

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

**the Town of
WEST BOYLSTON**

to the

**Department of Public Utilities
of Massachusetts**

For the Year ended December 31,

2024

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

Official title: Manager

Jonathan Fitch

Office address: 4 Crescent Street

West Boylston, MA 01583

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

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

Management is responsible for the accompanying financial statements of West Boylston Municipal Lighting Plant, which comprise the balance sheet as of December 31, 2024, and the related statements of income and retained earnings for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of West Boylston Municipal Lighting Plant and the Massachusetts Department of Public Utilities, and is not intended to be and should not be used by anyone other than these specified parties.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 19, 2025

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GENERAL INFORMATION**Page 3**

- | | | |
|-----|---|--|
| 1. | Name of town (or city) making report. | West Boylston |
| 2. | If the town (or city) has acquired a plant,
Kind of plant, whether gas or electric.
Owner from whom purchased, if so acquired.
Date of votes to acquire a plant in accordance with the provisions of
chapter 164 of the General Laws.
Record of votes: First vote: Yes, 64; No, 3 Second vote: Yes, 71; No, 2
Date when town (or city) began to sell gas and electricity, | Electric

October 19, 1909

August 3, 1910 |
| 3. | Name and address of manager of municipal lighting: | Jonathan Fitch
50 Gleason Road
Princeton, MA 01541 |
| 4. | Name and address of mayor or selectmen: | Kristina Pedone West Boylston, MA
Barur R Rajeshkumar West Boylston, MA
Vanessa Kuzmanovski West Boylston, MA
Marc Frieden West Boylston, MA
James Morrissey West Boylston, MA |
| 5. | Name and address of town (or city) treasurer: | Cheryl St. Louis
140 Worcester Street
West Boylston, MA 01583 |
| 6. | Name and address of town (or city) clerk: | Daymian Bartek
140 Worcester Street
West Boylston, MA 01583 |
| 7. | Names and addresses of members of municipal light board: | Anthony A Meola, Jr. West Boylston, MA
James Kingsley West Boylston, MA
James Pedone West Boylston, MA |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 1,457,039,071 |
| 9. | Tax rate for all purposes during the year: | Residential \$14.78
Commercial/Industrial/Personal Property \$14.78 |
| 10. | Amount of manager's salary: | \$180,075 |
| 11. | Amount of manager's bond: | \$10,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$300 |

FURNISH SCHEDULE OF ESTIMATES REQUIRED BY GENERAL LAWS, CHAPTER 164, SECTION 57 FOR GAS AND ELECTRIC LIGHT PLANTS FOR THE FISCAL YEAR, ENDING DECEMBER 31, NEXT.

		Amount	
INCOME FROM PRIVATE CONSUMERS:			
1	From sales of gas		
2	From sales of electricity		8,763,662
3		TOTAL	8,763,662
4			
5	EXPENSES		
6	For operation, maintenance and repairs		7,000,000
7	For interest on bonds, notes or scrip		
8	For depreciation fund (3 % 27,024,389 as per page 8B)		810,732
9	For sinking fund requirements		
10	For note payments		312,007
11	For bond payments		135,000
12	For loss in preceding year		
13		TOTAL	8,257,739
14			
15	COST:		
16	Of gas to be used for municipal buildings		
17	Of gas to be used for street lights		
18	Of electricity to be used for municipal buildings		389,881
19	Of electricity to be used for street lights		28,278
20	Total of above items to be included in the tax levy		418,159
21			
22	New construction to be included in the tax levy		
23	Total amounts to be included in the tax levy		418,159
CUSTOMERS			
Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
		West Boylston	3,785
TOTAL	0	TOTAL	3,785

APPROPRIATIONS SINCE BEGINNING OF YEAR

(Include also all items charge direct to tax levy, even where no appropriation is made or required.)

