



The Commonwealth of Massachusetts

RETURN

OF THE

MUNICIPAL LIGHT DEPARTMENT

OF THE

TOWN OF IPSWICH

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2019

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

Official Title: Manager of Electric Light

Jon W. Blair

Office Address: 272 High Street
Ipswich MA 01938

GOULET, SALVIDIO
& ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Commissioners
Ipswich Electric Light Department
Ipswich, MA 01938

Management is responsible for the accompanying financial statements of Ipswich Electric Light Department, which comprise the balance sheet as of December 31, 2019, and the related statement of income and unappropriated 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are intended to comply 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 Ipswich Electric Light Department 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
June 22, 2020

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GENERAL INFORMATION**Page 3**

- | | | |
|-----|--|--|
| 1. | Name of town (or city) making report. | Ipswich |
| 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, ; No, Second vote: Yes, ; No,
Date when town (or city) began to sell gas and electricity, | Electric

1904 |
| 3. | Name and address of manager of municipal lighting: | |
| | Jon W. Blair 272 High Street Ipswich, MA 01938 | |
| 4. | Name and address of mayor or selectmen: | |
| | Linda D. Alexson 25 Green Street Ipswich, MA 01938 | |
| | Tammy Jones 25 Green Street Ipswich, MA 01938 | |
| | Kerry L. Mackin 25 Green Street Ipswich, MA 01938 | |
| | Nishan D. Mootafian 25 Green Street Ipswich, MA 01938 | |
| | William D. Whitmore 25 Green Street Ipswich, MA 01938 | |
| 5. | Name and address of town (or city) treasurer: | |
| | Kevin Merz 25 Green Street Ipswich, MA 01938 | |
| 6. | Name and address of town (or city) clerk: | |
| | Amy Akell 25 Green Street Ipswich, MA 01938 | |
| 7. | Names and addresses of members of municipal light board: | |
| | Same as Selectmen, Above | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 3,062,144,428 |
| 9. | Tax rate for all purposes during the year: | \$14.02 |
| 10. | Amount of manager's salary: | Manager of Electric Light \$137,700 |
| 11. | Amount of manager's bond: | None |
| 12. | Amount of salary paid to members of municipal light board (each): | None |

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		0
2	From sales of electricity		16,317,858
3		TOTAL	16,317,858
4			
5	EXPENSES		
6	For operation, maintenance and repairs		14,949,678
7	For interest on bonds, notes or scrip		154,975
8	For depreciation fund (3% 33,694,706 (ex land) as per page 8B)		1,010,841
9	For sinking fund requirements		0
10	For note payments		0
11	For bond payments		480,000
12	For loss in preceding year		0
13		TOTAL	16,595,494
14			
15	COST:		
16	Of gas to be used for municipal buildings		0
17	Of gas to be used for street lights		0
18	Of electricity to be used for municipal buildings		758,324
19	Of electricity to be used for street lights		55,000
20	Total of above items to be included in the tax levy		813,324
21			
22	New construction to be included in the tax levy		0
23	Total amounts to be included in the tax levy		813,324

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
	None	Ipswich	7,196
TOTAL	0	TOTAL	7,196

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

*At	meeting	, to be paid from **	TOTAL	<u>0</u>
-----	---------	----------------------	-------	----------

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

1.	Street lights	55,000
2.	Municipal buildings	758,324
3.		
TOTAL		<u>813,324</u>

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

- 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:

System-wide Advanced Metering Infrastructure implementation over the next 3 years

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	
Sept. 28, 1903	Oct. 01, 1903	25,000					
Dec. 14, 1903	Dec. 15, 1903	5,000					
March 07, 1904	Dec. 04, 1904	6,000					
March 27, 1905	May 01, 1905	4,000					
March 06, 1906	Dec. 06, 1906	2,000					
March 07, 1907	June 15, 1907	2,000					
March 04, 1908	June 30, 1908	2,000					
March 04, 1909	June 15, 1909	2,000					
March 04, 1910	June 30, 1910	2,000					
March 07, 1910	Oct. 01, 1910	10,000					
June 24, 1910	Dec. 10, 1910	6,000					
March 11, 1911	June 29, 1911	2,000					
March 07, 1912	June 30, 1913	2,000					
March 07, 1913	June 30, 1914	2,000					
March 03, 1914	June 13, 1914	2,000					
March 02, 1915	June 30, 1915	2,000					
March 07, 1916	June 30, 1916	2,000					
March 07, 1917	June 30, 1917	2,000					
March 11, 1918	June 01, 1918	2,000					
March 03, 1919	July 01, 1919	6,000					
Dec. 07, 1921	Dec. 15, 1921	4,000					
March 06, 1922	Dec. 04, 1922	5,000					
March 03, 1924	June 15, 1924	21,900	(A)				
March 07, 1927	Aug. 15, 1927	40,000					
March 30, 1930	July 15, 1930	35,000					
Oct. 03, 1931	Dec. 21, 1931	10,000					
April 30, 1934	June 15, 1934	25,000					
Dec. 29, 1936	March 15, 1937	30,000					

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 06, 1951	Dec. 01, 1951	70,000					
March 02, 1954	Dec. 01, 1954	90,000					
March 05, 1956	Dec. 01, 1956	185,000					
March 03, 1958	Dec. 05, 1958	100,000	(B)				
March 03, 1958	June 01, 1959	120,000					
March 06, 1961	June 15, 1961	185,000					
March 03, 1969	Aug. 15, 1969	225,000					
March 05, 1973	July 15, 1969	100,000	(C)				
March 05, 1973	Dec. 01, 1973	175,000					
April 07, 1980	June 15, 1980	200,000					
October 19, 1998	Nov. 15, 1999	900,000					
April 02, 2001	Nov. 15, 2003	50,000					
October 30, 2007	June 01, 2008	6,000,000	300,000	Annually	3.25-4.10%	Semi Annually	2,700,000
October 30, 2007	April 1, 2010	600,000	40,000	Annually	2.00-5.00%	Semi Annually	240,000
May 13, 2008	June 14, 2011	2,642,000	140,000	Annually	2.00-5.00%	Semi Annually	1,510,000
(A) Refunded July 15, 1924		(21,900)					
(B) Refunded Dec. 05, 1958		(100,000)					
(C) Refunded Dec. 01, 1973		(100,000)					
	TOTAL	11,679,000	480,000			TOTAL	4,450,000

