

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of Middleton

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2023

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

Official Title: Manager

Michael Cloutier

Office Address:

**197 North Main Street
Middleton, MA 01949**

TABLE OF CONTENTS		Page 2
General Information		3
Schedule of Estimates		4
Customers in each City or Town		4
Appropriations Since Beginning of Year		5
Changes in the Property		5
Bonds		6
Town Notes		7
Cost of Plant		8-8B
Comparative Balance Sheet		10-11
Income Statement		12
Earned Surplus		12
Cash Balances		14
Materials and Supplies		14
Depreciation Fund Account		14
Utility Plant - Electric		15-17
Production of Fuel and Oil Stocks		18
Miscellaneous Non-operating Income		21
Other Income Deductions		21
Miscellaneous Credits to Surplus		21
Miscellaneous Debits to Surplus		21
Appropriations of Surplus		21
Municipal Revenues		22
Purchased Power		22
Sales for Resale		22
Electric Operating Revenues		37
Sales of Electricity to Ultimate Consumers		38
Electric Operation and Maintenance Expenses		39-42
Taxes Charged During Year		49
Other Utility Operating Income		50
Income from Merchandising, Jobbing and Contract Work		51
Sales for Resale		52-53
Purchased Power (except Interchange)		54-55
Interchange Power		56
Electric Energy Account		57
Monthly Peaks and Output		57
Generating Station Statistics		58-59
Steam Generating Stations		60-61
Hydroelectric Generating Stations		62-63
Combustion Engine and Other Generating Stations		64-65
Generating Statistics (Small Stations)		66
Transmission Line Statistics		67
Substations		68
Overhead Distribution Lines Operated		69
Electric Distribution Services, Meters and Line Transformers		69
Conduit, Underground Cable and Submarine Cable		70
Street Lamps		71
Rate Schedule Information		79
Signature Page		81
FOR GAS PLANTS ONLY:	Page	Page
Utility Plant - Gas	19-20	Gas Generating Plant 74
Gas Operating Revenues	43	Boilers 75
Sales of Gas to Ultimate Consumers	44	Scrubbers, Condensers and Exhausters 75
Gas Operation & Maintenance Expenses	45-47	Purifiers 76
Purchased Gas	48	Holders 76
Sales for Resale	48	Transmission and Distribution Mains 77
Sales of Residuals	48	Gas Distribution Services, House Governors and Meters 78
Record of Sendout for the Year in MCF	72-73	
PAGES INTENTIONALLY OMITTED: 9, 13, 23 TO 36, 80		

GENERAL INFORMATION

Page 3

- | | |
|--|------------------|
| 1. Name of town (or city) making this report. | Middleton |
| 2. If the town (or city) has acquired a plant, | |
| Kind of plant, whether gas or electric. | 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, ; No, Second vote: Yes, ; No, | |
| Date when town (or city) began to sell electricity, | October 14, 1912 |
| 3. Name and address of manager of municipal lighting: | |
| Michael Cloutier, 197 N. Main Street, Middleton, MA 01949 | |
| 4. Name and address of mayor or selectmen | |
| Brian Cresta, 5 Ogden Lane, Middleton, MA 01949 | |
| Debbie Carbone, 10 Liberty Street, Middleton, MA 01949 | |
| Konstantinus Prentakis, 7 Vera Road, Middleton, MA 01949 | |
| Rick Kassiotis, 201 Forest Street, Middleton, MA 01949 | |
| Jeffrey Garber, 22 Meeting House Square, Middleton, MA 01949 | |
| 5. Name and address of town (or city) treasurer: | |
| Nick Federico, 48 South Main Street, Middleton, MA 01949 | |
| 6. Name and address of town (or city) clerk: | |
| Ilene Twiss, 3 Walnut Lane, Middleton, MA 01949 | |
| 7. Names and addresses of members of municipal light board: | |
| Charles Clinch III, 4 Walnut Lane, Middleton, MA 01949 | |
| James Carbone, 16 Liberty Street, Middleton, MA 01949 | |
| Timothy Houten, 180 Liberty Street, Middleton, MA 01949 | |
| Frank Twiss, 3 Walnut Lane, Middleton, MA 01949 | |
| James Kelley, 14 Highland Road, Middleton, MA 01949 | |
| 8. Total valuation of estates in town (or city) according to last state valuation | \$3,193,914,688 |
| 9. Tax rate for all purposes during the year: | \$11.79 |
| 10. Amount of manager's salary: | \$219,392 |
| 11. Amount of manager's bond: | \$0 |
| 12. Amount of salary paid to members of municipal light board (each) | \$1,250 |

**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**

INCOME FROM PRIVATE CONSUMERS:			
1	FROM SALES OF GAS.....		
2	FROM SALE OF ELECTRICITY	\$14,800,000.00	
3	FROM RATE STABILIZATION FUND.....	\$100,000.00	
4	TOTAL	\$14,900,000.00	
5	Expenses:		
6	For operation, maintenance and repairs.....	\$13,400,000.00	
7	For interest on bonds, notes or scrip.....		
8	For depreciation fund (3% on \$ 25,584,822 as per page 8B).....	\$767,545.00	
9	For sinking fund requirements.....		
10	For note payments.....		
11	For bond payments.....		
12	For loss in preceding year.....		
13	TOTAL	\$14,167,545.00	
14			
15	Cost:		
16	Of gas to be used for municipal buildings.....		
17	Of gas to be used for street lights.....		
18	Of electricity to be used for municipal buildings.....	\$210,000.00	
19	Of electricity to be used for street lights.....	\$30,000.00	
20	Total of the above items to be included in the tax levy.....	\$240,000.00	
21			
22	New construction to be included in the tax levy.....		
23	Total amounts to be included in the tax levy.....	\$240,000.00	
CUSTOMERS			
Names of cities of towns in which the plant supplies GAS, with the number of customers' meters in each		Names of cities of towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each	
City or Town	Number of Customers' Meters, December 31.	City or Town	Number of Customers' Meters, December 31.
	None	Middleton	3,995
		TOTAL	3,995

Annual Report Town of Middleton Municipal Light Department		5 Year ended December 31, 2023
APPROPRIATIONS SINCE BEGINNING OF YEAR		
(Include also all items charged direct to tax levy, even where no appropriation is made or required.)		
FOR CONSTRUCTION OR PURCHASE OF PLANT:		
* At	meeting	19 , to be paid from { \$ 0.00
* At	meeting	19 , to be paid from { \$ 0.00
 FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY TO BE USED BY THE CITY OR TOWN FOR:		
1. Street Lights.....		\$ 30,000.00
2. Municipal Buildings.....		210,000.00
		\$ 240,000.00
*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.		
None		
In electric property:		
In gas property:		
Not applicable		

