

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,

2022

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

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

Management is responsible for the accompanying financial statements of West Boylston Municipal Lighting Plant, which comprise the balance sheet as of December 31, 2022, and the related statements of income and retained earnings for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements in the accompanying prescribed form.

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 West Boylston Municipal Lighting Plant and 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 26, 2023

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GENERAL INFORMATION

- | | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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: | Christopher Rucho West Boylston, MA
Barur R Rajeshkumar West Boylston, MA
Patrick Crowley West Boylston, MA
Marc Frieden West Boylston, MA
Kristina Pedone West Boylston, MA |
| 5. | Name and address of town (or city) treasurer: | Cheryl St. Louis
140 Worcester Street
West Boylston, MA 01583 |
| 6. | Name and address of town (or city) clerk: | Daymian Bartek
140 Worcester Street
West Boylston, MA 01583 |
| 7. | Names and addresses of members of municipal light board: | Anthony Meola West Boylston, MA
Winthrop E. Handy West Boylston, MA
James Pedone West Boylston, MA |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 1,126,994,024 |
| 9. | Tax rate for all purposes during the year: | Residential \$17.68
Commercial/Industrial/Personal Property \$17.68 |
| 10. | Amount of manager's salary: | \$165,500 |
| 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
INCOME FROM PRIVATE CONSUMERS:		
1	From sales of gas	
2	From sales of electricity	8,400,000
3		TOTAL
4		8,400,000
5	EXPENSES	
6	For operation, maintenance and repairs	7,000,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 21,599,013 as per page 8B)	647,970
9	For sinking fund requirements	
10	For note payments	312,007
11	For bond payments	130,000
12	For loss in preceding year	
13		TOTAL
14		8,089,977
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	381,503
19	Of electricity to be used for street lights	28,205
20	Total of above items to be included in the tax levy	409,708
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	409,708

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	3,745
TOTAL	0	TOTAL	3,745

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 28,205

2. Municipal buildings 381,503

3.

TOTAL 409,708

* 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:

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-Annualy	650,000
	TOTAL	2,014,000				TOTAL	650,000

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	
June 2016	August 2016	4,649,198	N/A	N/A	1.75%	Monthly	\$ -
June 2016	March 2017	4,680,105	\$ 26,001	Monthly	3.15%	Monthly	2,834,064
TOTAL		9,329,303				TOTAL	\$ 2,834,064

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 (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	0	0	0	0	2,993
3	361 Structures and Improvements	17,566	40,481	0	0	0	58,047
4	362 Station Equipment	3,867,635	0	0	0	0	3,867,635
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	1,690,608	315,850	(18,225)	0	0	1,988,233
7	365 Overhead Conductors and Devices	2,853,394	21,492	0	0	0	2,874,886
8	366 Underground Conduit	217,850	0	0	0	0	217,850
9	367 Underground Conductors and Devices	242,661	4,596	0	0	0	247,257
10	368 Line Transformers	909,247	40,480	(13,113)	0	0	936,614
11	369 Services	447,635	187	0	0	0	447,822
12	370 Meters	359,189	16,158	0	0	0	375,347
13	371 Installations on Customer's Premises	24,914	0	0	0	0	24,914
14	372 Leased Prop on Customer's Premises	76,263	0	0	0	0	76,263
15	373 Streetlight and Signal Systems	268,083	0	0	0	0	268,083
16	Total Distribution Plant	10,978,038	439,244	(31,338)	0	0	11,385,944
17	5. GENERAL PLANT						
18	389 Land and Land Rights	892,929	0	0	0	0	892,929
19	390 Structures and Improvements	1,496,283	0	0	0	0	1,496,283
20	391 Office Furniture and Equipment	451,605	0	0	0	0	451,605
21	392 Transportation Equipment	1,471,418	0	0	0	0	1,471,418
22	393 Stores Equipment	7,456	0	0	0	0	7,456
23	394 Tools, Shop and Garage Equipment	83,814	14,854	0	0	0	98,668
24	395 Laboratory Equipment	46,370	0	0	0	0	46,370
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	150,915	0	0	0	0	150,915
27	398 Miscellaneous Equipment	8,398	114,421	0	0	0	122,819
28	399 Other Tangible Property	15,000	0	0	0	0	15,000
29	Total General Plant	4,624,188	129,275	0	0	0	4,753,463
30	Total Electric Plant in Service	21,957,754	568,519	(31,338)	0	0	22,494,935
31							Total Cost of Electric Plant.....
33							22,494,935
33							Less Cost of Land, Land Rights, Rights of Way.....
34							895,922
							Total Cost upon which Depreciation is based
							21,599,013

