

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of Boylston

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2014

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

Official title: Manager

Form AC-19

Mark Barakian

P.O. Box 753 - Paul X Tivnan Road

Boylston, MA 01505

GOULET, SALVIDIO & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

James F. Goulet, CPA, MST
Catherine A. Kuzmeskus, CPA
James R. Dube, CPA

Heather E. Isaacs, CPA
Tracy I. Vaughan, CPA
Shawn J. Goulet, EA

INDEPENDENT ACCOUNTANTS' COMPILED REPORT

The Board of Commissioners
Boylston Municipal Light Department
Boylston, Massachusetts 01505

We have compiled the balance sheet of Boylston Municipal Light Department as of December 31, 2014 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Massachusetts Department of Public Utilities and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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 the management of Boylston Municipal 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
March 26, 2015

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GENERAL INFORMATION

1. Name of town (or city) making report.	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, 119; No, 3 Second vote: Yes, 146; No, 5 Date when town (or city) began to sell gas and electricity,	Electric Boylston 1912	
3. Name and address of manager of municipal lighting:		
Mark Barakian	45 Prescott Street	West Boylston, MA 01583
4. Name and address of mayor or selectmen:		
James Underwood	10 Birchwood Dr.	Boylston, MA 01505
Michael May	603 Cross St.	Boylston, MA 01505
James Wood	470 Main Street	Boylston, MA 01505
5. Name and address of town (or city) treasurer:		
Cheri Cox	19 E. Temple St.	Boylston, MA 01505
6. Name and address of town (or city) clerk:		
Sandy Bourassa	182 Main Street	Boylston, MA 01505
7. Names and addresses of members of municipal light board:		
Stephen Mero	5 Underwood Ave.	Boylston, MA 01505
John McQuade	5 Brookside Drive	Boylston, MA 01505
Eric Johnson	22C Main Street	Boylston, MA 01505
8. Total valuation of estates in town (or city) according to last State valuation (taxable)	\$	594,147,100
9. Tax rate for all purposes during the year:	\$17.39 per \$1,000	
10. Amount of manager's salary:	\$98,093	
11. Amount of manager's bond:	\$10,000	
12. Amount of salary paid to members of municipal light board (each):	\$400	

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		3,700,000
3		TOTAL	3,700,000
4			
5	EXPENSES		
6	For operation, maintenance and repairs		3,500,000
7	For interest on bonds, notes or scrip		
8	For depreciation fund (3 %	5,755,943	as per page 8b)
9	For sinking fund requirements		172,678
10	For note payments		
11	For bond payments		
12	For loss in preceding year		
13		TOTAL	3,672,678
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		311,357
19	Of electricity to be used for street lights		14,607
20	Total of above items to be included in the tax levy		325,964
21			
22	New construction to be included in the tax levy		
23	Total amounts to be included in the tax levy		325,964

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		2,147
TOTAL	0	TOTAL	2,147

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	14,607
2. Municipal buildings	311,357
3.	
	TOTAL _____ 325,964

* 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

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	
5/7/2012	3/21/2013	1,800,000	120,000	15-Mar	2.1 to 2.5%	3/15 & 9/15	1,680,000
TOTAL		1,800,000				TOTAL	1,680,000

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

* Date of meeting and whether regular or special

** List original issues of bonds and notes including those that have been repaid

Town Notes

(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	
June 12, 1912	September 3, 1912	8,000					
March 3, 1913	March 29, 1913	1,800					
March 5, 1917	March 10, 1917	3,000					
March 3, 1918	December 6, 1918	800					
June 25, 1951	July 2, 1951	10,000					
June 1, 1970	December 28, 1970	22,000					
June 1, 1970	December 28, 1970	3,000					
March 12, 1973	May 15, 1973	150,000					
May 8, 1990	July 14, 1990	100,000					
TOTAL		298,600				TOTAL	NONE