Annual Report Town of Middleton Municipal Light Department		TOTAL COST OF PLANT - ELECTRIC						Page 8 Year ended December 31, 2023	
1. Report below the cost of utility plant in service according to prescribed accounts. 2. Do not include as adjustments, corrections of additions and retirements for the current or the pre-		ceding year. Such items should be included in column (c) or (d) as appropriate. 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative						effect of such amounts. 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									
5	2. PRODUCTION PLANT								
6	A. Steam Production								
7	310 Land and Land Rights.....								
8	311 Structures and Improvements.....								
9	312 Boiler Plant Equipment.....								
10	313 Engines and Engine Driven Generators.....								
11	314 Turbogenerator Units.....								
12	315 Accessory Electric Equipment.....								
13	316 Miscellaneous Power Plant Equipment.....								
14									
15	Total Steam Production Plant.....	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
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....	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Annual Report Town of Middleton Municipal Light Department								Page 8A	
								Year ended December 31, 2023	
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.....	\$3,295					\$3,295		
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.....	\$15,877					\$15,877		
27	356 Overhead Conductors and Devices..	\$64,268					\$64,268		
28	357 Underground Conduits.....								
29	358 Underground Conductors and Devices								
30	359 Roads and Trails.....								
31	Total Transmission Plant	\$83,440	\$0	\$0	\$0	\$0	\$83,440		

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	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	\$2,055,624					\$2,055,624
3	361 Structures and Improvements	\$15,166	\$114				\$15,280
4	362 Station Equipment	\$3,613,023	\$11,887				\$3,624,910
5	363 Storage Battery Equipment	\$9,252					\$9,252
6	364 Poles, Towers and Fixtures	\$1,755,001	\$61,468	\$15,000			\$1,801,469
7	365 Overhead Conductors and Devices	\$5,375,533	\$289,267	\$55,000			\$5,609,800
8	366 Underground Conduits	\$209,968					\$209,968
9	367 Underground Conductors & Devices	\$4,274,339	\$39,439	\$60,000			\$4,313,778
10	368 Line Transformers	\$2,571,761	\$278,762				\$2,790,523
11	369 Services	\$498,583	\$3,937				\$502,520
12	370 Meters	\$1,150,898	\$238,137				\$1,389,035
13	371 Installation on Cust's Premises	\$7,455					\$7,455
14	372 Leased Prop. on Cust's Premises	\$93,988					\$93,988
15	373 Street Light and Signal Systems	\$775,131	\$28,170	\$5,000			\$798,301
16	Total Distribution Plant	\$22,405,723	\$951,181	\$135,000	\$0	\$0	\$23,221,904
17	5. GENERAL PLANT						
18	389 Land and Land rights	\$179,800					\$179,800
19	390 Structures and Improvements	\$1,275,854	\$10,266	\$5,000			\$1,281,120
20	391 Office Furniture and Equipment	\$460,257	\$24,847	\$8,000			\$477,104
21	392 Transportation Equipment	\$1,760,537	\$238,723	\$191,000			\$1,808,260
22	393 Stores Equipment	\$33,322					\$33,322
23	394 Tools, Shop and Garage Equipment	\$547,335	\$35,518	\$6,000			\$576,853
24	395 Laboratory Equipment	\$17,171					\$17,171
25	396 Power Operated Equipment	\$6,743					\$6,743
26	397 Communication Equipment	\$109,569	\$1,132	\$1,000			\$109,701
27	398 Miscellaneous Equipment	\$28,123					\$28,123
28	399 Other Tangible Property						
29	Total General Plant	\$4,418,711	\$310,486	\$211,000	\$0	\$0	\$4,518,197
30	Total Electric Plant in Service	\$26,907,874	\$1,261,667	\$346,000	\$0	\$0	\$27,823,541
31		TOTAL COST OF PLANT.....					
32		Less Cost of Land, Land Rights, and Rights of Way					
33		Total Cost upon which depreciation is based					
34							
The above figures should show the original cost of 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 values, should be taken as a basis for figuring depreciation.							

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	101 Utility Plant -Electric....	\$12,457,605	\$12,979,197	\$521,592
3	101 Utility Plant- Gas			\$0
4				
5	Total Utility Plant.....	\$12,457,605	\$12,979,197	\$521,592
6				
7				
8				
9				
10				
11	FUND ACCOUNTS			
12	123 Investment in Associated Companies.....	\$300,000	\$300,000	\$0
	125 Sinking Funds.....	\$0	\$0	\$0
13	126 Depreciation Fund (P. 14).....	\$2,119,872	\$2,113,752	(\$6,120)
14	128 Other Special Funds.....	\$9,363,969	\$11,613,124	\$2,249,155
15	Total Funds.....	\$11,783,841	\$14,026,876	\$2,243,035
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14).....	\$4,806,539	\$5,538,143	\$731,604
18	132 Special Deposits.....	\$322,326	\$319,003	(\$3,323)
19	132 Working Funds.....	\$4,115	\$4,615	\$500
20	141 Notes and Receivables.....	\$0	\$0	\$0
21	142 Customer Accounts Receivable.....	\$1,514,036	\$1,442,502	(\$71,534)
22	143 Other Accounts Receivable.....	\$631,578	\$121,820	(\$509,758)
23	146 Receivables from Municipality.....	\$0	\$0	\$0
24	151 Materials and Supplies (P. 14).....	\$762,516	\$803,173	\$40,657
25		\$0	\$0	\$0
26	165 Prepayments.....	\$2,657,704	\$3,137,229	\$479,525
27	174 Miscellaneous Current Assets	\$1,881	\$1,881	\$0
28	Total Current and Accrued Assets...	\$10,700,695	\$11,368,366	\$667,671
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount.....			\$0
31	182 Extraordinary Property Debits.....			\$0
32	185 Other Deferred Debits.....	\$1,406,390	\$1,908,457	\$502,067
33	Total Deferred Debits.....	\$1,406,390	\$1,908,457	\$502,067
34				
35	Total Assets and Other Debits.....	\$36,348,531	\$40,282,896	\$3,934,365

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year (C)	Increase or (Decrease) (d)
1	APPROPRIATIONS			
2	201 Appropriations for Construction.....	\$0	\$0	\$0
3	SURPLUS			
4	205 Sinking Fund Reserves.....	\$0	\$0	\$0
5	206 Loans Repayment.....	\$2,769,500	\$2,769,500	\$0
6	207 Appropriations for Construction Repayment..	\$0	\$0	\$0
7	208 Unappropriated Earned Surplus (P. 12)...	\$17,507,646	\$20,736,368	\$3,228,722
8	Total Surplus.....	\$20,277,146	\$23,505,868	\$3,228,722
9	LONG TERM DEBT			
10	221 Bonds (P. 6).....			\$0
11	231 Notes Payable (P 7).....			\$0
12	Total Bonds and Notes.....	\$0	\$0	\$0
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable.....	\$1,062,969	\$711,573	(\$351,396)
15	234 Payables to Municipality.....	\$0	\$0	\$0
16	235 Customer Deposits.....	\$322,334	\$319,003	(\$3,331)
17	236 Taxes Accrued.....	\$0	\$0	\$0
18	237 Interest Accrued.....	\$0	\$0	\$0
19	242 Miscellaneous Current and Accrued Liabilities	\$238,676	\$464,020	\$225,344
20	Total Current and Accrued Liabilities...	\$1,623,979	\$1,494,596	(\$129,383)
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt.....			\$0
23	252 Customer Advance for Construction.....			\$0
24	253 Other Deferred Credits.....	\$0	\$0	\$0
25	Total Deferred Credits	\$0	\$0	\$0
26	RESERVES			
27	260 Reserves for Uncollectable Accounts.....	\$167,213	\$177,365	\$10,152
28	261 Property Insurance Reserve.....	\$0	\$0	\$0
29	262 Injuries and Damages Reserves.....	\$0	\$0	\$0
30	263 Pensions and Benefits.....	\$6,650,612	\$6,894,783	\$244,171
31	265 Miscellaneous Operating Reserves.....	\$750,000	\$1,050,000	\$300,000
32	Total Reserves.....	\$7,567,825	\$8,122,148	\$554,323
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction.....	\$6,879,581	\$7,160,284	\$280,703
35	Total Liabilities and Other Credits	\$36,348,531	\$40,282,896	\$3,934,365

