

**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,**

**2013**

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*

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James F. Goulet, CPA, MST  
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Michael A. Salvidio, CPA  
James R. Dube, CPA

**INDEPENDENT ACCOUNTANTS' COMPILED REPORT**

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

We have compiled the balance sheets of West Boylston Municipal Lighting Plant as of December 31, 2013 and 2012, and the related statements of income and unappropriated earned surplus for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements included in the accompanying prescribed form 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 included in the form 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.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, and are 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 Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than these specified parties.

Goulet, Salvidio & Associates P.C.

*Goulet, Salvidio & Associates, P.C.*

Worcester, Massachusetts  
April 23, 2014

Nine Irving Street • Worcester, MA 01609 • Tel: 508-757-5957 • Fax: 508-753-0948 • E-mail: admin@gsamycpa.com

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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. Record of votes: First vote: Yes, 64; No, 3 Second vote: Yes, 71; No, 2 Date when town (or city) began to sell gas and electricity,	Electric October 19, 1909 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 Christopher Rucho John Hadley Michael Kittredge Jr Siobhan H. Bohnson 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:	Winthrop E. Handy Anthony Meola, Jr. William D. Smith West Boylston, MA West Boylston, MA West Boylston, MA
8. Total valuation of estates in town (or city) according to last State valuation (taxable)	\$ 806,117,274
9. Tax rate for all purposes during the year:	Residential \$17.45 Commercial/Industrial/Personal Property \$17.45 \$17.45
10. Amount of manager's salary:	\$123,653
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
	<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas		
2	From sales of electricity		7,300,000
3		<b>TOTAL</b>	7,300,000
4			
5	<b>EXPENSES</b>		
6	For operation, maintenance and repairs		6,500,000
7	For interest on bonds, notes or scrip		
8	For depreciation fund ( 5 %	10,601,807	as per page 8B)
9	For sinking fund requirements		530,090
10	For note payments		
11	For bond payments		
12	For loss in preceding year		
13		<b>TOTAL</b>	7,030,090
14			
15	<b>COST:</b>		
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		200,000
19	Of electricity to be used for street lights		78,000
20	Total of above items to be included in the tax levy		278,000
21			
22	New construction to be included in the tax levy		
23	Total amounts to be included in the tax levy		278,000

**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	3,540
<b>TOTAL</b>	0	<b>TOTAL</b>	3,540

**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	200,000
3.	
	TOTAL _____ 278,000

\* 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:**Denton-Lovell Substation

The Denton-Lovell Substation project replaced and enlarged the substation transformer, metering equipment and circuit breakers. The project was completed in an effort to significantly improve the reliability of the electrical distribution system.

**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	1,865,000
	TOTAL	2,014,000			TOTAL		1,865,000

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

<b>TOTAL COST OF PLANT - ELECTRIC</b>							
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c) or (d) as appropriate.				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)	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						
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						
	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	2,723,301	(277,214)			3,163,040
5	363 Storage Battery Equipment	0					0
6	364 Poles Towers and Fixtures	1,033,180	44,806	(4,545)			1,073,441
7	365 Overhead Conductors and Devices	1,700,860	125,886				1,826,746
8	366 Underground Conduit	209,603					209,603
9	367 Underground Conductors and Devices	239,270					239,270
10	368 Line Transformers	681,682	29,144	(7,116)			703,710
11	369 Services	353,138	20,620				373,758
12	370 Meters	320,544	2,815	(3,660)			319,699
13	371 Installations on Customer's Premises	24,914					24,914
14	372 Leased Prop on Customer's Premises	65,505	79				65,584
15	373 Streetlight and Signal Systems	146,470	298				146,768
16	Total Distribution Plant	5,512,678	2,946,949	(292,535)	0	0	8,167,092
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435					663,435
19	390 Structures and Improvements	418,577	401,889				820,466
20	391 Office Furniture and Equipment	433,704	12,488				446,192
21	392 Transportation Equipment	689,386	187,280				876,666
22	393 Stores Equipment	7,455					7,455
23	394 Tools, Shop and Garage Equipment	63,513	2,735				66,248
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	2,496,751	604,392	0	0	0	3,101,143
30	Total Electric Plant in Service	8,009,429	3,551,341	(292,535)	0	0	11,268,235
31							Total Cost of Electric Plant.....
33							11,268,235
34							Less Cost of Land, Land Rights, Rights of Way.....
							666,428
							Total Cost upon which Depreciation is based .....
							10,601,807

