

Town of Massena
Electric Department
Calculation of Rate Year Plant Balances

	December 31, 2014 Balances			Gross Plant In Service 2015								
	Gross Plant	Depr. Rate	Depr. Res.	1	2	3	4	5	6	7	8	9
(301) Organization	2,163,468			2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468
(302) Franchises and Consents	-											
(303) Miscellaneous Intangible Plant	-											
(311) Land and Land Rights	356,365			356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365
(312) Structures and Improvements	9,419,181	2.00	2,394,713	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181
(321) Boiler Plant Equipment	-											
(322) Engine Driven Generator Units - Steam	-											
(323) Turbo-Generators - Steam	-											
(324) Accessory Electric Equipment - Steam	-											
(325) Misc. Power Plant Equipment - Steam	-											
(331) Reservoirs, Dams, and Waterways	-											
(332) Roads, Trails and Bridges	-											
(333) Water Wheels, Turbines, and Generators	-											
(334) Accessory Electric Equipment - Hydro	-											
(335) Misc. Power Plant Equipment - Hydro	-											
(342) Engine Dr. Gen. Units - Internal Combust.	-											
(344) Accessory El. Eq. - Internal Combust.	-											
(345) Misc. Pr. Plant Equip. - Internal Combust.	-											
(351) Transmission Roads and Trails	53,945	2.00	18,668	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945
(352) Transmission Substation Equipment	1,525,733	2.51	682,146	1,531,500	1,537,267	1,543,034	1,548,801	1,554,569	1,560,336	1,566,103	1,571,870	1,577,637
(353) Transmission Overhead Conductors	395,067	2.22	221,568	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067
(354) Transmission Underground Conductors	-											
(358) Poles, Towers and Fixtures	5,723,561	3.45	2,172,174	5,744,068	5,764,574	5,785,081	5,805,587	5,826,094	5,846,600	5,867,107	5,887,613	5,908,120
(359) Underground Conduits	21,244	1.82	13,811	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244
(361) Distribution Substation Equipment	1,746,503	2.78	836,609	1,746,921	1,747,340	1,747,758	1,748,176	1,748,594	1,749,013	1,749,431	1,749,849	1,750,267
(362) Storage Battery Equipment	-											
(363) Distribution Overhead Conductors	3,315,813	2.50	1,242,050	3,321,583	3,327,354	3,333,124	3,338,894	3,344,665	3,350,435	3,356,205	3,361,976	3,367,746
(364) Distribution Underground Conductors	786,114	2.50	331,018	788,300	790,486	792,672	794,859	797,045	799,231	801,417	803,603	805,789
(365) Line Transformers	3,237,445	3.70	1,085,873	3,243,670	3,249,895	3,256,120	3,262,345	3,268,570	3,274,795	3,281,020	3,287,245	3,293,470
(366) Overhead Services	1,295,746	3.60	1,135,228	1,297,143	1,298,541	1,299,938	1,301,336	1,302,733	1,304,130	1,305,528	1,306,925	1,308,323
(367) Underground Services	303,766	3.00	122,198	304,807	305,848	306,890	307,931	308,972	310,013	311,054	312,096	313,137
(368) Consumers' Meters	756,404	3.13	(187,605)	757,347	758,290	759,233	760,176	761,118	762,061	763,004	763,947	764,890
(369) Consumers' Meter Installation	194,817	4.17	(3,692)	195,944	197,071	198,198	199,325	200,452	201,579	202,706	203,833	204,960
(370) Other Property on Consumers' Premises	367,316	4.17	105,203	368,199	369,081	369,964	370,847	371,730	372,612	373,495	374,378	375,260
(371) Street Lighting and Signal System Equip.	625,471	4.00	389,394	626,439	627,406	628,374	629,341	630,309	631,276	632,244	633,212	634,179
(381) Office Equipment	890,879	12.50	788,499	890,972	891,064	891,157	891,249	891,342	891,434	891,527	891,620	891,712
(382) Stores Equipment	2,000	4.00	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
(383) Shop Equipment	3,696	4.00	2,817	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696
(384) Transportation Equipment	1,504,743	10.00	1,548,098	1,504,743	1,504,743	1,504,743	1,504,743	1,504,743	1,504,743	1,504,743	1,548,098	1,552,498
(385) Communication Equipment	49,761	-	24,680	50,422	51,084	51,745	52,407	53,068	53,729	54,391	55,052	55,714
(386) Laboratory Equipment	51,278	4.00	34,067	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278
(387) General Tools and Implements	15,393	5.00	10,264	15,544	15,694	15,845	15,995	16,146	16,296	16,447	16,598	16,748
(388) Miscellaneous General Equipment	18,597	5.00	17,972	18,687	18,778	18,868	18,959	19,049	19,140	19,230	19,320	19,411
(391) Miscellaneous Tangible Property	-			-	-	-	-	-	-	-	-	-
(392) Undistributed Operating Property	-			-	-	-	-	-	-	-	-	-
Total Operating Property - Electric	34,824,306		12,987,753	34,872,533	34,920,760	34,968,988	35,017,215	35,065,442	35,113,669	35,161,896	35,360,123	35,408,351

