

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

**the Town of
WEST BOYLSTON**

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2012

Name of officer to whom correspondence should
be addressed regarding this report:

Official title: Manager

Jonathan Fitch

Office address: 4 Crescent Street

West Boylston, MA 01583

Goulet, Salvidio & Associates, P.C.
Certified Public Accountants

James F. Goulet, CPA, MST
Catherine A. Kuzmeskus, CPA

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INDEPENDENT ACCOUNTANTS' COMPILED REPORT

The Board of Commissioners
West Boylston Municipal Lighting Plant
West Boylston, MA 01583

We have compiled the balance sheet of West Boylston Municipal Lighting Plant as of December 31, 2012 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Massachusetts Department of Public Utilities and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than this specified party.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
April 29, 2013

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GENERAL INFORMATION**Page 3**

1. Name of town (or city) making report.	West Boylston
2. If the town (or city) has acquired a plant, Kind of plant, whether gas or electric. Owner from whom purchased, if so acquired. Date of votes to acquire a plant in accordance with the provisions of chapter 164 of the General Laws.	Electric
Record of votes: First vote: Yes, 64; No, 3 Second vote: Yes, 71; No, 2	October 19, 1909
Date when town (or city) began to sell gas and electricity,	August 3, 1910
3. Name and address of manager of municipal lighting:	Jonathan Fitch
	50 Gleason Road Princeton, MA 01541
4. Name and address of mayor or selectmen:	Kevin McCormick John O'Brien Christopher Rucho Michael Kittredge Jr John Hadley
	West Boylston, MA West Boylston, MA West Boylston, MA West Boylston, MA West Boylston, MA
5. Name and address of town (or city) treasurer:	Bonnie Yasick 120 Prescott Street West Boylston, MA 01583
6. Name and address of town (or city) clerk:	Kim Hopewell 25 Lexington Drive West Boylston, MA 01583
7. Names and addresses of members of municipal light board:	Anthony Meola, Jr. William D. Smith Winthrop E. Handy
	West Boylston, MA West Boylston, MA West Boylston, MA
8. Total valuation of estates in town (or city) according to last State valuation (taxable)	\$ 819,969,825
9. Tax rate for all purposes during the year:	Residential Commercial/Industrial/Personal Property \$16.81 \$16.81 \$16.81
10. Amount of manager's salary:	\$115,000
11. Amount of manager's bond:	\$10,000
12. Amount of salary paid to members of municipal light board (each):	\$300

FURNISH SCHEDULE OF ESTIMATES REQUIRED BY GENERAL LAWS, CHAPTER 164, SECTION 57
FOR GAS AND ELECTRIC LIGHT PLANTS FOR THE FISCAL YEAR, ENDING DECEMBER 31, NEXT.

		Amount
1	INCOME FROM PRIVATE CONSUMERS:	
1	From sales of gas	
2	From sales of electricity	8,000,000
3		8,000,000
4		
5	EXPENSES	
6	For operation, maintenance and repairs	7,175,850
7	For interest on bonds, notes or scrip	
8	For depreciation fund (5 %	7,343,001 as per page 8B)
9	For sinking fund requirements	367,150
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		7,543,000
14		
15	COST:	
16	Of gas to be used for municipal buildings	
17	Of gas to be used for street lights	
18	Of electricity to be used for municipal buildings	195,000
19	Of electricity to be used for street lights	78,000
20	Total of above items to be included in the tax levy	273,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	273,000

CUSTOMERS

Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
		West Boylston	3,431
		Worcester	61
		Sterling	5
		Holden	3
TOTAL	0	TOTAL	3,500

APPROPRIATIONS SINCE BEGINNING OF YEAR

(Include also all items charge direct to tax levy, even where no appropriation is made or required.)

