



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,

2020

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, 2020, 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 presented in accordance with the requirements of the Massachusetts Department of Public Utilities, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of 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
May 25, 2021

TABLE OF CONTENTS

	Page	
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 Fuel and Oil Stocks	18	
Miscellaneous Nonoperating 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	
Streetlamps	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 Customers	44	Scrubbers, Condensers & 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 77
Record of Sendout for the Year in MCF	72-73	Governors and Meters 78

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
Sarah Player 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) | \$ 3,245,099,399 |
| 9. | Tax rate for all purposes during the year: | \$13.22 |
| 10. | Amount of manager's salary: | Manager of Electric Light \$152,414 |
| 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	17,327,868
3		
4		
	TOTAL	17,327,868
5	EXPENSES	
6	For operation, maintenance and repairs	15,337,885
7	For interest on bonds, notes or scrip	134,675
8	For depreciation fund (3% 35,029,223 (ex land) as per page 8B)	1,050,877
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	17,003,437
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	801,036
19	Of electricity to be used for street lights	55,000
20	Total of above items to be included in the tax levy	856,036
21		
22	New construction to be included in the tax levy	0
23	Total amounts to be included in the tax levy	856,036

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

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	2,400,000
October 30, 2007	April 1, 2010	600,000	40,000	Annually	2.00-5.00%	Semi Annually	200,000
May 13, 2008	June 14, 2011	2,642,000	140,000	Annually	2.00-5.00%	Semi Annually	1,370,000
(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	3,970,000

<p>TOTAL COST OF PLANT - ELECTRIC</p> <p>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).</p>							
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	344,741	145,991	0			490,732
13	342 Fuel Holders, Producers and Accessories	114,371	0	0			114,371
14	343 Prime Movers	3,922,813	0	0			3,922,813
15	344 Generators	3,878,618	0	0			3,878,618
16	345 Accessory Electric Equipment	371,001	0	0			371,001
17	346 Miscellaneous Power Plant Equipment	685,127	103,616	0			788,743
18	Total Other Production Plant	9,317,512	249,607	0	0	0	9,567,119
19	Total Production Plant	9,317,512	249,607	0	0	0	9,567,119
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	5,500	0			1,043,918
27	356 Overhead Conductors and Devices	908,071	6,250	0			914,321
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	1,968,624	11,750	0	0	0	1,980,374

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	9,031,778	63,980	0			9,095,758
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	2,259,947	102,303	13,235			2,349,015
7	365 Overhead Conductors and Devices	1,773,270	94,985	13,737			1,854,518
8	366 Underground Conduit	128,247	0	0			128,247
9	367 Underground Conductors and Devices	1,256,312	441,257	0			1,697,569
10	368 Line Transformers	2,217,994	56,868	17,676			2,257,186
11	369 Services	522,457	293,096	2,828			812,725
12	370 Meters	308,034	14,212	0			322,246
13	371 Installations on Customer's Premises	1,377,248	75,448	106,304			1,346,392
14	372 Leased Prop on Customer's Premises	0	0	0			0
15	373 Streetlight and Signal Systems	439,963	1,488	0			441,451
16	Total Distribution Plant	19,316,721	1,143,637	153,780	0	0	20,306,578
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0			0
19	390 Structures and Improvements	669,259	38,171	0			707,430
20	391 Office Furniture and Equipment	494,959	0	0			494,959
21	392 Transportation Equipment	1,385,597	28,607	26,500			1,387,704
22	393 Stores Equipment	6,996	0	0			6,996
23	394 Tools, Shop and Garage Equipment	210,817	0	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	70,561	13,226	0			83,787
27	398 Miscellaneous Equipment	117,543	29,799	0			147,342
28	399 Other Tangible Property	88,622	0	0			88,622
29	Total General Plant	3,114,825	109,803	26,500	0	0	3,198,128
30	Total Electric Plant in Service	33,717,682	1,514,797	180,280	0	0	35,052,199
31							Total Cost of Electric Plant..... 35,052,199
33							Less Cost of Land, Land Rights, Rights of Way..... 22,976
34							Total Cost upon which Depreciation is based 35,029,223
<p>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.</p>							