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

* Date of meeting and whether regular or special

** List original issues of bonds and notes including those that have been repaid

		TOTAL COST OF PLANT - ELECTRIC					
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c) or (d) as appropriate.				effect of such amounts.	
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3 . Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative				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						0
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights						
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	7,517					7,517
3	361 Structures and Improvements	28,318					28,318
4	362 Station Equipment	2,470,258					2,470,258
5	363 Storage Battery Equipment	-					0
6	364 Poles Towers and Fixtures	379,585	1,134	(5,360)			375,359
7	365 Overhead Conductors and Devices	759,465					759,465
8	366 Underground Conduit	-					0
9	367 Underground Conductors and Devices	311,451	1,604				313,055
10	368 Line Transformers	376,550	5,886	(310)			382,126
11	369 Services	-					0
12	370 Meters	186,986					186,986
13	371 Installations on Customer's Premises	20,240					20,240
14	372 Leased Prop on Customer's Premises	125,173					125,173
15	373 Streetlight and Signal Systems	41,847					41,847
16	Total Distribution Plant	4,707,390	8,624	(5,670)	0	0	4,710,344
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0					0
19	390 Structures and Improvements	178,442					178,442
20	391 Office Furniture and Equipment	116,032					116,032
21	392 Transportation Equipment	641,696					641,696
22	393 Stores Equipment	0					0
23	394 Tools, Shop and Garage Equipment	0					0
24	395 Laboratory Equipment	6,586					6,586
25	396 Power Operated Equipment	0					0
26	397 Communication Equipment	4,540					4,540
27	398 Miscellaneous Equipment	105,820					105,820
28	399 Other Tangible Property	0					0
29	Total General Plant	1,053,116	0	0	0	0	1,053,116
30	Total Electric Plant in Service	5,760,506	8,624	(5,670)	0	0	5,763,460
31					Total Cost of Electric Plant.....		5,763,460
33					Less Cost of Land, Land Rights, Rights of Way.....		7,517
34					Total Cost upon which Depreciation is based		5,755,943

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.

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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)	3,138,766	2,974,801	(163,965)
3	101	Utility Plant - Gas (P. 20)			
4					
5		Total Utility Plant	3,138,766	2,974,801	(163,965)
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			
13	126	Depreciation Fund (P. 14)	354,172	417,545	63,373
14	128	Other Special Funds	1,866,761	1,876,522	9,761
15		Total Funds	2,220,933	2,294,067	73,134
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	847,899	761,585	(86,314)
18	132	Special Deposits	54,170	59,570	5,400
19	135	Working Funds	1,000	1,000	0
20	141	Notes Receivable			
21	142	Customer Accounts Receivable	332,708	398,788	66,080
22	143	Other Accounts Receivable	107,951	110,648	2,697
23	146	Receivables from Municipality	24,984	30,439	5,455
24	151	Materials and Supplies (P. 14)	111,614	115,294	3,680
25					
26	165	Prepayments	25,943	39,225	13,282
27	174	Miscellaneous Current Assets	1,103	1,103	0
28		Total Current and Accrued Assets	1,507,372	1,517,652	10,280
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	75,773		(75,773)
33		Total Deferred Debits	75,773	0	(75,773)
34					
35		Total Assets and Other Debits	6,942,844	6,786,520	(156,324)