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		<b>UTILITY PLANT</b>			
2	101	Utility Plant - Electric (P. 17)	1,701,491	4,775,043	3,073,552
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	1,701,491	4,775,043	3,073,552
6					
7					
8					
9					
10					
11		<b>FUND ACCOUNTS</b>			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	3,217,074	3,596,560	379,486
14	128	Other Special Funds	3,883,125	3,900,406	17,281
15		Total Funds	7,100,199	7,496,966	396,767
16		<b>CURRENT AND ACCRUED ASSETS</b>			
17	131	Cash (P. 14)	4,489,617	1,437,126	(3,052,491)
18	132	Special Deposits	135,241	139,667	4,426
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	241,499	144,439	(97,060)
22	143	Other Accounts Receivable	96,220	106,633	10,413
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	228,872	264,273	35,401
25					
26	165	Prepayments	134,579	89,823	(44,756)
27	174	Miscellaneous Current Assets	1,594,127	1,694,945	100,818
28		Total Current and Accrued Assets	6,921,955	3,878,706	(3,043,249)
29		<b>DEFERRED DEBITS</b>			
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	16,622,054	17,049,124	427,070

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0	0	0
3		<b>SURPLUS</b>			
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)	6,853,351	7,065,586	212,235
8		Total Surplus	6,889,286	7,101,521	212,235
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)	2,000,000	1,865,000	(135,000)
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	2,000,000	1,865,000	(135,000)
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	605,554	599,109	(6,445)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	135,001	139,667	4,666
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	767,097	808,797	41,700
20		Total Current and Accrued Liabilities	1,507,652	1,547,573	39,921
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt		25,645	25,645
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	1,794,460	2,060,348	265,888
25		Total Deferred Credits	1,794,460	2,085,993	291,533
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	627,940	627,940	0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves	3,791,188	3,809,569	18,381
32		Total Reserves	4,430,656	4,449,037	18,381
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	16,622,054	17,049,124	427,070

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.

<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	400 Operating Revenues (P. 37 and 43)	7,237,663	455,743
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,641,624	465,722
5	402 Maintenance Expense	148,936	(104,649)
6	403 Depreciation Expense	367,150	20,752
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	7,157,710	381,825
11	Operating Income	79,953	73,918
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	79,953	73,918
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	119,980	(30,618)
17	419 Interest Income	43,139	(23,905)
18	421 Miscellaneous Nonoperating Income (P. 21)	747	(194)
19	Total Other Income	163,866	(54,717)
20	Total Income	243,819	19,201
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	243,819	19,201
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes	9,313	9,313
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit	(1,898)	(1,898)
30	431 Other Interest Expense	468	468
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	7,883	7,883
33	<b>NET INCOME</b>	235,936	11,318
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,853,351
35			
36			
37	433 Balance Transferred from Income		235,936
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	23,701	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	7,065,586	
43			
44	<b>TOTALS</b>	7,089,287	7,089,287

**CASH BALANCES AT END OF YEAR**

Line No.	Items (a)	Amount (b)
1	Operation Fund	1,437,126
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		<b>TOTAL</b>
		1,437,126

**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))		264,273
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	264,273	0

**DEPRECIATION FUND ACCOUNT (Account 126)**

Line No.	(a)	Amount (b)
24	<b>DEBITS</b>	
25	Balance of account at beginning of year	3,217,074
26	Income during year from balance on deposit (interest)	18,754
27	Amount transferred from income (depreciation)	367,150
28		
29		<b>TOTAL</b>
		3,602,978
30	<b>CREDITS</b>	
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	6,418
32	Amounts expended for renewals,viz:-	
33	Power Contract Settlement	
34		
35		
36		
37		
38		
39	Balance on hand at end of year	3,596,560
40		<b>TOTAL</b>
		3,602,978

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
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
19	Total Production Plant		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

