

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of

Concord, MA

to the

The Commonwealth of Massachusetts

Department of Public Utilities

For the year ended December 31,

2012

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

Official title: Financial Administrator

Sherman Chapman

Office address 1175 Elm Street
P.O. Box 1029
Concord, MA 01742-1029

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FOR GAS PLANTS ONLY:

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GENERAL INFORMATION

3

1. Name of town (or city) making this report. Concord
2. If the town (or city) has acquired a plant, NONE
Kind of plant, whether gas or electric.
Owner from whom purchased, if so acquired.
Date of votes to acquire a plant in accordance with the provisions of chapter 164 of the General Laws
Record of votes: First vote: Yes, ; No, Second vote: Yes, ; No,
Date when town (or city) began to sell gas and electricity, 1898
3. Name and address of manager of municipal lighting:
Christopher Whelan, Town House, Concord, MA 01742
4. Name and address of mayor or selectmen:
Carmin C. Reiss, Town House, Concord, MA 01742, Chairperson
Jeffrey S. Wieand, Town House, Concord, MA 01742, Clerk
Stanly E. Black, Town House, Concord, MA. 01742
Steven Ng, Town House, Concord, MA. 01742
Elise F. Woodward, Town House, Concord, MA. 01742
5. Name and address of town (or city) treasurer:
Anthony Logalbo, Town House, Concord, MA. 01742
6. Name and address of town (or city) clerk:
Anita S. Tekle, Town House, Concord, MA 01742
7. Names and addresses of members of municipal light board:
Hugh Lauer, Municipal Light Plant, Concord, MA 01742, Chairperson
Robert Kusik, Municipal Light Plant, Concord, MA 01742
Judy Walpole, Municipal Light Plant, Concord, MA 01742
Jim Terry, Municipal Light Plant, Concord, MA 01742
Gary Clayton, Municipal Light Plant, Concord, MA 01742
8. Total valuation of estates in town (or city) according to last state valuation \$5,090,058,629.00
9. Tax rate for all purposes during the year: Fiscal Year 2012 \$13.58 / 1,000
10. Amount of Director's salary: \$122,599.00
11. Amount of manager's bond: \$0.00
12. Amount of salary paid to members of municipal light board (each) \$0.00

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

INCOME FROM PRIVATE CONSUMERS:		
1	FROM SALES OF GAS.....	\$0.00
2	FROM SALE OF ELECTRICITY.....	25,074,671.00
3		
4	TOTAL	\$25,074,671.00
5	Expenses:	
6	For operation, maintenance and repairs.....	\$21,013,555.00
7	For interest on bonds, notes or scrip.....	190,778.00
8	For depreciation fund (3% on \$53,094,270.74 as per page 8B).....	1,595,865.00
9	For sinking fund requirements.....	
10	For note payments.....	
11	For bond payments.....	760,000.00
12	For loss in preceding year.....	
13	TOTAL	\$23,560,198.00
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.....	\$1,541,718.00
19	Of electricity to be used for street lights.....	69,000.00
20	Total of above items to be included in the tax levy.....	1,610,718.00
21		
22	New construction to be included in the tax levy.....	
23	Total amounts to be included in the tax levy.....	\$1,610,718.00

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, December 31.	City or Town	Number of Customers' Meters, December 31.
		Concord	8,250
		Lincoln	7
		Acton	6
TOTAL		TOTAL	8,263

APPROPRIATIONS SINCE BEGINNING OF YEAR

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

FOR CONSTRUCTION OR PURCHASE OF PLANT:

*At	meeting	19	, to be paid from{	\$	
*At	meeting	19	, to be paid from{	\$	

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

1.	Street lights.....		\$	69,000
2.	Municipal buildings.....			1,541,718
		TOTAL	\$	1,610,718

*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:

