

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,

2014

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

TABLE OF CONTENTS

General Information	3
Schedule of Estimates	4
Customers in each City or Town	4
Appropriations Since Beginning of Year	5
Changes in the Property	5
Bonds	6
Town Notes	7
Cost of Plant	8
Comparative Balance Sheet	10-11
Income Statement	12
Earned Surplus	12
Cash Balances	14
Materials and Supplies	14
Depreciation Fund Account	14
Utility Plant - Electric	15-17
Production of Fuel and Oil Stocks	18
Miscellaneous Non-operating Income	21
Other Income Deductions	21
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Appropriations of Surplus	21
Municipal Revenues	22
Purchased Power	22
Sales for Resale	22
Electric Operating Revenues	37
Sales of Electricity to Ultimate Consumers	38
Electric Operation and Maintenance Expenses	39-42
Taxes Charged During Year	49
Other Utility Operating Income	50
Income from Merchandising, Jobbing and Contract Work	51
Electric Energy Account	57
Monthly Peaks and Output	57
Generating Station Statistics	58-59
Steam Generating Stations	60-61
Hydroelectric Generating Stations	62-63
Combustion Engine and Other Generating Stations	64-65
Generating Statistics (Small Stations)	66
Transmission Line Statistics	67
Substations	68
Overhead Distribution Lines Operated	69
Electric Distribution Services, Meters and Line Transformers	69
Conduit, Underground Cable and Submarine Cable	70
Street Lamps	71
Rate Schedule Information	79
Signature Page	81

FOR GAS PLANTS ONLY:

	Page		Page
Utility Plant - Gas	19-20	Gas Generating Plant	74
Gas Operating Revenues	43	Boilers	75
Sales of Gas to Ultimate Consumers	44	Scrubbers, Condensers and Exhausters	75
Gas Operation & Maintenance Expenses	45-47	Purifiers	76
Purchased Gas	48	Holders	76
Sales for Resale	48	Transmission and Distribution Mains	77
Sales of Residuals	48	Gas Distribution Services, House Governors	
Record of Sendout for the Year in MCF	72-73	and Meters	78

PAGES INTENTIONALLY OMITTED: 9, 13, 23 TO 36, 80

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:
Steven Ng, Town House, Concord, MA 01742, Chairperson
Alice Kaufman, Town House, Concord, MA 01742,
Carmin C. Reiss, Town House, Concord, MA 01742,
Elise F. Woodward, Town House, Concord, MA. 01742
Michael Lawson, 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:
Gary Clayton, Municipal Light Plant, Concord, MA 01742, Chairperson
Jim Terry, Municipal Light Plant, Concord, MA 01742
Dan Gainsboro, Municipal Light Plant, Concord, MA 01742
Lynn Salanger, Municipal Light Plant, Concord, MA 01742
Peggy Briggs, Municipal Light Plant, Concord, MA 01742
8. Total valuation of estates in town (or city) according to last state valuation \$5,130,493,662.00
9. Tax rate for all purposes during the year: Fiscal Year 2014 \$14.45 / 1,000
10. Amount of Director's salary: \$135,753.00
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.....	26,711,568.00
3		
4	TOTAL	\$26,711,568.00
5	Expenses:	
6	For operation, maintenance and repairs.....	\$22,660,163.00
7	For interest on bonds, notes or scrip.....	225,357.00
8	For depreciation fund (3% on \$58,584,967.87 as per page 8B).....	1,757,549.04
9	For sinking fund requirements.....	
10	For note payments.....	
11	For bond payments.....	714,167.00
12	For loss in preceding year.....	
13	TOTAL	\$25,357,236.04
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.....	\$1,651,926.00
19	Of electricity to be used for street lights.....	72,616.00
20	Total of above items to be included in the tax levy.....	1,724,542.00
21		
22	New construction to be included in the tax levy.....	
23	Total amounts to be included in the tax levy.....	\$1,724,542.00

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	8,462
		Lincoln	7
		Acton	7
TOTAL		TOTAL	8,476

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.....	\$	72,616
2.	Municipal buildings.....		1,651,926
	TOTAL	\$	1,724,542