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At meeting, to be paid from **

*At meeting, to be paid from **

TOTAL 0

FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY

TO BE USED BY THE CITY OR TOWN FOR:

- | | | |
|----|---------------------|---------|
| 1. | Street lights | 28,278 |
| 2. | Municipal buildings | 389,881 |
| 3. | | |

TOTAL	<u>418,159</u>
-------	----------------

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In electric property:

In gas property:

Not applicable

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						
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						
	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						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators	6,245,604	0	0	0	0	6,245,604
16	345 Accessory Electric Equipment	109,924	0	0	0	0	109,924
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	6,355,528	0	0	0	0	6,355,528
19	Total Production Plant	6,355,528	0	0	0	0	6,355,528
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

TOTAL COST OF PLANT (Concluded)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993	0	0	0	0	2,993
3	361 Structures and Improvements	58,047	0	0	0	0	58,047
4	362 Station Equipment	3,867,635	0	0	0	0	3,867,635
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	2,163,251	312,231	(25,104)	0	0	2,450,378
7	365 Overhead Conductors and Devices	2,908,693	3,684	0	0	0	2,912,377
8	366 Underground Conduit	232,108	0	0	0	0	232,108
9	367 Underground Conductors and Devices	381,250	0	0	0	0	381,250
10	368 Line Transformers	942,999	9,927	(9,156)	0	0	943,770
11	369 Services	447,822	0	0	0	0	447,822
12	370 Meters	429,684	0	0	0	(46,652)	383,032
13	371 Installations on Customer's Premises	25,472	0	0	0	0	25,472
14	372 Leased Prop on Customer's Premises	76,263	0	0	0	0	76,263
15	373 Streetlight and Signal Systems	274,819	0	0	0	0	274,819
16	Total Distribution Plant	11,811,036	325,842	(34,260)	0	(46,652)	12,055,966
17	5. GENERAL PLANT						
18	389 Land and Land Rights	892,929	0	0	0	0	892,929
19	390 Structures and Improvements	1,496,283	4,332,184	0	0	0	5,828,467
20	391 Office Furniture and Equipment	455,999	100,143	0	0	0	556,142
21	392 Transportation Equipment	1,607,547	52,284	(13,600)	0	0	1,646,231
22	393 Stores Equipment	7,456	0	0	0	0	7,456
23	394 Tools, Shop and Garage Equipment	103,795	80,201	0	0	0	183,996
24	395 Laboratory Equipment	46,370	0	0	0	0	46,370
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	150,915	0	0	0	0	150,915
27	398 Miscellaneous Equipment	147,479	33,832	0	0	0	181,311
28	399 Other Tangible Property	15,000	0	0	0	0	15,000
29	Total General Plant	4,923,773	4,598,644	(13,600)	0	0	9,508,817
30	Total Electric Plant in Service	23,090,337	4,924,486	(47,860)	0	(46,652)	27,920,311
31	Total Cost of Electric Plant.....						27,920,311
33	Less Cost of Land, Land Rights, Rights of Way.....						895,922
34	Total Cost upon which Depreciation is based						27,024,389

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COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	14,724,474	15,684,232	959,758
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	14,724,474	15,684,232	959,758
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	2,314,834	3,033,026	718,192
14	128	Other Special Funds	4,262,930	3,072,852	(1,190,078)
15		Total Funds	6,577,764	6,105,878	(471,886)
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	3,755,706	3,202,011	(553,695)
18	132	Special Deposits	147,906	152,883	4,977
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	814,421	877,425	63,004
22	143	Other Accounts Receivable	850,875	510,639	(340,236)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	624,079	830,917	206,838
25					
26	165	Prepayments	43,324	54,468	11,144
27	174	Miscellaneous Current Assets	1,017,722	1,041,364	23,642
28		Total Current and Accrued Assets	7,255,833	6,671,507	(584,326)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	1,660,007	1,484,132	(175,875)
33		Total Deferred Debits	1,660,007	1,484,132	(175,875)
34					
35		Total Assets and Other Debits	30,218,078	29,945,749	(272,329)

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0	0	0
3		SURPLUS			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	14,000	14,000	0
6	207	Appropriations for Construction Repayments	21,935	21,935	0
7	208	Unappropriated Earned Surplus (P. 12)	16,027,895	16,455,011	427,116
8		Total Surplus	16,063,830	16,490,946	427,116
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	520,000	390,000	(130,000)
11	231	Notes Payable (P. 7)	2,567,293	2,277,554	(289,739)
12		Total Bonds and Notes	3,087,293	2,667,554	(419,739)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	1,683,173	1,070,573	(612,600)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	147,906	155,608	7,702
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	64,531	46,972	(17,559)
20		Total Current and Accrued Liabilities	1,895,610	1,273,153	(622,457)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	6,654	4,751	(1,903)
23	252	Customer Advances for Construction	5,000	0	(5,000)
24	253	Other Deferred Credits	596,519	650,036	53,517
25		Total Deferred Credits	608,173	654,787	46,614
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	4,138,307	4,272,633	134,326
31	265	Miscellaneous Operating Reserves	4,337,272	4,501,365	164,093
32		Total Reserves	8,487,107	8,785,526	298,419
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	76,065	73,783	(2,282)
35		Total Liabilities and Other Credits	30,218,078	29,945,749	(272,329)

State below if any earning of the municipal lighting plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used, and the amount thereof.