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		0	2,993
3	361 Structures and Improvements	0	0	0		0	0
4	362 Station Equipment	0	2,723,301	0		0	2,723,301
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	43,781	44,806	43,781		0	44,806
7	365 Overhead Conductors and Devices	456,446	125,886	187,442		0	394,890
8	366 Underground Conduit	8,166	0	8,166		0	0
9	367 Underground Conductors and Devices	0	0	0		0	0
10	368 Line Transformers	30,689	29,144	30,689		0	29,144
11	369 Services	7,396	20,620	7,395		0	20,621
12	370 Meters	1,203	2,815	1,203		0	2,815
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	6,487	79	3,275		0	3,291
15	373 Streetlight and Signal Systems	3,572	298	3,572		0	298
16	Total Distribution Plant	560,733	2,946,949	285,523	0	0	3,222,159
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0	0		0	663,435
19	390 Structures and Improvements	97,320	401,889	24,680		0	474,529
20	391 Office Furniture and Equipment	49,029	12,488	21,685		0	39,832
21	392 Transportation Equipment	218,103	187,280	34,469		0	370,914
22	393 Stores Equipment	2,195	0	759		0	1,436
23	394 Tools, Shop and Garage Equipment	0	2,735	0		0	2,735
24	395 Laboratory Equipment	0	0	0		0	0
25	396 Power Operated Equipment	0	0	0		0	0
26	397 Communication Equipment	0	0	0		0	0
27	398 Miscellaneous Equipment	37	0	34		0	3
28	399 Other Tangible Property	0	0	0		0	0
29	Total General Plant	1,030,119	604,392	81,627	0	0	1,552,884
30	Total Electric Plant in Service	1,590,852	3,551,341	367,150	0	0	4,775,043
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	110,639	(110,639)	0			0
34	Total Utility Plant Electric	1,701,491	3,440,702	367,150	0	0	4,775,043

## 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.

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1	Dividend Income	747
2		
3		
4		
5		
6		
	<b>TOTAL</b>	<b>747</b>
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14		
	<b>TOTAL</b>	<b>0</b>
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23		
	<b>TOTAL</b>	<b>0</b>
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24	Prior period Adjustment	23,701
25		
26		
27		
28		
29		
30		
31		
32		
	<b>TOTAL</b>	<b>23,701</b>
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40		
	<b>TOTAL</b>	<b>0</b>

**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			<b>TOTALS</b>		
		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)	1,644,459	214,598	0.1305
6					
7					
8					
9					
10					
11					
12			<b>TOTALS</b>	1,644,459	214,598
13	444-1	Street Lighting			0.1305
14					
15					
16					
17					
18			<b>TOTALS</b>	581,054	77,205
19					0.1329
			<b>TOTALS</b>	2,225,513	291,803
					0.1311

**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)	Cost per KWH (cents) (0.0000) (e)
20					
21					
22					
23					
24					
25					
26					
27					
28					
29			<b>TOTALS</b>	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)	Revenue per KWH (cents) (0.0000) (e)
30					
31					
32					
33					
34					
35					
36					
37					
38					
39			<b>TOTALS</b>	0	0

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.					
2.	If increases and decreases are not derived from previously reported figures, explain any inconsistencies.						
3.	Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate						
		<b>ELECTRIC OPERATING REVENUES (Account 400)</b>					
Line No.	Account (a)	<b>Operating Revenues</b>		<b>Kilowatt-hours Sold</b>		<b>Average Number of Customers per Month</b>	
		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)	Increase or (Decrease) from Preceding Year (g)
1	<b>SALES OF ELECTRICITY</b>						
2	440 Residential Sales	3,131,428	261,138	25,533,378	639,263	2,991	35
3	442 Commercial and Industrial Sales	3,814,432	179,050	29,088,994	(243,388)	511	(8)
4	Small Commercial B Sales						
5	Large Commercial C Sales						
6	444 Municipal Sales	291,803	15,555	2,225,513	10,733	38	3
7	445 Other Sales to Public Authorities		0		0		0
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	<b>Total Sales to Ultimate Consumers</b>	7,237,663	455,743	56,847,885	406,608	3,540	30
12	447 Sales for Resale	0	0	0	0	0	0
13	<b>Total Sales of Electricity*</b>	7,237,663	455,743	56,847,885	406,608	3,540	30
14	<b>OTHER OPERATING REVENUES</b>						
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	7,237,663	455,743				

\* Includes revenues from application of fuel clauses \$ 6,456,234

Total KWH to which applied 56,847,885

**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	25,533,378	3,131,428	0.1226	2,978	2,991
2							
3	442.000	Commercial SC & WH	6,393,064	977,659	0.1529	442	444
4	442.000	Commercial LC	16,194,028	2,000,203	0.1235	43	42
5	442.000	Commercial PL	283,625	64,164	0.2262	10	10
6							
7	442.000	Total Commercial	22,870,717	3,042,026	0.1330	495	496
8							
9	442.000	Industrial	6,218,277	772,406	0.1242	15	15
10							
11	442.000	Total Industrial	6,218,277	772,406	0.1242	15	15
12							
13	444.000	Municipal Street Light	581,054	77,205	0.1329	1	1
14	444.000	Municipal Others	1,644,459	214,598	0.1305	33	37
15							
16	444.000	Total Municipal	2,225,513	291,803	0.1311	34	38
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			56,847,885	7,237,663	0.1273	3,522	3,540