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	45,000	45,000	0
3		SURPLUS			
4	205	Sinking Fund Reserves	298,600	298,600	0
5	206	Loans Repayment			
6	207	Appropriations for Construction Repayments			
7	208	Unappropriated Earned Surplus (P. 12)	2,756,718	2,492,964	(263,754)
8		Total Surplus	3,055,318	2,791,564	(263,754)
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	1,800,000	1,680,000	
11	231	Notes Payable (P. 7)			
12		Total Bonds and Notes	1,800,000	1,680,000	(120,000)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	383,832	396,829	12,997
15	234	Payables to Municipality	54,170	59,570	5,400
16	235	Customers' Deposits	0	0	0
17	236	Taxes Accrued	12,218	11,427	(791)
18	237	Interest Accrued	139,150	148,633	9,483
19	242	Miscellaneous Current and Accrued Liabilities			
20		Total Current and Accrued Liabilities	589,370	616,459	27,089
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	38,051	35,376	
23	252	Customer Advances for Construction			
24	253	Other Deferred Credits	0	133,403	133,403
25		Total Deferred Credits	38,051	168,779	130,728
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	15,000	15,000	0
28	261	Property Insurance Reserve			
29	262	Injuries and Damages Reserves			
30	263	Pensions and Benefits Reserves	86,610	146,901	60,291
31	265	Miscellaneous Operating Reserves	1,313,495	1,322,817	9,322
32		Total Reserves	1,415,105	1,484,718	69,613
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	0	0
35		Total Liabilities and Other Credits	6,942,844	6,786,520	(156,324)

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)	3,829,662	254,737
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	3,792,793	382,788
5	402 Maintenance Expense	214,749	26,936
6	403 Depreciation Expense	172,590	(14,386)
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	4,180,132	395,338
11	Operating Income	(350,470)	(140,601)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(350,470)	(140,601)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	119,765	(26,873)
17	419 Interest Income	20,751	(6,888)
18	421 Miscellaneous Nonoperating Income (P. 21)	20,362	(1,177)
19	Total Other Income	160,878	(34,938)
20	Total Income	(189,592)	(175,539)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions	969	(27,397)
24	Total Income Deductions	969	(27,397)
25	Income Before Interest Charges	(190,561)	(148,142)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	39,439	27,264
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit	(3,865)	(1,776)
30	431 Other Interest Expense		0
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	35,574	25,488
33	NET INCOME	294,884	(226,135)
			(173,630)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		2,756,718
35			
36			
37	433 Balance Transferred from Income		(226,135)
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	37,619	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	2,492,964	
43			
44	TOTALS	2,530,583	2,530,583

CASH BALANCES AT END OF YEAR

Line No.	Items (a)	Amount (b)
1	Operation Fund	761,585
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	TOTAL	761,585

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)		
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	115,294	0

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	354,172
26	Income during year from balance on deposit (interest)	7,815
27	Amount transferred from income (depreciation)	172,590
28	Income during prior year from balance on deposit (interest)	
29	Unrealized Gains	1,362
30		
31		
32		
	TOTAL	535,939
33	CREDITS	
34	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	112,126
35	Amounts expended for renewals	
36	Power Contract Settlement	
37	Investment Fees	969
38	Realized Losses	5,299
39	Balance on hand at end of year	417,545
40		
	TOTAL	535,939

UTILITY PLANT - ELECTRIC							
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c).			effect of such amounts.		
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3 . Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative			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						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights						
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	7,517	0	0		0	7,517
3	361 Structures and Improvements	7,115	0	6,203		0	912
4	362 Station Equipment	2,409,489	0	74,108		0	2,335,381
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	150,922	1,134	12,643		0	139,414
7	365 Overhead Conductors and Devices	72,837	0	22,784		0	50,053
8	366 Underground Conduit	0	0	0		0	0
9	367 Underground Conductors and Devices	77,840	1,604	9,344		0	70,100
10	368 Line Transformers	54,429	5,886	11,297		0	49,018
11	369 Services	0	0	0		0	0
12	370 Meters	44,665	0	9,972		0	34,693
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	0	0	0		0	0
15	373 Streetlight and Signal Systems	0	0	0		0	0
16	Total Distribution Plant	2,824,814	8,624	146,351	0	0	2,687,088
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0		0	0
19	390 Structures and Improvements	0	0	0		0	0
20	391 Office Furniture and Equipment	28,159	0	6,792		0	21,367
21	392 Transportation Equipment	281,830	0	19,249		0	262,581
22	393 Stores Equipment	0	0	0		0	0
23	394 Tools, Shop and Garage Equipment	0	0	0		0	0
24	395 Laboratory Equipment	3,963	0	198		0	3,765
25	396 Power Operated Equipment	0	0	0		0	0
26	397 Communication Equipment	0	0	0		0	0
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	0	0	0		0	0
29	Total General Plant	313,952	0	26,239	0	0	287,713
30	Total Electric Plant in Service	3,138,766	8,624	172,590	0	0	2,974,801
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	0	0				0
34	Total Utility Plant Electric	3,138,766	8,624	172,590	0	0	2,974,801