Town of Massena
Electric Department
Calculaiton of Rate Year Plant Balances

Gross Plant In Service 2015			2016												2017	
10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	
2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	2,163,468	
356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	356,365	
9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	9,419,181	
53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	53,945	
1,583,404	1,589,171	1,594,938	1,600,705	1,606,472	1,612,240	1,618,007	1,623,774	1,629,541	1,635,308	1,641,075	1,646,842	1,652,609	1,658,376	1,664,143	1,669,911	
395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	395,067	
5,928,626	5,949,133	5,969,639	5,990,146	6,010,652	6,031,159	6,051,666	6,072,172	6,092,679	6,113,185	6,133,692	6,154,198	6,174,705	6,195,211	6,215,718	6,236,224	
21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	
1,750,686	1,751,104	1,751,522	1,751,940	1,752,359	1,752,777	1,753,195	1,753,613	1,754,032	1,754,450	1,754,868	1,755,286	1,755,705	1,756,123	1,756,541	1,756,959	
3,373,516	3,379,287	3,385,057	3,390,827	3,396,598	3,402,368	3,408,138	3,413,909	3,419,679	3,425,450	3,431,220	3,436,990	3,442,761	3,448,531	3,454,301	3,460,072	
807,975	810,162	812,348	814,534	816,720	818,906	821,092	823,279	825,465	827,651	829,837	832,023	834,209	836,395	838,582	840,768	
3,299,696	3,305,921	3,312,146	3,318,371	3,324,596	3,330,821	3,337,046	3,343,271	3,349,496	3,355,721	3,361,946	3,368,171	3,374,396	3,380,621	3,386,846	3,393,071	
1,309,720	1,311,117	1,312,515	1,313,912	1,315,310	1,316,707	1,318,104	1,319,502	1,320,899	1,322,297	1,323,694	1,325,091	1,326,489	1,327,886	1,329,283	1,330,681	
314,178	315,219	316,260	317,302	318,343	319,384	320,425	321,466	322,508	323,549	324,590	325,631	326,673	327,714	328,755	329,796	
765,833	766,776	767,719	768,662	769,604	770,547	771,490	772,433	773,376	774,319	775,262	776,205	777,148	778,090	779,033	779,976	
206,087	207,214	208,341	209,468	210,595	211,722	212,849	213,976	215,103	216,230	217,357	218,484	219,611	220,738	221,865	222,992	
376,143	377,026	377,909	378,791	379,674	380,557	381,439	382,322	383,205	384,088	384,970	385,853	386,736	387,618	388,501	389,384	
635,147	636,114	637,082	638,049	639,017	639,984	640,952	641,920	642,887	643,855	644,822	645,790	646,757	647,725	648,693	649,660	
891,805	891,897	891,990	892,082	892,175	892,268	892,360	892,453	892,545	892,638	892,730	892,823	892,915	893,008	893,101	893,193	
2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	
1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,654,743	1,804,743	1,804,743	1,804,743	1,804,743	1,804,743	1,804,743	
56,375	57,037	57,698	58,359	59,021	59,682	60,344	61,005	61,666	62,328	62,989	63,651	64,312	64,974	65,635	66,296	
51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	
16,899	17,049	17,200	17,350	17,501	17,652	17,802	17,953	18,103	18,254	18,404	18,555	18,706	18,856	19,007	19,157	
19,501	19,592	19,682	19,772	19,863	19,953	20,044	20,134	20,225	20,315	20,405	20,496	20,586	20,677	20,767	20,857	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35,456,578	35,504,805	35,553,032	35,601,259	35,649,486	35,697,714	35,745,941	35,794,168	35,842,395	35,890,622	36,088,849	36,137,077	36,185,304	36,233,531	36,281,758	36,329,985	