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	8,889,317	551,983
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	7,787,168	395,242
5	402 Maintenance Expense	628,081	133,630
6	403 Depreciation Expense	665,832	17,859
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	9,081,081	546,731
11	Operating Income	(191,764)	5,252
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(191,764)	5,252
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	312,350	108,818
17	419 Interest Income	371,633	(131,134)
18	421 Miscellaneous Nonoperating Income (P. 21)	24,800	(86,367)
19	Total Other Income	708,783	(108,683)
20	Total Income	517,019	(103,431)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(2,282)	71
23	426 Other Income Deductions	0	0
24	Total Income Deductions	(2,282)	71
25	Income Before Interest Charges	519,301	(103,502)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	89,111	(4,139)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(1,903)	(5)
30	431 Other Interest Expense	4,977	644
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	92,185	(3,500)
33	NET INCOME	427,116	(100,002)

EARNED SURPLUS

Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		16,027,895
35			
36			
37	433 Balance Transferred from Income		427,116
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	0	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	16,455,011	
43			
44	TOTALS	16,455,011	16,455,011

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	3,202,011	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12		TOTAL	3,202,011
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)	830,917	
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))		
17	Merchandise (Account 155)		
18	Other Materials and Supplies (Account 156)		
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)		
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total Per Balance Sheet	830,917	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	2,314,834	
26	Income during year from balance on deposit (interest)	104,644	
27	Amount transferred from income (depreciation)	665,832	
28			
29	TOTAL	3,085,310	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	52,284	
32	Amounts expended for renewals		
33	Power Contract Settlement		
34	Transfers		
35			
36			
37			
38			
39	Balance on hand at end of year	3,033,026	
40	TOTAL	3,085,310	

UTILITY 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).
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	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						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators	4,288,970	0	187,368	0	0	4,101,602
16	345 Accessory Electric Equipment	103,324	0	3,300	0	0	100,024
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	4,392,294	0	190,668	0	0	4,201,626
19	Total Production Plant	4,392,294	0	190,668	0	0	4,201,626
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993	0	0	0	0	2,993
3	361 Structures and Improvements	39,269	0	1,740	0	0	37,529
4	362 Station Equipment	2,001,450	0	131,783	0	0	1,869,667
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	792,031	312,231	64,884	0	0	1,039,378
7	365 Overhead Conductors and Devices	635,778	3,684	87,265	0	0	552,197
8	366 Underground Conduit	14,258	0	6,960	0	0	7,298
9	367 Underground Conductors and Devices	138,445	0	11,436	0	0	127,009
10	368 Line Transformers	190,788	9,927	28,297	0	0	172,418
11	369 Services	180	0	180	0	0	0
12	370 Meters	66,873	0	12,888	0	(46,652)	7,333
13	371 Installations on Customer's Premises	558	0	558	0	0	0
14	372 Leased Prop on Customer's Premises	0	0	0	0	0	0
15	373 Streetlight and Signal Systems	262,319	0	8,246	0	0	254,073
16	Total Distribution Plant	4,144,942	325,842	354,237	0	(46,652)	4,069,895
17	5. GENERAL PLANT						
18	389 Land and Land Rights	892,929	0	0	0	0	892,929
19	390 Structures and Improvements	772,481	4,332,184	44,892	0	0	5,059,773
20	391 Office Furniture and Equipment	4,394	100,143	4,392	0	0	100,145
21	392 Transportation Equipment	1,074,163	52,284	64,093	0	0	1,062,354
22	393 Stores Equipment	0	0	0	0	0	0
23	394 Tools, Shop and Garage Equipment	22,413	80,201	3,122	0	0	99,492
24	395 Laboratory Equipment	0	0	0	0	0	0
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	0	0	0	0	0	0
27	398 Miscellaneous Equipment	135,649	33,832	4,428	0	0	165,053
28	399 Other Tangible Property	0	0	0	0	0	0
29	Total General Plant	2,902,029	4,598,644	120,927	0	0	7,379,746
30	Total Electric Plant in Service	11,439,265	4,924,486	665,832	0	(46,652)	15,651,267
31	104 Utility Plant Leased to Others	0	0	0	0	0	0
32	105 Property Held for Future Use	0	0	0	0	0	0
33	107 Construction Work in Progress	3,285,209	850,504	0	0	(4,102,748)	32,965
34	Total Utility Plant Electric	14,724,474	5,774,990	665,832	0	(4,149,400)	15,684,232