TOTAL COST OF PLANT - ELECTRIC 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 preceding 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						NONE
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						NONE
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						NONE
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						NONE
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	841	0	0			841
12	341 Structures and Improvements	327,236	17,505	0			344,741
13	342 Fuel Holders, Producers and Accessories	114,371	0	0			114,371
14	343 Prime Movers	3,804,071	118,742	0			3,922,813
15	344 Generators	3,878,618	0	0			3,878,618
16	345 Accessory Electric Equipment	368,481	2,520	0			371,001
17	346 Miscellaneous Power Plant Equipment	639,356	45,771	0			685,127
18	Total Other Production Plant	9,132,974	184,538	0	0	0	9,317,512
19	Total Production Plant	9,132,974	184,538	0	0	0	9,317,512
20	3. Transmission Plant						
21	350 Land and Land Rights	17,707	0	0			17,707
22	351 Clearing Land and Rights of Way	4,428	0	0			4,428
23	352 Structures and Improvements	0	0	0			0
24	353 Station Equipment	0	0	0			0
25	354 Towers and Fixtures	0	0	0			0
26	355 Poles and Fixtures	1,038,418	0	0			1,038,418
27	356 Overhead Conductors and Devices	906,631	1,440	0			908,071
28	357 Underground Conduit	0	0	0			0
29	358 Underground Conductors and Devices	0	0	0			0
30	359 Roads and Trails	0	0	0			0
31	Total Transmission Plant	1,967,184	1,440	0	0	0	1,968,624

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	0	0	0			0
3	361 Structures and Improvements	1,471	0	0			1,471
4	362 Station Equipment	9,009,402	22,376	0			9,031,778
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	2,177,894	87,799	5,746			2,259,947
7	365 Overhead Conductors and Devices	1,728,462	66,054	21,246			1,773,270
8	366 Underground Conduit	128,247	0	0			128,247
9	367 Underground Conductors and Devices	1,253,646	7,094	4,428			1,256,312
10	368 Line Transformers	2,128,861	93,473	4,340			2,217,994
11	369 Services	466,333	59,823	3,699			522,457
12	370 Meters	294,635	13,399	0			308,034
13	371 Installations on Customer's Premises	1,490,582	79,871	193,205			1,377,248
14	372 Leased Prop on Customer's Premises	0	0	0			0
15	373 Streetlight and Signal Systems	397,847	106,238	64,122			439,963
16	Total Distribution Plant	19,077,380	536,127	296,786	0	0	19,316,721
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0			0
19	390 Structures and Improvements	595,010	74,249	0			669,259
20	391 Office Furniture and Equipment	463,706	31,253	0			494,959
21	392 Transportation Equipment	1,300,949	118,530	33,882			1,385,597
22	393 Stores Equipment	6,996	0	0			6,996
23	394 Tools, Shop and Garage Equipment	197,633	13,184	0			210,817
24	395 Laboratory Equipment	70,471	0	0			70,471
25	396 Power Operated Equipment	0	0	0			0
26	397 Communication Equipment	70,036	525	0			70,561
27	398 Miscellaneous Equipment	107,692	9,851	0			117,543
28	399 Other Tangible Property	88,622	0	0			88,622
29	Total General Plant	2,901,115	247,592	33,882	0	0	3,114,825
30	Total Electric Plant in Service	33,078,653	969,697	330,668	0	0	33,717,682
31	Total Cost of Electric Plant.....						33,717,682
33	Less Cost of Land, Land Rights, Rights of Way.....						22,976
34	Total Cost upon which Depreciation is based						33,694,706
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.							

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)	14,264,054	14,242,083	(21,971)
3	101	Utility Plant - Gas (P. 20)	0	0	0
4					
5		Total Utility Plant	14,264,054	14,242,083	(21,971)
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	407,609	224,586	(183,023)
14	128	Other Special Funds	1,580,345	2,356,827	776,482
15		Total Funds	1,987,954	2,581,413	593,459
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	521,965	919,466	397,501
18	132	Special Deposits	122,577	115,367	(7,210)
19	135	Working Funds	300	300	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	1,027,858	668,520	(359,338)
22	143	Other Accounts Receivable	5,480	0	(5,480)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	162,031	164,690	2,659
25	165	Prepayments	1,799,309	1,870,283	70,974
26	174	Miscellaneous Current Assets	0	0	0
27		Total Current and Accrued Assets	3,639,520	3,738,626	99,106
28		DEFERRED DEBITS			
29	181	Unamortized Debt Discount	88,439	79,154	(9,285)
30	182	Extraordinary Property Losses	0	0	0
31	185	Other Deferred Debits	1,845,631	1,928,831	83,200
32		Total Deferred Debits	1,934,070	2,007,985	73,915
33					
34		Total Assets and Other Debits	21,825,598	22,570,107	744,509

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	0	0
5	206	Loans Repayment	0	0	0
6	207	Appropriations for Construction Repayments	0	0	0
7	208	Unappropriated Earned Surplus (P. 12)	6,255,862	7,712,975	1,457,113
8		Total Surplus	6,255,862	7,712,975	1,457,113
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	4,930,000	4,450,000	(480,000)
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	4,930,000	4,450,000	(480,000)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	2,216,763	2,057,064	(159,699)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	130,128	142,123	11,995
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	18,240	16,156	(2,084)
19	242	Miscellaneous Current and Accrued Liabilities	171,722	222,737	51,015
20		Total Current and Accrued Liabilities	2,536,853	2,438,080	(98,773)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	147,037	132,252	(14,785)
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	3,632,346	3,282,577	(349,769)
25		Total Deferred Credits	3,779,383	3,414,829	(364,554)
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	21,894	29,903	8,009
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	4,301,606	4,074,320	(227,286)
31	265	Miscellaneous Operating Reserves	0	450,000	450,000
32		Total Reserves	4,323,500	4,554,223	230,723
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	0	0
35		Total Liabilities and Other Credits	21,825,598	22,570,107	744,509

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)	17,157,822	(487,905)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	13,708,513	(724,656)
5	402 Maintenance Expense	967,705	(19,451)
6	403 Depreciation Expense	991,668	7,427
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	15,667,886	(736,680)
11	Operating Income	1,489,936	248,775
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	1,489,936	248,775
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	0
17	419 Interest Income	14,846	16,283
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	14,846	16,283
20	Total Income	1,504,782	265,058
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	1,504,782	265,058
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	184,392	(21,083)
28	428 Amortization of Debt Discount and Expense	9,285	0
29	429 Amortization of Premium on Debt - Credit	(14,784)	0
30	431 Other Interest Expense	2,447	1,086
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	181,340	(19,997)
33	NET INCOME	1,323,442	285,055