Gross Plant In Service
2017

Depreciation Expense 2015

2	3	4	5	1	2	3	4	5	6	7	8	9	10	11
2,163,468	2,163,468	2,163,468	2,163,468	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
356,365	356,365	356,365	356,365	-	-	-	-	-	-	-	-	-	-	-
9,419,181	9,419,181	9,419,181	9,419,181	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
53,945	53,945	53,945	53,945	90	90	90	90	90	90	90	90	90	90	90
1,675,678	1,681,445	1,687,212	1,692,979	3,203	3,215	3,228	3,240	3,252	3,264	3,276	3,288	3,300	3,312	3,324
395,067	395,067	395,067	395,067	731	731	731	731	731	731	731	731	731	731	731
				-	-	-	-	-	-	-	-	-	-	-
6,256,731	6,277,237	6,297,744	6,318,250	16,514	16,573	16,632	16,691	16,750	16,809	16,868	16,927	16,986	17,045	17,104
21,244	21,244	21,244	21,244	32	32	32	32	32	32	32	32	32	32	32
1,757,378	1,757,796	1,758,214	1,758,632	4,047	4,048	4,049	4,050	4,051	4,052	4,053	4,054	4,055	4,056	4,057
				-	-	-	-	-	-	-	-	-	-	-
3,465,842	3,471,612	3,477,383	3,483,153	6,920	6,932	6,944	6,956	6,968	6,980	6,992	7,004	7,016	7,028	7,040
842,954	845,140	847,326	849,512	1,642	1,647	1,651	1,656	1,661	1,665	1,670	1,674	1,679	1,683	1,688
3,399,296	3,405,521	3,411,746	3,417,972	10,001	10,021	10,040	10,059	10,078	10,097	10,116	10,136	10,155	10,174	10,193
1,332,078	1,333,476	1,334,873	1,336,270	3,891	3,896	3,900	3,904	3,908	3,912	3,917	3,921	3,925	3,929	3,933
330,837	331,879	332,920	333,961	762	765	767	770	772	775	778	780	783	785	788
780,919	781,862	782,805	783,748	1,975	1,978	1,980	1,983	1,985	1,988	1,990	1,993	1,995	1,998	2,000
224,119	225,246	226,373	227,500	681	685	689	693	697	700	704	708	712	716	720
390,267	391,149	392,032	392,915	1,279	1,283	1,286	1,289	1,292	1,295	1,298	1,301	1,304	1,307	1,310
650,628	651,595	652,563	653,530	2,088	2,091	2,095	2,098	2,101	2,104	2,107	2,111	2,114	2,117	2,120
893,286	893,378	893,471	893,563	9,281	9,282	9,283	9,284	9,285	9,286	9,287	9,288	9,289	9,290	9,291
2,000	2,000	2,000	2,000	7	7	7	7	7	7	7	7	7	7	7
3,696	3,696	3,696	3,696	12	12	12	12	12	12	12	12	12	12	12
1,804,743	1,804,743	1,804,743	1,804,743	12,540	12,540	12,540	12,540	12,540	12,540	12,540	13,790	13,790	13,790	13,790
66,958	67,619	68,281	68,942	-	-	-	-	-	-	-	-	-	-	-
51,278	51,278	51,278	51,278	171	171	171	171	171	171	171	171	171	171	171
19,308	19,458	19,609	19,760	65	65	66	67	67	68	69	69	70	70	71
20,948	21,038	21,129	21,219	78	78	79	79	79	80	80	81	81	81	82
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,378,212	36,426,440	36,474,667	36,522,894	91,710	91,839	91,969	92,098	92,227	92,356	92,485	93,865	93,994	94,123	94,252
Rate Year Avg. of Monthly Avgs.			36,202,281											