1. Purchased a new 2013 all electric Ford Focus, used 2012 Ford Escape Hybrid, and a 2013 International mid-size dump truck.
2. Substation 479 - performed maintenance and testing of substation relays, repaired a damaged distribution breaker.
3. Emerson Hospital - completed the design and installed a conduit system and pad for the proposed outdoor metal clad switch gear replacement project.
4. Converted an existing 4160 Volt circuit in the West concord area to a 13800 Volt circuit. This included the following: installation of overhead single-phase and three-phase tree proof wire, replaced rotted and old utility poles, and replaced the 4160 Volt transformers with new 13800 Volt rated transformers.
5. Replaced an existing 4160 Volt overhead primary electric distribution system with a new 13800 Volt system for MCI Concord located at #965 Elm Street.
6. Modified the electric facilities on Laurel Street from overhead to underground.
7. Completed the installation of and conversion of the upgraded Circuit 219-H15 configuration which incorporated provisions for the Concord Muse Apartments, three-phase sectionalizing and protection to all three-phase customers, and a loop/feed system.
8. Completed installation of the three-phase primary electric distribution system at the Concord Muse Apartments located on Nathan Pratt Drive which provides housing to 300 residential apartments.
9. Replaced a failed direct buried primary electric distribution system with a new conduit system and cable at 664-676 Lowell Road.
10. Designed and installed a new underground primary electric distribution system for 175 Simon Willard Road, Concord Academy Athletic Campus on Fairhaven Road, 330 Baker Ave., 82 Shadyside Ave., and Fenn School on Monument Street.
11. Disconnected and removed part of primary metered three-phased overhead electric distribution system, installed a new three-phase overhead primary distribution system to the main building, and installed a single-phase temporary overhead primary distribution system to feed the trailers at 2229 Main St.

Maintenance of overhead facilities:

Replaced and repaired numerous overhead electric sections damaged during the 2012 storms including hurricane Sandy.

In gas property:

BONDS

(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue	Period of Payments		Rate	Interest When Payable	Amount Outstanding
			Amounts	When Payable			
4-4-1898	8-1-1898	35,000.00					
6-1-1900	8-1-1900	16,000.00					
4-1-1901	8-1-1901	10,000.00					
9-30-1902	11-1-1902	10,000.00					
9-30-1903	10-1-1903	15,000.00					
4-4-1904	8-1-1904	10,000.00					
4-4-1910	8-1-1910	20,000.00					
5-6-1916	11-1-1916	10,000.00					
3-7-1921	7-5-1921	75,000.00					
3-14&15-1955	11-1-1955	225,000.00					
6-8-1956	7-1-1956	115,000.00					
5-6-1974	10-1-1974	700,000.00					
5-19-1980	3-18-1981	627,000.00					
3-27-1990	4-15-1991	500,000.00					
3-27-1990	4-15-1991	1,000,000.00					
4-22-1991	4-15-1992	2,000,000.00					
4-22-1991	4-15-1992	500,000.00					
4-22-1991	6-29-1993	6,000,000.00	300,000.00	July 15	4.70%	Jan 15 & July 15	300,000.00
4-22-2002	2-15-2003	600,000.00					
4-27-2005	3-1-2006	500,000.00	55,000.00	March 1	3.42%	Sep 1 & Mar 1	165,000.00
4-27-2005	3-1-2007	1,000,000.00	110,000.00	March 1	3.81%	Sep 1 & Mar 1	450,000.00
4-27-2009	5-17-2011	4,000,000.00	300,000.00	May 15	2.59%	May 15 & Nov 15	3,700,000.00
TOTAL		\$17,958,000.00	\$765,000.00				\$4,615,000.00

The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bonds and notes are repaid report the first three columns only.

*Date of meeting and whether regular or special

TOWN NOTES

(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue	Period of Payments		Rate	Interest When Payable	Amount Outstanding
			Amounts	When Payable			
4-3-1905	5-1-1905	3,000.00					
4-2-1906	5-1-1906	5,000.00					
4-1-1907	10-1-1907	2,000.00					
4-6-1908	11-2-1908	6,000.00					
4-5-1909	4-5-1909	2,000.00					
4-1-1912	6-1-1912	8,000.00					
5-6-1913	10-1-1913	15,000.00					
3-14-1957	11-1-1957	60,000.00					
6-14-1971	2-20-1974	150,000.00					
4-27-2005	7-28-2005	500,000.00					
4-27-2005	5-4-2006	700,000.00					
4-27-2009	5-27-2010	4,000,000.00					
TOTAL		\$5,451,000.00	\$0.00				\$0.00

The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bonds and notes are repaid report the first three columns only.