EARNED SURPLUS

Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,255,862
35			
36	433 Balance Transferred from Income		1,323,442
37	434 Miscellaneous Credits to Surplus (P. 21)		481,797
38	435 Miscellaneous Debits to Surplus (P. 21)	0	
39	436 Appropriations of Surplus (P. 21)	348,126	
40	437 Surplus Applied to Depreciation	0	
41	208 Unappropriated Earned Surplus (at end of period)	7,712,975	
42			
43			
44	TOTALS	8,061,101	8,061,101

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operating Fund	919,466			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		TOTAL	919,466		
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)	45,338			
14	Fuel Stock Expenses (Account 152)	119,352			
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			164,690	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	407,609			
26	Income during year from balance on deposit (interest)	10,052			
27	Amount transferred from income (depreciation)	1,015,899			
28	Amount transferred in from surplus & other transfers in	100,000			
29	TOTAL	1,533,560			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	968,974			
32	Amounts expended for renewals,viz:-				
33	Bond Princpal Payment	340,000			
34	Amount repaid to Rate Stabilization				
35					
36					
37					
38					
39	Balance on hand at end of year	224,586			
40	TOTAL	1,533,560			

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

UTILITY PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights	841	0	0			841
12	341 Structures and Improvements	10,541	17,505	2,819			25,227
13	342 Fuel Holders, Producers and Accessories	7,509	0	755			6,754
14	343 Prime Movers	725,296	118,742	84,834			759,204
15	344 Generators	1,487,331	0	149,492			1,337,839
16	345 Accessory Electric Equipment	31,106	2,520	3,380			30,246
17	346 Miscellaneous Power Plant Equipment	279,418	45,771	32,685			292,504
18	Total Other Production Plant	2,542,042	184,538	273,965	0	0	2,452,615
19	Total Production Plant	2,542,042	184,538	273,965	0	0	2,452,615
20	3. Transmission Plant						
21	350 Land and Land Rights	17,707	0	0			17,707
22	351 Clearing Land and Rights of Way	4,428	0	0			4,428
23	352 Structures and Improvements	0	0	0			0
24	353 Station Equipment	0	0	0			0
25	354 Towers and Fixtures	0	0	0			0
26	355 Poles and Fixtures	588,142	0	31,434			556,708
27	356 Overhead Conductors and Devices	502,204	1,440	26,917			476,727
28	357 Underground Conduit	0	0	0			0
29	358 Underground Conductors and Devices	0	0	0			0
30	359 Roads and Trails	0	0	0			0
31	Total Transmission Plant	1,112,481	1,440	58,351	0	0	1,055,570

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	0	0	0			0
3	361 Structures and Improvements	9,103	0	514			8,589
4	362 Station Equipment	3,951,218	22,376	224,467			3,749,127
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	960,525	87,799	59,219			989,105
7	365 Overhead Conductors and Devices	851,239	66,054	51,817			865,476
8	366 Underground Conduit	12,251	0	692			11,559
9	367 Underground Conductors and Devices	724,199	7,094	41,310			689,983
10	368 Line Transformers	658,548	93,473	42,481			709,540
11	369 Services	197,183	59,823	14,518			242,488
12	370 Meters	662,999	13,399	38,209			638,189
13	371 Installations on Customer's Premises	1,020,856	79,871	62,180			1,038,547
14	372 Leased Prop on Customer's Premises	0	0	0			0
15	373 Streetlight and Signal Systems	547,197	106,238	36,912			616,523
16	Total Distribution Plant	9,595,318	536,127	572,319	0	0	9,559,126
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0				0
19	390 Structures and Improvements	108,701	74,249	12,619			170,331
20	391 Office Furniture and Equipment	62,097	31,253	6,439			86,911
21	392 Transportation Equipment	611,973	118,530	50,386			680,117
22	393 Stores Equipment	2,930	0	202			2,728
23	394 Tools, Shop and Garage Equipment	84,280	13,184	6,723			90,741
24	395 Laboratory Equipment	11,586	0	799			10,787
25	396 Power Operated Equipment	0	0	0			0
26	397 Communication Equipment	22,024	525	1,555			20,994
27	398 Miscellaneous Equipment	32,089	9,851	2,893			39,047
28	399 Other Tangible Property	78,533	0	5,417			73,116
29	Total General Plant	1,014,213	247,592	87,033	0	0	1,174,772
30	Total Electric Plant in Service	14,264,054	969,697	991,668	0	0	14,242,083
31	104 Utility Plant Leased to Others	0	0	0			0
32	105 Property Held for Future Use	0	0	0			0
33	107 Construction Work in Progress	0	0	0			0
34	Total Utility Plant Electric	14,264,054	969,697	991,668	0	0	14,242,083

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			
			NUMBER 2 DIESEL		NATURAL GAS	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	\$ 44,123	18,170	\$ 44,123		
2	Received During Year	-	0	0	-	-
3	TOTAL	\$ 44,123	18,170	\$ 44,123	-	\$ -
4	Used During Year (Note A)				-	-
5	Prime Mover Fuel	5,296	2,894	5,296		
6						
7						
8						
9						
10						
11	Sold or Transferred	-				
12	TOTAL DISPOSED OF	5,296	2,894	5,296	-	-
13	BALANCE END OF YEAR	\$ 38,827	15,276	38,827	-	\$ -
Line No.	Item (g)		Kinds of Fuel and Oil - continued			
			LUBE OIL			
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year		513	\$ 7,387		
15	Received During Year		220	3,686		
16	TOTAL		733	\$ 11,073		
17	Used During Year (Note A)					
18	Prime Mover lubricants		320	4,562		
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF		320	4,562		
26	BALANCE END OF YEAR		413	6,511		

MISCELLANEOUS NONOPERATING 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	Prior Period Adjustment	481,797
16		
17		
18		
19		
20		
21		
22		
23		
	TOTAL	481,797
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	Payment In Lieu of Taxes	348,126
34		
35		
36		
37		
38		
39		
40		
	TOTAL	348,126