Town of Massena
Electric Department
Calculaiton of Rate Year Plant Balances

Depreciation Expense

2016												2017			
12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699	15,699
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90
3,336	3,348	3,360	3,372	3,384	3,396	3,408	3,421	3,433	3,445	3,457	3,469	3,481	3,493	3,505	3,517
731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,163	17,222	17,281	17,340	17,399	17,457	17,516	17,575	17,634	17,693	17,752	17,811	17,870	17,929	17,988	18,047
32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
4,058	4,059	4,060	4,061	4,062	4,063	4,064	4,064	4,065	4,066	4,067	4,068	4,069	4,070	4,071	4,072
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,052	7,064	7,076	7,088	7,100	7,112	7,124	7,136	7,148	7,160	7,172	7,184	7,196	7,208	7,221	7,233
1,692	1,697	1,702	1,706	1,711	1,715	1,720	1,724	1,729	1,733	1,738	1,742	1,747	1,752	1,756	1,761
10,212	10,232	10,251	10,270	10,289	10,308	10,328	10,347	10,366	10,385	10,404	10,424	10,443	10,462	10,481	10,500
3,938	3,942	3,946	3,950	3,954	3,959	3,963	3,967	3,971	3,975	3,979	3,984	3,988	3,992	3,996	4,000
791	793	796	798	801	804	806	809	811	814	817	819	822	824	827	830
2,002	2,005	2,007	2,010	2,012	2,015	2,017	2,020	2,022	2,025	2,027	2,030	2,032	2,034	2,037	2,039
724	728	732	736	740	744	747	751	755	759	763	767	771	775	779	783
1,313	1,316	1,319	1,322	1,326	1,329	1,332	1,335	1,338	1,341	1,344	1,347	1,350	1,353	1,356	1,359
2,124	2,127	2,130	2,133	2,137	2,140	2,143	2,146	2,149	2,153	2,156	2,159	2,162	2,166	2,169	2,172
9,292	9,293	9,293	9,294	9,295	9,296	9,297	9,298	9,299	9,300	9,301	9,302	9,303	9,304	9,305	9,306
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
13,790	13,790	13,790	13,790	13,790	13,790	13,790	13,790	15,040	15,040	15,040	15,040	15,040	15,040	15,040	15,040
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171
72	72	73	74	74	75	75	76	77	77	78	79	79	80	80	81
82	82	83	83	84	84	84	85	85	85	86	86	87	87	87	88
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,381	94,511	94,640	94,769	94,898	95,027	95,156	95,286	96,665	96,794	96,923	97,052	97,182	97,311	97,440	97,569