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)	14,242,083	14,746,042	503,959
3	101	Utility Plant - Gas (P. 20)	0	0	0
4					
5		Total Utility Plant	14,242,083	14,746,042	503,959
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	224,586	255,551	30,965
14	128	Other Special Funds	2,356,827	2,779,585	422,758
15		Total Funds	2,581,413	3,035,136	453,723
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	919,466	494,709	(424,757)
18	132	Special Deposits	115,367	139,149	23,782
19	135	Working Funds	300	300	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	668,520	673,117	4,597
22	143	Other Accounts Receivable	0	0	0
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	164,690	131,491	(33,199)
25	165	Prepayments	1,870,283	1,882,951	12,668
26	174	Miscellaneous Current Assets	0	0	0
27		Total Current and Accrued Assets	3,738,626	3,321,717	(416,909)
28		DEFERRED DEBITS			
29	181	Unamortized Debt Discount	79,154	69,869	(9,285)
30	182	Extraordinary Property Losses	0	0	0
31	185	Other Deferred Debits	1,928,831	2,077,730	148,899
32		Total Deferred Debits	2,007,985	2,147,599	139,614
33					
34		Total Assets and Other Debits	22,570,107	23,250,494	680,387

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)	7,712,975	7,785,754	72,779
8		Total Surplus	7,712,975	7,785,754	72,779
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	4,450,000	3,970,000	(480,000)
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	4,450,000	3,970,000	(480,000)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	2,057,064	1,962,099	(94,965)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	142,123	148,126	6,003
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	16,156	14,073	(2,083)
19	242	Miscellaneous Current and Accrued Liabilities	222,737	229,419	6,682
20		Total Current and Accrued Liabilities	2,438,080	2,353,717	(84,363)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	132,252	117,468	(14,784)
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	3,282,577	3,958,308	675,731
25		Total Deferred Credits	3,414,829	4,075,776	660,947
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	29,903	229,506	199,603
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	4,074,320	4,835,441	761,121
31	265	Miscellaneous Operating Reserves	450,000	300	(449,700)
32		Total Reserves	4,554,223	5,065,247	511,024
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	0	0
35		Total Liabilities and Other Credits	22,570,107	23,250,494	680,387

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)	16,837,870	(319,952)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	14,264,004	555,491
5	402 Maintenance Expense	1,076,410	108,705
6	403 Depreciation Expense	1,010,838	19,170
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	16,351,252	683,366
11	Operating Income	486,618	(1,003,318)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	486,618	(1,003,318)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	0
17	419 Interest Income	13,270	(1,576)
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	13,270	(1,576)
20	Total Income	499,888	(1,004,894)
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	499,888	(1,004,894)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	163,392	(21,000)
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	2,756	309
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	160,649	(20,691)
33	NET INCOME	339,239	(984,203)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		7,712,975
35			
36	433 Balance Transferred from Income		339,239
37	434 Miscellaneous Credits to Surplus (P. 21)		0
38	435 Miscellaneous Debits to Surplus (P. 21)	0	
39	436 Appropriations of Surplus (P. 21)	266,460	
40	437 Surplus Applied to Depreciation	0	
41	208 Unappropriated Earned Surplus (at end of period)	7,785,754	
42			
43			
44	TOTALS	8,052,214	8,052,214

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operating Fund	494,709	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	494,709	
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)	31,114	
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	100,377	
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	131,491	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year		224,586
26	Income during year from balance on deposit (interest)		6,242
27	Amount transferred from income (depreciation)		1,010,841
28	Amount transferred in from surplus & other transfers in		750,000
29	TOTAL		1,991,669
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		1,396,118
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		255,551
40	TOTAL		1,991,669