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	0				
2	Received During Year	0				
3	TOTAL	0				
4	Used During Year (Note A)	0				
5						
6						
7						
8						
9						
10						
11	Sold or Transferred	0				
12	TOTAL DISPOSED OF	0				
13	BALANCE END OF YEAR	0				
Line No.	Item (g)		Kinds of Fuel and Oil - continued			
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

Note A -- Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Gain on Sale of Assets	24,800
2		
3		
4		
5		
6	TOTAL	24,800
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	0
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	0
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	0
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	0

MUNICIPAL REVENUES (Account 482,444)						
(K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		TOTALS				
Line No.	Acct. No.	Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other than Street Lighting)	2,317,469	389,881	0.1682	
6						
7						
8						
9						
10						
11						
12		TOTALS	2,317,469	389,881	0.1682	
13	444-1	Street Lighting	239,180	28,278	0.1182	
14						
15						
16						
17						
18		TOTALS	239,180	28,278	0.1182	
19		TOTALS	2,556,649	418,159	0.1636	
PURCHASED POWER (Account 555)						
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			TOTALS	0	0	0.0000
SALES FOR RESALE (Account 447)						
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

<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	3,927,024	181,756	27,987,799	670,186	3,217	27
3	Net Solar			0	0	0	0
4	442 Commercial and Industrial Sales	3,707,607	309,753	23,251,338	346,034	489	(11)
5	Small Commercial B Sales						
6	Large Commercial C Sales						
7	Small Government Sales	60,993	6,951	294,763	15,067	21	4
8	Large Government Sales	775,534	37,318	4,588,680	(122,000)	4	0
9	444 Municipal Sales	418,159	16,205	2,556,649	(92,339)	54	(1)
10	445 Other Sales to Public Authorities		0		0		0
11	446 Sales to Railroads and Railways		0		0		0
12	448 Interdepartmental Sales		0		0		0
13	449 Miscellaneous Sales		0		0		0
14	Total Sales to Ultimate Consumers	8,889,317	551,983	58,679,229	816,948	3,785	19
15	447 Sales for Resale	0	0	0	0	0	0
16	Total Sales of Electricity*	8,889,317	551,983	58,679,229	816,948	3,785	19
17	OTHER OPERATING REVENUES						
18	450 Forfeited Discounts	0	0				
19	451 Miscellaneous Service Revenues	0	0				
20	453 Sales of Water and Water Power	0	0				
21	454 Rent from Electric Property	0	0				
22	455 Interdepartmental Rents	0	0				
23	456 Other Electric Revenues	0	0				
24							
25							
26							
27							
28	Total Other Operating Revenues	0	0				
29	Total Electric Operating Revenue	8,889,317	551,983				

* Includes revenues from application of fuel clauses \$ 717,573

Total KWH to which applied 58,218,902

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account number the K.W.H. sold, the amount derived and the number of customers under each filed schedule
or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1	400.000	Residential, R & N1	27,987,799	3,927,024	0.1403	3,206	3,217
2							
3	442.000	Commercial, SC	6,000,617	1,056,728	0.1761	443	433
4	442.000	Commercial, LC	9,145,412	1,378,618	0.1507	41	41
5	442.000	Commercial, PL	221,147	75,226	0.3402	0	0
6	442.000	Total Commercial	15,367,176	2,510,572	0.1634	484	474
7							
8	442.000	Industrial	7,884,162	1,197,035	0.1518	15	15
9							
10	444.000	Municipal Street Light	239,180	28,278	0.1182	0	0
11	444.000	Municipal, M1	523,349	90,002	0.1720	43	43
12	444.000	Municipal, M2	1,223,120	206,461	0.1688	7	7
13	444.000	Municipal, M3	571,000	93,418	0.1636	4	4
14	444.000	Total Municipal	2,556,649	418,159	0.1636	54	54
15							
16		Small Govt, SG	294,763	60,993	0.2069	20	21
17		Large Govt, LG	4,588,680	775,534	0.1690	4	4
18		Total Govt	4,883,443	836,527	0.1713	24	25
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
	TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)		58,679,229	8,889,317	0.1515	3,783	3,785