*Date of meeting and whether regular or special

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Total Production Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	3. TRANSMISSION PLANT						
21	350 Land and Land Rights	497,588.75					497,588.75
22	352 Structures and Improvements	1,967,108.66					1,967,108.66
23	353 Station Equipment	1,707,505.98	21,938.00	19,500.00			1,709,943.98
24	357 Underground Conduits	421,793.11					421,793.11
25	358 Undergrnd Conductors & Devices	487,720.07					487,720.07
26	Total Transmission Plant	5,081,716.57	21,938.00	19,500.00	0.00	0.00	5,084,154.57
27	3A. SUBTRANSMISSION PLANT						
28	352ST Structures and Improvements	211,474.35	(10.19)				211,474.35
29	353ST Station Equipment	1,289,493.03					1,289,482.84
30	357ST Underground Conduits	2,829,991.75					2,829,991.75
31	358ST Undergrnd Conductors & Devices	2,000,454.82					2,000,454.82
32	Total Sub & Transmission Plant	6,331,413.95	(10.19)	0.00	0.00	0.00	6,331,403.76

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)	36,345,775.79	36,045,795.76	(299,980.03)
3	101 Utility Plant - gas (P.20)			
4	123 Investment in Associated Companies			
5	Total Utility Plant	36,345,775.79	36,045,795.76	(299,980.03)
6				
7	121 Non Utility Property	0.00	0.00	0.00
8				
9	FUND ACCOUNTS			
10	124 Other Investments	169,895.07	163,268.87	(6,626.20)
11	125 Sinking Funds			
12	126 Depreciation Fund (P. 14)	951,780.36	1,540,844.63	589,064.27
13	128 Other Special Funds	168,215.79	174,276.08	6,060.29
14				
15	Total Funds	1,289,891.22	1,878,389.58	588,498.36
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14)	7,918,912.69	6,979,937.32	(938,975.37)
18	132 Special Deposits + 134	4,273,771.84	1,343,794.42	(2,929,977.42)
19	133 Operating Reserve Fund	1,130,000.00	1,130,000.00	0.00
20	135 Working Funds 131A UG Fund	217,622.46	430,206.63	212,584.17
21	141 Notes and Receivable	0.00	0.00	0.00
22	142 Customer Accounts Receivable	2,161,805.53	2,234,674.30	72,868.77
23	143 Other Accounts Receivable	9,030.01	4,954.73	(4,075.28)
24	146 Receivables from Municipality	85,294.40	76,653.13	(8,641.27)
25	154 Materials and Supplies (P.14)	863,549.70	823,629.74	(39,919.96)
26	165 Prepayments	3,217,615.99	3,284,326.93	66,710.94
27	174 Miscellaneous Current Assets	1,812,038.75	1,774,858.51	(37,180.24)
28	Total Current and Accrued Assets	21,689,641.37	18,083,035.71	(3,606,605.66)
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount	(110,860.33)	(104,510.35)	6,349.98
31	182 Extraordinary Property Losses			0.00
32	186 Other Deferred Debits	35,665.62	56,003.56	20,337.94
33	Total Deferred Debits	(75,194.71)	(48,506.79)	26,687.92
34				
35	Total Assets and Other Debits	59,250,113.67	55,958,714.26	(3,291,399.41)