State below if any earnings 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	Increase or (Decrease) from Preceding Year
1	OPERATING INCOME		
2	400 Operating Revenue (P. 37 and P. 43)	\$15,337,473	\$591,353
3	Operating Expenses:		
4	401 Operation Expense (P.42 and 47).....	\$11,215,608	(\$820,080)
5	402 Maintenance Expense.....	\$1,134,097	\$236,398
6	403 Depreciation Expense	\$740,075	\$15,181
7	407 Amortization of Property Losses.....	\$0	\$0
8			
9	408 Taxes (P. 49).....	\$0	\$0
10	Total Operating Expenses.....	\$13,089,780	(\$568,501)
11	Operating Income.....		
12	414 Other Utility Operating Income (P.50).....	\$0	\$0
13			
14	Total Operating Income.....	\$2,247,693	\$1,159,854
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	\$25,610	(\$19,736)
17	419 Interest Income.....	\$1,154,552	\$2,941,966
18	421 Miscellaneous Income(P. 21).....	\$0	\$0
19	Total Other Income.....	\$1,180,162	\$2,922,230
20	Total Income.....	\$3,427,855	\$4,082,084
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization.....	\$0	\$0
23	426 Other Income Deductions.....	\$0	\$0
24	Total Income Deductions.....	\$0	\$0
25	Income before Interest Charges.....	\$3,427,855	\$4,082,084
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes.....	\$0	\$0
28	428 Amortization of Debt Discount and Expense.....	\$0	\$0
29	429 Amortization of Premium on Debt.....	\$0	\$0
30	431 Other Interest Expense.....	\$0	\$0
31	432 Interest Charged to Construction-Credit.....	\$0	\$0
32	Total Interest Charges	\$0	\$0
33	Net Income.....	\$3,427,855	\$4,082,084

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unappropriated Earned Surplus (at beginning of Period).....		\$17,507,646
35			
36			
37	433 Balance transferred from Income.....		\$3,427,855
38	434 Miscellaneous Credits to Surplus(P. 21).....		\$10,134
39	435 Miscellaneous Debits to Surplus(P. 21).....		
40	436 Appropriations of Surplus (P.21).....	\$209,267	
41	437 Surplus Applied to Depreciation.....		
42	208 Unappropriated Earned Surplus (at end of period).....	\$20,736,368	
43			
44	TOTALS	\$20,945,635	\$20,945,635

CASH BALANCES AT END OF YEAR (Account 131)		
Line No.	Items (a)	Amount (b)
1	Operation Fund.....	\$5,537,143
2	Interest Fund.....	\$0
3	Bond Fund.....	\$0
4	Construction Fund.....	\$0
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	\$5,537,143

MATERIALS AND SUPPLIES (Account 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).....	\$803,173	
17	Merchandise (Account 155).....		
18	Other Materials and Supplies (Account 156).....		
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)		
20	Nuclear Fuel Assemblies and Components - Stock Acct (Acct 158)		
21	Nuclear Byproduct Materials (Account 159).....		
22	Stores Expense (Account 163).....		
23	Total per Balance Sheet	\$803,173	\$0

Depreciation Fund Account (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of Account at Beginning of Year.....	\$2,119,872
26	Income During Year from Balance on Deposit(interest).....	(\$6,120)
27	Amount Transferred from Income(depreciation).....	\$0
28	TOTAL	\$2,113,752
29		
30	CREDITS	
31	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)	
32	Amounts Expended for Renewals.....	
33	Adjustment	
34		
35		
36		
37		
38		
39	Balance on Hand at End of Year.....	\$2,113,752
40	TOTAL	\$2,113,752

UTILITY PLANT -- ELECTRIC

1. Report below the items of utility plant in service according to prescribed accounts
 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c).
 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
 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		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5							
6	2. PRODUCTION PLANT						
7	A. Steam Production						
8	310 Land and Land Rights						
9	311 Structures and Improvements						
10	312 Boiler Plant Equipment						
11	313 Engines and Engine Driven Generators						
12	314 Turbogenerator Units						
13	315 Accessory Electric Equipment						
14	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

UTILITY PLANT - ELECTRIC (continued)						
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Total Production Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	3. TRANSMISSION PLANT					
21	350 Land and Land Rights.....	\$3,294.00				\$3,294.00
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 Device..					
28	357 Underground Conduits.....					
29	358 Underground Conductors and Devices.....					
30	359 Roads and Trails.....					
31	Total Transmission Plant	\$3,294.00	\$0.00	\$0.00	\$0.00	\$0.00

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.....	\$2,055,624					\$2,055,624
3	361 Structures and Improvements.....	\$2,048	\$114	\$455			\$1,707
4	362 Station Equipment.....	\$265,358	\$11,887	\$108,390			\$168,855
5	363 Storage Battery Equipment.....	\$6,807		\$278			\$6,529
6	364 Poles and Fixtures.....	\$609,102	\$61,468	\$53,126			\$617,444
7	365 Overhead Conductors and Devices....	\$2,875,410	\$289,267	\$163,194			\$3,001,483
8	366 Underground Conduits.....	\$61,268		\$6,299			\$54,969
9	367 Underground Conductors and Devices	\$1,712,879	\$39,439	\$128,230			\$1,624,088
10	368 Line Transformers.....	\$1,406,293	\$278,762	\$87,410			\$1,597,645
11	369 Services.....	\$866	\$3,937	\$4,700			\$103
12	370 Meters.....	\$919,480	\$238,137	\$34,527			\$1,123,090
13	371 Installation on Cust's Premises....	\$916		\$224			\$692
14	372 Leased Prop. on Cust's Premises....	\$207		\$200			\$7
15	373 Street Light and Signal Systems.....	\$181,748	\$28,170	\$25,874			\$184,044
16	Total Distribution Plant	\$10,098,006	\$951,181	\$612,907	\$0	\$0	\$10,436,280
17	5. GENERAL PLANT						
18	389 Land and Land Rights.....	\$179,800					\$179,800
19	390 Structures and Improvements.....	\$76,811	\$10,266	\$38,276			\$48,801
20	391 Office Furniture and Equipment.....	\$220,581	\$24,847	\$13,808			\$231,620
21	392 Transportation Equipment.....	\$1,491,814	\$238,723	\$52,816			\$1,677,721
22	393 Stores Equipment.....	\$117		\$100			\$17
23	394 Tools, Shop and Garage Equipment...	\$340,216	\$35,518	\$18,881			\$356,853
24	395 Laboratory Equipment.....	\$0					\$0
25	396 Power Operated Equipment.....	\$0					\$0
26	397 Communication Equipment.....	\$46,965	\$1,132	\$3,287			\$44,810
27	398 Miscellaneous Equipment.....	\$1					\$1
28	399 Other Tangible Property.....	\$0					\$0
29	Total General Plant	\$2,356,305	\$310,486	\$127,168	\$0	\$0	\$2,539,623
30	Total Electric Plant in Service	\$12,457,605	\$1,261,667	\$740,075	\$0	\$0	\$12,979,197
31	104 Utility Plant leased to Others.....	\$0					
32	105 Property Held for Future Use.....	\$0					
33	107 Construction Work in Progress.....	\$0					
108	Accumulated Depreciation	\$0					
34	Total Utility Electric Plant	\$12,457,605	\$1,261,667	\$740,075	\$0	\$0	\$12,979,197