Rate Year
Amount charged to Exp. %
Amount charged to Exp. \$

Depreciation Expense 2017	Depreciation Reserve 2015												2016	
4	5	1	2	3	4	5	6	7	8	9	10	11	12	1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,699	-	2,410,412	2,426,110	2,441,809	2,457,508	2,473,206	2,488,905	2,504,603	2,520,302	2,536,001	2,551,699	2,567,398	2,583,097	2,598,795
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	18,758	18,848	18,938	19,028	19,118	19,207	19,297	19,387	19,477	19,567	19,657	19,747	19,837
3,529	-	685,349	688,565	691,792	695,032	698,284	701,547	704,823	708,111	711,411	714,723	718,047	721,383	724,731
731	-	222,299	223,030	223,761	224,491	225,222	225,953	226,684	227,415	228,146	228,877	229,608	230,338	231,069
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,106	-	2,188,688	2,205,261	2,221,893	2,238,585	2,255,335	2,272,144	2,289,011	2,305,938	2,322,924	2,339,969	2,357,073	2,374,235	2,391,457
32	-	13,843	13,875	13,908	13,940	13,972	14,004	14,037	14,069	14,101	14,133	14,165	14,198	14,230
4,073	-	840,656	844,704	848,753	852,803	856,854	860,906	864,959	869,012	873,067	877,123	881,180	885,237	889,296
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,245	-	1,248,970	1,255,902	1,262,846	1,269,802	1,276,770	1,283,750	1,290,742	1,297,746	1,304,762	1,311,791	1,318,831	1,325,883	1,332,947
1,765	-	332,660	334,307	335,959	337,614	339,275	340,940	342,610	344,284	345,963	347,646	349,334	351,026	352,723
10,520	-	1,095,874	1,105,895	1,115,935	1,125,993	1,136,072	1,146,169	1,156,285	1,166,421	1,176,576	1,186,750	1,196,943	1,207,156	1,217,387
4,005	-	1,139,119	1,143,015	1,146,915	1,150,819	1,154,727	1,158,639	1,162,556	1,166,477	1,170,402	1,174,331	1,178,264	1,182,202	1,186,144
832	-	122,960	123,725	124,492	125,262	126,034	126,809	127,587	128,367	129,150	129,935	130,723	131,514	132,307
2,042	-	(185,630)	(183,652)	(181,671)	(179,689)	(177,703)	(175,716)	(173,725)	(171,733)	(169,738)	(167,740)	(165,740)	(163,738)	(161,733)
787	-													

Depreciation Reserve
2016

2017

2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,614,494	2,630,193	2,645,891	2,661,590	2,677,288	2,692,987	2,708,686	2,724,384	2,740,083	2,755,782	2,771,480	2,787,179	2,802,878	2,818,576	2,834,275	2,834,275
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,927	20,017	20,107	20,196	20,286	20,376	20,466	20,556	20,646	20,736	20,826	20,916	21,006	21,096	21,185	21,185
728,091	731,463	734,848	738,244	741,653	745,073	748,506	751,950	755,407	758,876	762,357	765,850	769,355	772,872	776,401	776,401
231,800	232,531	233,262	233,993	234,724	235,455	236,185	236,916	237,647	238,378	239,109	239,840	240,571	241,302	242,032	242,032
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,408,738	2,426,077	2,443,476	2,460,933	2,478,450	2,496,025	2,513,660	2,531,353	2,549,105	2,566,916	2,584,787	2,602,716	2,620,704	2,638,751	2,656,857	2,656,857
14,262	14,294	14,327	14,359	14,391	14,423	14,455	14,488	14,520	14,552	14,584	14,617	14,649	14,681	14,713	14,713
893,356	897,416	901,478	905,540	909,604	913,668	917,734	921,800	925,868	929,936	934,005	938,076	942,147	946,219	950,292	950,292
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,340,023	1,347,112	1,354,212	1,361,324	1,368,449	1,375,585	1,382,733	1,389,894	1,397,066	1,404,251	1,411,447	1,418,656	1,425,876	1,433,109	1,440,353	1,440,353
354,425	356,131	357,841	359,556	361,276	363,000	364,729	366,463	368,201	369,943	371,690	373,442	375,198	376,959	378,724	378,724
1,227,638	1,237,908	1,248,197	1,258,506	1,268,833	1,279,180	1,289,546	1,299,931	1,310,336	1,320,759	1,331,202	1,341,664	1,352,145	1,362,646	1,373,165	1,373,165
1,190,090	1,194,040	1,197,994	1,201,952	1,205,915	1,209,882	1,213,853	1,217,828	1,221,808	1,225,792	1,229,779	1,233,771	1,237,768	1,241,768	1,245,773	1,245,773
133,103	133,902	134,703	135,506	136,313	137,121	137,933	138,747	139,564	140,383	141,205	142,029	142,856	143,686	144,518	144,518