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				
			Kinds of Fuel and Oil - continued			
Line No.	Item (g)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

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

MISCELLANEOUS NONOPERATING INCOME (Account 421)

Line No.	Item (a)	Amount (b)
1	Customer Finance Charges	16,425
2	Gain on Investments	3,937
3		
4		
5		
6		
	TOTAL	20,362

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	Payment in Lieu of Taxes	37,619
25		
26		
27		
28		
29		
30		
31		
32		
	TOTAL	37,619

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		
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)
5		Municipal (Other than Street Lighting)	1,954,054	299,305	0.1532
6					
7					
8					
9					
10					
11					
12			TOTALS	299,305	0.1532
13		Street Lighting	1,954,054		
14					
15					
16					
17					
18			TOTALS	28,459	0.1307
19			217,665		
			TOTALS	327,764	0.1509

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	0.0000

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	0.0000

		ELECTRIC OPERATING REVENUES (Account 400)				
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)
1	SALES OF ELECTRICITY					
70	440 Residential Sales	2,473,495	196,798	19,248,425	(411,051)	1,935
3	442 Commercial and Industrial Sales					0
4	Small Commercial B Sales	327,974	18,999	2,256,721	(44,263)	176
5	Large Commercial C Sales	680,020	29,763	5,761,150	(291,314)	24
6	444 Municipal Sales	327,764	9,694	2,171,719	(94,451)	14
7	445 Other Sales to Public Authorities					0
8	446 Sales to Railroads and Railways					0
9	448 Interdepartmental Sales					0
10	449 Miscellaneous Sales	20,409	(517)	174,385	(4,496)	29
11	Total Sales to Ultimate Consumers	3,829,662	254,737	29,612,400	(845,575)	2,178
12	447 Sales for Resale	0	0	0	0	0
13	Total Sales of Electricity*	3,829,662	254,737	29,612,400	(845,575)	2,178
14	OTHER OPERATING REVENUES					
15	450 Forfeited Discounts					
16	451 Miscellaneous Service Revenues					
17	453 Sales of Water and Water Power					
18	454 Rent from Electric Property					
19	455 Interdepartmental Rents					
20	456 Other Electric Revenues					
21						
22						
23						
24						
25	Total Other Operating Revenues	0	0			
26	Total Electric Operating Revenue	3,829,662	254,737			

* Includes revenues from application of fuel clauses \$ 3,398,683

Total KWH to which applied 29,612,400

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		Residential	19,248,425	2,473,495	0.1285	1,934	1,935
2		Commercial	2,256,721	327,974	0.1453	175	176
3		Industrial	5,761,150	680,020	0.1180	24	24
4		Municipal Building	1,954,054	299,305	0.1532	13	13
5		Municipal Street Lighting	217,665	28,459	0.1307	1	1
6		Security Light	174,385	20,409	0.1170	29	29
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			29,612,400	3,829,662	0.1293	2,176	2,178

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space proved 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		
11	Operation:		
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	2,450,947	142,902
27	556 System control and load dispatching	133,554	59,925
28	557 Other expenses	2,584,501	202,827
29	Total other power supply expenses	2,584,501	202,827
30	Total power production expenses		
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	545,820	79,536
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	545,820	79,536
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	545,820	79,536