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Except Nuclear Materials)							Kinds of Fuel and Oil			
Line No.	Item (a)	Total Cost (b)	Quantity (c)	Cost (d)	Quantity (e)	Cost (f)				
1	On Hand Beginning of year									
2	Received During Year									
3	TOTAL	0.00								
4	Used During Year (Note A)									
5										
6										
7										
8										
9										
10										
11	Sold or Transferred									
12	TOTAL DISPOSED OF	0.00								
13	BALANCE END OF YEAR	0.00								
							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.

Annual Report Town of Middleton Municipal Light Department		Page 21
Year ended December 31, 2023		
MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6	TOTAL	\$0
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	Prior Year Audit Adjustments	\$10,134
17		
18		
19		
20		
21		
22		
23	TOTAL	\$10,134
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	In Lieu of Tax Payment	\$209,267
34		
35		
36		
37		
38		
39		
40	TOTAL	\$209,267

MUNICIPAL REVENUES (Accounts 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 M.C.F. [\$0.0000] (d)
1					
2					
3	482				
4		TOTALS			

Line No.		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue per K.W.H. [cents] [\$0.0000] (d)
5					
6	444	Municipal: (Other Than Street Lighting)	1,348,305	\$211,222	0.1567
7					
8		TOTALS	1,348,305	\$211,222	0.1567
9		Street Lighting	226,227	\$29,190	0.1290
10					
11		TOTALS	226,227	\$29,190	0.1290
12					
13					
14					
15					
16					
17					
18					
19		TOTALS	1,574,532	\$240,412	0.1527

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 K.W.H. cents [0.0000] (e)
20					
21					
22					
23					
24					
25					
26					
27					
28					
29		TOTALS			

SALES FOR RESALE (Account 447)

Line No.	Names of Utilities to which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (c)	Revenues per K.W.H. [cents] [0.0000] (e)
30	Reading Light Department	Middleton Line - 250	139,312	\$21,760	0.1562
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTALS	139,312	\$21,760	0.1562

Annual Report Town of Middleton Municipal Light Department		ELECTRIC OPERATING REVENUES (Account 400)				Page 37 Year ended December 31, 2023	
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 number of meters, plus number of flat rate accounts, except that 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 of Commercial and Industrial Sales, Account 442, according to small (or Commercial) and 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 of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.		Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
Line No.	Account (a)	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.....	\$6,040,147	\$256,976	38,876,813	(1,623,354)	3,337	27
3	442 Commercial and Industrial Sales:						
4	Small (or Commercial) see instr. 5.....	\$3,346,569	\$134,499	19,950,843	(589,253)	626	7
5	Large (or Industrial) see instr. 5.....	\$5,633,969	\$207,715	34,029,888	(1,628,654)	19	0
6	444 Municipal Sales (P.22)	\$240,412	(\$2,092)	1,574,532	(150,859)	21	(3)
7	445 Other Sales to Public Authorities.....	\$43,588	\$818	492,856	21,214	11	2
8	446 Sales to Railroads and Railways.....	\$0	\$0		0		
9	448 Interdepartmental Sales.....	\$0	\$0				
10	449 Miscellaneous Electric Sales.....	\$0	\$0				
11	Total Sales to Ultimate Consumers.....	\$15,304,685	\$597,916	94,924,932	(3,970,906)	4,014	33
12	447 Sales for Resale.....	\$21,760	(\$3,718)	139,312	(41,417)	2	
13	Total Sales of Electricity*.....	\$15,326,445	\$594,198	95,064,244	(4,012,323)	4,016	33
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts.....	\$0	\$0				
16	451 Miscellaneous Service Revenues.....	\$0	\$0				
17	453 Sales of Water and Water Power.....	\$0	\$0				
18	454 Rent from Electric Property.....	\$8,028	(\$3,420)				
19	455 Interdepartmental Rents.....	\$0	\$0				
20	456 Other Electric Revenues.....	\$3,000	\$575				
21							
22							
23	Miscellaneous Adjustments to Sales						
24							
25	Total Other Operating Revenues.....	\$11,028	(\$2,845)				
26	Total Electric Operating Revenues.	\$15,337,473	\$591,353				
				*Includes revenues from application of fuel clauses		\$0.00	
				Total KWH to which applied		53,980,731	

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 and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per K.W.H. (cents) *(0.0000) (d)	Number of Customers (per Bills Rendered)	
						July 31 (e)	Dec 31 (f)
1	440.000	Rate-A	38,876,813	\$6,040,147	0.1554	3,333	3,340
2	442.100	Rate-B	19,950,843	\$3,346,569	0.1677	626	626
3	442.200	Rate- E1 & E2 & E3	34,029,888	\$5,633,969	0.1656	19	19
4	444.200	Municipal	1,348,305	\$211,222	0.1567	21	21
5	444.100	St. Lights Municipal	226,227	\$29,190	0.1290	1	1
6	445.000	Private Area Lights	492,856	\$43,588	0.0884	11	11
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							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48	TOTAL SALES TO UTIMATE CONSUMERS						
49	(Page 37 Line 11)		94,924,932	\$15,304,685	0.1612	4,011	4,018

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 divided 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 EXPENSE		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering.....	\$0	\$0
5	501 Fuel.....	\$0	\$0
6	502 Steam expense.....	\$0	\$0
7	503 Steam from other sources.....	\$0	\$0
8	504 Steam transferred -- Cr.....	\$0	\$0
9	505 Electric expenses.....	\$0	\$0
10	506 Miscellaneous steam power expenses.....	\$0	\$0
11	507 Rents.....	\$0	\$0
12	Total Operation	\$0	\$0
13	Maintenance:		
14	510 Maintenance supervision and engineering.....	\$0	\$0
15	511 Maintenance of structures.....	\$0	\$0
16	512 Maintenance of boiler plant.....	\$0	\$0
17	513 Maintenance of electric plant.....	\$0	\$0
18	514 Maintenance of miscellaneous steam plant.....	\$0	\$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	\$0
24	518 Fuel.....	\$0	\$0
25	519 Coolants and water.....	\$0	\$0
26	520 Steam expense.....	\$0	\$0
27	521 Steam from other sources.....	\$0	\$0
28	522 Steam transferred -- Cr.....	\$0	\$0
29	523 Electric expenses.....	\$0	\$0
30	524 Miscellaneous nuclear power expenses.....	\$0	\$0
31	525 Rents.....	\$0	\$0
32	Total Operation	\$0	\$0
33	Maintenance:		
34	528 Maintenance supervision and engineering.....	\$0	\$0
35	529 Maintenance of structures.....	\$0	\$0
36	530 Maintenance of reactor plant equipment.....	\$0	\$0
37	531 Maintenance of electric plant.....	\$0	\$0
38	532 Maintenance of miscellaneous nuclear plant.....	\$0	\$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	\$0
44	536 Water for power.....	\$0	\$0
45	537 Hydraulic expenses.....	\$0	\$0
46	538 Electric expenses.....	\$0	\$0
47	539 Miscellaneous hydraulic power generation expenses.....	\$0	\$0
48	540 Rents.....	\$0	\$0
49	Total Operation	\$0	\$0