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)	11,394,962	11,607,611	212,649
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	11,394,962	11,607,611	212,649
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	3,404,359	3,909,428	505,069
14	128	Other Special Funds	4,818,158	4,563,473	(254,685)
15		Total Funds	8,222,517	8,472,901	250,384
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	4,403,724	3,069,994	(1,333,730)
18	132	Special Deposits	157,492	153,929	(3,563)
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	75,856	133,269	57,413
22	143	Other Accounts Receivable	891,832	1,013,355	121,523
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	530,256	526,375	(3,881)
25					
26	165	Prepayments	48,716	68,515	19,799
27	174	Miscellaneous Current Assets	1,683,018	1,794,368	111,350
28		Total Current and Accrued Assets	7,792,694	6,761,605	(1,031,089)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	1,338,166	1,773,760	435,594
33		Total Deferred Debits	1,338,166	1,773,760	435,594
34					
35		Total Assets and Other Debits	28,748,339	28,615,877	(132,462)

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	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)	15,108,037	15,500,777	392,740
8		Total Surplus	15,143,972	15,536,712	392,740
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	785,000	650,000	(135,000)
11	231	Notes Payable (P. 7)	3,172,071	2,834,064	(338,007)
12		Total Bonds and Notes	3,957,071	3,484,064	(473,007)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	676,588	578,795	(97,793)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	157,492	153,929	(3,563)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	64,372	49,830	(14,542)
20		Total Current and Accrued Liabilities	898,452	782,554	(115,898)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	10,450	8,552	(1,898)
23	252	Customer Advances for Construction	12,574	5,000	(7,574)
24	253	Other Deferred Credits	545,694	821,971	276,277
25		Total Deferred Credits	568,718	835,523	266,805
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	3,754,567	3,749,264	(5,303)
31	265	Miscellaneous Operating Reserves	4,392,500	4,137,815	(254,685)
32		Total Reserves	8,158,595	7,898,607	(259,988)
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	21,531	78,417	56,886
35		Total Liabilities and Other Credits	28,748,339	28,615,877	(132,462)

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)	8,598,134	530,940
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,507,651	1,055,651
5	402 Maintenance Expense	542,214	(211,005)
6	403 Depreciation Expense	631,855	95,181
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	7,681,720	939,827
11	Operating Income	916,414	(408,887)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	916,414	(408,887)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	23,541	(47,896)
17	419 Interest Income	(449,779)	(432,824)
18	421 Miscellaneous Nonoperating Income (P. 21)	7,277	(3,638)
19	Total Other Income	(418,961)	(484,358)
20	Total Income	497,453	(893,245)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(646)	20
23	426 Other Income Deductions	0	0
24	Total Income Deductions	(646)	20
25	Income Before Interest Charges	498,099	(893,265)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	107,153	(20,809)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(1,898)	0
30	431 Other Interest Expense	104	(91)
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	105,359	(20,900)
33	NET INCOME	392,740	(872,365)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		15,108,037
35			
36			
37	433 Balance Transferred from Income		392,740
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)	15,500,777	
43			
44	TOTALS	15,500,777	15,500,777