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		0
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	25,971	8,092
6	583 Overhead line expenses	4,265	2,102
7	584 Underground line expenses	669	(1,258)
8	585 Street lighting and signal system expenses		0
9	586 Meter expenses	11,175	(14)
10	587 Customer installations expenses	11,183	1,952
11	588 Miscellaneous distribution expenses	63,299	16,348
12	589 Rents		0
13	Total operation	116,562	27,222
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	6,538	(730)
17	592 Maintenance of station equipment	5,985	5,056
18	593 Maintenance of overhead lines	196,726	23,522
19	594 Maintenance of underground lines	3,513	(1,643)
20	595 Maintenance of line transformers	1,987	731
21	596 Maintenance of street lighting and signal systems		0
22	597 Maintenance of meters		0
23	598 Maintenance of miscellaneous distribution plant		0
24	Total maintenance	214,749	26,936
25	Total distribution expenses	331,311	54,158
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision		0
29	902 Meter reading expenses	0	(300)
30	903 Customer records and collection expenses	89,367	(9,657)
31	904 Uncollectible accounts	794	(16,519)
32	905 Miscellaneous customer accounts expenses		0
33	Total customer accounts expenses	90,161	(26,476)
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses	3,775	869
39	916 Miscellaneous sales expenses	3,841	(16,337)
40	Total sales expenses	7,616	(15,468)
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	93,388	3,410
44	921 Office supplies and expenses	25,345	3,559
45	922 Administrative expenses transferred - Cr		0
46	923 Outside services employed	67,113	27,698
47	924 Property insurance		0
48	925 Injuries and damages		0
49	926 Employee pensions and benefits	253,270	78,793
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	9,017	1,687
53	931 Rents		0
54	Total operation	448,133	115,147

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
4	Total administrative and general expenses	448,133	115,147
5	Total Electric Operation and Maintenance Expenses	4,007,542	409,724

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	2,584,501		2,584,501
13	Total power production expenses	2,584,501		2,584,501
14	Transmission Expenses	545,820		545,820
15	Distribution Expenses	116,562	214,749	331,311
16	Customer Accounts Expenses	90,161		90,161
17	Sales Expenses	7,616		7,616
18	Administrative and General Expenses	448,133	0	448,133
19	Total Electric Operation and Maintenance Expenses	3,792,793	214,749	4,007,542

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)	109.15%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.	435,719
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)	6

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					
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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, allowances and returns				
4	Contract work	119,765			119,765
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	119,765	0	0	119,765
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major 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)	119,765	0	0	119,765

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.

SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum integrated).
 is specified in the power contract as a basis of
 the customer this number should be shown in column (g).
 The number of kilowatts of maximum demand shown in column (g) and (h) should be actual based on
 readings and should be furnished whether or not the determination of demand charges. Show in column (h) small amounts of electric energy are delivered at each point, of demand reading (instantaneous, 15, 30, or 60 minutes).

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 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. (q)
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
			0			0	N/A	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42