*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 two new 2015 Jeep Patriot SUVs.
2. In substation 219 (a.) upgraded eight 15 kv rated distribution breakers and the 15 kv rated bus-tie breaker. (b.) Tested all breakers relays and batteries. (c.) Upgraded overcurrent relay protection on Circuit 219-H10 from solid state to SEL-351A microprocessor based relay.
3. In substation 223 tested all relays, breakers and batteries.
4. Circuit 2219-H10 (a.) De-energized and transferred existing underground sub transmission line between Substations 219 and 479 to new Circuit 219-H10. (b.) Installed new pad mounted Elastimold 4-positional distribution Switch Gear. (c.) Installed new Elastimold Switch Gear along underground primary electric trunk line for future circuit tie. (d.) Energized new circuit and converted the primary electric distribution system servicing 670 customers from 4 kv. to 13.8 kv.
5. 112 Great Meadows Road - Designed and installed an underground single-phase primary electric distribution system to facilitate new residential installation.
6. 281 Fairhaven Hill Road - Designed and installed an underground single-phase primary electric distribution system to facilitate new residential installation.
7. 240 Fairhaven Hill Road - Converted 330 feet of overhead single-phase primary electric to underground including design, installation, and removal.
8. 313 Garfield Road - Designed and installed an overhead single-phase primary electric distribution system to facilitate new residential installation.
9. Concord Carlisle High School, 500 Walden Street - Installed an underground three-phase primary electric distribution system to facilitate both the existing and new High Schools.

Maintenance of overhead facilities:

In gas property:

Annual Report of the Town of Concord Municipal Light Plant

BONDS

(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue	Period of Payments		Rate	Interest		Amount Outstanding
			Amounts	When Payable		When Payable	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						
5-5-1916	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						
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	55,000.00	
4-27-2005	3-1-2007	1,000,000.00	105,000.00	March 1	3.81%	Sep 1 & Mar 1	240,000.00	
4-27-2009	5-17-2011	4,000,000.00	300,000.00	May 15	2.59%	May 15 & Nov 15	3,100,000.00	
4-23-2012	6-12-2014	3,900,000.00	300,000.00	June 1	1.98%	Dec 1 & Jun 1	3,900,000.00	
TOTAL		\$21,868,000.00	\$760,000.00					\$7,295,000.00

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					
4-23-2012	6-27-2013	1,200,000.00					
4-23-2012	12-19-2013	2,635,000.00					
TOTAL			\$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	2,613,580.29	0.00	0.00			2,613,580.29
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	5,987,790.88	0.00	0.00	0.00	0.00	5,987,790.88
27	3A. SUBTRANSMISSION PLANT						
28	352ST Structures and Improvements	211,474.35					211,474.35
29	353ST Station Equipment	1,289,482.84	371,608.23				1,661,091.07
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	6,331,403.76	371,608.23	0.00	0.00	0.00	6,703,011.99

TOTAL COST OF PLANT - ELECTRIC (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	\$186,275.00					\$186,275.00		
3	361 Structures and Improvements	684,190.83	110,997.87	11,500.00			783,688.70		
4	362 Station Equipment	816,322.24					816,322.24		
5	363 Storage Battery Equipment	0.00					0.00		
6	364 Poles, Towers and Fixtures	1,125,041.13	418,611.03				1,543,652.16		
7	365 Overhead Conductors and Devices	2,703,433.65	808,562.33				3,511,995.98		
8	366 Underground Conduits	8,887,125.26	118,668.43				9,005,793.69		
9	367 Underground Conductors & Devices	6,410,496.19	174,448.58				6,584,944.77		
10	368 Line Transformers	3,971,890.01	486,027.31				4,457,917.32		
11	369 Services	903,186.35	67,471.24				970,657.59		
12	369C Services Conversion overhead to undgrmd	459,797.65	51,625.53				511,423.18		
13	370 Meters	947,984.39	97,834.45	1,340.00			1,044,478.84		
14	371 Installation on Cust's Premises	66,741.68	1,121.67				67,863.35		
15	373 Street Light and Signal Systems	967,796.25	17,394.89				985,191.14		
16	Total Distribution Plant	28,130,280.63	2,352,763.33	12,840.00	0.00	0.00	30,470,203.96		
17	5. GENERAL PLANT								
18	389 Land and Land Rights	0.00					0.00		
19	390 Structures and Improvements	5,555,745.65	91,343.20	6,200.00			5,640,888.85		
20	391 Office Furniture and Equipment	221,742.34	41,656.82	19,953.35			243,445.81		
21	392 Transportation Equipment	1,926,155.45	93,371.05	43,897.00			1,975,629.50		
22	393 Stores Equipment	89,882.20	55,512.90				145,395.10		
23	394 Tools, Shop and Garage Equipment	82,222.26	14,659.79				96,882.05		
24	395 Laboratory Equipment	167,101.82	2,787.49	31,913.46			137,975.85		
25	396 Power Operated Equipment	41,857.00	47,910.00				89,767.00		
26	397 Communication Equipment	5,228,731.26	62,441.58				5,291,172.84		
27	398 Miscellaneous Equipment	11,873.98					11,873.98		
28	399 Computer Equipment	320,360.36	80,174.82	12,143.43			388,391.75		
29	Total General Plant	13,645,672.32	489,857.65	114,107.24	0.00	0.00	14,021,422.73		
30	Total Electric Plant in Service	56,181,549.65	3,214,229.21	126,947.24	0.00	0.00	59,268,831.62		
31			Total Cost of Electric Plant					59,268,831.62	
32				Less Cost of Land, Land Rights, Rights of Way					683,863.75
33				Total Cost upon which Depreciation is based					58,584,967.87
34				Total Cost of Electric Plant					59,268,831.62