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	4442	Municipal Building M1: (Other Than Street Lighting)	3,094,095	493,351	0.1594		
6	4443	Municipal Building M2: (Other Than Street Lighting)	1,806,844	287,348	0.1590		
7							
8							
9							
10							
11							
12		TOTALS	4,900,939	780,699	0.1593		
13	4441	Street Lighting	443,480	55,020	0.1241		
14							
15							
16							
17							
18		TOTALS	443,480	55,020	0.1241		
19		TOTALS	5,344,419	835,719	0.1564		
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	See Pages 54 and 55						
21							
22							
23							
24							
25							
26							
27							
28							
29				TOTALS	0	0	
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	None						
31							
32							
33							
34							
35							
36							
37							
38							
39				TOTALS	0	0	

<p>ELECTRIC OPERATING REVENUES (Account 400)</p> <p>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.</p> <p>2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.</p> <p>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.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>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</p>							
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	6,661,197	(1,126,070)	47,195,944	(1,677,797)	6,082	6
3	442 Commercial and Industrial Sales:						
4	Small Commercial B Sales	830,194	8,999	5,025,419	59,548	712	11
5	Large Commercial C Sales	8,460,722	365,759	49,850,159	(1,783,427)	225	1
6	444 Municipal Sales	835,719	19,947	5,344,419	6,969	47	(1)
7	445 Other Sales to Public Authorities	0	0	0	0	0	0
8	446 Sales to Railroads and Railways	0	0	0	0	0	0
9	448 Interdepartmental Sales	0	0	0	0	0	0
10	449 Miscellaneous Sales	34,038	27	175,000	0	111	0
11	Total Sales to Ultimate Consumers	16,821,870	(731,338)	107,590,941	(3,394,707)	7,177	17
12	447 Sales for Resale	0	0	0	0	0	0
13	Total Sales of Electricity*	16,821,870	(731,338)	107,590,941	(3,394,707)	7,177	17
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	(314,299)	69,001				
16	451 Miscellaneous Service Revenues	544,168	64,425				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	0	0				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	106,083	110,007				
21							
22							
23							
24							
25	Total Other Operating Revenues	335,952	243,433				
26	Total Electric Operating Revenue	17,157,822	(487,905)				

* Includes revenues from application of fuel clauses \$ 16,732,812

Total KWH to which applied 106,972,461

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	4400	Residential A	47,195,944	6,661,197	0.1411	6,061	6,102
2	4420	Commercial	5,025,419	830,194	0.1652	714	709
3	4421	Industrial	49,850,159	8,460,722	0.1697	224	226
4	4422	Municipal Building M1	3,094,095	493,351	0.1594	29	29
5	4423	Municipal Building M2	1,806,844	287,348	0.1590	17	17
6	4440	Municipal Street Lighting	443,480	55,020	0.1241	1	1
7	4424	Outdoor Area Lighting	175,000	34,038	0.1945	110	111
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			107,590,941	16,821,870	0.1564	7,156	7,195

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	0
5	501 Fuel	0	0
6	502 Steam Expenses	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 Expenses	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	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

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 or reservoirs, dams and waterways	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 power	0	0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering	83,680	34,422
13	547 Fuel	6,172	(41,214)
14	548 Generation Expenses	424,085	36,040
15	549 Miscellaneous other power generation expense	521	(19,347)
16	550 Rents	0	0
17	Total Operation	514,458	9,901
18	Maintenance:		
19	551 Maintenance supervision and engineering	20,085	(24,737)
20	552 Maintenance of Structures	5,413	5,123
21	553 Maintenance of generating and electric plant	316,033	305,426
22	554 Maintenance of miscellaneous other power generation plant	36,734	6,669
23	Total Maintenance	378,265	292,481
24	Total power production expenses - other power	892,723	302,382
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	8,051,176	(1,110,176)
27	556 System control and load dispatching	0	0
28	557 Other expenses	124,872	(5,892)
29	Total other power supply expenses	8,176,048	(1,116,068)
30	Total power production expenses	9,068,771	(813,686)
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	3,280,469	(67,444)
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	3,280,469	(67,444)
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 plant	0	0
49	Total maintenance	0	0
50	Total transmission expenses	3,280,469	(67,444)

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	65,521	(318)
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses Transportation	6,158	(2,845)
6	583 Overhead line expenses	71,073	(21,294)
7	584 Underground line expenses	798	798
8	585 Street lighting and signal system expenses	281	(152)
9	586 Meter expenses	57,659	33,551
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	74,488	18,108
12	589 Rents	0	0
13	Total operation	275,978	27,848
14	Maintenance:		
15	590 Maintenance supervision and engineering	78,910	6,227
16	591 Maintenance of structures	11,393	476
17	592 Maintenance of station equipment	50,599	(11,578)
18	593 Maintenance of overhead lines	774,956	(43,814)
19	594 Maintenance of underground lines	495	281
20	595 Maintenance of line transformers	0	(2,915)
21	596 Maintenance of street lighting and signal systems	8,177	790
22	597 Maintenance of meters	26,670	19,337
23	598 Maintenance of miscellaneous distribution plant	16,505	11,745
24	Total maintenance	967,705	(19,451)
25	Total distribution expenses	1,243,683	8,397
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	11,465	(7,984)
29	902 Meter reading expenses	16,077	1,713
30	903 Customer records and collection expenses	199,036	14,184
31	904 Uncollectible accounts	8,008	15,992
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	234,586	23,905
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	0	0
40	Total sales expenses	0	0
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	266,199	41,594
44	921 Office supplies and expenses	99,520	16,851
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	87,319	(1,985)
47	924 Property insurance	45,999	(561)
48	925 Injuries and damages	23,305	(353)
49	926 Employee pensions and benefits	300,455	49,269
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	25,912	(94)
53	931 Rents	0	0
54	Total operation	848,709	104,721

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	848,709	104,721
5	Total Electric Operation and Maintenance Expenses	14,676,218	(744,107)

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	892,723	0	892,723
12	Other Power Supply Expenses	8,176,048	0	8,176,048
13	Total power production expenses	9,068,771		9,068,771
14	Transmission Expenses	3,280,469		3,280,469
15	Distribution Expenses	275,978	967,705	1,243,683
16	Customer Accounts Expenses	234,586		234,586
17	Sales Expenses	0		0
18	Administrative and General Expenses	848,709	0	848,709
19	Total Electric Operation and			
20	Maintenance Expenses	13,708,513	967,705	14,676,218

- 21 Ratio of operating expenses to operating revenues 91.32%
 (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)
- 22 Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts. 2,122,351
- 23 Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees) 21

TAXES CHARGED DURING THE 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 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 be readily ascertained.