**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	<b>POWER PRODUCTION EXPENSES</b>		
2	<b>STEAM POWER GENERATION</b>		
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	<b>NUCLEAR POWER GENERATION</b>		
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	<b>HYDRAULIC POWER GENERATION</b>		
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	<b>HYDRAULIC POWER GENERATION - Continued</b>		
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	<b>OTHER POWER GENERATION</b>		
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	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	4,305,050	277,428
27	556 System control and load dispatching	308,730	146,561
28	557 Other expenses	4,613,780	423,989
29	Total other power supply expenses	4,613,780	423,989
30	Total power production expenses		
31	<b>TRANSMISSION EXPENSES</b>		
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	805,743	8,259
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	
41	Total Operation	805,743	8,259
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	805,743	8,259

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	14,633	6,999
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	56,435	6,313
6	583 Overhead line expenses	131,417	16,416
7	584 Underground line expenses	3,352	4,220
8	585 Street lighting and signal system expenses	20,456	1,006
9	586 Meter expenses	14,101	(5,280)
10	587 Customer installations expenses	4,836	(2,781)
11	588 Miscellaneous distribution expenses	0	(140)
12	589 Rents		0
13	Total operation	245,230	26,753
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	7,838	(8,562)
17	592 Maintenance of station equipment	8,338	6,031
18	593 Maintenance of overhead lines	121,204	(67,055)
19	594 Maintenance of underground lines	7,784	(32,523)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	2,829	2,820
23	598 Maintenance of miscellaneous distribution plant	943	(5,360)
24	Total maintenance	148,936	(104,649)
25	Total distribution expenses	394,166	(77,896)
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	13,660	(20)
30	903 Customer records and collection expenses	165,432	8,689
31	904 Uncollectible accounts	8,154	123
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	187,246	8,792
34	<b>SALES EXPENSES</b>		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses		0
39	916 Miscellaneous sales expenses	791	718
40	Total sales expenses	791	718
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	143,211	20,860
44	921 Office supplies and expenses	44,896	3,407
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	106,707	(58,764)
47	924 Property insurance	0	0
48	925 Injuries and damages	51,833	2,575
49	926 Employee pensions and benefits	353,772	6,464
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	88,415	22,669
53	931 Rents		0
54	Total operation	788,834	(2,789)

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued**

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont.</b>		
2	Maintenance:		
3	932 Maintenance of general plant	0	0
4	Total administrative and general expenses	788,834	(2,789)
5	Total Electric Operation and Maintenance Expenses	6,790,560	361,073

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,613,780	0	4,613,780
13	Total power production expenses	4,613,780		4,613,780
14	Transmission Expenses	805,743		805,743
15	Distribution Expenses	245,230	148,936	394,166
16	Customer Accounts Expenses	187,246		187,246
17	Sales Expenses	791		791
18	Administrative and General Expenses	788,834	0	788,834
19	Total Electric Operation and Maintenance Expenses	6,641,624	148,936	6,790,560

21 Ratio of operating expenses to operating revenues (carry out decimal two places, (e.g.. 0.00%)) 98.90%  
 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. 727,466

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



<b>OTHER UTILITY OPERATING INCOME (Account 414)</b>					
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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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, allowances and returns				
4	Contract work	119,980			119,980
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	119,980	0	0	119,980
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
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)	119,980	0	0	119,980

## 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. 1 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 27 28 29 30 31 32
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
	TOTALS:		0			0	N/A	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 Nonutilities, (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).

Annual Report of:

TOWN OF WEST BOYLSTON

Year ended December 31, 2012

**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)	Line No. (p)
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES	115 kv	2,443,840	19,795	11,866	47,835	79,496	0.0325	1
60 MINUTES	115 kv	53,461	71,146	8,780	2,815	82,741	1.5477	2
60 MINUTES	115 kv	1,444,463	162,449	140,947	2,931	306,327	0.2121	3
60 MINUTES	115 kv	241,641	17,486	1,981	17	19,484	0.0806	4
60 MINUTES	115 kv	2,073,540	143,906	14,968	1,609	160,483	0.0774	5
60 MINUTES	115 kv	5,463,509	413,199	39,589	4,238	457,026	0.0837	6
60 MINUTES	115 kv	13,767,040	890,285	112,668	948	1,003,901	0.0729	7
60 MINUTES	115 kv	863,259	57,831	7,074	59	64,964	0.0753	8
60 MINUTES	115 kv	4,951,645	412,908	40,662	341	453,911	0.0917	9
								10
60 MINUTES	115 kv				29,596	29,596	N/A	11
60 MINUTES	115 kv				(30,708)	(30,708)	N/A	12
60 MINUTES	115 kv				1,291	1,291	N/A	13
60 MINUTES	115 kv							14
60 MINUTES	115 kv				792,965	792,965	N/A	15
		10,336,250		540,346		540,346	0.0523	16
60 MINUTES	115 kv	470,004			28,937	28,937	0.0616	17
60 MINUTES	115 kv	2,778,874			265,923	265,923	0.0957	18
					114,205	114,205		19
					(21,158)	(21,158)		20
					18,381	18,381		21
					(115,320)	(115,320)		22
					7,781	7,781		23
								24
								25
								26
								27
								28
	TOTALS:	44,887,526	2,189,005	918,881	1,152,686	4,260,572		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 Non-utilities, (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)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				60,751,500	46,142,030	14,609,470	1,158,951
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	60,751,500	46,142,030	14,609,470	1,158,951