(continued on page 40)

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	\$0
4	542 Maintenance of Structures.....	\$0	\$0
5	543 Maintenance of Reservoirs, Dams and Waterway.....	\$0	\$0
6	544 Maintenance of Electric Plant.....	\$0	\$0
7	545 Maintenance of Miscellaneous Hydraulic Plant....	\$0	\$0
8	Total Maintenance	\$0	\$0
9	Total Power Production Expenses - Hydraulic	\$0	\$0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation Supervision and Engineering.....	\$0	\$0
13	547 Fuel.....	\$0	\$0
14	548 Operation Expenses.....	\$0	\$0
15	549 Miscellaneous Other Power Generation Expense.....	\$0	\$0
16	550 Rents.....	\$0	\$0
17	Total Operation	\$0	\$0
18	Maintenance:		
19	551 Maintenance Supervision and Engineering.....	\$0	\$0
20	552 Maintenance of Structure.....	\$0	\$0
21	553 Maintenance of Generating and Electric Plant....	\$0	\$0
22	554 Maintenance of Miscellaneous Other Power Gen.....	\$0	\$0
23	Total Maintenance	\$0	\$0
24	Total Power Production Expenses - Other Pow	\$0	\$0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased Power.....	\$8,620,351	(\$697,065)
27	556 System Control and Load Dispatching.....	\$0	\$0
28	557 Other Expenses.....	\$152,017	\$16,288
29	Total Other Power Supply Expenses	\$8,772,368	(\$680,777)
30	Total Power Production Expenses	\$0	\$0
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation Supervision and Engineering.....	\$0	\$0
34	561 Load Dispatching.....	\$0	\$0
35	562 Station Expenses.....	\$0	\$0
36	563 Overhead Line Expenses.....	\$0	\$0
37	564 Underground Line Expenses.....	\$0	\$0
38	565 Transmission of Electricity by Others.....	\$0	\$0
39	566 Miscellaneous Transmission Expenses.....	\$0	\$0
40	567 Rents.....	\$0	\$0
41	Total Operation	\$0	\$0
42	Maintenance:		
43	568 Maintenance Supervision and Engineering.....	\$0	\$0
44	569 Maintenance of Structures.....	\$0	\$0
45	570 Maintenance of Station Equipment.....	\$0	\$0
46	571 Maintenance of Overhead Lines.....	\$0	\$0
47	572 Maintenance of Underground Lines.....	\$0	\$0
48	573 Maintenance of Miscellaneous Transmission Pla.....	\$0	\$0
49	Total Maintenance	\$0	\$0
50	Total Transmission Expenses	\$0	\$0

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.....	\$369,866	\$79,890
4	581 Load Dispatching.....	\$0	\$0
5	582 Station Expenses.....	\$9,312	\$8,796
6	583 Overhead Line Expenses.....	\$11,327	(\$20,376)
7	584 Underground Line Expenses.....	\$4,028	\$3,072
8	585 Street Lighting and Signal System Expenses.....	\$2,547	\$2,547
9	586 Meter Expenses.....	\$60,694	\$5,667
10	587 Customer Installations Expenses.....	\$273,415	(\$158,137)
11	588 Miscellaneous Distribution Expenses.....	\$79,635	\$14,773
12	589 Rents.....	\$0	\$0
13	Total Operation	\$810,824	(\$63,768)
14	Maintenance:		
15	590 Maintenance supervision and engineering.....	\$68	\$68
16	591 Maintenance of Structures.....	\$0	\$0
17	592 Maintenance of Station Equipment.....	\$16,545	(\$6,502)
18	593 Maintenance of Overhead Lines.....	\$632,543	\$188,134
19	594 Maintenance of Underground Lines.....	\$1,254	\$454
20	595 Maintenance of Line Transformers.....	\$0	\$0
21	596 Maintenance of Street Lighting and Signal System.....	\$28,094	(\$11,717)
22	597 Maintenance of Meters.....	\$0	\$0
23	598 Maintenance of Miscellaneous Distribution Plant.....	\$0	\$0
24	Total Maintenance	\$678,504	\$170,437
25	Total Distribution Expenses	\$1,489,328	\$106,669
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision.....	\$0	\$0
29	902 Meter Reading Expenses.....	\$27,489	(\$34,505)
30	903 Customer Records and Collection Expenses.....	\$82,905	(\$2,897)
31	904 Uncollectable Accounts.....	\$10,000	\$5,000
32	905 Miscellaneous Customer Accounts Expenses.....	\$87,186	\$42,243
33	Total Customer Accounts Expenses	\$207,580	\$9,841
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision.....	\$0	\$0
37	912 Demonstrating and Selling Expenses.....	\$0	\$0
38	913 Advertising Expenses.....	\$1,491	\$280
39	916 Miscellaneous Sales Expense.....	\$0	\$0
40	Total Sales Expenses	\$1,491	\$280
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and General Salaries.....	\$388,925	\$41,110
44	921 Office Supplies and Expenses.....	\$38,821	(\$3,100)
45	922 Administrative Expenses Transferred - Cr.....	\$0	\$0
46	923 Outside Services Employed.....	\$65,575	(\$27,818)
47	924 Property Insurance.....	\$18,272	\$1,580
48	925 Injuries and Damages.....	\$100	\$100
49	926 Employees Pensions and Benefits.....	\$857,066	(\$107,852)
50	928 Regulatory Commission Expenses.....	\$0	\$0
51	929 Store Expense.....	\$0	\$0
52	930 Miscellaneous General Expenses.....	\$54,586	\$10,324
53	931 Rents.....	\$0	\$0
54	Total Operation	\$1,423,345	(\$85,656)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES -- Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	ADMINISTRATIVE EXPENSES		
2	Maintenance:		
3	932 Maintenance of General Plant.....	\$378,058	\$62,268
4	933 Transportation expense.....	\$77,535	\$3,693
5	Total Maintenance	\$455,593	\$65,961
6	Total Administrative and General Expenses	\$1,878,938	(\$19,695)
7	Total Electric Operation and Maintenance Expenses	\$12,349,705	(\$583,682)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	OPERATION (b)	MAINTENANCE (c)	TOTAL (d)
8	Power Production Expenses			
9	Electric Generation			
10	Steam Power.....			
11	Nuclear Power.....			
12	Hydraulic Power.....			
13	Other Power.....			
14	Other Power Supply Expenses.....	\$8,772,368	\$0	\$8,772,368
15	Total Power Production Expenses	\$8,772,368	\$0	\$8,772,368
16	Transmission Expenses.....	\$0	\$0	\$0
17	Distribution Expenses.....	\$810,824	\$678,504	\$1,489,328
18	Customer Accounts Expenses.....	\$207,580	\$0	\$207,580
19	Sales Expenses.....	\$1,491	\$0	\$1,491
20	Administrative and General Expenses.....	\$1,423,345	\$455,593	\$1,878,938
21	Power Production Expenses	\$0	\$0	\$0
22	Total Electric Operation and Maintenance Expenses	\$11,215,608	\$1,134,097	\$12,349,705

23 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).....