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			
3	SURPLUS			
4	205 Sinking Fund Reserves			
5	206 Loans Repayments	6,413,749.97	7,174,583.30	760,833.33
6	207 Appropriations for Construction Repayments			
7	208 Unappropriated Earned Surplus (P.12)	35,305,275.78	35,733,220.37	427,944.59
8	Total Surplus	41,719,025.75	42,907,803.67	1,188,777.92
9	LONG TERM DEBT			
10	221 Bonds (P.6)	5,380,000.00	4,615,000.00	(765,000.00)
11	231 Notes Payable (P.7)	0.00	0.00	0.00
12	Total Bonds and Notes	5,380,000.00	4,615,000.00	(765,000.00)
13	CURRENT AND ACCRUED LIABILITIES			
14	228 Appropriation of Benefit	127,798.39	119,700.00	(8,098.39)
15	232 Accounts Payable	3,103,343.28	3,225,409.11	122,065.83
16	234 Payables to Municipality	207,473.00	207,473.00	0.00
17	235 Customer' Deposits	332,252.03	324,123.80	(8,128.23)
18	236 Taxes Accrued	45,832.29	27,530.34	(18,301.95)
19	237 Interest Accrued	41,039.19	34,816.26	(6,222.93)
20	242 Miscellaneous Current and Accrued Liabilities	8,005,865.22	4,076,233.72	(3,929,631.50)
21	Total Current and Accrued Liabilities	11,863,603.40	8,015,286.23	(3,848,317.17)
22	DEFERRED CREDITS			
23	251 Unamortized Premium on Debt			
24	252 Customer Advances for Construction	89,268.73	216,348.28	127,079.55
25	253 Other Deferred Credits			
26	Total Deferred Credits	89,268.73	216,348.28	127,079.55
27	RESERVES			
28	260 Reserves for Uncollectable Accounts	30,000.00	30,000.00	0.00
29	261 Property Insurance Reserve			
30	262 Injuries and Damages Reserves	168,215.79	174,276.08	6,060.29
31	263 Pensions and Benefits			
32	265 Miscellaneous Operating Reserves			
33	Total Reserves	198,215.79	204,276.08	6,060.29
34	CONTRIBUTIONS IN AID OF CONSTRUCTION			
35	271 Contributions in Aid of Construction			0.00
36	Total Liabilities and Other Credits	59,250,113.67	55,958,714.26	(3,291,399.41)

State below if any earnings 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.

Payment in Lieu of Taxes \$385,000.00

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 Revenue (P.37)	28,331,654.90	779,120.92
3	Operating Expenses:		
4	401 Operation Expense (P.42)	24,456,693.53	772,246.39
5	402 Maintenance Expense (P. 42)	678,151.18	14,395.72
6	403 Depreciation Expense	1,475,393.85	30,037.86
7	407 Amortization of Property Losses		
8			
9	408 Taxes (P.49)		
10	Total Operating Expenses	26,610,238.56	816,679.97
11	Operating Income	1,721,416.34	(37,559.05)
12	414 Other Utility Operating Income (P.50)		
13			
14	Total Operating Income	1,721,416.34	(37,559.05)
15	OTHER INCOME		
16	415 Income from Merch., Job.& Contract Work(P.51)	138,688.76	(7,376.52)
17	419 Interest Income	41,961.00	(12,711.35)
18	421 Miscellaneous Nonoperating Income	2,719.67	(1,855.64)
19	Total Other Income	183,369.43	(21,943.51)
20	Total Income	1,904,785.77	(59,502.56)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0.00
23	426 Other Income Deductions	581.41	(626.63)
24	Total Income Deductions	581.41	(626.63)
25	Income Before Interest Charges	1,904,204.36	(58,875.93)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	166,707.08	6,992.81
28	428 Amortization of Debt Discount and Expense	(6,349.98)	(2,940.28)
29	429 Amortization of Premium on Debt-Credit		
30	431 Other Interest Expense		
31	432 Interest Charged to Construction-Credit		
32	Total Interest Charges	160,357.10	4,052.53
33	Net Income	1,743,847.26	(62,928.46)

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unapprop.Earned Surplus(at beginning of period)		35,305,275.78
35			
36			
37	433 Balance Transferred from Income		1,743,847.26
38	434 Miscellaneous Credits to Surplus (P.21)		
39	435 Miscellaneous Debits to Surplus (P.21)		
40	436 Appropriation of Surplus (P.21)	1,145,833.33	
41	437 Surplus Applied to Depreciation	170,069.34	
42	208 Unapprop. Earned Surplus(at end of period)	35,733,220.37	
43			
44	TOTALS	37,049,123.04	37,049,123.04

CASH BALANCES AT END OF YEAR (Account 131)

Line No.	Items (a)	Amount (b)
1	Operating Cash Fund.....	6,979,937.32
2	Underground Fund.....	430,206.63
3	Emergency Repairs Fund.....	1,130,000.00
4	Customer Deposit Fund.....	324,123.80
5	Customer Advance for Construction.....	216,348.28
6	Bond Fund.....	483,333.33
7	Interest Fund.....	38,550.38
8	Rate Stabilization Fund.....	280,068.80
9		
10		
11		
12	TOTAL	9,882,568.54

MATERIALS AND SUPPLIES (Accounts 151-159, 163)