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At	meeting	, to be paid from **	
*At	meeting	, to be paid from **	
			TOTAL _____ 0

FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY**TO BE USED BY THE CITY OR TOWN FOR:**

1. Street lights	78,000
2. Municipal buildings	195,000
3.	
	TOTAL _____ 273,000

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In electric property: None**In gas property:** Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
March 1910 August 2012	June 1910 Sept 2012	14,000 2,000,000	135,000	July 1st	1% - 2.25%	Semi-Annually	2,000,000
	TOTAL	2,014,000				TOTAL	2,000,000

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

* Date of meeting and whether regular or special

** List original issues of bonds and notes including those that have been repaid

Town Notes (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
							None
							None
TOTAL		0				TOTAL	0

The bonds and notes outstanding at end of year should agree with the Balance Sheet.
 When bond and notes are repaid report the first three columns only
 * Date of meeting and whether regular or special
 ** List original issues of bonds and notes including those that have been repaid

TOTAL COST OF PLANT - ELECTRIC							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
14	Total Steam Production Plant	0	0	0	0	0	0
15	B. Nuclear Production Plant						
16	320 Land and Land Rights						
17	321 Structures and Improvements						
18	322 Reactor Plant Equipment						
19	323 Turbogenerator Units						
20	324 Accessory Electric Equipment						
21	325 Miscellaneous Power Plant Equipment						
22	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

TOTAL COST OF PLANT (Concluded)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993					2,993
3	361 Structures and Improvements	17,566					17,566
4	362 Station Equipment	716,953					716,953
5	363 Storage Battery Equipment	0					0
6	364 Poles Towers and Fixtures	993,225	43,147	(3,192)			1,033,180
7	365 Overhead Conductors and Devices	1,427,150	273,710				1,700,860
8	366 Underground Conduit	209,603					209,603
9	367 Underground Conductors and Devices	239,270					239,270
10	368 Line Transformers	656,272	30,690	(5,280)			681,682
11	369 Services	345,742	7,396				353,138
12	370 Meters	333,901	1,203	(14,560)			320,544
13	371 Installations on Customer's Premises	24,914					24,914
14	372 Leased Prop on Customer's Premises	59,018	6,487				65,505
15	373 Streetlight and Signal Systems	142,898	3,572				146,470
16	Total Distribution Plant	5,169,505	366,205	(23,032)	0	0	5,512,678
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435					663,435
19	390 Structures and Improvements	323,057	97,320	(1,800)			418,577
20	391 Office Furniture and Equipment	390,528	43,176				433,704
21	392 Transportation Equipment	756,204	27,963	(94,781)			689,386
22	393 Stores Equipment	7,455					7,455
23	394 Tools, Shop and Garage Equipment	63,513					63,513
24	395 Laboratory Equipment	46,370					46,370
25	396 Power Operated Equipment	0					0
26	397 Communication Equipment	150,915					150,915
27	398 Miscellaneous Equipment	8,396					8,396
28	399 Other Tangible Property	15,000					15,000
29	Total General Plant	2,424,873	168,459	(96,581)	0	0	2,496,751
30	Total Electric Plant in Service	7,594,378	534,664	(119,613)	0	0	8,009,429
31					Total Cost of Electric Plant.....		8,009,429
33					Less Cost of Land, Land Rights, Rights of Way.....		666,428
34					Total Cost upon which Depreciation is based		7,343,001

The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.

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COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	1,405,712	1,701,491	295,779
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	1,405,712	1,701,491	295,779
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	2,840,560	3,217,074	376,514
14	128	Other Special Funds	3,859,309	3,883,125	23,816
15		Total Funds	6,699,869	7,100,199	400,330
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	1,868,282	4,489,617	2,621,335
18	132	Special Deposits	135,260	135,241	(19)
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	199,301	241,499	42,198
22	143	Other Accounts Receivable	353,339	96,220	(257,119)
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	309,150	228,872	(80,278)
25					
26	165	Prepayments	146,780	134,579	(12,201)
27	174	Miscellaneous Current Assets	1,574,022	1,594,127	20,105
28		Total Current and Accrued Assets	4,587,934	6,921,955	2,334,021
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	898,409	898,409	0
33		Total Deferred Debits	898,409	898,409	0
34					
35		Total Assets and Other Debits	13,591,924	16,622,054	3,030,130