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	3,069,994			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
		TOTAL	3,069,994		
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)	526,375			
14	Fuel Stock Expenses (Account 152)				
15	Residuals (Account 153)				
16	Plant Materials and Operating Supplies (Account 154 (151))				
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			526,375	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	3,404,359			
26	Income during year from balance on deposit (interest)	55,992			
27	Amount transferred from income (depreciation)	631,855			
28					
29		TOTAL	4,092,206		
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)				
32	Amounts expended for renewals	182,778			
33	Power Contract Settlement				
34	Transfers				
35					
36					
37					
38					
39	Balance on hand at end of year	3,909,428			
40		TOTAL	4,092,206		

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	4,663,701	0	187,363	0	0	4,476,338
16	345 Accessory Electric Equipment	109,924	0	3,300	0	0	106,624
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	4,773,625	0	190,663	0	0	4,582,962
19	Total Production Plant	4,773,625	0	190,663	0	0	4,582,962
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	0	0	2,993
3	361 Structures and Improvements	0	40,481	0	0	0	40,481
4	362 Station Equipment	2,308,317	0	152,412	0	0	2,155,905
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	388,188	315,850	50,724	0	0	653,314
7	365 Overhead Conductors and Devices	752,338	21,492	85,615	0	0	688,215
8	366 Underground Conduit	6	0	6	0	0	0
9	367 Underground Conductors and Devices	0	4,596	0	0	0	4,596
10	368 Line Transformers	199,302	40,480	27,275	0	0	212,507
11	369 Services	5	187	0	0	0	192
12	370 Meters	3,134	16,158	3,132	0	0	16,160
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	2,042	0	2,040	0	0	2
15	373 Streetlight and Signal Systems	271,663	0	8,040	0	0	263,623
16	Total Distribution Plant	3,927,988	439,244	329,244	0	0	4,037,988
17	5. GENERAL PLANT						
18	389 Land and Land Rights	892,929	0	0	0	0	892,929
19	390 Structures and Improvements	862,257	0	44,892	0	0	817,365
20	391 Office Furniture and Equipment	0	0	0	0	0	0
21	392 Transportation Equipment	842,290	0	64,537	0	0	777,753
22	393 Stores Equipment	0	0	0	0	0	0
23	394 Tools, Shop and Garage Equipment	7,915	14,854	2,519	0	0	20,250
24	395 Laboratory Equipment	0	0	0	0	0	0
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	0	0	0	0	0	0
27	398 Miscellaneous Equipment	0	114,421	0	0	0	114,421
28	399 Other Tangible Property	0	0	0	0	0	0
29	Total General Plant	2,605,391	129,275	111,948	0	0	2,622,718
30	Total Electric Plant in Service	11,307,004	568,519	631,855	0	0	11,243,668
31	104 Utility Plant Leased to Others	0	0	0	0	0	0
32	105 Property Held for Future Use	0	0	0	0	0	0
33	107 Construction Work in Progress	87,958	275,985	0	0	0	363,943
34	Total Utility Plant Electric	11,394,962	844,504	631,855	0	0	11,607,611

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				
Line No.	Item (g)		Kinds of Fuel and Oil - continued			
			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	Grant Income	7,277
2		
3		
4		
5		
6	TOTAL	7,277
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)	2,440,618	377,795	0.1548	
6						
7						
8						
9						
10						
11						
12		TOTALS	2,440,618	377,795	0.1548	
13	444-1	Street Lighting	244,018	30,178	0.1237	
14						
15						
16						
17						
18		TOTALS	244,018	30,178	0.1237	
19		TOTALS	2,684,636	407,973	0.1520	
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			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)	Revenue per KWH (cents) (0.0000) (e)
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.
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