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year
 2. If the increases and decreases are not derived from previously reported figures, explain in footnote

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	3,797,669	262,960
27	556 System control and load dispatching		
28	557 Other expenses	228,967	(20,067)
29	Total other power supply expenses	4,026,636	242,893
30	Total power production expenses	4,026,636	242,893
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	1,308,498	70,026
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	1,308,498	70,026
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	1,308,498	70,026

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	64,611	21,637
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	45,470	3,387
6	583 Overhead line expenses	185,039	26,165
7	584 Underground line expenses	22,461	7,717
8	585 Street lighting and signal system expenses	1,285	1,285
9	586 Meter expenses	6,915	4,242
10	587 Customer installations expenses	3,312	189
11	588 Miscellaneous distribution expenses	5,499	(5,782)
12	589 Rents	0	0
13	Total operation	334,592	58,840
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	43,589	5,622
17	592 Maintenance of station equipment	43,749	6,091
18	593 Maintenance of overhead lines	358,400	90,735
19	594 Maintenance of underground lines	6,296	(32,670)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	30,866	8,865
22	597 Maintenance of meters	12,894	6,256
23	598 Maintenance of miscellaneous distribution plant	132,287	48,731
24	Total maintenance	628,081	133,630
25	Total distribution expenses	962,673	192,470
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	15,998	6,512
30	903 Customer records and collection expenses	223,492	(26,441)
31	904 Uncollectible accounts	2,746	2,746
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	242,236	(17,183)
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	533	372
40	Total sales expenses	533	372
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	395,514	26,677
44	921 Office supplies and expenses	109,253	(17,875)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	143,916	(40,121)
47	924 Property insurance	0	0
48	925 Injuries and damages	86,279	(4,344)
49	926 Employee pensions and benefits	815,787	(23,626)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	323,924	99,583
53	931 Rents	0	0
54	Total operation	1,874,673	40,294

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	1,874,673	40,294
5	Total Electric Operation and Maintenance Expenses	8,415,249	528,872

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,026,636	0	4,026,636
13	Total power production expenses	4,026,636		4,026,636
14	Transmission Expenses	1,308,498		1,308,498
15	Distribution Expenses	334,592	628,081	962,673
16	Customer Accounts Expenses	242,236		242,236
17	Sales Expenses	533		533
18	Administrative and General Expenses	1,874,673	0	1,874,673
19	Total Electric Operation and			
20	Maintenance Expenses	7,787,168	628,081	8,415,249

21 Ratio of operating expenses to operating revenues 102.16%
(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. 1,362,149

23 Total number of employees of electric department at end of year 12
including administrative, operating, maintenance, construction and
other employees (including part-time employees)

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.			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.			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.			
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			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.			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									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33	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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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28					
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30					
31					
32					
33					
34					
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36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	312,350			312,350
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	312,350	0	0	312,350
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Jobbing/Contract Costs				
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	312,350	0	0	312,350

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 and "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 MMWEC: (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								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								

Annual Report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2024

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) N/A	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o) 0		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
	TOTALS:		0			0		33

Annual report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2024

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	WEST BOYLSTON		459		
2	Stonybrook Peaking	O		WEST BOYLSTON		3,979		
3	Stonybrook Intermediate	O		WEST BOYLSTON		4,412		
4	Nuclear Mix 1 (Seabrook)	O	X	WEST BOYLSTON		28		
5	Nuclear Mix 1 (Millstone)	O	X	WEST BOYLSTON		269		
6	Nuclear Project 3 (Millstone)	O	X	WEST BOYLSTON		708		
7	Nuclear Project 4 (Seabrook)	O	X	WEST BOYLSTON		1,575		
8	Nuclear Project 5 (Seabrook)	O	X	WEST BOYLSTON		99		
9	Project 6 (Seabrook)	O	X	WEST BOYLSTON		567		
10	Project 2015A	O	X	WEST BOYLSTON		1,577		
11	Brookfield Hydro and NH REC	O	X	WEST BOYLSTON				
12	ISO OATT/Transmission			WEST BOYLSTON				
13	System Power	DP		WEST BOYLSTON				
14	Member Services	O		WEST BOYLSTON				
15	Eagle Creek	O		WEST BOYLSTON		571		
16	Hancock Wind	O		WEST BOYLSTON				
17	Berkshire Wind Power Coop. PHI & PHII	O		WEST BOYLSTON				
18	Hydro Quebec Flow Rights	O	X	WEST BOYLSTON				
19	Princeton Wind			WEST BOYLSTON				
20	Roof Top Community Solar			WEST BOYLSTON				
21	Solar 1, Energy on Page 57, Line 3			WEST BOYLSTON				
22	Community Solar, Energy on Page 57, Line 3			WEST BOYLSTON				
23	HQ Hydro Energy Hedge			WEST BOYLSTON				
24	Net Metered Solar N2			WEST BOYLSTON				
25	SREC Sales			WEST BOYLSTON				
26	Demend Reduction Gen-Set Rental			WEST BOYLSTON				
27	Rate Stabilization							
28	Surplus of Funds							
29								
30								
31	**Includes transmission and administrative charges.							
32								