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0		0
3		SURPLUS			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	14,000	14,000	0
6	207	Appropriations for Construction Repayments	21,935	21,935	0
7	208	Unappropriated Earned Surplus (P. 12)	6,628,733	6,853,351	224,618
8		Total Surplus	6,664,668	6,889,286	224,618
9		LONG TERM DEBT			
10	221	Bonds (P. 6)		2,000,000	2,000,000
11	231	Notes Payable (P. 7)		0	0
12		Total Bonds and Notes	0	2,000,000	2,000,000
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	505,100	605,554	100,454
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	135,260	135,001	(259)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	725,137	767,097	41,960
20		Total Current and Accrued Liabilities	1,365,497	1,507,652	142,155
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	1,157,641	1,794,460	636,819
25		Total Deferred Credits	1,157,641	1,794,460	636,819
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	627,852	627,940	88
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves	3,764,738	3,791,188	26,450
32		Total Reserves	4,404,118	4,430,656	26,538
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	13,591,924	16,622,054	3,030,130

State below if any earning of the municipal lighting plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used, and the amount thereof.

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	6,781,920	(540,310)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,175,902	(767,104)
5	402 Maintenance Expense	253,585	133,499
6	403 Depreciation Expense	346,398	13,671
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	6,775,885	(619,934)
11	Operating Income	6,035	79,624
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	6,035	79,624
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	150,598	(1,355)
17	419 Interest Income	67,044	(4,793)
18	421 Miscellaneous Nonoperating Income (P. 21)	941	(42,108)
19	Total Other Income	218,583	(48,256)
20	Total Income	224,618	31,368
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	224,618	31,368
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes		0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit		0
30	431 Other Interest Expense	0	(511)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	0	(511)
33	NET INCOME	224,618	31,879
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,628,733
35			
36			
37	433 Balance Transferred from Income		224,618
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	0	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	6,853,351	
43			
44	TOTALS	6,853,351	6,853,351

CASH BALANCES AT END OF YEAR		
Line No.	Items (a)	Amount (b)
1	Operation Fund	4,489,617
2	Interest Fund	
3	Bond Fund	
4	Construction Fund	
5		
6		
7		
8		
9		
10		
11		
12		
	TOTAL	4,489,617

MATERIALS AND SUPPLIES (Accounts 151-159, 163)**Summary per Balance Sheet**

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25)		
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	228,872	
17	Merchandise (Account 155)		
18	Other Materials and Supplies (Account 156)		
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)		
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total Per Balance Sheet	228,872	0

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	2,840,560
26	Income during year from balance on deposit (interest)	30,117
27	Amount transferred from income (depreciation)	346,397
28		
29		TOTAL 3,217,074
30	CREDITS	
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	
32	Amounts expended for renewals,viz:-	
33	Power Contract Settlement	
34		
35		
36		
37		
38		
39	Balance on hand at end of year	3,217,074
40		TOTAL 3,217,074

		UTILITY PLANT - ELECTRIC					
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c).			effect of such amounts.		
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3 . Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative			4. Reclassifications or transfers within utility plant accounts should be shown in column (f).		
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
23	Total Nuclear Production Plant	0	0	0	0	0	0