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)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	3,904,512	247,912	27,953,450	520,949	3,179	14
3	Net Solar			0	0	0	0
4	442 Commercial and Industrial Sales	3,498,995	226,197	23,123,943	814,457	494	0
5	Small Commercial B Sales						
6	Large Commercial C Sales						
7	Small Government Sales	53,659	(125)	297,609	(7,315)	17	0
8	Large Government Sales	732,995	54,413	5,029,640	229,980	4	0
9	444 Municipal Sales	407,973	2,543	2,684,636	(25,015)	53	1
10	445 Other Sales to Public Authorities		0		0		0
11	446 Sales to Railroads and Railways		0		0		0
12	448 Interdepartmental Sales		0		0		0
13	449 Miscellaneous Sales		0		0		0
14	Total Sales to Ultimate Consumers	8,598,134	530,940	59,089,278	1,533,056	3,747	15
15	447 Sales for Resale	0	0	0	0	0	0
16	Total Sales of Electricity*	8,598,134	530,940	59,089,278	1,533,056	3,747	15
17	OTHER OPERATING REVENUES						
18	450 Forfeited Discounts	0	0				
19	451 Miscellaneous Service Revenues	0	0				
20	453 Sales of Water and Water Power	0	0				
21	454 Rent from Electric Property	0	0				
22	455 Interdepartmental Rents	0	0				
23	456 Other Electric Revenues	0	0				
24							
25							
26							
27							
28	Total Other Operating Revenues	0	0				
29	Total Electric Operating Revenue	8,598,134	530,940				

* Includes revenues from application of fuel clauses \$ 178,251

Total KWH to which applied 58,510,340

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, R & N1	27,953,450	3,904,512	0.1397	3,172	3,179
2							
3	442.000	Commercial, SC	5,964,834	1,028,417	0.1724	442	438
4	442.000	Commercial, LC	9,385,421	1,331,938	0.1419	41	41
5	442.000	Commercial, PL	267,596	79,181	0.2959	1	1
6	442.000	Total Commercial	15,617,851	2,439,536	0.1562	484	480
7							
8	442.000	Industrial	7,506,092	1,059,459	0.1411	14	14
9							
10	444.000	Municipal Street Light	244,018	30,178	0.1237	1	1
11	444.000	Municipal, M1	482,318	74,660	0.1548	41	41
12	444.000	Municipal, M2	466,900	72,274	0.1548	4	5
13	444.000	Municipal, M3	1,491,400	230,861	0.1548	6	6
14	444.000	Total Municipal	2,684,636	407,973	0.1520	52	53
15							
16		Small Govt, SG	297,609	53,659	0.1803	17	17
17		Large Govt, LG	5,029,640	732,995	0.1457	4	4
18		Total Govt	5,327,249	786,654	0.1477	21	21
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			59,089,278	8,598,134	0.1455	3,743	3,747

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided 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:		0
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	3,305,138	1,082,168
27	556 System control and load dispatching		
28	557 Other expenses	206,766	27,296
29	Total other power supply expenses	3,511,904	1,109,464
30	Total power production expenses	3,511,904	1,109,464
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	1,211,029	107,036
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	1,211,029	107,036
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	1,211,029	107,036

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	47,539	18,833
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	28,932	(33,752)
6	583 Overhead line expenses	151,472	(6,696)
7	584 Underground line expenses	16,117	4,199
8	585 Street lighting and signal system expenses	1,375	(8,045)
9	586 Meter expenses	7,029	5,328
10	587 Customer installations expenses	6,815	2,971
11	588 Miscellaneous distribution expenses	900	(1,171)
12	589 Rents	0	0
13	Total operation	260,179	(18,333)
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	29,318	(55,393)
17	592 Maintenance of station equipment	22,129	(16,829)
18	593 Maintenance of overhead lines	363,972	(77,219)
19	594 Maintenance of underground lines	11,530	(7,011)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	26,984	7,042
22	597 Maintenance of meters	16,237	(22,307)
23	598 Maintenance of miscellaneous distribution plant	72,044	(39,288)
24	Total maintenance	542,214	(211,005)
25	Total distribution expenses	802,393	(229,338)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	13,502	2,570
30	903 Customer records and collection expenses	213,716	5,677
31	904 Uncollectible accounts	3,197	(5,935)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	230,415	2,312
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	3,342	3,026
40	Total sales expenses	3,342	3,026
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	357,175	24,129
44	921 Office supplies and expenses	129,866	22,272
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	132,708	(53,488)
47	924 Property insurance	0	0
48	925 Injuries and damages	81,945	5,871
49	926 Employee pensions and benefits	427,107	(163,667)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	161,981	17,029
53	931 Rents	0	0
54	Total operation	1,290,782	(147,854)