Summary per Balance Sheet

Line No.	Account (a)	Amount End of Year
		Electric (b)
13	Fuel (Account 151) (See Schedule, Page 25)	
14	Fuel Stock Expenses (Account 152)	
15	Residuals (Account 153)	
16	Plant Materials & Operating Supplies(Account 154)	823,629.74
17	Merchandise (Account 155)	
18	Other Materials and Supplies (Account 156)	
19	Nuclear Fuel Assembly & Comp.-(Acct.157)	
20	Nuclear Fuel Assembly & Comp.-(Account 158)	
21	Nuclear Byproduct Materials (Account 159)	
22	Stores Expense (Account 163)	
23	Total Per Balance Sheet	823,629.74

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	951,780.36
26	Income during year from balance on deposit	4,185.31
27	Amount transferred from income	1,475,393.85
28	Amount transferred from underground fund	148,877.92
29	TOTAL	2,580,237.44
30	CREDITS	
31	Amount expended for constr.(Sec.57,C.164 of G.L.)	1,039,392.81
32	Amounts expended for renewals,viz:-	
33		
38		
39	Balance on hand at end of year	1,540,844.63
40		

UTILITY PLANT - ELECTRIC

1. Report below the items 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	\$1,408,335.27		(\$20,863.65)			\$1,387,471.62
2							
3							
4							
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 & Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
14							
15	Total Steam Production Plant	NONE					
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	NONE					

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	NONE					
10	D. Other Production Plant						
11	340 Land and Land Rights.....						
12	341 Structures and Improvements.....						
13	342 Fuel Holders, Prod. & Access.						
14	343 Prime Movers.....						
15	344 Generators.....						
16	345 Accessory Electric Equipment.....						
17	346 Misc. Power Plant Equipment						
18	Total Other Production Plant	NONE					
19	Total Production Plant	NONE					
20	3. TRANSMISSION PLANT						
21	350 Land and Land Rights.....	\$497,588.75					\$497,588.75
22	352 Structures and Improvements.....	1,007,168.90					948,155.66
23	353 Station Equipment.....	432,581.24	8,288.00	(\$59,013.24)			389,644.00
24	357 Underground Conduits.....	85,775.41		(8,435.88)			77,339.53
25	358 Underground Conductors and Devices	138,593.13		(14,631.60)			123,961.53
26	Total Transmission Plant.....	2,161,707.43	8,288.00	(133,305.96)	0.00	0.00	2,036,689.47
27	3A. SUBTRANSMISSION PLANT						
28	352ST Structures and Improvements.....	113,362.83		(6,344.28)			107,018.55
29	353ST Station Equipment.....	698,866.11	(10.19)	(38,684.76)			660,171.16
30	357ST Underground Conduits.....	1,628,423.11		(56,599.80)			1,571,823.31
31	358ST Underground Conductors and Devices	980,769.46		(60,013.68)			920,755.78
32	Total Sub & Transmission Plant	3,421,421.51	(10.19)	(161,642.52)	0.00	0.00	3,259,768.80

UTILITY PLANT - ELECTRIC (Concluded)