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993	0			0	2,993
3	361 Structures and Improvements	0	0			0	0
4	362 Station Equipment	0	0			0	0
5	363 Storage Battery Equipment	0	0			0	0
6	364 Poles Towers and Fixtures	51,174	43,147	50,540		0	43,781
7	365 Overhead Conductors and Devices	317,437	273,710	134,701		0	456,446
8	366 Underground Conduit	52,194	0	44,028		0	8,166
9	367 Underground Conductors and Devices	0	0			0	0
10	368 Line Transformers	14,179	30,690	14,180		0	30,689
11	369 Services	7,294	7,396	7,294		0	7,396
12	370 Meters	3,389	1,203	3,389		0	1,203
13	371 Installations on Customer's Premises	0	0			0	0
14	372 Leased Prop on Customer's Premises	0	6,487			0	6,487
15	373 Streetlight and Signal Systems	4,194	3,572	4,194		0	3,572
16	Total Distribution Plant	452,854	366,205	258,326	0	0	560,733
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435				0	663,435
19	390 Structures and Improvements	11,602	97,320	11,602		0	97,320
20	391 Office Furniture and Equipment	29,930	43,176	24,077		0	49,029
21	392 Transportation Equipment	238,672	27,963	48,532		0	218,103
22	393 Stores Equipment	2,568	0	373		0	2,195
23	394 Tools, Shop and Garage Equipment	0	0			0	0
24	395 Laboratory Equipment	1,976	0	1,976		0	0
25	396 Power Operated Equipment	0	0			0	0
26	397 Communication Equipment	0	0			0	0
27	398 Miscellaneous Equipment	1,549	0	1,512		0	37
28	399 Other Tangible Property	0	0			0	0
29	Total General Plant	949,732	168,459	88,072	0	0	1,030,119
30	Total Electric Plant in Service	1,402,586	534,664	346,398	0	0	1,590,852
31	104 Utility Plant Leased to Others	0	0	0			0
32	105 Property Held for Future Use	0	0	0			0
33	107 Construction Work in Progress	3,126	107,513	0			110,639
34	Total Utility Plant Electric	1,405,712	642,177	346,398	0	0	1,701,491

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	0				
2	Received During Year	0				
3	TOTAL	0				
4	Used During Year (Note A)	0				
5						
6						
7						
8						
9						
10						
11	Sold or Transferred	0				
12	TOTAL DISPOSED OF	0				
13	BALANCE END OF YEAR	0				
Kinds of Fuel and Oil - continued						
Line No.	Item (g)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

Note A -- Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Dividend Income	941
2	Disaster Recovery Assistance, Net	0
3		
4		
5		
6		
	TOTAL	941
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14		
	TOTAL	0
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23		
	TOTAL	0
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32		
	TOTAL	0
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40		
	TOTAL	0

MUNICIPAL REVENUES (Account 482,444) (K.W.H. Sold under the provision of Chapter 269, Acts of 1927)								
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)			
1								
2								
3								
4								
		TOTALS						
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)			
5	444-2	Municipal: (Other than Street Lighting)	1,633,726	201,773	0.1235			
6								
7								
8								
9								
10								
11								
12								
13	444-1							
14		Street Lighting	1,633,726	201,773	0.1235			
15								
16								
17								
18								
19								
		TOTALS	581,054	74,475	0.1282			
		TOTALS	581,054	74,475	0.1282			
		TOTALS	2,214,780	276,248	0.1247			
PURCHASED POWER (Account 555)								
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)			
20								
21								
22								
23								
24								
25								
26								
27								
28								
29			TOTALS	0	0			
					0.0000			
SALES FOR RESALE (Account 447)								
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)			
30								
31								
32								
33								
34								
35								
36								
37								
38								
39			TOTALS	0	0			

ELECTRIC OPERATING REVENUES (Account 400)						
1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.		meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.		4. Unmetered sales should be included below. The details of such sales should be given in a footnote. 5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification		
Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)
1	SALES OF ELECTRICITY					
2	440 Residential Sales	2,870,290	(180,371)	24,894,115	(155,747)	2,956
3	442 Commercial and Industrial Sales	3,635,382	(339,141)	29,332,382	(612,451)	519
4	Small Commercial B Sales					10
5	Large Commercial C Sales					
6	444 Municipal Sales	276,248	(20,798)	2,214,780	(277,231)	35
7	445 Other Sales to Public Authorities		0		0	1
8	446 Sales to Railroads and Railways		0		0	0
9	448 Interdepartmental Sales		0		0	0
10	449 Miscellaneous Sales		0		0	0
11	Total Sales to Ultimate Consumers	6,781,920	(540,310)	56,441,277	(1,045,429)	3,510
12	447 Sales for Resale	0	0	0	0	41
13	Total Sales of Electricity*	6,781,920	(540,310)	56,441,277	(1,045,429)	3,510
14	OTHER OPERATING REVENUES					
15	450 Forfeited Discounts	0	0			
16	451 Miscellaneous Service Revenues	0	0			
17	453 Sales of Water and Water Power	0	0			
18	454 Rent from Electric Property	0	0			
19	455 Interdepartmental Rents	0	0			
20	456 Other Electric Revenues	0	0			
21						
22						
23						
24						
25	Total Other Operating Revenues	0	0			
26	Total Electric Operating Revenue	6,781,920	(540,310)			56,441,277