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	1,290,782	(147,854)	
5	Total Electric Operation and Maintenance Expenses	7,049,865	844,646	
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	3,511,904	0	3,511,904
13	Total power production expenses	3,511,904		3,511,904
14	Transmission Expenses	1,211,029		1,211,029
15	Distribution Expenses	260,179	542,214	802,393
16	Customer Accounts Expenses	230,415		230,415
17	Sales Expenses	3,342		3,342
18	Administrative and General Expenses	1,290,782	0	1,290,782
19	Total Electric Operation and			
20	Maintenance Expenses	6,507,651	542,214	7,049,865
21	Ratio of operating expenses to operating revenues (carry out decimal two places, (e.g.. 0.00%) 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)			89.34%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			1,179,475
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			11

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					
17					
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31					
32					
33					
34					
35					
36					
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	23,541			23,541
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	23,541	0	0	23,541
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	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)	23,541	0	0	23,541

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) (p)	Line No.
		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
								10
								11
								12
								13
								14
								15
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								20
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								26
								27
								28
								29
								30
								31
								32
	TOTALS:		0			0		33

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.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES	115 kv	2,914,658	-	141,651	-	141,651	0.0486	1
60 MINUTES	115 kv	139,310	123,479	-	-	123,479	0.8864	2
60 MINUTES	115 kv	1,334,903	325,767	-	-	325,767	0.2440	3
60 MINUTES	115 kv	241,528	-	6,515	-	6,515	0.0270	4
60 MINUTES	115 kv	1,967,843	-	80,723	-	80,723	0.0410	5
60 MINUTES	115 kv	5,185,004	-	212,000	-	212,000	0.0409	6
60 MINUTES	115 kv	13,760,733	-	366,977	-	366,977	0.0267	7
60 MINUTES	115 kv	862,864	-	23,574	-	23,574	0.0273	8
60 MINUTES	115 kv	4,949,379	-	132,473	-	132,473	0.0268	9
								10
60 MINUTES	115 kV	0	0	0	16,718	16,718	N/A	11
60 MINUTES	115 kV	0	0	0	0	0	N/A	12
60 MINUTES	13.8 kv	67,324	0		0	0	N/A	13
60 MINUTES	115 kv	0	0	0	1,214,525	1,214,525	N/A	14
60 MINUTES	115 kv	3,568,800	0	528,014	0	528,014	0.1480	15
60 MINUTES	13.8 kv	490,695	0	12,320	0	12,320	0.0251	16
60 MINUTES	115 kv	2,271,018	0	393,018	0	393,018	0.1731	17
60 MINUTES	115 kv	894,509	0	52,313	0	52,313	0.0585	18
60 MINUTES	115 kv	1,405,426	0	63,424	0	63,424	0.0451	19
60 MINUTES	115 kV	0	0	0	(68,936)	(68,936)	N/A	20
60 MINUTES	13.8 kv	1,280,362	0	69,732	0	69,732	0.0545	21
60 MINUTES	13.8 kv	407,954	0	32,636	0	32,636	0.0800	22
60 MINUTES	13.8 kv	0	0	52,806	0	52,806	N/A	23
60 MINUTES		0	0	0	206,766	206,766	N/A	24
60 MINUTES		0	0	0	(821,093)	(821,093)	N/A	25
60 MINUTES	115 kV	2,628,000	0	101,178	0	101,178	0.0385	26
60 MINUTES	115 kV	1,020,000	0	44,227	0	44,227	0.0434	27
		0	0	0	(254,685)	(254,685)	N/A	28
								29
								30
	TOTALS:	45,390,310	449,246	2,313,581	293,295	3,056,122		31