Town of Massena
Electric Department
Calculation of Rate Year Plant Balances

Calculation of Monthly Normal Net Plant Additions

	Plant Additions			Plant Retirements			Net Plant Additions							
	2012	2013	2014	2012	2013	2014	2012	2013	2014	Annual Avg.	Adjusted	Monthly		
(301) Organization		-	-		-	-		-	-	-		-		
(302) Franchises and Consents												-		
(303) Miscellaneous Intangible Plant												-		
(311) Land and Land Rights		59,963	-					59,963	-	29,982	0	-		
(312) Structures and Improvements	770,720	2,419,080	20,456	-	108,057	-	770,720	2,311,023	20,456	1,034,066	-	-		
(321) Boiler Plant Equipment												-		
(322) Engine Driven Generator Units - Steam												-		
(323) Turbo-Generators -Steam												-		
(324) Accessory Electric Equipment - Steam												-		
(325) Misc. Power Plant Equipment - Steam												-		
(331) Reservoirs, Dams, and Waterways												-		
(332) Roads, Trails and Bridges												-		
(333) Water Wheels, Turbines, and Generators												-		
(334) Accessory Electric Equipment - Hydro												-		
(335) Misc. Power Plant Equipment - Hydro												-		
(342) Engine Dr. Gen. Units - Internal Combust.												-		
(344) Accessory El. Eq. - Internal Combust.												-		
(345) Misc. Pr. Plant Equip. - Internal Combust.												-		
(351) Transmission Roads and Trails												-		
(352) Transmission Substation Equipment	156,256	48,763	122,677	56,484	18,828	44,768	99,772	29,935	77,909	69,205	69,205	5,767		
(353) Transmission Overhead Conductors												-		
(354) Transmission Underground Conductors												-		
(358) Poles, Towers and Fixtures	249,539	410,557	136,115	24,410	18,994	14,573	225,130	391,563	121,542	246,078	246,078	20,507		
(359) Underground Conduits												-		
(361) Distribution Substation Equipment	-	15,057	-		-		-	15,057	-	5,019	5,019	418		
(362) Storage Battery Equipment												-		
(363) Distribution Overhead Conductors	48,293	124,321	36,116	-	-	997	48,293	124,321	35,119	69,244	69,244	5,770		
(364) Distribution Underground Conductors	29,203	20,799	29,570	-	870	-	29,203	19,928	29,570	26,234	26,234	2,186		
(365) Line Transformers	133,971	94,518	126,451	56,039	31,782	43,016	77,931	62,735	83,435	74,701	74,701	6,225		
(366) Overhead Services	14,480	23,931	25,509	3,932	5,069	4,613	10,548	18,862	20,896	16,769	16,769	1,397		
(367) Underground Services	12,470	12,299	12,714	-	-	-	12,470	12,299	12,714	12,494	12,494	1,041		
(368) Consumers' Meters	25,629	25,005	40,478	17,474	16,828	22,866	8,156	8,176	17,612	11,315	11,315	943		
(369) Consumers' Meter Installation	16,156	15,993	19,798	2,994	3,596	4,785	13,162	12,397	15,013	13,524	13,524	1,127		
(370) Other Property on Consumers' Premises	19,690	11,703	19,608	5,828	6,323	7,072	13,862	5,380	12,536	10,593	10,593	883		
(371) Street Lighting and Signal System Equip.	8,304	19,634	23,604	2,551	7,273	6,886	5,753	12,361	16,718	11,611	11,611	968		
(381) Office Equipment	-	54,893	6,120	-	57,680	-	-	(2,788)	6,120	1,111	1,111	93		
(382) Stores Equipment												-		
(383) Shop Equipment												-		
(384) Transportation Equipment	-	235,055	41,139	-	169,056	47,161	-	65,999	(6,022)	19,992	-	-		
(385) Communication Equipment	-	8,460	15,351	-	-	-	-	8,460	15,351	7,937	7,937	661		
(386) Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-		
(387) General Tools and Implements	-	5,421	-	-	-	-	-	5,421	-	1,807	1,807	151		
(388) Miscellaneous General Equipment	-	3,255	-	-	-	-	-	3,255	-	1,085	1,085	90		
(391) Miscellaneous Tangible Property												-		
(392) Undistributed Operating Property												-		
Total Operating Property - Electric	1,484,712	3,608,704	675,706	169,712	444,356	196,737	1,484,712	3,608,704	675,706	1,923,041	578,726	48,227		