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account number the K.W.H. sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1	400.000	Residential	24,894,115	2,870,290	0.1153	2,950	2,956
2							
3	442.000	Commercial SC & WH	6,375,884	930,689	0.1460	449	451
4	442.000	Commercial LC	15,095,249	1,781,391	0.1180	42	43
5	442.000	Commercial PL	283,623	67,409	0.2377	11	10
6							
7	442.000	Total Commercial	21,754,756	2,779,489	0.1278	502	504
8							
9	442.000	Industrial	7,577,626	855,893	0.1130	16	15
10							
11	442.000	Total Industrial	7,577,626	855,893	0.1130	16	15
12							
13	444.000	Municipal Street Light	581,054	74,475	0.1282	1	1
14	444.000	Municipal Others	1,633,726	201,773	0.1235	34	34
15							
16	444.000	Total Municipal	2,214,780	276,248	0.1247	35	35
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			56,441,277	6,781,920	0.1202	3,503	3,510

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space proved the operation and maintenance expenses for the year			
2. If the increases and decreases are not derived from previously reported figures, explain in footnote			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	4,027,622	(690,675)
27	556 System control and load dispatching	162,169	(192)
28	557 Other expenses	4,189,791	(690,867)
29	Total other power supply expenses	4,189,791	(690,867)
30	Total power production expenses		
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	797,484	81,931
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	797,484	81,931
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	797,484	81,931

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation supervision and engineering	7,634	6,946
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	50,122	16,961
6	583 Overhead line expenses	115,001	36,709
7	584 Underground line expenses	(868)	(13,228)
8	585 Street lighting and signal system expenses	19,450	(2,322)
9	586 Meter expenses	19,381	11,338
10	587 Customer installations expenses	7,617	3,903
11	588 Miscellaneous distribution expenses	140	(2,560)
12	589 Rents		0
13	Total operation	218,477	57,747
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	16,400	(3,791)
17	592 Maintenance of station equipment	2,307	941
18	593 Maintenance of overhead lines	188,259	100,592
19	594 Maintenance of underground lines	40,307	35,188
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	9	(512)
23	598 Maintenance of miscellaneous distribution plant	6,303	1,081
24	Total maintenance	253,585	133,499
25	Total distribution expenses	472,062	191,246
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	13,680	(2,165)
30	903 Customer records and collection expenses	156,743	14,022
31	904 Uncollectible accounts	8,031	(8,285)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	178,454	3,572
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses		0
39	916 Miscellaneous sales expenses	73	(12,706)
40	Total sales expenses	73	(12,706)
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	122,351	(61,294)
44	921 Office supplies and expenses	41,489	(404)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	165,471	(37,189)
47	924 Property insurance	0	0
48	925 Injuries and damages	49,258	(374)
49	926 Employee pensions and benefits	347,308	(95,381)
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	65,746	(12,139)
53	931 Rents		0
54	Total operation	791,623	(206,781)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.		
2	Maintenance:		
3	932 Maintenance of general plant	0	0
4	Total administrative and general expenses	791,623	(206,781)
5	Total Electric Operation and Maintenance Expenses	6,429,487	(633,605)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,189,791	0	4,189,791
13	Total power production expenses	4,189,791		4,189,791
14	Transmission Expenses	797,484		797,484
15	Distribution Expenses	218,477	253,585	472,062
16	Customer Accounts Expenses	178,454		178,454
17	Sales Expenses	73		73
18	Administrative and General Expenses	791,623	0	791,623
19	Total Electric Operation and Maintenance Expenses	6,175,902	253,585	6,429,487

21	Ratio of operating expenses to operating revenues (carry out decimal two places, (e.g.. 0.00%)	99.91%
Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)		
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.	729,864
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)	9