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.....	\$186,275.00		(\$20,525.76)			\$186,275.00
3	361 Structures and Improvements.....	362,017.72		(23,760.00)			341,491.96
4	362 Station Equipment.....	512,836.66					489,076.66
5	363 Storage Battery Equipment.....	0.00					0.00
6	364 Poles, Towers and Fixtures.....	373,343.71	(4,985.26)	(35,444.76)			332,913.69
7	365 Overhead Conductors and Devices	1,330,870.30	42,099.53	(79,372.80)			1,293,597.03
8	366 Underground Conduits.....	6,422,516.31	266,323.34	(172,110.00)			6,516,729.65
9	367 Underground Conductors & Devices	4,262,367.66	45,630.02	(190,502.04)			4,117,495.64
10	368 Line Transformers.....	1,411,295.07	114,156.15	(102,052.56)			1,423,398.66
11	369 Services.....	621,091.81	49,888.91	(23,757.48)			647,223.24
12	369C Service Conversions-Ovhd to Undergrnd.	297,276.69	14,773.65	(13,125.72)			298,924.62
13	370 Meters.....	795,074.11	4,034.38	(47,580.24)			751,528.25
14	371 Installation on Cust's Premises	45,353.43	748.90	(1,979.28)			44,123.05
15	372 Leased Prop. on Cust's Premises	0.00					0.00
16	373 Street Light and Signal Systems	738,092.81	9,539.30	(46,592.16)			701,039.95
17	Total Distribution Plant	17,358,411.28	542,208.92	(756,802.80)	0.00	0.00	17,143,817.40
18	5. GENERAL PLANT						
19	389 Land and Land Rights.....	0.00					0.00
20	390 Structures and Improvements.....	3,543,853.72	16,242.92	(146,026.56)			3,414,070.08
21	391 Office Furniture and Equipment.....	98,112.46		(11,055.96)			87,056.50
22	392 Transportation Equipment.....	453,779.73	217,026.01	(94,278.96)			576,526.78
23	393 Stores Equipment.....	28,578.78		(1,797.60)			26,781.18
24	394 Tools, Shop and Garage Equipment	6,000.08	9,199.00	(1,533.36)			13,665.72
25	395 Laboratory Equipment.....	75,301.44	3,018.45	(10,633.92)			67,685.97
26	396 Power Operated Equipment.....	3,269.05	2,989.00	(251.52)			6,006.53
27	397 Communication Equipment.....	680,195.84	3,274,521.14	(102,275.52)			3,852,441.46
28	398 Miscellaneous Equipment.....	2,104.80	8,518.62	(294.60)			10,328.82
29	399 Computer Equipment.....	111,236.71	12,109.16	(34,630.92)			88,714.95
30	Total General Plant	5,002,432.61	3,543,624.30	(402,778.92)	0.00	0.00	8,143,277.99
31	Total Electric Plant in Service	29,352,308.10	4,094,111.03	(1,475,393.85)	0.00	0.00	31,971,025.28
32	104 Utility Plant Leased to Others						
33	105 Property Held for Future Use						
34	107 Construction Work in Progress						
	Total Utility Plant Electric	6,993,467.69	(2,918,697.21)				4,074,770.48
		36,345,775.79	1,175,413.82	(1,475,393.85)	0.00	0.00	36,045,795.76

**PRODUCTION FUEL AND OIL STOCKS (Included in Account 154)
(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			Cost (f)
			Quantity (c)	Cost (d)	Quantity (e)	
1	On Hand Beginning of Year		NONE			
2	Received During Year					
3	TOTAL					
4	Used During Year (Note A)					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF					
13	BALANCE END OF YEAR					
Kinds of Fuel and Oil - Continued						
Line No.	Item (g)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

MISCELLANEOUS NON-OPERATING INCOME (Account 421)

Line No.	Item (a)	Amount (b)
1	Sale of Solar Renewable Energy Certificates	2,719.67
2		
4		
5		
6	TOTAL	2,719.67

OTHER INCOME DEDUCTIONS (Account 426)

Line No.	Item (a)	Amount (b)
7	Interest on Deposits	581.41
8		
9		
12		
13		
14	TOTAL	581.41

MISCELLANEOUS CREDITS TO SURPLUS (Account 434)

Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
21		
22		
23	TOTAL	0.00

MISCELLANEOUS DEBITS TO SURPLUS (Account 435)

Line No.	Item (a)	Amount (b)
24		
25		
26		
30		
31		
32	TOTAL	0.00

APPROPRIATIONS OF SURPLUS (Account 436)

Line No.	Item (a)	Amount (b)
33	Appropriation to reduce tax levy	385,000.00
34	Appropriation for Repayment of Bonds	760,833.33
35		
37		
38		
39		
40	TOTAL	1,145,833.33

MUNICIPAL REVENUES (Account 482,444)
(K.W.H. Sold under the provision of Chapter 269, Acts of 1927)

Line No.	Acc't No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per M.C.F. (\$0.0000) (d)
1					
2					
3	482				
4		TOTALS	NONE		

Line No.	Acc't No.	Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per K.W.H. (cents) (0.0000) (d)
5	444	Municipal: (Other Than Street Lighting)	10,524,850	1,407,367.96	13.3719
6					
7		TOTALS	10,524,850	1,407,367.96	13.3719
8					
9		Street Lighting:	448,125	66,589.80	14.8596
10					
11		TOTALS	448,125	66,589.80	14.8596
12					
13					
17					
19		TOTALS	10,972,975	1,473,957.76	13.4326