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

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

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

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)
1	NONE								
2									
3									
4									
5									
6									
7									
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12									
13									
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17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	-	-						

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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	0			0
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	0	0	0	0
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16					
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	TOTAL COSTS AND EXPENSES	0	0	0	0
50	Net Profit (or loss)	0	0	0	0

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: (a)	Statistical Classification (b)	Export Across State Line (c)	Point of Delivery (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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33								
34								
35								
36								
37								
38								
39								
40								
41	* Winter period contract demand.							
42								

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)		
None								1
								2
								3
								4
								5
								6
								7
								8
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								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42

Annual report of:

IPSWICH MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2019

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

1. Report power purchased for resale during the year.
Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases as to
(1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated 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 MMWEC: (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	New York Power Authority	FP	X	TOWN LINE		879		
2	Stonybrook Intermediate	O		TOWN LINE		1,006		
3	Nuclear Mix 1 (Seabrook)		X	TOWN LINE		36		
4	Nuclear Mix 1 (Millstone)	O	X	TOWN LINE		368		
5	Nuclear Project 3 (Millstone)	O	X	TOWN LINE		327		
6	Nuclear Project 4 (Seabrook)	O	X	TOWN LINE		1,057		
7	Nuclear Project 5 (Seabrook)	O	X	TOWN LINE		130		
8	NEPCO	O		TOWN LINE				
9	Remvec	O		TOWN LINE				
10	ISO OATT			TOWN LINE				
11	System Power	DP						
12	Berkshire Wind Power Cooperative	O						
13	Eagle Creek	O		TOWN LINE		321		
14	Wind II	O		TOWN LINE				
15	Hancock Wind	O	X			951		
16	Berkshire Wind Power Cooperative PH II							
17	Hydro PPA							
18	Other Power Expenses							
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31	** Includes transmission and administrative charges.							
32								

Annual Report of: IPSWICH MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2019

**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 minute 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		6,410,021	42,302	31,877	75,237	149,416	\$0.0233	1
60 MINUTES		131,314	37,042	3,724	1,172	41,938	\$0.3194	2
60 MINUTES		358,222	9,108	1,889	21	11,018	\$0.0308	3
60 MINUTES		3,071,234	96,122	19,293	2,908	118,323	\$0.0385	4
60 MINUTES		2,699,789	85,342	16,960	2,556	104,858	\$0.0388	5
60 MINUTES		10,027,722	256,733	52,869	601	310,203	\$0.0309	6
60 MINUTES		1,236,201	32,169	6,518	74	38,761	\$0.0314	7
		0	0	0	900,516	900,516	N/A	8
		0	0	0	0	0	N/A	9
		0	0	0	2,162,294	2,162,294	N/A	10
		58,050,700	0	2,475,798	0	2,475,798	\$0.0426	11
60 MINUTES		2,451,970	409,506	0	0	409,506	\$0.1670	12
60 MINUTES		1,143,882	0	58,738	62	58,800	\$0.0514	13
60 MINUTES		0	0	0	0	0	N/A	14
		2,718,603	0	147,773	108	147,881	\$0.0544	15
		809,939	78,414	0	0	78,414	N/A	16
		885,427	0	0	54,074	54,074	\$0.0611	17
		0	0	0	686,679	686,679	N/A	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
	TOTALS:	89,995,024	1,046,738	2,815,439	3,886,302	7,748,479		32

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				118,418,120	99,010,210	19,407,910	3,708,038
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				118,418,120	99,010,210	19,407,910	3,708,038

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	3,521,919
14		NEPOOL EXPENSE	186,119
15			
16			
17			
18			
19			
20			
21	TOTAL		3,708,038

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
1	SOURCES OF ENERGY	
2	Generation	
3	Steam	0
4	Nuclear	0
5	Hydro	0
6	Other	4,147,091
7	Total Generation	4,147,091
8	Purchases	89,995,024
9	(In (gross)	118,418,120
10	Interchanges < Out (gross)	99,010,210
11	(Net (Kwh)	19,407,910
12	(Received	0
13	Transmission for/by others (wheeling) < Delivered	0
14	(Net (Kwh)	0
15	TOTAL	113,550,025
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	107,590,941
18	Sales for resale	0
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	1,348,728
22	Energy losses	
23	Transmission and conversion losses	3,819,670
24	Distribution losses	790,686
25	Unaccounted for losses	
26	Total energy losses	4,610,356
27	Energy losses as percent of total on line 15 4.06%	
28	TOTAL	113,550,025

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 Ipswich

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	20,282	Monday	21	19:00	60 min	10,415,357
30	February	18,521	Friday	1	8:00	60 min	9,161,099
31	March	17,623	Wednesday	6	19:00	60 min	9,363,985
32	April	15,283	Tuesday	9	19:00	60 min	8,263,092
33	May	15,468	Monday	20	19:00	60 min	8,362,833
34	June	17,812	Friday	28	15:00	60 min	8,756,158
35	July	26,260	Tuesday	30	18:00	60 min	11,974,175
36	August	24,288	Monday	19	17:00	60 min	10,812,710
37	September	19,720	Monday	23	16:00	60 min	8,637,333
38	October	15,330	Wednesday	2	11:00	60 min	8,478,516
39	November	17,500	Wednesday	13	18:00	60 min	9,093,641
40	December	19,315	Thursday	19	19:00	60 min	10,231,126
41						TOTAL	113,550,025

GENERATING STATIONS

Page 58-59

GENERATING STATION STATISTICS (Large Stations)
(Except Nuclear)