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts

TAXES CHARGED DURING THE YEAR

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State" and "Local" in such manner that the total tax for each State and for all subdivisions can be readily ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	150,598			150,598
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	150,598	0	0	150,598
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
15					
16	Jobbing/Contract Costs				
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	150,598	0	0	150,598

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, G, and place and "x" in column (c) if sale involves export across a state line.
3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).
4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes

integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (n) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh (CENTS) (0.0000)	Line No. (p)
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
						0	N/A	1
								2
								3
								4
								5
								6
								7
								8
								9
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								11
								12
								13
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								28
								29
								30
								31
								32
	TOTALS:		0			0		33

**PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)**

1. Report power purchased for resale during the year

Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases as to
(1) Associated Utilities, (2) Nonassociated Utilities, (3)
Associated Nonutilites, (4) Other Nonutilites, (5) Municipalities,
(6) R.E.A Cooperatives, and (7) Other Public

Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in columns (g) and (h) should be actual based on monthly readings and

should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)						KWH (CENTS) (0.0000) (p)	Line No. (q)
		Kilowatt Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)			
60 MINUTES	115 kv	2,497,354	17,873	12,182	20,520	50,575	0.0203	1	
60 MINUTES	115 kv	58,083	71,789	10,085	3,209	85,083	1.4649	2	
60 MINUTES	115 kv	1,600,012	175,077	87,633	3,024	265,734	0.1661	3	
60 MINUTES	115 kv	181,103	21,800	1,476	18	23,294	0.1286	4	
60 MINUTES	115 kv	2,341,702	171,053	16,338	844	188,235	0.0804	5	
60 MINUTES	115 kv	6,170,078	424,195	43,183	2,224	469,602	0.0761	6	
60 MINUTES	115 kv	10,318,073	889,053	84,049	1,028	974,130	0.0944	7	
60 MINUTES	115 kv	646,994	59,206	5,313	64	64,583	0.0998	8	
60 MINUTES	115 kv	3,711,122	410,096	30,282	370	440,748	0.1188	9	
								10	
60 MINUTES	115 kv				26,272	26,272	N/A	11	
60 MINUTES	115 kv				74,682	74,682	N/A	12	
60 MINUTES	115 kv				1,267	1,267	N/A	13	
60 MINUTES	115 kv	14,737,139		532,726	500	533,226	0.0362	14	
60 MINUTES	115 kv				676,998	676,998	N/A	15	
		8,386,307		408,440		408,440	0.0487	16	
60 MINUTES	115 kv	475,507			85,363	85,363	0.1795	17	
60 MINUTES	115 kv	2,560,408			247,501	247,501	0.0967	18	
					61,615	61,615		19	
					(81,471)	(81,471)		20	
					26,450	26,450		21	
					(192,315)	(192,315)		22	
								23	
								24	
								25	
								26	
								27	
								28	
	TOTALS:	53,683,882	2,240,142	1,231,707	958,163	4,430,012		29	

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).
3. Particulars of settlements for interchange power

shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling,

coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of Company (a)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				59,787,820	54,713,860	5,073,960	557,263
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	59,787,820	54,713,860	5,073,960	557,263

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE NEPOOL EXPENSE	464,454 92,809
14			
15			
16			
17			
18			
19			
20			
21		TOTAL	557,263

ELECTRIC ENERGY ACCOUNT			
Line No.	Item (a)		Kilowatt-hours (b)
1	SOURCES OF ENERGY		
2	Generation		
3	Steam		
4	Nuclear		
5	Hydro		
6	Other		
7	Total Generation		0
8	Purchases		53,683,882
9	(In (gross)		0
10	< Out (gross)		5,073,960
11	(Net (Kwh)		5,073,960
12	(Received		0
13	< Delivered		0
14	(Net (Kwh)		0
15	TOTAL		58,757,842
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		56,441,277
18	Sales for resale		0
19	Energy furnished without charge		1,680
20	Energy used by the company (excluding station use):		
21	Electric department only		72,840
22	Energy losses		
23	Transmission and conversion losses		557,263
24	Distribution losses		1,684,782
25	Unaccounted for losses		
26	Total energy losses		2,242,045
27	Energy losses as percent of total on line 15		3.82%
28			TOTAL 58,757,842