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 values, should be taken as a basis for figuring depreciation.

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	101 Utility Plant - Electric (P.17)	38,249,237.99	38,849,892.40	600,654.41
3	101 Utility Plant - gas (P.20)			
4	123 Investment in Associated Companies			
5	Total Utility Plant	38,249,237.99	38,849,892.40	600,654.41
6				
7	121 Non Utility Property	0.00	0.00	0.00
8				
9	FUND ACCOUNTS			
10	124 Other Investments	159,820.61	159,820.61	0.00
11	125 Sinking Funds			
12	126 Depreciation Fund (P. 14)	1,937,543.51	1,957,878.20	20,334.69
13	128 Other Special Funds	180,573.10	183,376.04	2,802.94
14				
15	Total Funds	2,277,937.22	2,301,074.85	23,137.63
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14)	8,299,836.27	6,325,503.63	(1,974,332.64)
18	132 Special Deposits + 134	1,099,839.57	1,709,967.47	610,127.90
19	133 Operating Reserve Fund	1,130,000.00	1,130,000.00	0.00
20	135 Working Funds 131A UG Fund	754,599.12	1,028,519.15	273,920.03
21	141 Notes and Receivable	0.00	0.00	0.00
22	142 Customer Accounts Receivable	2,397,902.24	2,239,844.18	(158,058.06)
23	143 Other Accounts Receivable	36,249.94	43,486.87	7,236.93
24	146 Receivables from Municipality	123,598.22	87,228.60	(36,369.62)
25	154 Materials and Supplies (P.14)	878,769.94	961,289.98	82,520.04
26	165 Prepayments	3,478,080.48	3,388,062.01	(90,018.47)
27	174 Miscellaneous Current Assets	1,925,252.95	2,089,271.58	164,018.63
28	Total Current and Accrued Assets	20,124,128.73	19,003,173.47	(1,120,955.26)
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount	(97,314.71)	(333,123.64)	(235,808.93)
31	182 Extraordinary Property Losses			0.00
32	186 Other Deferred Debits	54,017.69	70,400.50	16,382.81
33	Total Deferred Debits	(43,297.02)	(262,723.14)	(219,426.12)
34				
35	Total Assets and Other Debits	60,608,006.92	59,891,417.58	(716,589.34)

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	1,784,583.30	2,419,583.30	635,000.00
6	207 Appropriations for Construction Repayments			
7	208 Unappropriated Earned Surplus (P.12)	42,843,413.56	43,414,674.27	571,260.71
8	Total Surplus	44,627,996.86	45,834,257.57	1,206,260.71
9	LONG TERM DEBT			
10	221 Bonds (P.6)	3,855,000.00	7,295,000.00	3,440,000.00
11	231 Notes Payable (P.7)	3,835,000.00	0.00	(3,835,000.00)
12	Total Bonds and Notes	7,690,000.00	7,295,000.00	(395,000.00)
13	CURRENT AND ACCRUED LIABILITIES			
	228 Appropriation of Benefit	125,107.05	119,552.98	(5,554.07)
14	232 Accounts Payable	4,229,486.48	2,793,567.87	(1,435,918.61)
15	234 Payables to Municipality	0.00	0.00	0.00
16	235 Customer' Deposits	324,868.14	249,372.14	(75,496.00)
17	236 Taxes Accrued	28,586.34	58,156.39	29,570.05
18	237 Interest Accrued	24,958.81	31,370.85	6,412.04
19	242 Miscellaneous Current and Accrued Liabilities	3,192,920.51	3,235,277.33	42,356.82
20	Total Current and Accrued Liabilities	7,925,927.33	6,487,297.56	(1,438,629.77)
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt			
23	252 Customer Advances for Construction	153,509.63	61,486.41	(92,023.22)
24	253 Other Deferred Credits			
25	Total Deferred Credits	153,509.63	61,486.41	(92,023.22)
26	RESERVES			
27	260 Reserves for Uncollectable Accounts	30,000.00	30,000.00	0.00
28	261 Property Insurance Reserve			
29	262 Injuries and Damages Reserves	180,573.10	183,376.04	2,802.94
30	263 Pensions and Benefits			
31	265 Miscellaneous Operating Reserves			
32	Total Reserves	210,573.10	213,376.04	2,802.94
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction			0.00
35	Total Liabilities and Other Credits	60,608,006.92	59,891,417.58	(716,589.34)

