,637
9.	February	6	632,624	26,044	0.005531	632,624	3,499
10.	March	6	557,984	23,225	0.003906	557,984	2,179
11.	April	6	462,408	19,553	0.004622	462,408	2,137
12.	May	6	435,240	18,882	0.004835	435,240	2,104
13.	Total	72	6,313,912	264,142		6,313,912	77,745
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Line No.	Month (a)	Schedule No.	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	11,389	2,399	0.008847	11,389	101
2.	July	3	9,927	2,358	0.021486	9,927	213
3.	August	3	12,174	2,421	0.025788	12,174	314
4.	September	3	12,279	2,424	0.026101	12,279	321
5.	October	3	14,883	2,497	0.011476	14,883	171
6.	November	3	14,892	2,498	0.011855	14,892	177
7.	December	3	15,789	2,523	0.010976	15,789	173
8.	January	3	15,606	2,599	0.011148	15,606	174
9.	February	3	16,686	2,630	0.005531	16,686	92
10.	March	3	14,082	2,556	0.003906	14,082	55
11.	April	3	11,661	2,488	0.004622	11,661	54
12.	May	3	11,565	2,485	0.004835	11,565	56
13.	Total	36	160,933	29,878		160,933	1,901
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Footnote:

Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	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	37	7	0.008847	37	-
2.	July	1	30	7	0.021486	30	1
3.	August	1	38	7	0.025788	38	1
4.	September	1	40	7	0.026101	40	1
5.	October	1	49	7	0.011476	49	1
6.	November	1	50	7	0.011855	50	1
7.	December	1	53	7	0.010976	53	1
8.	January	1	52	7	0.011148	52	1
9.	February	1	56	7	0.005531	56	-
10.	March	1	47	7	0.003906	47	-
11.	April	1	39	7	0.004622	39	-
12.	May	1	38	7	0.004835	38	-
13.	Total	12	529	84		529	7
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Line No.	Month (a)	Schedule No.	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	27	27,171	1,832	0.008847	27,171	240
2.	July	27	25,777	1,778	0.021486	25,777	554
3.	August	27	29,488	1,933	0.025788	29,488	760
4.	September	27	23,195	1,657	0.026101	23,195	605
5.	October	27	26,652	1,790	0.011476	26,652	306
6.	November	27	33,380	2,151	0.011855	33,380	396
7.	December	27	44,552	2,744	0.010976	44,552	489
8.	January	27	46,125	2,808	0.011148	46,125	514
9.	February	27	57,798	3,337	0.005531	57,798	320
10.	March	28	45,367	2,786	0.003906	45,367	177
11.	April	28	29,642	1,979	0.004622	29,642	137
12.	May	28	31,818	1,985	0.004835	31,818	154
13.	Total	327	420,965	26,780		420,965	4,652
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Footnote:

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[illegible]

Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)							
Line No.	Month (a)	Schedule No.	610.12 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	8	715	78	0.008847	715	6
2.	July	8	627	73	0.021486	627	13
3.	August	8	766	77	0.025788	766	20
4.	September	8	764	77	0.026101	764	19
5.	October	8	942	82	0.011476	942	11
6.	November	8	922	81	0.011855	922	11
7.	December	8	978	82	0.010976	978	11
8.	January	10	1,160	109	0.011148	1,160	13
9.	February	10	1,210	111	0.005531	1,210	7
10.	March	10	1,045	107	0.003906	1,045	4
11.	April	10	849	102	0.004622	849	4
12.	May	10	856	102	0.004835	856	4
13.	Total	106	10,834	1,081		10,834	123
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Line No.	Month (a)	Schedule No.	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						
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:

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	6,159,391	6,264,763					1.
Depreciation Reserves A/C 261	2,168,232	2,168,232					2.
Depreciated Value	3,991,159	4,096,531					3.
Current Tax Rates:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	4.
Village or City	xxxxxxxxxxxxxx		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	5.
School	xxxxxxxxxxxxxx						6.
Town & County	xxxxxxxxxxxxxx						7.
Equalization Rates -- %	xxxxxxxxxxxxxx						8.
Taxes Due	-	xxxxxxxxxxxxxx					9.
Taxes Paid	-	xxxxxxxxxxxxxx					10.

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

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

including all long-term debt discharged, with dates of each such transaction.

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

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

1 **None**2 **None**3 **None**4 **None**5 **Bond issued July 2019 in the amount of \$725,000 for the renovation of the substation. See Schedule 105 for additional detail.**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, }
 County of Chautauqua } ss.:

John D. Buxton

makes oath and says that he is the

Superintendent

of the electric plant of

Village of Mayville

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

(HERE INSERT THE EXACT NAME OF THE RESPONDENT MUNICIPALITY)

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

Subscribed and sworn to before me,

in and for the state and county above named, this

_____ day of _____, 20

My commission expires _____, 20

(SIGNATURE)

(Use an im-
L.S.

pression seal.) (SIGNATURE OF OFFICER AUTHORIZED TO ADMINISTER OATHS)

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

Statement E-1: Capital Addition

Date fiscal year ended 5/31/2019

		Thousands of Dollars		
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)	69.8			
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)	1,022.1			
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)	2.8	5.3	1.0	1.0
13. Street Lighting & Signal System Equipment (371)	17.8	16.6	2.5	2.5
14. Office Equipment (381)	1.4	14.1	2.0	2.0
15. Stores Equipment (382)				
16. Shop Equipment (383)				
17. Transportation Equipment (384)	12.7			
18. Communication Equipment (385)				
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)	7.2	2.4	3.0	3.0
21. Miscellaneous Items Not Classified Above (388-392)				
22. Eng. Driven Generation (342-345)				
Total*	1133.8	38.4	28.0	27.5

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

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

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

Village of Mayville

Statement E-2: Replacements

Date fiscal year ended **5/31/2019**

	Thousands of Dollars			
	Last Year	Current Year	Forecast Year 1 **	Forecast Year 2 **
(All amounts in thousands of dollars)				
1. Land (Acct. 311)				
2. Structures (312)				
3. Transmission (351-54)		1.1		
4. Poles, Towers and Fixtures (358)	7.2	25.0	16.0	16.0
5. Underground Conduits & Conductors (359 & 364)			1.0	1.0
7. Distribution Substation Equipment (361)		23.6		
8. Distribution Overhead Conductors (363)	18.0	29.3	8.0	8.0
9. Line Transformers (365)	7.6	3.1	4.0	4.0
10. Services (366-367)	1.3	1.9	4.0	4.0
11. Consumers' Meters & Installations (368-369)	3.2	3.2	1.0	1.0
12. Other Property on Consumers' Premises (370)			0.5	0.5
13. Street Lighting & Signal System Equipment (371)			2.5	2.5
14. Office Equipment (381)			5.0	5.0
15. Stores Equipment (382)				
16. Shop Equipment (383)			1.5	1.5
17. Transportation Equipment (384)			3.0	3.0
18. Communication Equipment (385)			1.5	1.5
19. Laboratory Equipment (386)				
20. General Tools & Equipment (387)			5.0	5.0
21. Miscellaneous Items Not Classified Above (388-392)			0.5	0.5
22. Eng. Driven Generation (342-345)				
Total*	37.3	87.2	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.