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	25,227	145,991	17,715			153,503
13	342 Fuel Holders, Producers and Accessories	6,754	0	699			6,055
14	343 Prime Movers	759,204	0	78,551			680,653
15	344 Generators	1,337,839	0	138,420			1,199,419
16	345 Accessory Electric Equipment	30,246	0	3,129			27,117
17	346 Miscellaneous Power Plant Equipment	292,504	103,616	40,985			355,135
18	Total Other Production Plant	2,452,615	249,607	279,499	0	0	2,422,723
19	Total Production Plant	2,452,615	249,607	279,499	0	0	2,422,723
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	556,708	5,500	31,411			530,797
27	356 Overhead Conductors and Devices	476,727	6,250	26,984			455,993
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	1,055,570	11,750	58,395	0	0	1,008,925

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	8,589	0	465			8,124
4	362 Station Equipment	3,749,127	63,980	206,461			3,606,646
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	989,105	102,303	59,094			1,032,314
7	365 Overhead Conductors and Devices	865,476	94,985	52,004			908,457
8	366 Underground Conduit	11,559	0	626			10,933
9	367 Underground Conductors and Devices	689,983	441,257	61,251			1,069,989
10	368 Line Transformers	709,540	56,868	41,497			724,911
11	369 Services	242,488	293,096	28,999			506,585
12	370 Meters	638,189	14,212	35,324			617,077
13	371 Installations on Customer's Premises	1,038,547	75,448	60,317			1,053,678
14	372 Leased Prop on Customer's Premises	0	0	0			0
15	373 Streetlight and Signal Systems	616,523	1,488	33,462			584,549
16	Total Distribution Plant	9,559,126	1,143,637	579,500	0	0	10,123,263
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0				0
19	390 Structures and Improvements	170,331	38,171	15,167			193,335
20	391 Office Furniture and Equipment	86,911	0	6,322			80,589
21	392 Transportation Equipment	680,117	28,607	51,555			657,169
22	393 Stores Equipment	2,728	0	198			2,530
23	394 Tools, Shop and Garage Equipment	90,741	0	6,601			84,140
24	395 Laboratory Equipment	10,787	0	785			10,002
25	396 Power Operated Equipment	0	0	0			0
26	397 Communication Equipment	20,994	13,226	2,489			31,731
27	398 Miscellaneous Equipment	39,047	29,799	5,008			63,838
28	399 Other Tangible Property	73,116	0	5,319			67,797
29	Total General Plant	1,174,772	109,803	93,444	0	0	1,191,131
30	Total Electric Plant in Service	14,242,083	1,514,797	1,010,838	0	0	14,746,042
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	14,242,083	1,514,797	1,010,838	0	0	14,746,042

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	\$ 38,827	15,276	\$ 38,827		
2	Received During Year	9,599	8,291	9,599	0	0
3	TOTAL	\$ 48,426	23,567	\$ 48,426	0	0
4	Used During Year (Note A)				0	0
5	Prime Mover Fuel	20,414	8,130	20,414		
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF	20,414	8,130	20,414	0	0
13	BALANCE END OF YEAR	\$ 28,012	15,437	\$ 28,012	0	0
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		413	\$ 6,511		
15	Received During Year		220	4,136		
16	TOTAL		633	\$ 10,647		
17	Used During Year (Note A)					
18	Prime Mover lubricants		468	7,545		
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF		468	7,545		
26	BALANCE END OF YEAR		165	3,102		

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		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	0
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	0
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33	Payment In Lieu of Taxes	266,460
34		
35		
36		
37		
38		
39		
40	TOTAL	266,460

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)	2,843,149	438,028	0.1541	
6	4443	Municipal Building M2: (Other Than Street Lighting)	1,711,543	263,882	0.1542	
7						
8						
9						
10						
11						
12		TOTALS	4,554,692	701,910	0.1541	
13	4441	Street Lighting	340,401	55,020	0.1616	
14						
15						
16						
17						
18		TOTALS	340,401	55,020	0.1616	
19		TOTALS	4,895,093	756,930	0.1546	
PURCHASED POWER (Account 555)						
Line No.		Names of Utilities from Which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22		See Pages 54 and 55				
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	

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.
 3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate

meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
 5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification

Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	8,416,699	1,755,502	50,438,905	3,242,961	6,104	22
3	442 Commercial and Industrial Sales:						
4	Small Commercial B Sales	803,419	(26,775)	4,842,894	(182,525)	709	(3)
5	Large Commercial C Sales	6,543,948	(1,916,774)	48,118,359	(1,731,800)	221	(4)
6	444 Municipal Sales	756,930	(78,789)	4,895,093	(449,326)	49	2
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	34,099	61	175,000	0	111	0
11	Total Sales to Ultimate Consumers	16,555,095	(266,775)	108,470,251	879,310	7,194	17
12	447 Sales for Resale	0	0	0	0	0	0
13	Total Sales of Electricity*	16,555,095	(266,775)	108,470,251	879,310	7,194	17
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	(359,983)	(45,684)				
16	451 Miscellaneous Service Revenues	605,765	61,597				
17	453 Sales of Water and Water Power	0	0		* Includes revenues from application of fuel clauses \$		16,465,976
18	454 Rent from Electric Property	0	0				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	36,993	(69,090)		Total KWH to which applied		107,954,850
21							
22							
23							
24							
25	Total Other Operating Revenues	282,775	(53,177)				
26	Total Electric Operating Revenue	16,837,870	(319,952)				

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	50,438,905	8,416,699	0.1669	6,096	6,111
2	4420	Commercial	4,842,894	803,419	0.1659	702	715
3	4421	Industrial	48,118,359	6,543,948	0.1360	229	213
4	4422	Municipal Building M1	2,843,149	438,028	0.1541	31	31
5	4423	Municipal Building M2	1,711,543	263,882	0.1542	17	17
6	4440	Municipal Street Lighting	340,401	55,020	0.1616	1	1
7	4424	Outdoor Area Lighting	175,000	34,099	0.1949	110	112
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			108,470,251	16,555,095	0.1526	7,186	7,200

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	144,014	60,334
13	547 Fuel	35,818	29,646
14	548 Generation Expenses	438,313	14,228
15	549 Miscellaneous other power generation expense	1,511	990
16	550 Rents	0	0
17	Total Operation	619,656	105,198
18	Maintenance:		
19	551 Maintenance supervision and engineering	23,690	3,605
20	552 Maintenance of Structures	0	(5,413)
21	553 Maintenance of generating and electric plant	302,260	(13,773)
22	554 Maintenance of miscellaneous other power generation plant	55,547	18,813
23	Total Maintenance	381,497	3,232
24	Total power production expenses - other power	1,001,153	108,430
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	7,022,656	(1,028,520)
27	556 System control and load dispatching	0	0
28	557 Other expenses	133,383	8,511
29	Total other power supply expenses	7,156,039	(1,020,009)
30	Total power production expenses	8,157,192	(911,579)
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	3,518,787	238,318
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	3,518,787	238,318
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	3,518,787	238,318

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	44,749	(20,772)
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses Transportation	20,642	14,484
6	583 Overhead line expenses	93,373	22,300
7	584 Underground line expenses	18,532	17,734
8	585 Street lighting and signal system expenses	0	(281)
9	586 Meter expenses	64,981	7,322
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	96,671	22,183
12	589 Rents	0	0
13	Total operation	338,948	62,970
14	Maintenance:		
15	590 Maintenance supervision and engineering	93,751	14,841
16	591 Maintenance of structures	13,305	1,912
17	592 Maintenance of station equipment	51,767	1,168
18	593 Maintenance of overhead lines	825,931	50,975
19	594 Maintenance of underground lines	0	(495)
20	595 Maintenance of line transformers	686	686
21	596 Maintenance of street lighting and signal systems	54,588	46,411
22	597 Maintenance of meters	32,731	6,061
23	598 Maintenance of miscellaneous distribution plant	3,651	(12,854)
24	Total maintenance	1,076,410	108,705
25	Total distribution expenses	1,415,358	171,675
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	28,570	17,105
29	902 Meter reading expenses	18,950	2,873
30	903 Customer records and collection expenses	226,767	27,731
31	904 Uncollectible accounts	199,604	191,596
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	473,891	239,305
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	321,449	55,250
44	921 Office supplies and expenses	105,556	6,036
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	53,369	(33,950)
47	924 Property insurance	47,547	1,548
48	925 Injuries and damages	27,568	4,263
49	926 Employee pensions and benefits	1,069,400	768,945
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	150,297	124,385
53	931 Rents	0	0
54	Total operation	1,775,186	926,477