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 \$458,650.00

Annual Report of the Town of Concord Municipal Light Plant

Year ended December 31, 2014

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)	26,048,120.01	306,459.99
3	Operating Expenses:		
4	401 Operation Expense (P.42)	21,582,129.44	801,922.50
5	402 Maintenance Expense (P. 42)	553,012.17	(132,005.36)
6	403 Depreciation Expense	1,664,930.58	72,102.46
7	407 Amortization of Property Losses		
8			
9	408 Taxes (P.49)		
10	Total Operating Expenses	23,800,072.19	742,019.60
11	Operating Income	2,248,047.82	(435,559.61)
12	414 Other Utility Operating Income (P.50)		
13			
14	Total Operating Income	2,248,047.82	(435,559.61)
15	OTHER INCOME		
16	415 Income from Merch., Job.& Contract Work(P.51)	194,252.57	96,795.48
17	419 Interest Income	22,181.70	(4,570.99)
18	421 Miscellaneous Nonoperating Income	1,849.82	191.82
19	Total Other Income	218,284.09	92,416.31
20	Total Income	2,466,331.91	(343,143.30)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0.00
23	426 Other Income Deductions	823.69	307.43
24	Total Income Deductions	823.69	307.43
25	Income Before Interest Charges	2,465,508.22	(343,450.73)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	189,532.01	56,753.20
28	428 Amortization of Debt Discount and Expense	(18,654.50)	(11,458.86)
29	429 Amortization of Premium on Debt-Credit		
30	431 Other Interest Expense		
31	432 Interest Charged to Construction-Credit		
32	Total Interest Charges	170,877.51	45,294.34
33	Net Income	2,294,630.71	(388,745.07)

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unapprop.Earned Surplus(at beginning of period)		42,843,413.56
35			
36			
37	433 Balance Transferred from Income		2,294,630.71
38	434 Miscellaneous Credits to Surplus (P.21)		
39	435 Miscellaneous Debits to Surplus (P.21)		
40	436 Appropriation of Surplus (P.21)	1,693,650.00	
41	437 Surplus Applied to Depreciation	29,720.00	
42	208 Unapprop. Earned Surplus(at end of period)	43,414,674.27	
43			
44	TOTALS	45,138,044.27	45,138,044.27

Next page is 14

CASH BALANCES AT END OF YEAR (Account 131)

Line No.	Items (a)	Amount (b)
1	Operating Cash Fund.....	6,325,503.63
2	Underground Fund.....	1,028,519.15
3	Emergency Repairs Fund.....	1,130,000.00
4	Customer Deposit Fund.....	249,372.14
5	Customer Advance for Construction.....	65,286.41
6	Bond Fund.....	508,333.33
7	Interest Fund.....	35,729.97
8	Rate Stabilization Fund.....	849,799.08
9		
10		
11		
12	TOTAL	10,192,543.71

**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)	961,289.98
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	961,289.98

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	1,937,543.51
26	Income during year from balance on deposit	4,197.34
27	Amount transferred from income	1,664,930.58
28	Amount transferred from underground fund	64,101.23
29	TOTAL	3,670,772.66
30	CREDITS	
31	Amount expended for constr.(Sec.57,C.164 of G.L.)	1,712,894.46
32	Amounts expended for renewals,viz:-	
33		
38		
39	Balance on hand at end of year	1,957,878.20
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	\$1,377,249.82		(\$11,442.66)			\$1,365,807.16
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.....	889,142.42		(\$59,013.24)			830,129.18
23	353 Station Equipment.....	2,149,639.96		(78,407.40)			2,071,232.56
24	357 Underground Conduits.....	68,903.65		(8,435.88)			60,467.77
25	358 Underground Conductors and Devices	109,329.93		(14,631.60)			94,698.33
26	Total Transmission Plant.....	3,714,604.71	0.00	(160,488.12)	0.00	0.00	3,554,116.59
27	3A. SUBTRANSMISSION PLANT						
28	352ST Structures and Improvements.....	100,674.27		(6,344.28)			94,329.99
29	353ST Station Equipment.....	621,486.64	371,608.23	(38,684.52)			954,410.35
30	357ST Underground Conduits.....	1,515,223.51		(56,599.80)			1,458,623.71
31	358ST Underground Conductors and Devices	860,742.10		(60,013.68)			800,728.42
32	Total Sub & Transmission Plant	3,098,126.52	371,608.23	(161,642.28)	0.00	0.00	3,308,092.47