Pages 58-59

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1	Kind of plant (Steam, Hydro, Int. Comb.)	Internal Comb.	Wind Turbine		
2	Type of plant construction (conventional outdoor boiler, full outdoor, etc)	Conventional			
3	Year originally constructed	1904	May, 2011		
4	Year last unit installed	1984	May, 2011		
5	Total installed capacity (maximum generator name plate ratings in kw)	12,560	1,600		
6	Net peak demand on plant-kilowatts (60 min)	10,595	1,600		
7	Plant hours connected to load	30	2,182		
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	3			
12	Net generation, exclusive of station use	244,145	3,902,946		
13	Cost of plant (omit cents):				
14	Land and land rights	841			
15	Structures and improvements	327,236			
16	Reservoirs, dams and waterways				
17	Equipment costs	6,328,312	2,272,617		
18	Roads, railroads and bridges				
19	Total cost	6,656,389	2,272,617		
20	Cost per kw of installed capacity	529.967	1420.386		
21	Production expenses:				
22	Operation supervision and engineering	83,680	20,085		
23	Station labor	259,696	10,844		
24	Fuel	6,172			
25	Supplies & Expenses, including water	0			
26	Maintenance	26,969	127,096		
27	Rents				
28	Steam from other sources	0			
29	Steam transferred - credit	0			
30	Total production expenses	376,517	158,025		
31	Expenses per net Kwh (5 places)				
32	Fuel: Kind	#2 Fuel oil	Natural Gas		
33	Unit(coal-tons of 2,000 lb)(oil-barrels of 42 gals.)Gas-Mcu.ft.)(nuclear,indicate)	Barrels	M. cu. ft.		
34	Quantity (units) fuel consumed	38	1,487		
35	Average heat content of fuel (B.t.u. per lb of coal, per gal. of oil, or per cu.ft. of gas)	140,000	1,010,000		
36	Average cost of fuel per unit, del fob plant	0.000	0.848		
37	Average cost of fuel per unit consumed	78.960	0.848		
38	Average cost of fuel consumed per million B.t.u.		0.848		
39	Average cost of fuel consumed per kwh net gen	0.012	0.0003		
40	Average B.t.u. per kwh net generation	45	3,896		

STEAM GENERATING STATIONS					Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1	NONE				
2					
3					
4					
5					
6					
7					
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9					
10					
11					
12					
13					
14					
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16					
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19					
20					
HYDROELECTRIC GENERATING STATIONS					Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1	NONE				
2					
3					
4					
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GENERATING STATIONS							
COMBUSTION ENGINE AND OTHER GENERATING STATIONS (Except Nuclear)							
				Pages 64-65			
				PRIME MOVERS			
Line No.	Name of Station (a)	Location of Station (b)	Diesel Other type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Belted or Direct Connected (g)
1	Engine #1 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1984	2	Direct
2	Engine #2 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1954	2	Direct
3	Engine #3 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1941	2	Direct
4	Engine #4 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1937	2	Direct
5	Engine #6 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1951	2	Direct
6	Engine #7 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1956	2	Direct
7	Engine #8 High Street	Ipswich, MA	Diesel	Cooper-Bessemer	1960	4	Direct
8	Engine #9 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1961	2	Direct
9	Engine #10 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1984	2	Direct
10	Engine #11 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1982	2	Direct
11	Engine #12 High Street	Ipswich, MA	Diesel	Fairbanks-Morse	1983	2	Direct
12							
13							
14	Ipswich Wind #1 - Town Farm Road	Ipswich, MA	Wind	General Electric	May 18, 2011		Direct
15							
16							
17							
18							
19							
20							
21							
22							

GENERATING STATIONS								Page 65	
COMBUSTION ENGINE AND OTHER GENERATING STATIONS (Except Nuclear)									
Pages 64-65									
PRIME MOVERS CONTINUED		Generators							
Rated hp. of Unit	Total Rated hp. of Station Prime movers	Year Installed	Voltage	Phase	Frequency or dc.	Name Plate Rating of Unit in Kilowatts	Number of Units in Station	Total Installed Generating Capacity in Kilowatts (name plate rating)	Line No.
(h)	(i)	(j)	(k)	(l)	(m)	(n)		(p)	1
1750	17,885	1984	4160	3	60	1,250	11	12,560	2
1920		1954	4160	3	60	1,360			3
1050		1941	2400	3	60	600			4
875		1937	2400	3	60	600			5
1600		1951	4160	3	60	1,140			6
1920		1956	4160	3	60	1,360			7
1600		1960	4160	3	60	1,140			8
1920		1961	4160	3	60	1,360			9
1750		1984	4160	3	60	1,250			10
1750		1982	4160	3	60	1,250			11
1750		1983	4160	3	60	1,250			12
N/A		May 18, 2011	N/A	690	3	60			1,600
									14
									15
									16
									17
									18
									19
									20
									21
									22
					TOTALS	14,160	12	14,160	23

	GENERATING STATION STATISTICS (Small Stations)				Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1	NONE				
2					
3					
4					
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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	High Street	Vermette Court	23,000	Wood Pole		2.9	1	336 MCM Aluminum
2	Power Plant	Unit Sub-						
3	& Substation	Station						
4								
5	Vermette Ct	Fowler's Lane	23,000	Wood Pole		0.8	1	477 MCM Aluminum
6	Unit Sub-	Sub-Station						
7	Station							
8								
9	High Street	Rowley-Ipswich	23,000	Wood Pole		1.3	1	795 MCM Aluminum
10	Power Plant	Town Line						
11	Line #2373	Con New England						
12		Power Co Line						
13			23,000	Wood Pole		1.3	1	795 MCM Aluminum
14	High Street	Rowley-Ipswich						
15	Power Plant	Town Line						
16	Line #2394	Con New England						
17		Power Co Line	23,000	Wood Pole		2.1	1	477 MCM Aluminum
18								
19	High Street	Fowler's Lane						
20	Sub-Station	Sub-Station						
21			13,800	Wood Pole		2.2	1	336 MCM Aluminum
22								
23	Ipswich Wind	Fowler's Lane						
24	Town Farm Rd	Sub-Station						
25								
26								
27								
28								
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31								
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41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52	TOTALS				0	10.6	6	