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.			
2	Maintenance:			
3	932 Maintenance of general plant	0		0
4	Total administrative and general expenses	1,775,186		926,477
5	Total Electric Operation and Maintenance Expenses	15,340,414		664,196
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	1,001,153	0	1,001,153
12	Other Power Supply Expenses	7,156,039	0	7,156,039
13	Total power production expenses	8,157,192		8,157,192
14	Transmission Expenses	3,518,787		3,518,787
15	Distribution Expenses	338,948	1,076,410	1,415,358
16	Customer Accounts Expenses	473,891		473,891
17	Sales Expenses	0		0
18	Administrative and General Expenses	1,775,186	0	1,775,186
19	Total Electric Operation and			
20	Maintenance Expenses	14,264,004	1,076,410	15,340,414
21	Ratio of operating expenses to operating revenues (carry out decimal two places, (e.g.. 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)			97.11%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			2,345,432
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									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	0	0	0					

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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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) - 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
								9
								10
								11
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								32
								33
								34
								35
								36
								37
								38
								39
								40
		TOTALS:	0	0.00	0.00		0.00	

Annual Report of:

IPSWICH MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2020

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		6,889,534	42,171	33,896	66,399	142,466	\$0.0207	1
60 MINUTES		278,880	38,704	5,017	1,178	44,899	\$0.1610	2
60 MINUTES		324,013	7,880	1,562	22	9,464	\$0.0292	3
60 MINUTES		2,919,103	98,245	18,282	3,360	119,887	\$0.0411	4
60 MINUTES		2,566,056	86,920	16,071	2,954	105,945	\$0.0413	5
60 MINUTES		9,070,098	221,420	43,729	616	265,765	\$0.0293	6
60 MINUTES		1,118,146	27,755	5,391	76	33,222	\$0.0297	7
		0	0	0	964,366	964,366	N/A	8
		0	0	0	0	0	N/A	9
		0	0	0	2,174,736	2,174,736	N/A	10
		57,762,200	0	2,332,189	0	2,332,189	\$0.0404	11
60 MINUTES		2,553,212	416,562	0	0	416,562	\$0.1632	12
60 MINUTES		899,997	0	48,285	265	48,550	\$0.0539	13
		2,483,344	0	135,431	312	135,743	\$0.0547	14
		3,103,195	323,911	0	0	323,911	\$0.1044	15
		2,758,733	0	167,191	600	167,791	\$0.0608	16
		0	0	0	327,712	327,712	N/A	17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
	TOTALS:	92,726,511	1,263,568	2,807,044	3,542,596	7,613,208		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				120,032,374	103,461,653	16,570,721	3,061,618
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				120,032,374	103,461,653	16,570,721	3,061,618

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	2,864,389
14		NEPOOL EXPENSE	197,229
15			
16			
17			
18			
19			
20			
21	TOTAL		3,061,618

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		4,394,720
7	Total Generation		4,394,720
8	Purchases		92,726,511
9		(In (gross)	120,032,374
10	Interchanges	< Out (gross)	103,461,653
11		(Net (Kwh)	16,570,721
12		(Received	0
13	Transmission for/by others (wheeling)	< Delivered	0
14		(Net (Kwh)	0
15	TOTAL		113,691,952
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		108,470,251
18	Sales for resale		0
19	Energy furnished without charge		
20	Energy used by the company (excluding station use):		
21	Electric department only		1,206,704
22	Energy losses		
23	Transmission and conversion losses	3,811,020	
24	Distribution losses	203,977	
25	Unaccounted for losses		
26	Total energy losses		4,014,997
27	Energy losses as percent of total on line 15	3.53%	
28		TOTAL	113,691,952