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					\$186,275.00
3	361 Structures and Improvements.....	320,966.20	\$102,947.87	(\$20,525.76)			403,388.31
4	362 Station Equipment.....	523,045.28		(24,489.72)			498,555.56
5	363 Storage Battery Equipment.....	0.00					0.00
6	364 Poles, Towers and Fixtures.....	301,660.15	418,611.03	(32,822.40)			687,448.78
7	365 Overhead Conductors and Devices.....	1,232,879.55	808,562.33	(81,102.96)			1,960,338.92
8	366 Underground Conduits.....	6,355,145.77	118,668.43	(177,742.56)			6,296,071.64
9	367 Underground Conductors & Devices.....	3,943,451.31	174,448.58	(192,314.88)			3,925,585.01
10	368 Line Transformers.....	1,455,783.87	486,027.31	(119,156.76)			1,822,654.42
11	369 Services.....	689,630.36	67,471.24	(27,095.64)			730,005.96
12	369C Service Conversions-Ovhd to Undgrnd.....	292,855.74	51,625.53	(13,793.88)			330,687.39
13	370 Meters.....	706,012.87	97,834.45	(48,327.03)			755,520.29
14	371 Installation on Cust's Premises.....	42,390.66	1,121.67	(2,002.20)			41,510.13
15	372 Leased Prop. on Cust's Premises.....	0.00					0.00
16	373 Street Light and Signal Systems.....	683,844.88	17,394.89	(48,389.76)			652,850.01
17	Total Distribution Plant	16,733,941.64	2,344,713.33	(787,763.55)	0.00	0.00	18,290,891.42
18	5. GENERAL PLANT						
19	389 Land and Land Rights.....	0.00					0.00
20	390 Structures and Improvements.....	3,986,525.60	91,343.20	(170,705.32)			3,907,163.48
21	391 Office Furniture and Equipment.....	85,504.80	41,656.82	(23,324.82)			103,836.80
22	392 Transportation Equipment.....	687,345.98	93,371.05	(154,092.48)			626,624.55
23	393 Stores Equipment.....	24,983.58	55,512.90	(1,797.60)			78,698.88
24	394 Tools, Shop and Garage Equipment.....	33,767.85	14,659.79	(6,577.80)			41,849.84
25	395 Laboratory Equipment.....	89,214.33	2,787.49	(13,368.12)			78,633.70
26	396 Power Operated Equipment.....	4,332.29	47,910.00	(2,092.80)			50,149.49
27	397 Communication Equipment.....	4,452,002.69	62,441.58	(166,867.92)			4,347,576.35
28	398 Miscellaneous Equipment.....	10,317.46		(1,781.16)			8,536.30
29	399 Computer Equipment.....	60,955.20	80,174.82	(20,118.24)			121,011.78
30	Total General Plant.....	9,434,949.78	489,857.65	(560,726.26)	0.00	0.00	9,364,081.17
31	Total Electric Plant in Service	34,358,872.47	3,206,179.21	(1,682,062.87)	0.00	0.00	35,882,988.81
32	104 Utility Plant Leased to Others.....						
33	105 Property Held for Future Use.....						
34	107 Construction Work in Progress.....	3,890,365.52	(923,461.93)				2,966,903.59
	Total Utility Plant Electric	38,249,237.99	2,282,717.28	(1,682,062.87)	0.00	0.00	38,849,892.40

**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					
Line No.	Item (g)	Kinds of Fuel and Oil - Continued			Cost (k)	
		Quantity (h)	Cost (i)	Quantity (j)		
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	1,849.82
2		
4		
5		
6	TOTAL	1,849.82

OTHER INCOME DEDUCTIONS (Account 426)

Line No.	Item (a)	Amount (b)
7	Interest on Deposits	823.69
8		
9		
12		
13		
14	TOTAL	823.69