## B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE NEPOOL EXPENSE	1,055,007
14			103,944
15			
16			
17			
18			
19			
20			
21		TOTAL	1,158,951

**ELECTRIC ENERGY ACCOUNT**

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

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	44,887,526
9		( In (gross) 0
10	Interchanges	< Out (gross) 14,609,470
11		( Net (Kwh) 14,609,470
12		( Received 0
13	Transmission for/by others (wheeling)	< Delivered 0
14		( Net (Kwh) 0
15	<b>TOTAL</b>	<b>59,496,996</b>
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	56,847,885
18	Sales for resale	0
19	Energy furnished without charge	0
20	Energy used by the company (excluding station use):	
21	Electric department only	74,680
22	Energy losses	
23	Transmission and conversion losses	1.95% 1,158,951
24	Distribution losses	2.38% 1,415,480
25	Unaccounted for losses	
26	Total energy losses	2,574,431
27	Energy losses as percent of total on line 15	4.33%
28		<b>TOTAL</b> <b>59,496,996</b>

**MONTHLY PEAKS AND OUTPUT**

1. 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.

2. 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.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)

4. 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.

5. 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	10,352	Thursday	24	7PM	60 min	5,581,048
30	February	9,586	Friday	8	6PM	60 min	4,935,532
31	March	9,425	Thursday	7	7PM	60 min	5,054,769
32	April	8,376	Tuesday	2	8PM	60 min	4,281,281
33	May	10,675	Friday	31	3PM	60 min	4,343,112
34	June	11,794	Tuesday	25	5PM	60 min	4,909,246
35	July	13,064	Thursday	18	3PM	60 min	6,255,828
36	August	10,382	Wednesday	21	4PM	60 min	5,068,001
37	September	11,330	Wednesday	11	5PM	60 min	4,418,310
38	October	8,034	Tuesday	29	7PM	60 min	4,345,145
39	November	9,274	Monday	25	6PM	60 min	4,703,260
40	December	11,048	Tuesday	17	6PM	60 min	5,601,464
41						<b>TOTAL</b>	<b>59,496,996</b>

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

**TRANSMISSION LINE STATISTICS**

Report information concerning transmission line as indicated below.

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								
12								
13								
14								
15								
16								
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34								
35								
36								
37								
38								
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	95.18		95.18
2	Added During Year	0.04		0.04
3	Retired During Year	(0.12)		(0.12)
4	Miles -- End of Year	95.10	0.00	95.10
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:	3,500	3,553	1,036	49,214
17	Additions during year				
18	Purchased		51	5	800
19	Installed	37			
20	Associated with utility plant acquired				
21	Total Additions	37	51	5	800
22	Reductions during year:				
23	Retirements	8	109	10	672
24	Associated with utility plant sold				
25	Total Reductions	8	109	10	672
26	Number at end of year	3,529	3,495	1,031	49,342
27	In stock		256	71	23,311
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,239	957	25,467
31	In company's use			3	564
32	Number at end of year		3,495	1,031	49,342

\*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)						
Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)	Underground Cable	Submarine Cable		
			Miles *	Operating Voltage (d)	Feet *	Operating Voltage (f)
1	West Boylston	15.560	0.000	0.00	0	0
2						
3						
4						
5						
6						
7						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
49	TOTALS	15.56	0.00	0	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											
3											
4											
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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, 2013		

**THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY**

Mayor

Jonathan Fitch

### Manager of Electric Light

Winthrop E. Handy

### Chairman

Anthony Meola Jr

### Vice Chairman

William D. Smith

## Secretary

Selectmen  
or  
Members  
of the  
Municipal  
Light  
Board

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

ss

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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