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	17,627	Friday	17	20:00	60 min	9,880,303
30	February	16,524	Friday	14	20:00	60 min	9,113,441
31	March	16,346	Tuesday	17	14:00	60 min	8,915,385
32	April	16,365	Thursday	9	18:00	60 min	8,289,733
33	May	18,671	Friday	29	19:00	60 min	8,171,444
34	June	22,247	Tuesday	23	18:00	60 min	9,824,820
35	July	27,569	Tuesday	8	16:00	60 min	12,050,209
36	August	26,522	Tuesday	11	15:00	60 min	11,301,176
37	September	19,842	Thursday	10	15:00	60 min	8,845,969
38	October	20,648	Friday	30	20:00	60 min	8,582,648
39	November	17,508	Wednesday	18	19:00	60 min	8,654,669
40	December	18,904	Tuesday	15	18:00	60 min	10,062,155
41						TOTAL	113,691,952

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	464,007	3,930,713		
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	6,545,948	2,304,588		
18	Roads, railroads and bridges				
19	Total cost	6,874,025	2,304,588		
20	Cost per kw of installed capacity	547.295	1440.368		
21	Production expenses:				
22	Operation supervision and engineering	79,525	11,832		
23	Station labor	335,458	399		
24	Fuel	35,818			
25	Supplies & Expenses, including water	0			
26	Maintenance	23,049	69,084		
27	Rents				
28	Steam from other sources	0			
29	Steam transferred - credit	0			
30	Total production expenses	473,850	81,315		
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	149	3,692		
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	113.850	2.450		
37	Average cost of fuel per unit consumed	113.850	2.450		
38	Average cost of fuel consumed per million B.t.u.		2.450		
39	Average cost of fuel consumed per kwh net gen	0.037	0.0023		
40	Average B.t.u. per kwh net generation	176	9,674		

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					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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					
5					
6					
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20					

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

GENERATING STATION STATISTICS (Small Stations)					Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
1	NONE				
2					
3					
4					
5					
6					
7					
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46					

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								
14	High Street	Rowley-Ipswich	23,000	Wood Pole		1.3	1	795 MCM Aluminum
15	Power Plant	Town Line						
16	Line #2394	Con New England						
17		Power Co Line						
18								
19	High Street	Fowler's Lane	23,000	Wood Pole		2.1	1	477 MCM Aluminum
20	Sub-Station	Sub-Station						
21								
22								
23	Ipswich Wind	Fowler's Lane	13,800	Wood Pole		2.2	1	336 MCM Aluminum
24	Town Farm Rd	Sub-Station						
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					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	0	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	0	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	0	9,375	1	0			
8	High Street										
9	Transformer #1										
10		Step down for purchased power from New England Power Company	23,000	7,970/13,800	0	10,500	1	0			
11	Substation #4										
12	High Street										
13	Transformer #2	Step down for purchased power from New England Power Company	23,000	7,970/13,800	0	10,500	1	0			
14	Substation #5										
15	Fowler's Lane										
16		Step down for purchased power from New England Power Company	23,000	7,970/13,800	-	11,000	1	0			
17	Substation #5										
18	Fowler's Lane										
19											
20											
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:	6,756	7,588	1,027	53,661
17	Additions during year				
18	Purchased	0	0	3	250
19	Installed	25	318	5	210
20	Associated with utility plant acquired				
21	Total Additions	25	318	8	460
22	Reductions during year:				
23	Retirements	85	618	1	0
24	Associated with utility plant sold				
25	Total Reductions	18	310	1	460
26	Number at end of year	6,763	7,596	1,034	53,661
27	In stock		298	54	4,385
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		7,287		
31	In company's use		11	980	49,276
32	Number at end of year		7,596	1,034	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						
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10			* Per circuit mile, measurement based on single-phase			
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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	0
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51										
52	TOTALS	1,895	1,743	152	0	0	0	0	0	0