Annual Report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2024

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in columns (g) and (h) should be actual based on monthly readings and

should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES	115 kV	3,155,515	22,027	15,526	27,929	65,482	0.0208	1
60 MINUTES	115 kV	152,435	114,249	43,257	0	157,506	1.0333	2
60 MINUTES	115 kV	527,230	187,182	32,508	0	219,690	0.4167	3
60 MINUTES	115 kV	214,002	6,087	998	19	7,104	0.0332	4
60 MINUTES	115 kV	2,202,812	70,528	13,159	7,067	90,754	0.0412	5
60 MINUTES	115 kV	5,804,119	200,882	37,303	0	238,185	0.0410	6
60 MINUTES	115 kV	12,192,391	341,463	56,885	0	398,348	0.0327	7
60 MINUTES	115 kV	764,522	21,930	3,567	0	25,497	0.0334	8
60 MINUTES	115 kV	4,385,286	123,270	20,460	0	143,730	0.0328	9
60 MINUTES	115 kV	455,001	232,834	17,797	0	250,631	0.5508	10
60 MINUTES	115 kV	4,392,000	0	0	298,217	298,217	0.0679	11
60 MINUTES	115 kV	0	0	0	1,308,498	1,308,498	N/A	12
60 MINUTES	115 kV	8,735,200	0	0	728,924	728,924	0.0834	13
60 MINUTES	115 kV	0	0	0	123,199	123,199	N/A	14
60 MINUTES	115 kV	894,562	0	55,701	119	55,820	0.0624	15
60 MINUTES	115 kV	1,312,812	0	70,634	32	70,666	0.0538	16
60 MINUTES	115 kV	1,454,216	513,151	0	0	513,151	0.3529	17
60 MINUTES	115 kV	0	(20,023)	0	0	(20,023)	N/A	18
60 MINUTES	115 kV	613,208	0	0	49,057	49,057	0.0800	19
60 MINUTES	115 kV	1,213,786	0	0	70,154	70,154	0.0578	20
60 MINUTES	115 kV	0	0	0	13,117	13,117	N/A	21
60 MINUTES	115 kV	0	0	0	68,325	68,325	N/A	22
60 MINUTES	115 kV	2,635,200	0	0	101,455	101,455	0.0385	23
60 MINUTES	115 kV	89,975	0	0	2,647	2,647	0.0294	24
60 MINUTES	115 kV	0	0	0	(577,243)	(577,243)	N/A	25
60 MINUTES	115 kV	0	0	0	105,768	105,768	N/A	26
		0	0	0	0	164,093	N/A	27
		0	0	0	0	(28,967)	N/A	28
								29
								30
								31
	TOTALS:	51,194,272	1,813,580	367,795	2,327,284	4,643,785		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				61,179,363	53,828,106	7,351,257	691,349
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	61,179,363	53,828,106	7,351,257	691,349

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	530,940
14		NEPOOL EXPENSE	160,409
15			
16			
17			
18			
19			
20			
21		TOTAL	691,349