85.35%

24 Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.....

2,119,609

25 Total number of employees of electric department at end of year including administrative, operating, maintenance and other employees (including part time employees)

13

TAXES CHARGED DURING YEAR											
			1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.	2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.	3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.	4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of appropriate balance sheet plant account or subaccount.	Distribution of Taxes Charged (omit cents)				
							(Show utility department where applicable and account charged)				
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Electric (Acct. 408, 409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23	TOTAL										

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

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

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

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

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

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (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					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	\$0.00	\$0.00	\$0.00	\$0.00

INCOME FROM MERCHANDISE, JOBBING AND CONTRACT WORK (Account 415)

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.

Line No.	Item (a)	Electric Department (c)	Gas Department (d)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandising sales, less discounts,				
3	allowances and returns.....				
4	Contract Work.....	\$102,798.00			\$102,798.00
5	Commissions.....				
6	Other (List according to major classes)				
7					
8					
9					
10	Total Revenues.....	\$102,798.00	\$0.00	\$0.00	\$102,798.00
11					
12					
13	Costs and Expenses:				
14	Cost of Sales (List according to Major				
15	classes of cost).....				
16	Jobbing/Contract Costs	\$77,188.00			\$77,188.00
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	\$77,188.00	\$0.00	\$0.00	\$77,188.00
51	Net Profit (or Loss)	\$25,610.00	\$0.00	\$0.00	\$25,610.00

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 an "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.

Line No.	Sales to	Statistical Classification	Export Across State Lines	Point of Delivery	Substation	Kw or Kva of Demand (Specify which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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								
33								
34								
35								

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 sale may be grouped.

Type of Demand Reading (i)	Voltage at which Delivered (j)	Kilowatt-hours (k)	Revenue (Omit Cents)				Revenue per Kwh (cents) [0.0000] (p)	Line No.
			Demand Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
								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
								33
								34
	TOTALS	0	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	35

Annual Report Town of Middleton Municipal Light Department

Year ended December 31, 2023

PURCHASED POWER (Account 555)

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 sales 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 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).

Line No.	Purchased From	Statistical Classification	Import Across State Lines	Point of Receipt	Substation	Kw or Kva Demand (Specify Which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	New York Power Authority	FP	X	Middleton Line				
2	Stonybrook Peaking	O		Middleton Line				
3	Stonybrook Intermediate	O		Middleton Line				
4	Nuclear Mix 1 (Seabrook)	O	X	Middleton Line				
5	Nuclear Mix 1 (Millstone)	O	X	Middleton Line				
6	Nuclear Project 3 (Millstone)	O	X	Middleton Line				
7	Nuclear Project 4 (Seabrook)	O	X	Middleton Line				
8	Nuclear Project 5 (Seabrook)	O	X	Middleton Line				
9	Project 6 (Seabrook)	O	X	Middleton Line				
10	NEP Transmission Charges							
11	Hydro Quebec	O	X	Middleton Line				
12	Eversource			Middleton Line				
13	NuGen Capital	DP						
14	Reading Light							
15	Rivermill							
16	Granite Wind							
17	Other PP Expenses							
18	Financial Settlements							
19	Nextera							
20	Nextera RISE							
21	First Light							
22	Brown Bear Hydro							
23	Spruce Mtn							
24	Saddleback Mtn							
25	Canton Mtn							
26	BP Energy							
27	HG Solar							
28								
29	** Includes transmission and admin charges							
30								
31								
32								
33								
34								
35								
36								
37								

PURCHASED POWER (Account 555) - Continued

(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 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 (l) 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)	Kilowatt-hours (k)	Cost of Energy (Omit Cents)				Cents per KWH (cents) [0.0000] (p)	Line No.
			Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
60 Minutes	240 KV	3,504,035	(\$84,260)	\$17,277	\$60,105	(\$6,878)	-\$0.0020	1
60 Minutes	240 KV	100,070	\$77,318	\$27,613	\$5,219	\$110,150	\$1.1007	2
60 Minutes	240 KV	147,230	\$125,089	\$21,674	\$5,228	\$151,991	\$1.0323	3
60 Minutes	240 KV	256,610	(\$16,541)	\$1,166	\$22	(\$15,353)	-\$0.0598	4
60 Minutes	240 KV	2,180,928	\$77,335	\$13,237	\$3,924	\$94,496	\$0.0433	5
60 Minutes	240 KV	1,438,196	\$50,301	\$8,729	\$2,588	\$61,618	\$0.0428	6
60 Minutes	240 KV	6,799,896	\$175,829	\$30,899	\$584	\$207,312	\$0.0305	7
60 Minutes	240 KV	666,718	\$17,705	\$3,030	\$57	\$20,792	\$0.0312	8
60 Minutes	240 KV	23,564,784	\$611,615	\$107,081	\$2,024	\$720,720	\$0.0306	9
60 Minutes	240 KV					\$0		10
			(\$20,400)		-\$37,068	(\$57,468)		11
60 Minutes	240 KV				\$40,519	\$40,519		12
60 Minutes	240 KV	1,385,205	\$0	\$106,750	\$0	\$106,750	\$0.0771	13
60 Minutes	240 KV	9,833	\$0	\$1,499	\$0	\$1,499	\$0.1524	14
		498,710	\$0	\$37,993	\$0	\$37,993	\$0.0762	15
		915,752	(\$45,951)	\$66,731	\$0	\$20,780	\$0.0227	16
			\$418,375		\$0	\$418,375		17
					\$0	\$0		18
		1,816,800	\$0	\$386,070	\$0	\$386,070		19
		2,416,000	\$74,800	\$105,823	\$0	\$180,623	\$0.0748	20
		6,479,861	(\$33,200)	\$317,013	\$0	\$283,813	\$0.0438	21
		3,356,158	(\$121,370)	\$166,192	\$0	\$44,822	\$0.0134	22
		2,625,683	(\$94,699)	\$260,599	\$0	\$165,900	\$0.0632	23
		2,282,017	(\$65,300)	\$214,923	\$0	\$149,623	\$0.0656	24
		1,758,597	(\$99,452)	\$187,908	\$0	\$88,456	\$0.0503	25
		9,578,840		\$619,680	\$0	\$619,680	\$0.0647	26
		7,636,668	\$0	\$469,679	\$0	\$469,679		27
								28
								29
								30
								31
								32
								33
								34
								35
								36
	TOTALS	79,418,591	1,047,194	3,171,566	83,202	4,301,962	0.0542	37

INTERCHANGE POWER (Included in Account 555)

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, and credits under an interconnection, power pooling,

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

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

A. Summary of Interchange According to Companies and Points of Interchange									
Line No.	Name of Company (a)	Interchange State Across Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours			Net Difference (g)	Amount of Settlement (h)
					Received (e)	Delivered (f)			
1	NEPEX								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12				TOTALS	0	0		19,489,766	4,197,224