RATE SCHEDULE INFORMATION

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
July 1, 2020	129	Residential	226,975	
July 1, 2020	130	Commercial	21,793	
July 1, 2020	131	Power Rate C	216,533	
July 1, 2020	132	Commercial Heating	0	
July 1, 2020	133	Municipal M1	12,794	
July 1, 2020	134	Municipal M2	7,702	

INDEX

	Page
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 Nonoperating 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 Fuel and Oil Stocks	18
Purchased Power	22
Purchased Power Detailed (except Interchange)	54-55
Rate Schedule Information	79
Sales for Resale	22
Sales for Resale Detailed	52-53
Sales of Electricity to Ultimate Consumers	38
Schedule of Estimates	4
Signature Page	81
Steam Generating Stations	60-61
Streetlamps	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 MCI	72-73
Gas Generating Plant	74	Sales for Resale	48
Gas Operating Revenues	43	Sales of Gas to Ultimate Customers	44
Gas Operation & Maintenance Expenses	45-47	Sales of Residuals	48
Holders	76	Scrubbers, Condensers & Exhausters	75
Purchased Gas	48	Transmission and Distribution Mains	77
		Utility Plant - Gas	19-20

IPSWICH MUNICIPAL LIGHT DEPARTMENT

SCHEDULE OF RATES

EFFECTIVE JULY 1, 2020

IPSWICH MUNICIPAL LIGHT DEPARTMENT

SCHEDULE OF RATES

TABLE OF CONTENTS

Rate	Page
Residential Rate	1
General or Commercial – B	2
Power Rate – C	3
Commercial Heating Rate – CH	5
Municipal Service Rate – M1	6
Municipal Service Rate – M2	7
Rate – OL Outdoor Private Area Lighting	8
Purchased Power and Fuel Adjustment Clause	9
Municipal Street Lighting	10
Residential Rate – Analog Meter	11

IPSWICH MUNICIPAL LIGHT DEPARTMENT

RESIDENTIAL RATE

ISSUED: May 4, 2020

MDPU 129

EFFECTIVE: January 1, 2020

Canceling MDPU 122

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

4.85 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

GENERAL OR COMMERCIAL – B

ISSUED: May 4, 2020

MDPU 130

EFFECTIVE: July 1, 2020

Canceling MDPU 123

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

5.27 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

POWER RATE – C

ISSUED: May 4, 2020
EFFECTIVE: July 1, 2020

MDPU 131
Canceling MDPU 124

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

6.35 cents per kWh for the first 1,000 kWh per month
4.55 cents per kWh for the next 4,000 kWh per month
4.01 cents per kWh for the next 95,000 kWh per month
3.51 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 4, 2020

MDPU 131

EFFECTIVE: July 1, 2020

Canceling MDPU 124

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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

COMMERCIAL HEATING RATE – CH

ISSUED: May 4, 2020

MDPU 132

EFFECTIVE: July 1, 2020

Canceling MDPU 125

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

5.27 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

MUNICIPAL SERVICE RATE – M1

ISSUED: May 4, 2020

MDPU 133

EFFECTIVE: July 1, 2020

Canceling MDPU 126

AVAILABILITY

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

RATE

5.27 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

MUNICIPAL SERVICE RATE – M2

ISSUED: May 4, 2020
EFFECTIVE: July 1, 2020

MDPU 134
Canceling MDPU 127

AVAILABILITY

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

RATE

5.27 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.

IPSWICH MUNICIPAL LIGHT DEPARTMENT

RATE OL – OUTDOOR PRIVATE AREA LIGHTING

ISSUED: May 4, 2018
EFFECTIVE: July 1 2018

MDPU 113
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
EFFECTIVE: July 1, 2018

MDPU 112
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
EFFECTIVE: July 1, 2018

MDPU 120

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, 2020
EFFECTIVE: July 1, 2020

MDPU 135
Cancelling MDPU 128

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

4.85 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.

RENEWABLE ENERGY TRUST CONTRIBUTION

Included in this rate is a metered charge of 0.05 cents per kWh. This charge will be delivered to the Renewable Energy Trust, in accordance with Massachusetts Department of Energy Resources guidelines.