ELECTRIC ENERGY ACCOUNT						
Report below the information called for concerning the disposition of electric energy generated, purchased and interchanged for the year.						
Line. No.	Item (a)				Kilowatt-hours (b)	
1	SOURCES OF ENERGY					
2	Generation					
3	Solar	WB Landfill Community Solar			2,698,580	
4	Steam					
5	Hydro					
6	Other					
7	Total Generation				2,698,580	
8	Purchases				51,194,272	
9		(In (gross)		61,179,363		
10	Interchanges	< Out (gross)		53,828,106		
11		(Net (Kwh)			7,351,257	
12		(Received		0		
13	Transmission for/by others (wheeling)	< Delivered		0		
14		(Net (Kwh)			0	
15	TOTAL				61,244,109	
16	DISPOSITION OF ENERGY					
17	Sales to ultimate consumers (including interdepartmental sales)				58,679,229	
18	Sales for resale				0	
19	Energy furnished without charge				0	
20	Energy used by the company (excluding station use):					
21	Electric department only				291,760	
22	Energy losses					
23	Transmission and conversion losses	0.00%		0		
24	Distribution losses	3.71%		2,273,120		
25	Unaccounted for losses					
26	Total energy losses				2,273,120	
27	Energy losses as percent of total on line 15	3.71%				
28	TOTAL				61,244,109	

MONTHLY PEAKS AND OUTPUT

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

2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

as to the nature of the emergency.

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

4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.

5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Town of WEST BOYLSTON							
Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	9,933	Wed	17	6PM	60min	5,810,682
30	February	9,462	Thurs	29	7PM	60min	5,168,137
31	March	8,608	Sat	23	7PM	60min	5,056,688
32	April	9,295	Thurs	4	8AM	60min	4,462,346
33	May	9,848	Wed	22	7PM	60min	4,557,713
34	June	13,166	Thurs	20	3PM	60min	5,252,486
35	July	13,233	Wed	10	5PM	60min	6,158,101
36	August	12,768	Fri	2	6PM	60min	5,409,908
37	September	8,214	Fri	13	9PM	60min	4,482,653
38	October	7,783	Mon	28	7PM	60min	4,436,713
39	November	8,770	Tues	26	6PM	60min	4,646,753
40	December	10,729	Mon	23	6PM	60min	5,801,929
41						TOTAL	61,244,109

GENERATING STATIONS						Pages 58 through 66
GENERATING STATION STATISTICS (Large Stations) (Except Nuclear)						Pages 58-59
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
STEAM GENERATING STATIONS						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
HYDROELECTRIC GENERATING STATIONS						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
COMBUSTION ENGINE AND OTHER GENERATING STATIONS						Pages 64-65
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
GENERATING STATION STATISTICS (Small Stations)						Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						

TRANSMISSION LINE STATISTICS

Report information concerning transmission line as indicated below.

Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
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40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Denton-Lowell Substation	Distribution Unattended	115KV	13.8KV		40MVA	1	1			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
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16											
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19											
20											
21											
22											
23											
24											
25											
26	TOTALS					0	1	1			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	75.80		75.80
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	75.80	0.00	75.80
5	* Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages for Light and Power			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,758	4,091	855	62,579
17	Additions during year:				
18	Purchased		0	13	672
19	Installed	8	35	0	
20	Associated with utility plant acquired				
21	Total Additions	8	35	13	672
22	Reductions during year:				
23	Retirements		64	8	219
24	Associated with utility plant sold				
25	Total Reductions	0	64	8	219
26	Number at end of year	3,766	4,062	860	63,032
27	In stock		271	88	11,183
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,785	768	50,985
31	In company's use		6	5	864
32	Number at end of year		4,062	861	63,032

*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)

Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.

Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)	Underground Cable		Submarine Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	West Boylston	24.80	24.80	13.8kV	0	0
2		26.30	26.30	120-480V		
3						
4						
5						
6						
7						
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15						
16						
17						
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29						
30						
31						
32						
33						
34						
35	TOTALS	51.10	51.10		0	0
	*indicate number of conductors per cable					

STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	Type							
			LED 40-60 watt		HPS 75-100 watt		LED 145-185 watt		LED 250-275 watt	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	West Boylston	1,308	1,035	70	3	27	40	36	0	97
2										
3										
4										
5										
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45										
46										
47										
48										
49										
50										
51	TOTALS	1,308	1,035	70	3	27	40	36	0	97

RATE SCHEDULE INFORMATION

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Rate Changes in 2024		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....

Mayor


.....

Jonathan Fitch

.....

Manager of Electric Light


.....

Anthony A Meola, Jr.

.....

Chairman


.....

James Kingsley

.....

Vice Chairman


.....

James Pedone

.....

Secretary

.....

Selectmen
or
Members
of the
Municipal
Light
Board

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

.....

SS

.....

20

Then personally appeared

.....

.....

.....

.....

And severally made oath to the truth of the foregoing statement by them
subscribed according to their best knowledge and belief.

Notary Public or
Justice of the Peace

.....

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