MONTHLY PEAKS AND OUTPUT

- Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.
- Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

- as to the nature of the emergency.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)
- Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.
- If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Town of**WEST BOYLSTON**

Line No.	Month (a)	Kilowatts (b)	Monthly Peak				Monthly Output (kwh) (See Instr. 4) (g)
			Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	9,878	Wednesday	4	6PM	60 min	5,349,266
30	February	9,052	Wednesday	8	7PM	60 min	4,760,019
31	March	9,122	Thursday	1	7PM	60 min	4,654,468
32	April	7,540	Monday	2	10PM	60 min	4,187,225
33	May	8,840	Tuesday	29	6PM	60 min	4,506,535
34	June	11,985	Thursday	21	5PM	60 min	4,751,691
35	July	12,912	Wednesday	18	2PM	60 min	5,745,446
36	August	11,451	Friday	3	4PM	60 min	5,717,054
37	September	9,596	Friday	7	5PM	60 min	4,487,889
38	October	8,114	Monday	29	1PM	60 min	4,399,786
39	November	9,405	Wednesday	7	6PM	60 min	4,804,682
40	December	9,936	Monday	17	6PM	60 min	5,393,781
41						TOTAL	58,757,842

GENERATING STATIONS			Pages 58 through 66		
GENERATING STATION STATISTICS (Large Stations) (Except Nuclear)			Pages 58-59		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1					
2					
3					
4					
5					
6					
STEAM GENERATING STATIONS			Pages 60-61		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1					
2					
3					
4					
5					
6					
HYDROELECTRIC GENERATING STATIONS			Pages 62-63		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1					
2					
3					
4					
5					
6					
COMBUSTION ENGINE AND OTHER GENERATING STATIONS			Pages 64-65		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1					
2					
3					
4					
5					
6					
GENERATING STATION STATISTICS (Small Stations)			Page 66		
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1					
2					
3					
4					
5					
6					

TRANSMISSION LINE STATISTICS								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
6								
7								
8								
9								
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11								
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36								
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39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

* where other than 60 cycle, 3 phase, so indicate.

SUBSTATIONS											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Denton-Lowell Substation	Distribution Unattended	13.8	4.16 kv		18,000	0	None			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26						TOTALS	18,000	0	0		

OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Length (Pole Miles)			
		Wood Poles	Steel Towers	Total	
1	Miles -- Beginning of Year	95.29		95.29	
2	Added During Year	0.03		0.03	
3	Retired During Year	(0.14)		(0.14)	
4	Miles -- End of Year	95.18	0.00	95.18	
5	*				
6					
7					
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power				
9					
10					
11					
12					
13					
14					
15					
ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS					
Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,494	3,896	1,042	49,004
17	Additions during year		21	4	638
18	Purchased	12			
19	Installed				
20	Associated with utility plant acquired				
21	Total Additions	12	21	4	638
22	Reductions during year:				
23	Retirements	6	364	10	428
24	Associated with utility plant sold				
25	Total Reductions	6	364	10	428
26	Number at end of year	3,500	3,553	1,036	49,214
27	In stock		53	74	4,634
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,500	959	44,016
31	In company's use			3	564
32	Number at end of year		3,553	1,036	49,214

*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)					
Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.					
Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)	Underground	Cable	Submarine
			Miles *	Operating Voltage (d)	Feet * (e)
1	West Boylston	15.560	0.000	0.00	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
49	TOTALS	15.56	0.00	0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Fluorescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	West Boylston	1,018	1	0	32	0	0	0	985	0
2										
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48										
49										
50										
51										
52	TOTALS	1018	1	0	32	0	0	0	985	0

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenues predicted on the previous year's operations.

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Rate Change for year ending December 31, 2012		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Mayor

Manager of Electric Light

Jonathan Fitch

Chairman

Anthony Meola, Jr.

Vice Chairman

William D. Smith

Secretary

~~Winthrop E. Handy~~

Selectmen
or
Members
of the
Municipal
Light
Board

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWEORN TO

55

20

Then personally appeared

And severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

Notary Public or
Justice of the Peace

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