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	Substation #6	Step down for purchased power from New England Power Company	23,000	13,800	-	20,000	1	0			
2	Vermette Court										
3	Transformer #1										
4	Substation #6	Step down for purchased power from New England Power Company	23,000	13,800	-	20,000	1	0			
5	Vermette Court										
6	Transformer #2										
7	Substation #4	Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	9,375	1	0			
8	High Street										
9	Transformer #1										
10	Substation #4	Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	10,500	1	0			
11	High Street										
12	Transformer #2										
13	Substation #5	Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	10,500	1	0			
14	Fowler's Lane										
15											
16	Substation #5	Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	11,000	1	0			
17	Fowler's Lane										
18											
19	Substation #5	Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	11,000	1	0			
20	Fowler's Lane										
21											
22											
23											
24											
25											
26	TOTALS					81,375	6	0			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	108.000	0.000	108.000
2	Added During Year	0.000		0.000
3	Retired During Year	0.000		0.000
4	Miles -- End of Year	108.000	0.000	108.000
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
10	Three-phase, AC distribution system, 60 cycles, 13,800 volts			
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:	6,742	7,879	1,024	53,576
17	Additions during year:				
18	Purchased	7	220	3	65
19	Installed	85	107	1	20
20	Associated with utility plant acquired				
21	Total Additions	92	327	4	85
22	Reductions during year:				
23	Retirements	85	618	1	0
24	Associated with utility plant sold				
25	Total Reductions	85	618	1	0
26	Number at end of year	6,749	7,588	1,027	53,661
27	In stock		300	56	4,385
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		7,277		
31	In company's use		11	971	49,276
32	Number at end of year		7,588	1,027	53,661

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	#2 Conductor	1.50	3.00	4,160		
2	#4 Duct Lane	1.00				
3	#2 Conductor	20.00	19.26	13,800		
4						
5						
6						
7						
8						
9						
10			* Per circuit mile, measurement based on single-phase			
11						
12						
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46						
47						
48						
49	TOTALS	23	22	17960	0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			L. E. D.		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Ipswich	1,895	1,743	152	0	0	0	0	-	0
2										
3										
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51										
52	TOTALS	1,895	1,743	152	-	-	-	0	-	-

RATE SCHEDULE INFORMATION

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

[illegible]

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Jon W. Blair

Manager of Electric Light

Anthony Marino

Town Manager

William D. Whitmore

Chair

Linda D. Alexson

Commissioner

Tammy Jones

Commissioner

Kerry L. Mackin

Commissioner

Nishan D. Mootafian

Commissioner

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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IPSWICH MUNICIPAL LIGHT DEPARTMENT

SCHEDULE OF RATES

EFFECTIVE JULY 1, 2019

IPSWICH MUNICIPAL LIGHT DEPARTMENT

SCHEDULE OF RATES

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IPSWICH MUNICIPAL LIGHT DEPARTMENT

RESIDENTIAL RATE

ISSUED: May 6, 2019

MDPU 114

EFFECTIVE: July 1, 2019

Canceling MDPU 106

AVAILABILITY

Service under this rate is available to residential customers for all domestic purposes in single family dwelling or individual apartments of multiple dwellings. All electricity shall be for the exclusive use of the customer and shall not be resold.

RATE

4.40 cents per kWh for all kw-hrs per month

Customer Charge \$4.00 per month per meter.

DISCOUNT

10 percent discount, if payment is received 10 days from the date of receipt of bill. No discount allowed when arrears are due. No discount allowed on Purchased Power and Fuel Adjustment, or Customer Charge.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is applicable to all kilowatt-hours on this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

GENERAL OR COMMERCIAL – B

ISSUED: May 6, 2019

MDPU 115

EFFECTIVE: July 1, 2019

Canceling MDPU 107

AVAILABILITY

Service under this rate is available for any purpose except resale, and where monthly demands are less than 10 kW. Where the measured demand of any customer equals or exceeds 10 kW for a total of six (6) consecutive months, the Department may, at its option, elect to serve the customer at the “C” rate.

RATE

4.82 cents per kWh for all kw-hrs per month

Customer Charge \$4.00 per month per meter.

DISCOUNT

10 percent discount, except on minimum bills, if payment is received 10 days from the date of receipt of bill. No discount allowed when arrears are due. No discount allowed on Purchased Power and Fuel Adjustment, or Customer Charge.

INTEREST ON OVERDUE ACCOUNTS

Bills are due and payable when presented. Accounts will be considered in arrears if payment is not received within thirty (30) days of bill date. Accounts in arrears shall be subject to interest charged at the rate of 1.5 percent per month.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Scheduled No. 112 is applicable to all kilowatt-hours on this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

POWER RATE – C

ISSUED: May 6, 2019
EFFECTIVE: July 1, 2019

MDPU 116
Canceling MDPU 108

AVAILABILITY

Service under this rate is available to all Commercial and Industrial customers whose monthly demand is 10 kW or more. All electricity furnished hereunder will be delivered through one service and one meter, unless for the convenience of the Department.

DEMAND CHARGE

\$44.48 per month for the first 10 kilowatts or less demand
\$ 3.43 per month per kilowatt for the next 90 kilowatts
\$ 2.93 per month per kilowatt in excess of 100 kilowatts

ELECTRICITY CHARGE

5.90 cents per kWh for the first 1,000 kWh per month
4.10 cents per kWh for the next 4,000 kWh per month
3.56 cents per kWh for the next 95,000 kWh per month
3.06 cents per kWh for all over 100,000 kWh per month

Minimum Charge \$73.20 per month per meter

DISCOUNT

10 percent discount, except on minimum bills, if payment is received 10 days from the date of receipt of bill. No discount allowed when arrears are due. No discount allowed on Purchased Power and Fuel Adjustment.

INTEREST ON OVERDUE ACCOUNTS

Bills are due and payable when presented. Accounts will be considered in arrears if payment is not received within thirty (30) days of bill date. Accounts in arrears shall be subject to interest charges at the rate of 1.5 percent per month.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No.112 is applicable to all kilowatt-hours on this rate.

DEMAND

The billing demand for each month under ordinary load conditions shall be the highest 15 minute kW demand or 80 percent of the highest KVA demand, whichever is greater during the 15 minute period, but not less than 80 percent of the highest demand established as above during the preceding eleven months.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

POWER RATE – C

(continued)

ISSUED: May 6, 2019

MDPU 116

EFFECTIVE: July 1, 2019

Canceling MDPU 108

TRANSFORMERS

Customers having a connected load of over 150 KVA will be required to furnish their own transformers. A discount of 15 cents per kW of demand per month will be allowed.

METERING

The Department may at its option meter at the utilization voltage or on the high tension side of the transformers. A discount of 2.5 percent of the bill will be allowed if the metering voltage is not less than 2,400 volts.