B. Details of Settlement for Interchange Power			
Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13			
14			
15			
16			
17			
18			
19			
20			
21		TOTALS	0

Annual Report Town of Middleton Municipal Light Department

Year ended December 31, 2023

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
1	SOURCES OF ENERGY	
2	Generation (excluding station use):	
3	Steam..... Gas Turbine Combined Cycle	
4	Nuclear.....	
5	Hydro.....	
6	Other Windmill Diesel	
7	Total generation.....	
8	Purchases.....	79,418,592
9	{ In (gross)	
10	Interchanges..... { Out (gross)	
11	{ Net (Kwh).....	19,489,766
12	{ Received.....	
13	Transmission for/by other..... { Delivered.....	
14	{ Net (kwh).....	
15	TOTAL	98,908,358
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales).....	94,924,932
18	Sales for resale.....	139,312
19	Sales adjustment for change in timing of billing cycle	
20	Energy used by the company (excluding station use).....	56,000
21	Electric department only.....	
22	Energy losses:	
23	Transmission and conversion losses.....	
24	Distribution losses..... 3,788,114	
25	Unaccounted for losses.....	
26	Total energy losses.....	
27	Energy losses as percent of total on line 15..... 3.83%	3,788,114
28	TOTAL	98,908,358

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-minute integrated.) for the combined sources of electric energy of respondent.

2. Monthly peak col. (b) should be respondent's maximum KW load as net 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.

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

4. Monthly output should be the sum of respondent's net generation 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 and physically connected, the information called for below should be furnished for each system.

6. Monthly peak including such emergency deliveries should be shown in a separate column and physically connected, the information called for below should be furnished for each system.

7. If the respondent has two or more power systems and physically connected, the information called for below should be furnished for each system.

Middleton, MA

Monthly Peak

Line No.	Month (a)	Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)
29	January	13,962	Thursday	1/12/23	5:00 PM	60 min	8,384,112
30	February	14,429	Friday	2/3/23	5:00 PM	60 min	7,629,906
31	March	13,478	Tuesday	3/14/23	12:00 PM	60 min	8,005,016
32	April	12,476	Thursday	4/13/23	8:00 PM	60 min	7,061,431
33	May	13,310	Sunday	5/28/23	9:00 PM	60 min	7,644,061
34	June	16,848	Sunday	9/16/01	3:00 PM	60 min	8,387,522
35	July	20,304	Friday	7/28/23	4:00 PM	60 min	10,787,441
36	August	18,006	Monday	8/14/23	3:00 PM	60 min	9,533,665
37	September	20,701	Thursday	9/7/23	4:00 PM	60 min	8,400,960
38	October	13,375	Wednesday	10/4/23	5:00 PM	60 min	7,442,585
39	November	13,686	Wednesday	11/29/23	5:00 PM	60 min	7,498,326
40	December	13,980	Thursday	12/7/23	5:00 PM	60 min	8,133,333
41						TOTAL	98,908,358

GENERATING STATION STATISTICS (Large Stations)

(Except Nuclear, See Instruction 10)

1. Large stations for the purpose of this schedule are steam and hydro stations of 2,500 Hw* or more of installed capacity and other stations of 500 Kw* or more of installed capacity (name plate ratings). (*10,000 Kw and 2,500 Kw, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.)

2. If any plant is leased, operated under a license from the Federal Power Commission, or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.

3. Specify if total plant capacity is reported in kva instead of kilowatts as called for on line 5.

4. If peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If a group of employees attends more than one generating station, report on line 11 the approximate average number of employees assignable to each station.

6. If gas is used and purchased on a therm basis, the B.t.u. content of the gas should be given and the quantity of fuel consumed converted to M cu. ft.

7. Quantities of fuel consumed and the average cost per unit of fuel consumed should be consistent with charges to expense 501 and

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1	Kind of plant (steam, hydro, int. com., gas turbine	NONE	NONE	NONE
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.)			
3	Year originally constructed			
4	Year last unit was installed			
5	Total installed capacity (maximum generator name plate ratings in kw)			
6	Net peak demand on plant-kilowatts (60 min.)			
7	Plant hours connected to load			
8	Net continuous plant capability, kilowatts:			
9	(a) When not limited by condenser water			
10	(b) When limited by condenser water			
11	Average number of employees			
12	Net generation, exclusive of station use			
13	Cost of plant (omit cents):			
14	Land and land rights			
15	Structures and improvements			
16	Reservoirs, dams, and waterways			
17	Equipment costs			
18	Roads, railroads, and bridges			
19	Total cost			
20	Cost per kw of installed capacity			
21	Production expenses:			
22	Operation supervision and engineering			
23	Station labor			
24	Fuel			
25	Supplies and expenses, including water			
26	Maintenance			
27	Rents			
28	Steam from other sources			
29	Steam transferred -- Credit			
30	Total production expenses			
31	Expenses per net Kwh (5 places)			
32	Fuel: Kind			
33	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
34	Quantity (units) of fuel consumed			
35	Average heat content of fuel (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas)			
36	Average cost of fuel per unit, del. f.o.b. plant			
37	Average cost of fuel per unit consumed			
38	Average cost of fuel consumed per million B.t.u.			
39	Average cost of fuel consumed per kwh net gen.			
40	Average B.t.u. per kwh net generation			
41				
42				

GENERATING STATION STATISTICS (Large Stations) -- Continued
(Except Nuclear, See Instruction 10)

547 as shown on Line 24

8. The items under cost of plant and production expenses represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses, however, do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

9. If any plant is equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined

operations with a conventional steam unit, the gas turbine should be included with the steam station.

10. If the respondent operates a nuclear power generating station submit: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of the fuel accounting specifying the accounting methods and types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, and other physical and operating characteristics of the plant.

Plant (e)	Plant (f)	Plant (g)	Plant (h)	Plant (i)	Plant (j)	Line No.
NONE						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
						33
						34
						35
						36
						37
						38
						40
						41
						42

1. Report the information called for concerning generating stations and equipment at end of year.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of

lessor, date and term of lease, and annual rent. For any generating station, other than a leased station or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output,

Line No.	Name of Station (a)	Location of Station (b)	Number and Year Installed (c)	Boilers			
				Kind of Fuel and Method of Firing (d)	Rated Pressure in lbs. (e)	Rated Steam Temperature* (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	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							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							

STEAM GENERATING STATIONS -- Continued

expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Turbine-Generators*

Year Installed (h)	Type (l)	Steam Pressure at Throttle p.s.i.g. (j)	R.P.M. (k)	Name Plate Rating in Kilowatts		Hydrogen Pressure**		Power Factor (p)	Voltage K.v.++ (q)	Station Capacity Maximum Name Plate Rating*+ (r)	Line No.
				At Minimum Hydrogen Pressure (l)	At Maximum Hydrogen Pressure (m)	Min. (n)	Max. (o)				
				NONE							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
											33
											34
											35
											36
TOTALS											37

Note references:

*Report cross-compound turbine-generator units on two lines -- H.P. section and L.P. section.

+ Indicate tandem-compound (T.C.); cross-compound (C.C.); all single casing (S.C.); topping unit (T), and noncondensing (N.C.). Show back pressures.