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 K.W.H. cents (0.0000) (e)
20		Concord Mass.			
21	Customer Net Metering	@ 13800 Volts	63,968	2,732.87	4.2722
22	PASNY Hydro Power	Station #219 @115/13.8Kv	6,715,218	106,449.74	1.5852
23	Morgan Stanley		147,755,508	12,951,622.01	8.7656
24	Braintree Watson		5,420,860	1,527,742.19	28.1827
25	ISO Spot Market		2,388,139	1,309,149.01	54.8188
26	Miller Hydro Group		5,548,889	352,672.00	6.3557
27	Industrial Power Services		7,402,987	455,476.77	6.1526
	Spruce Mountain Wind		5,213,820	342,949.97	6.5777
28	Dominion UCAP		CAPACITY Only	568,620.00	0.0000
	PSEG of New Jersey		CAPACITY Only	469,474.16	0.0000
29		TOTALS	180,509,389	18,086,888.72	10.0199

SALES FOR RESALE (Account 447)

Line No.	Names of Utilities from Which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues per K.W.H. (cents) (0.0000) (e)
30					
31					
36					
39		TOTALS		0.00	

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 and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per K.W.H. (cents) *(0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	440-R1	Residential	63,834,581	11,106,562.29	0.1740	6,176	6,309
2	440-R2	Residential w/Contrl'd Wtr Ht	5,006,778	708,685.25	0.1415	374	374
3	440-R3	Residential Off Peak	1,794,408	98,696.90	0.0550		
4	440-R4	Residential Farm	99,042	15,573.27	0.1572	6	6
5	442-G1-1	Small General	13,830,064	2,721,790.47	0.1968	1,249	1,147
6	442-G1-2	General w/Contrl'd Wtr Ht	552	30.39	0.0551		
7	442-21OP	General W Controlled ETS Heat	26,322	1,447.77	0.0550		
8	442-G1-4	Small General Farm	121,783	22,012.99	0.1808	7	6
9	442-G2-1	Medium General	22,568,912	3,876,008.56	0.1717	156	155
10	442-G2-4	Medium General Farm	290,710	41,967.34	0.1444	1	1
11	442-G3-1	Large General	52,454,964	7,447,443.67	0.1420	23	23
12	444-G1	Municipal Small General	282,567	57,593.83	0.2038	41	41
13	444-G2	Municipal Medium General	4,813,776	783,759.13	0.1628	22	22
14	444-G3	Municipal Large General	5,506,652	839,186.45	0.1524	5	5
15	444-SL	Municipal Street Lights	448,215	66,543.80	0.1485	1	1
16							
17							
18							
19							
20							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48	TOTAL SALES TO ULTIMATE CONSUMERS						
49	(page 37 Line 11)		171,079,326	27,787,302.11	0.1624	8,061	8,090

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		
5	501 Fuel		
6	502 Steam expenses		
7	503 Steam from other sources		
8	504 Steam transferred - Cr.		
9	505 Electric expenses		
10	506 Miscellaneous steam power expenses		
11	507 Rents		
12	Total operation	None	
13	Maintenance:		
14	510 Maintenance supervision and engineering		
15	511 Maintenance of structures		
16	512 Maintenance of boiler plant		
17	513 Maintenance of electric plant		
18	514 Maintenance of miscellaneous steam plant		
19	Total maintenance	None	
20	Total power production expenses-steam power	None	
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		
24	518 Fuel		
25	519 Coolants and water		
26	520 Steam expenses		
27	521 Steam from other sources		
28	522 Steam transferred - Cr.		
29	523 Electric expenses		
30	524 Miscellaneous nuclear power expenses		
31	525 Rents		
32	Total operation	None	
33	Maintenance:		
34	528 Maintenance supervision and engineering		
35	529 Maintenance of structures		
36	530 Maintenance of reactor plant equipment		
37	531 Maintenance of electric plant		
38	532 Maintenance of miscellaneous nuclear plant		
39	Total maintenance	None	
40	Total power production expenses-nuclear power	None	
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		
44	536 Water for power		
45	537 Hydraulic expenses		
46	538 Electric expenses		
47	539 Miscellaneous hydraulic power generation expenses		
48	540 Rents		
49	Total operation	None	