**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	Other Charges (n) **	Total (o)		
60 MINUTES	115 kv	1,886,843	14,901	9,283	56,390	80,574	\$0.0427	1
60 MINUTES	115 kv	83,337	27,950	13,115	1,325	42,390	\$0.5087	2
60 MINUTES	115 kv	1,168,470	74,920	134,668	1,171	210,759	\$0.1804	3
60 MINUTES	115 kv	88,593	3,938	634	6	4,578	\$0.0517	4
60 MINUTES	115 kv	801,365	41,223	5,477	643	47,343	\$0.0591	5
60 MINUTES	115 kv	1,664,591	135,137	11,426	1,499	148,062	\$0.0889	6
60 MINUTES	115 kv	3,700,645	230,511	26,439	234	257,184	\$0.0695	7
60 MINUTES	115 kv	321,823	21,114	2,306	20	23,440	\$0.0728	8
60 MINUTES	115 kv	111,954	24,231	19,394	368	43,993	\$0.3930	9
60 MINUTES	115 kv	4,521,241	380,363	32,359	286	413,008	\$0.0913	10
								11
60 MINUTES	115 kv				11,228	11,228	N/A	12
60 MINUTES	115 kv				28,683	28,683	N/A	13
60 MINUTES	115 kv				535	535	N/A	14
60 MINUTES	115 kv				459,115	459,115	N/A	15
		11,319,300		681,022		681,022	\$0.0602	16
60 MINUTES	115KV	2,262,854			313,525	313,525	\$0.1386	17
					(146,307)	(146,307)		18
60 MINUTES	115KV	310,100		15,939	44	15,983	\$0.0515	19
					(52,984)	(52,984)	N/A	20
					54,954	54,954	N/A	21
					59,206	59,206	N/A	22
					9,323	9,323	N/A	23
					(18,751)	(18,751)	N/A	24
					(14,719)	(14,719)	N/A	25
								26
								27
								28
								29
								30
	TOTALS:	28,241,116	954,288	952,062	765,794	2,672,144		

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 Non-utilities, (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		W. BOYLSTON, MA	115 kv	32,922,410	29,226,060	3,696,350	458,177
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	32,922,410	29,226,060	3,696,350	458,177

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)		Amount (k)
13	NEPEX	Interchange Expense		379,578
14		NEPOOL Expense		78,600
15				
16				
17				
18				
19				
20				
21			TOTAL	458,177

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	
4	Nuclear	
5	Hydro	
6	Other	
7	Total Generation	0
8	Purchases	28,241,116
9		(In (gross) 3,696,350)
10	Interchanges	(< Out (gross) 3,696,350)
11		(Net (Kwh)
12		(Received
13	Transmission for/by others (wheeling)	< Delivered
14		(Net (Kwh)
15	TOTAL	31,937,466
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	29,612,400
18	Sales for resale	0
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	59,160
22	Energy losses	
23	Transmission and conversion losses	
24	Distribution losses	7.09% 2,265,906
25	Unaccounted for losses	
26	Total energy losses	2,265,906
27	Energy losses as percent of total on line	7.09%
28		TOTAL 31,937,466

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 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	6,441	Thursday	2nd	19:00 PM	60 min	3,209,041
30	February	5,937	Thursday	13th	19:00 PM	60 min	2,770,468
31	March	5,675	5675	3rd	20:00 PM	60 min	2,853,640
32	April	4,355	Wednesday	30th	20:00 PM	60 min	2,254,740
33	May	4,183	4183	12th	21:00 PM	60 min	2,237,729
34	June	5,786	Tuesday	17th	21:00 PM	60 min	2,584,252
35	July	6,502	Wednesday	2nd	15:00 PM	60 min	3,044,960
36	August	6,139	Wednesday	27th	18:00 PM	60 min	2,722,310
37	September	6,199	Saturday	6th	15:00 PM	60 min	2,470,135
38	October	4,516	Wednesday	22nd	20:00 PM	60 min	2,298,803
39	November	5,463	Wednesday	26th	18:00 PM	60 min	2,546,112
40	December	5,897	5897	8th	19:00 PM	60 min	2,945,276
41						TOTAL	31,937,466

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	NONE					
3						
4						
5						
6						
STEAM GENERATING STATIONS						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2	NONE					
3						
4						
5						
6						
HYDROELECTRIC GENERATING STATIONS						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2	NONE					
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	NONE					
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	NONE					
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								
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5								
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39								
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-LOVELL	DENTON-LOVELL	SUB-TRA	115KV	13.8KV	32,000	1	1	0		
2	WEST BOYLSTON	WEST BOYLSTON	UNATTENDED								
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
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20											
21											
22											
23											
24											
25											
26											
						TOTALS	32,000	1	1		