CONTRACT TERM

The Contract term shall be for not less than one year and longer periods if the Department considers the income derived from the sale of electricity insufficient to support such expenditures.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

COMMERCIAL HEATING RATE – CH

ISSUED: May 6, 2019

MDPU 117

EFFECTIVE: July 1, 2019

Canceling MDPU 109

AVAILABILITY

Service under this rate is available for space heating, water heating and air conditioning in non-residential buildings only, where the entire energy requirements of the building are supplied by electricity. Service under this rate is metered separately. All other service supplied to the premises must be taken under the appropriate filed rate. The rate is not available for seasonal customers, temporary or auxiliary service.

RATE

4.82 cents per kWh for all kw-hrs per month

Customer Charge \$4.00 per month per meter.

DISCOUNT

10 percent discount, except on minimum bills, if payment is received 10 days from the date of receipt of bill. No discount allowed when arrears are due. No discount allowed on Purchased Power and Fuel Adjustment or Customer Charge.

INTEREST ON OVERDUE ACCOUNTS

Bills are due and payable when presented. Accounts will be considered in arrears if payment is not received within thirty (30) days of bill date. Accounts in arrears shall be subject to interest charges at the rate of 1.5 percent per month.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is applicable to all kilowatt-hours on this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

MUNICIPAL SERVICE RATE – M1

ISSUED: May 6, 2019

MDPU 118

EFFECTIVE: July 1, 2019

Canceling MDPU 110

AVAILABILITY

Service under this Rate Schedule is available to the Town of Ipswich for any municipal purpose except street lighting.

RATE

4.82 cents per kWh per month for each kWh

Minimum Charge \$10.70 per month per meter

DISCOUNT

Charges in this schedule are net, no discount allowed.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is applicable to all kilowatt-hours on this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

MUNICIPAL SERVICE RATE – M2

ISSUED: May 6, 2019

MDPU 119

EFFECTIVE: July 1, 2019

Canceling MDPU 111

AVAILABILITY

Service under this Rate Schedule is available to the Town of Ipswich Water and Sewage Pumping and Treatment Facilities.

RATE

4.82 cents per kWh per month for each kWh

Minimum Charge \$13.75 per month per meter

DISCOUNT

Charges in this schedule are net, no discount allowed.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is applicable to all kilowatt-hours on this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

RATE OL – OUTDOOR PRIVATE AREA LIGHTING

ISSUED: May 4, 2018

MDPU 113

EFFECTIVE: July 1 2018

Canceling MDPU 87

AVAILABILITY

Available to customers for outdoor lighting service for private property and supplied from the Department's existing overhead conductors and fixtures mounted on the existing poles owned by the Department and, or on approved poles supplied and owned by the customer and located not more than 150 feet from the existing overhead conductors.

RATE

175 Watt Mercury Vapor Fixtures or LED Equivalent	\$ 8.22 per month
400 Watt Mercury Vapor Luminaries, Flood Light or LED Equivalent	\$ 14.31 per month
1,000 Watt Mercury Vapor Luminaries, Flood Light or LED Equivalent	\$ 30.05 per month

GENERAL CONDITIONS

1. The Department will furnish, own, install and maintain the 150 feet of secondary cable, lamps, luminaries, brackets, photo-electric controls and will supply the electricity to operate the lamps the same daily hours as the street lights or approximately 4,000 hours per year, from dusk to dawn.
2. Lamp replacement and necessary maintenance will be performed only during the regular working hours of the Department and upon notification by the customer to the Department of the need for such service. No reduction in billing shall be allowed for lamp outages.

All bills under this schedule are net and considered due and payable when presented.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

PURCHASED POWER AND FUEL ADJUSTMENT CLAUSE

ISSUED: May 4, 2018

MDPU 112

EFFECTIVE: July 1, 2018

Canceling MDPU 98

APPLICABLE

To all kWh sold.

MONTHLY RATE

There shall be added to or subtracted from each monthly bill an amount equal to the total kWh billed during the month multiplied by the Purchased Power and Fuel Adjustment factor determined each month as follows:

- (A) * Purchased Power Cost including Transmission Cost for the month, plus
- (B) Generation Costs including but not limited to; Fuel & Lube Oil consumed, Labor, Materials used, and all other expenses incurred in Power Generation, plus
- (C) Conservation charges as budgeted divided by:
- (D) Estimated kWh to be sold during the month compared to

The difference between the base cost and the monthly cost per kWh estimated to be sold will be applied in the monthly billing period. The power and fuel cost adjustment will be calculated as follows:

$$PPFA = \frac{(A) + (B) + (C)}{(D)}$$

* A monthly adjustment will be made to reflect difference between estimated kWh's sold each month for the purpose of recovering or crediting any under collection or over collection of purchased power and fuel adjustment charges.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

MUNICIPAL STREET LIGHTING – SLT

ISSUED: May 4, 2018

MDPU 120

EFFECTIVE: July 1, 2018

AVAILABILITY

Service under this Rate Schedule is available to the Town of Ipswich for the sole purpose of lighting public roads.

RATE

\$4585.00 billed monthly as a flat rate for complete street lighting system.

GENERAL CONDITIONS

1. The Department will furnish, own, install and maintain the secondary cable, lamps, luminaries, brackets, photo-electric controls and will supply the electricity to operate the lamps from dusk to dawn.
2. Lamp replacement and necessary maintenance will be performed only during the regular working hours of the Department. No reduction in billing shall be allowed for lamp outages.

DISCOUNT

Charges in this schedule are net, no discount allowed.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is not applicable to this rate.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

RESIDENTIAL RATE – ANALOG METER

ISSUED: May 4, 2018

MDPU 121

EFFECTIVE: July 1, 2018

AVAILABILITY

Service under this rate is available to residential customers for all domestic purposes in single family dwelling or individual apartments of multiple dwellings. This rate is reserved exclusively to those customers who have refused the standard department installed electric meter instead opting for an analog meter. This requires manual reading of the meter and the physical presence of a meter technician to perform the reading. All electricity shall be for the exclusive use of the customer and shall not be resold.

RATE

4.40 cents per kWh for all kw-hrs per month

Customer Charge \$4.00 per month per meter.

Monthly meter reading service charge. \$30.00

One-time Installation charge. \$120.00

DISCOUNT

10 percent discount, if payment is received 10 days from the date of receipt of bill. No discount allowed when arrears are due. No discount allowed on Purchased Power and Fuel Adjustment, Meter Reading Service Charge or Customer Charge.

PURCHASED POWER AND FUEL ADJUSTMENT

The Purchased Power and Fuel Adjustment as provided in MDPU Schedule No. 112 is applicable to all kilowatt-hours on this rate.