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)	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				59,486,530	46,070,050	13,416,480	1,666,811
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				59,486,530	46,070,050	13,416,480	1,666,811

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	1,536,227
14		NEPOOL EXPENSE	130,584
15			
16			
17			
18			
19			
20			
21	TOTAL		1,666,811

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	Solar	WB Landfill Community Solar					2,498,828
4	Steam						
5	Hydro						
6	Other						
7	Total Generation						2,498,828
8	Purchases						45,390,310
9					(In (gross)	59,486,530	
10	Interchanges				< Out (gross)	46,070,050	
11					(Net (Kwh)		13,416,480
12					(Received	0	
13	Transmission for/by others (wheeling)				< Delivered	0	
14					(Net (Kwh)		0
15	TOTAL						61,305,618
16	DISPOSITION OF ENERGY						
17	Sales to ultimate consumers (including interdepartmental sales)						59,089,278
18	Sales for resale						0
19	Energy furnished without charge						0
20	Energy used by the company (excluding station use):						
21	Electric department only						185,013
22	Energy losses						
23	Transmission and conversion losses	0.00%				0	
24	Distribution losses	3.31%				2,031,327	
25	Unaccounted for losses						
26	Total energy losses						2,031,327
27	Energy losses as percent of total on line 15				3.31%		
28	TOTAL						61,305,618

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)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	10,440	Tuesday	11	6PM	60 min	5,920,805
30	February	9,854	Tuesday	15	9AM	60 min	5,102,033
31	March	11,581	Wednesday	23	8PM	60 min	5,336,698
32	April	7,571	Wednesday	6	12PM	60 min	4,384,224
33	May	9,783	Sunday	22	6PM	60 min	4,600,223
34	June	9,726	Sunday	26	9PM	60 min	4,841,462
35	July	12,045	Thursday	21	7PM	60 min	6,063,176
36	August	12,641	Tuesday	9	2PM	60 min	6,075,970
37	September	8,391	Tuesday	12	7PM	60 min	4,435,125
38	October	7,349	Thursday	20	8AM	60 min	4,341,450
39	November	8,798	Monday	21	6PM	60 min	4,636,535
40	December	9,676	Saturday	24	6PM	60 min	5,567,919
41						TOTAL	61,305,618

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								
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								
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40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
 3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner or other party is an associated company.

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	115KV	13.8KV		40MVA	1	1			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
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15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26			TOTALS			0	1	1			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	75.80		75.80
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	75.80	0.00	75.80
5	*			
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages			
9	for Light and Power			
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:	3,746	4,142	835	60,434
17	Additions during year				
18	Purchased		0	0	0.0
19	Installed	6			
20	Associated with utility plant acquired				
21	Total Additions	6	0	0	0.0
22	Reductions during year:				
23	Retirements	0	0	0	0
24	Associated with utility plant sold				
25	Total Reductions	0	0	0	0
26	Number at end of year	3,752	4,142	835	60,434.0
27	In stock		395	56	6,785.0
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,747	776	53,085
31	In company's use		0	3	564
32	Number at end of year		4,142	835	60,434.0

*

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 Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	West Boylston	24.000	24.000	13.8kV	0	0
2		25.700	25.700	120-480V		
3						
4						
5						
6						
7						
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14						
15						
16						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
49	TOTALS	49.700	49.70		0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			LED 40-60 watt		HPS 75-100 watt		LED 145-185 watt		LED 250-275 watt	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	West Boylston	1,305	1,036	64	3	25	40	30	0	107
2										
3										
4										
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48										
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50										
51	TOTALS	1305	1036	64	3	25	40	30	0	107

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 Changes in 2022		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... Mayor

[Handwritten signature]
Jonathan Fitch

..... Manager of Electric Light

[Handwritten signature]
Anthony A. Meola, Jr. Chairman

[Handwritten signature]
Winthrop E. Handy Vice Chairman

[Handwritten signature]
James Pedone 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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