(continued on page 40)

Annual Report of the Town of Concord Municipal Light Plant

Year ended December 31, 2012

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		
7	545 Maintenance of misc. hydraulic plant		
8	Total maintenance	None	
9	Total power production exp.-hydraulic power	None	
10	OTHER POWER GENERATION		
11	Operation		
12	546 Operation supervision and engineering		
13	547 Fuel		
14	548 Generation Expenses		
15	549 Misc. other power generation expense		
16	550 Rents		
17	Total Operation	None	
18	Maintenance:		
19	551 Maintenance supervision and engineering		
20	552 Maintenance of Structures		
21	553 Maintenance of generating and electric plant		
22	554 Maintenance of misc. other power generation plant		
23	Total Maintenance	None	
24	Total power production exp.-other power	None	
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	18,086,888.72	347,264.09
27	556 System control and load dispatching	0.00	0.00
28	557 Other expenses	2,798,051.17	242,253.61
29	Total other power supply expenses	20,884,939.89	589,517.70
30	Total power production expenses	20,884,939.89	589,517.70
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		
34	561 Load dispatching	0.00	0.00
35	562 Station expenses	4,264.51	(2,174.66)
36	563 Overhead line expenses		
37	564 Underground line expenses		
38	565 Transmission of electricity by others		
39	566 Miscellaneous transmission expenses		
40	567 Rents		
41	Total Operation	4,264.51	(2,174.66)
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment	103,288.59	6,162.37
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines	0.00	0.00
48	573 Maintenance of misc. transmission plant		
49	Total maintenance	103,288.59	6,162.37
50	Total transmission expenses	107,553.10	3,987.71

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 & engineering		
4	581 Load dispatching	110,583.86	26,102.63
5	582 Station expenses	152.02	(139.68)
6	583 Overhead line expenses	27,997.52	3,436.68
7	584 Underground line expenses	26.25	(2,148.70)
8	585 Street light and signal system exp.		
9	586 Meter expenses	83,217.18	29,425.56
10	587 Customer installations expenses		
12	589 Rents	8,645.17	290.30
13	Total operation	230,622.00	56,966.79
14	Maintenance:		
15	590 Supervision	76,286.76	(13,364.96)
16	591 Maintenance of structures	0.00	0.00
17	592 Maintenance of station equipment	6,039.33	1,452.37
18	593 Maintenance of overhead lines	261,071.22	63,411.87
19	594 Maintenance of underground lines	73,465.75	(29,403.60)
20	595 Maintenance of line transformers	309.27	(8,273.81)
21	596 Maintenance of street light & signal sys.	18,498.92	7,167.84
22	597 Maintenance of meters	0.00	0.00
23	598 Maintenance of misc. distribution plant	2,468.93	(8,388.67)
24	Total maintenance	438,140.18	12,601.04
25	Total distribution expenses	668,762.18	69,567.83
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	5,340.19	3.51
29	902 Meter reading expenses	2,036.40	(764.80)
30	903 Customer records & collection expenses	165,714.32	21,755.23
31	904 Uncollectable accounts	39,377.75	27,352.70
32	906 Customer service & Information	30,781.54	(4,452.86)
	908 Consumer education	33,336.09	(30,383.03)
	909 Info & instructional services	249,623.34	47,165.66
	910 Miscellaneous customer service	100.00	(11,150.01)
33	Total customer accounts expenses	526,309.63	49,526.40
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision		
37	912 Demonstrating and selling expenses		
38	913 Advertising expenses		
39	916 Miscellaneous sales expenses		
40	Total sales expenses	0.00	0.00
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	1,258,176.66	63,150.00
44	921 Office supplies and expenses	64,270.93	(1,657.90)
46	923 Outside services employed	177,520.19	(95,230.33)
47	924 Property insurance	44,717.50	(244.75)
48	925 Injuries and damages	19,513.04	3,036.70
49	926 Employee pensions and benefits	1,142,012.53	75,745.18
50	928 Regulatory commission expenses		
51	929 Duplicate charges - Cr		
52	930 Miscellaneous general expenses & 934	73,341.90	35,320.26
53	931 Rents	31,004.75	(1,709.00)
54	Total operation	2,810,557.50	78,410.16

