

Attachment 2

West Boylston Municipal Lighting Plant

Pole Attachment Fee Worksheet, Effective 2/17/2025 (2023 data)

	NET INVESTMENT PER POLE	AMOUNT	SOURCE
(A)	Total Gross Investment In Pole Plant	\$2,163,251	FERC Form 1 Account 364 (page 8B)
(B)	Accumulated Depreciation (Poles)	\$1,404,084	(B) = (KK) * (LL) (page 17)
(C)	Accumulated Deferred Taxes (Poles)	N/A	Not Applicable
(D)	Net Investment In Pole Plant	\$759,167	(D) = (A) - (B)
(E)	Net Investment In Appurtenance	\$113,875	(E) = (D) * (0.15)
(F)	Net Investment In Bare Pole Plant	\$645,292	(F) = (D) - (E)
(G)	Number Of Poles Equivalents	3,161	
(H)	Net Investment Per Bare Pole	\$204.14	(H) = (F) / (G)
	CARRYING CHARGES (Administrative)		
(I)	Administrative Expenses (DPU pg 42 Line 4b)	\$1,834,379	FERC Form 1 Accounts 920 - 935
(J)	Total Plant In Service (DPU pg 8B Line 31g)	\$23,090,337	
(K)	Depreciation Reserve For TPIS	\$11,651,072	
(L)	Accumulated Deferred Taxes	N/A	Not Applicable
(M)	Net Plant In Service (DPU pg 17 Line 30g)	\$11,439,265	(M) = (J) - (K)
(N)	Administrative Carrying Charge	16.04%	(N) = (I) / (M)
	TAXES (NOT Applicable For Municipal Light Plant)		
(O)	Normalized Tax Expense	N/A	Not Applicable
(P)	Total Plant In Service	N/A	Not Applicable
(Q)	Depreciation Reserve For TPIS	N/A	Not Applicable
(R)	Accumulated Deferred Taxes	N/A	Not Applicable
(S)	Net Plant In Service	N/A	Not Applicable
(T)	Tax Carrying Charge	N/A	Not Applicable
	MAINTENANCE		
(U)	Maintenance Expense (DPU pg 41 Line 18b)	\$267,665	FERC Form 1 Account 593
(V)	Net Investment In Poles	\$1,937,096	(V) = (FERC Accts 364,365,369) - (KK)
(W)	Maintenance Charge	13.82%	(W) = (U) / (V)
	DEPRECIATION		
(X)	Annual Depreciation For Poles	3.00%	FERC Form 1
(Y)	Gross Investment In Pole Plant	\$2,163,251	(Y) = (A)
(Z)	Net Investment In Poles	\$759,167	(Z) = (D)
(AA)	Gross/Net Adjustment	284.95%	(AA) = (Y) / (Z)
(BB)	Depreciation Carrying Charge	8.55%	(BB) = (X) * (AA)
	RETURN		
(CC)	Rate of Return	8.00%	
	ALLOCATION of USABLE SPACE		
(DD)	Assumed Cable Attachment Space	1.00	
(EE)	Usable Space (40' pole, 6' UG, less 18' clear)	16.00	40' pole, -6' UG, - 18' clearance=16' usable
(FF)	Usage Factor	6.25%	(FF) = (DD) / (EE)

	POLE ATTACHMENT RATE		
(GG)	Net Investment Per Bare Pole	\$204.14	(GG) = (H)
(HH)	Total Carrying Charge	46.40%	(HH) = (N) + (T) + (W) + (BB) + (CC)
(II)	Usage Factor	6.25%	(II) = (FF)
(JJ)	Calculated Rate, Sole Owned Pole	\$5.92	(JJ) = (GG) * (HH) * (II)
	Calculated Rate, Joint Owned Pole	\$2.96	
(KK)	(Sum Of FERC Accounts 364, 365, 369) * (Accumulated Depreciation For Distribution)		
	Total Distribution Plant		
(KK)	$=((H57+H58+H59)*H61)/H62$	=	\$3,582,670.06
	\$11,811,036		
(LL)	FERC Account 364	=	0.3919
	Sum Of FERC Accounts 364, 365, 369		
			Source: WBMLP 2023 DPU Report
	Key Factors		
	FERC Account 364	\$2,163,251	DPU pg 8B Line 6g
	FERC Account 365	\$2,908,693	DPU pg 8B Line 7g
	FERC Account 369	\$447,822	DPU pg 8B Line 11g
	Sum Of FERC Accounts 364, 365, 369	\$5,519,766	
	Accumulated Depreciation For Distribution	\$7,666,094	
	Total COST Distribution Plant	\$11,811,036	DPU pg 8B Line 16g
	Total NBV Distribution Plant	\$4,144,942	DPU pg 17 Line 16g