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	48.33		48.33
2	Added During Year	0.00		0.00
3	Retired During Year			0.00
4	Miles -- End of Year	48.33	0.00	48.33
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
10	A/C	60 cycles		
11	1 phase 3 wire	120/240 volts		
12	3 phase 3 wire	240/480 volts		
13	3 phase 4 wire	120/208 volts		
14	3 phase 4 wire	277/480 volts		
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:	1,945	2,251	651	19,549
17	Additions during year				
18	Purchased		21	5	90
19	Installed	14	14	3	60
20	Associated with utility plant acquired				
21	Total Additions	14	21	5	90
22	Reductions during year:				
23	Retirements	0	13		
24	Associated with utility plant sold				
25	Total Reductions	0	13	0	-
26	Number at end of year	1,959	2,259	656	19,639
27	In stock		47	48	1,376
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		2,212	606	18,163
31	In company's use		0	2	100
32	Number at end of year		2,259	656	19,639

*

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 Temple Street	0.822				
2	Hillside Ave		0.190		13.8	
3	Edgebrook Drive	0.440	1.277	7970/13.8		
4	BayPath Drive	0.563	0.563	7970		
5	Sewall Street	0.113	0.113	7970		
6	Green Street	0.075	0.075	2400		
7	Roseberry Drive	0.110	0.110	7970		
8	Twin Springs Drive		0.303	7970		
9	Long Leaf Road	0.170	0.170	7970/13.8		
10	Fox Tail Way	0.227	0.227	7970/13.8		
11	Knob Cone Drive	0.132	0.132	7970/13.8		
12	Old Orchard Drive	0.142	0.142	7970		
13	Main Street (N)	0.227	0.227	7970		
14	Rocky Pond Road	0.134	0.134	7970		
15	Sewall Street (N)	0.103	0.103	7970		
16	Oak Hill Lane	0.464	0.464	7970		
17						
18	Scar Hill road		0.013	7970		
19	Brookside Crossing	0.136	0.136	7970/13.8		
20	Heritage Lane	0.104	0.104	7970/13.8		
21	Tower Hill Road	0.110	0.110	7970/13.8		
22	Lost Oak Circle	0.483	0.483	7970		
23	Pendell Circle	0.010	0.010	7970		
24	Smallwood Circle	0.020	0.020	7970		
25	Abbey Road	0.104	0.104	7970		
26	Brooke Street	0.140	0.140	7970		
27	Ryan Lane	0.110	0.110	7970		
28	Maple Way	0.600	0.600	7970/13.8		
29	Pleasant Lane	0.700	0.700	7970		
30	Juniper Hill Dr	0.180	0.180	7970		
31	Ridgefield Cir	0.341	0.341	7970		
32	Redwood	0.100	0.100	7970		
33	Longley Hill Road	0.328	0.328	7970		
34						
35	Compass Circle	0.130	0.130	7970		
36	Noth East Way	0.130	0.130	7970		
37	Natures View Way	0.130	0.130	7970		
38	South West Way	0.072	0.720	7970		
39	Adams St.	0.570	0.570	7070/13.8		
40	Columbus Rd.	0.320	0.320	7970/13.8		
41	Ethan Allen Dr.	0.410	0.410	7970/13.8		
42	Longfellow Way	0.047	0.047	7970		
43	Maderia Court	0.072	0.072	7970		
44	Madison Ave.	0.062	0.062	7970		
45	Rachel Road	0.114	0.114	7970		
46	Sylvan Rd.	0.152	0.152	7970		
47	Denton Lovell Sub-Station	0.420	0.420	7970/13.8		
48						
49	TOTALS	9.817	10.986		0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Fluorescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Boylston	0	0	0	0	0	0	0	425	15
2										
3										
4										
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52	TOTALS	0	0	0	0	0	0	0	425	15

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
		None		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... Mayor

..... Mark Barakian

..... Manager of Electric Light

..... Eric Johnson

..... Chairman

..... Stephen Mero

..... Vice Chairman

..... John McQuade

..... 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

..... 19

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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