** Designate air cooled generators.

++ If other than 3 phase, 60 cycle, indicate other characteristics.

*+ Should agree with column (m).

HYDROELECTRIC GENERATING STATIONS

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as

Line No.	Name of Station (a)	Location (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit* (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	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							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							

* Horizontal or vertical. Also indicate type of runner -- Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), impulse (I).

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Water Wheels -- Continued			Generators						Total Installed Generating Capacity in Kilowatts (name plate ratings) (q)	Line No.
Design Head (h)	R.P.M. (l)	Maximum hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit in Kilowatts (o)	Number of Units in Station (p)		
		NONE								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
										33
										34
										35
										36
										37
TOTALS										38
										39

COMBUSTION ENGINE AND OTHER GENERATING STATIONS

(except nuclear stations)

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent owner-

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers				
			Diesel or Other Type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Belted or Direct Connected (g)
1	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							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							

COMBUSTION ENGINE AND OTHER GENERATING STATIONS -- Continued

(except nuclear stations)

ship by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers -- Continued			Generators					Total Installed Generating Capacity in Kilowatts (name plate ratings) (q)	Line No.
Rated hp. of Unit (h)	Total Rated hp. of Station Prime Movers (l)	Year Installed (j)	Voltage (k)	Phase (l)	Frequency or d.c. (m)	Name Plate Rating of Unit in Kilowatts (n)	Number of Units in Station (o)		
									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
									33
									34
									35
									36
									37
									38
TOTALS									39

TRANSMISSION LINE STATISTICS

Report information concerning transmission lines as indicated below.

Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1	Central St.	Boston St.	23 kv	Wood Pole	1,265.000		1	336.4 AL
2								
3	Danvers	Central St.	23 kv	Wood Pole	1,700.000		1	795.0 AL
4	Line							
5								
6	Essex St.	Central St.	23 kv	Wood Pole	2,100.000		2	795.0 AL
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								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				5,065.00		4	

* 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, reflectors, 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 respondent.

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	Central Street, Middleton, MA	Distribution Unattended	23,000	4,160		5,000	3	1	NONE		
2											
3	Boston Street, Middleton, MA	Distribution Unattended	23,000	4,160		5,000	1	0	NONE		
4											
5	Gregory Street, Middleton, MA	Distribution Unattended	23,000	4,160		5,000	1	0	NONE		
6											
7	Sharpner's Pond Rd., Middleton, MA	Distribution Unattended	115,000	23,000		80,000	2	0	NONE		
8											
9	Debush Ave., Middleton, MA	Distribution Unattended	23,000	4,160		3,000	1	0			
10											
11	Total for General Distribution Exclusive of MIT					98,000	8	1			
12											
13	MIT, Middleton, MA	Distribution Unattended	23,000	480Y		12,500	5	0			
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
TOTALS						110,500	13	1			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles - Beginning of Year	70.50		70.50
2	Added During Year	0.10		0.10
3	Retired During Year	0.00		0.00
4	Miles - End of Year	70.60		70.60
5				
6				
7				
8	Distribution system characteristics - AC or DC, Phase, cycles and operating voltages for light and power			
9				
10	22.9/13.2 kv wye 60 cycles			
11	4160Y/2400V 3 phase			
12	277/480Y 3 phase			
13	208Y/120V 3 phase			
14	240/120V 1 phase			
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.....	2,888	4,945	1,166	77,143
17	Additions during year:				
18	Purchased.....	11	744	16	4,950
19	Installed.....				
20	Associated with utility plant acquired.....				
21	Total additions.....	11	744	16	4,950
22	Reduction during year:				
23	Retirements.....	2	946	20	1,428
24	Associated with utility plant sold.....				
25	Total reductions.....	2	946	20	1,428
26	Number at End of Year.....	2,897	4,743	1,162	80,665
27	In Stock.....		742	158	21,541
28	Locked Meters' on customers' premises.....				
29	Inactive Transformers on System.....				
30	In Customers' Use.....		3,998	999	58,916
31	In Companys' Use.....		3	5	208
32	Number at End of Year.....		4,743	1,162	80,665

STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	TYPE							
			Incandescent		Mercury Vapor		LED		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Middleton	1,043	0	0	0	0	1,043	0	0	0
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										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	1,043	0	0	0	0	1,043	0	0	0

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 revenue predicted on the previous year's operations.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect of Annual Revenues	
			Increases	Decrease

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....
Mayor

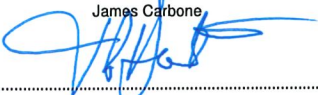


Michael Cloutier

Manager of Electric Light

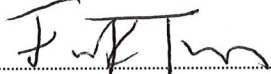


Charles Clinch, III

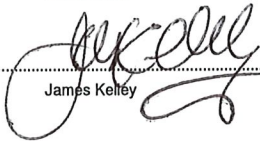


James Carbone

Timothy Houten



Frank Twiss



James Kelley

Selectmen
or
Members
of the
Municipal
Light
Board

INDEX

Appropriations of Surplus	21
Appropriations Since Beginning of Year	5
Bonds	6
Cash Balances	14
Changes in the Property	5
Combustion Engine and Other Generating Stations	64-65
Comparative Balance Sheet	10-11
Conduit, Underground Cable and Submarine Cable	70
Cost of Plant	8-8B
Customers in each City or Town	4
Depreciation Fund Account	14
Earned Surplus	12
Electric Distribution Services, Meters and Line Transformers	69
Electric Energy Account	57
Electric Operating Revenues	37
Electric Operation and Maintenance Expenses	39-42
General Information	3
Generating Station Statistics	58-59
Generating Statistics (Small Stations)	66
Hydroelectric Generating Stations	62-63
Income from Merchandising, Jobbing and Contract Work	51
Income Statement	12
Interchange Power	56
Materials and Supplies	14
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Miscellaneous Non-operating Income	21
Monthly Peaks and Output	57
Municipal Revenues	22
Other Income Deductions	21
Other Utility Operating Income	50
Overhead Distribution Lines Operated	69
Production of Fuel and Oil Stocks	18
Purchased Power	22
Purchased Power (except Interchange)	54-55
Rate Schedule Information	79
Sales for Resale	22
Sales for Resale	52-53
Sales of Electricity to Ultimate Consumers	38
Schedule of Estimates	4
Signature Page	81
Steam Generating Stations	60-61
Street Lamps	71
Substations	68
Taxes Charged During Year	49
Town Notes	7
Transmission Line Statistics	67
Utility Plant - Electric	15-17

FOR GAS PLANTS ONLY:

	Page		Page
Boilers	75	Purifiers	76
Gas Distribution Services, House Governors and Meters	78	Record of Sendout for the Year in MCF	72-73
Gas Generating Plant	74	Sales for Resale	48
Gas Operating Revenues	43	Sales of Gas to Ultimate Consumers	44
Gas Operation & Maintenance Expenses	45-47	Sales of Residuals	48
Holders	76	Scrubbers, Condensers and Exhausters	75
Purchased Gas	48	Transmission and Distribution Mains	77
		Utility Plant - Gas	19-20

PAGES INTENTIONALLY OMITTED: 9, 13, 23 TO 36, 80