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	458,650.00
34	Appropriation for Repayment of Bonds	635,000.00
35	Appropriation for Rate Refund to customers	600,000.00
37		
38		
39		
40	TOTAL	1,693,650.00

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	482				
2					
3					
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)	11,311,155	1,644,483.49	14.5386
6					
7		TOTALS	11,311,155	1,644,483.49	14.5386
8					
9		Street Lighting:	448,681	65,486.36	14.5953
10					
11		TOTALS	448,681	65,486.36	14.5953
12					
13					
17					
19		TOTALS	11,759,836	1,709,969.85	14.5408

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	Kearsarge Solar	Concord MA @13800 Volts Station 223 H4	1,457,101	107,825.50	5.2034
21	Customer Net Metering	Concord MA @13800 Volts various	247,264	12,924.83	5.2271
22	NextEra	Concord Mass.	62,413,275	4,140,716.81	6.6344
23	PASNY Hydro Power	@ 13800 Volts	6,793,027	291,245.82	4.2874
24	Exelon	Station #219 @115/13.8Kv	61,252,882	3,187,253.00	5.2034
25	Braintree Watson		6,567,005	1,768,479.06	26.9298
26	ISO Spot Market		20,130,934	3,203,710.58	15.9144
27	Miller Hydro Group		5,707,812	305,018.11	5.3439
28	Industrial Power Services		6,046,321	281,274.44	4.6520
29	Spruce Mountain Wind		5,843,792	216,583.13	3.7062
30	Saddleback Ridge Wind		57,647	7,568.23	0.0000
31	Dominion UCAP		CAPACITY Only	568,620.00	0.0000
32	PSEG of New Jersey		CAPACITY Only	544,726.11	0.0000
33		TOTALS	176,517,060	14,635,945.62	8.2915

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)
34					
35					
36					
37		TOTALS		0.00	

ELECTRIC OPERATING REVENUES (Account 400)

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

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

Line No.	Account (a)	Operating Revenues			Kilowatt-hours Sold			Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)		
SALES OF ELECTRICITY									
1	440 Residential Sales	10,885,480.96	(13,781.45)	71,773,433	(1,536,952)	6,793	30		
2	442 Commercial and Industrial Sales	6,152,089.10	384,096.27	37,835,791	1,362,350	1,208	(30)		
3	Small (or Commercial) see instr. 5	6,011,708.56	123,871.98	47,746,764	1,515,665	21	(2)		
4	Large (or Industrial) see instr. 5	1,709,969.85	121,200.88	11,759,836	641,948	67	(1)		
5	444 Municipal Sales(P. 22)	164,018.63	13,624.19	164,965	(473,398)				
6	445 Unbilled revenue								
7	446 Sales to Railroads and Railways								
8	448 Interdepartmental Sales								
9	449 Misc. Sales - Provision for Rate Refund	1,088,255.62	96,120.95	0	0	0	0		
10	-Provision for Rate Stabilization	(592,270.07)	(289,770.91)						
11	Total Sales to Ultimate Consumers	25,419,252.65	435,361.91	169,280,789	1,509,613	8,089	(3)		
12	447 Sales for Resale	0.00	0.00	0	0	0	0		
13	Total Sales of Electricity*	25,419,252.65	435,361.91	169,280,789	1,509,613	8,089	(3)		
OTHER OPERATING REVENUES									
14	450 Forfeited Discounts	6,742.15	(1,951.62)						
15	451 Miscellaneous Service Revenues	1,760.00	(240.00)						
16	453 Sales of Water and Water Power								
17	454 Rent from Electric Property	120,073.00	56,089.00						
18	455 Interdepartmental Rents								
19	456 Other Electric Revenues	500,292.21	(182,798.30)						
20									\$1,088,255.62
21									
22	Miscellaneous Adjustments to Sales								165,104,658
23	Total Other Operating Revenues	628,867.36	(128,900.92)						
24	Total Electric Operating Revenue	26,048,120.01	306,460.99						
25									
26									

* Includes revenues from application of fuel clauses

Total KWH to which applied

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	64,130,361	10,110,037.15	0.1576	6,426	6,436
2	440-R2	Residential w/Contrl'd Wtr Ht	4,601,740	592,748.98	0.1288	335	344
3	440-R3	Residential Off Peak	2,949,651	169,557.10	0.0575		
4	440-R4	Residential Farm	91,681	13,137.73	0.1433	6	6
5	442-G1-1	Small General	13,008,603	2,288,392.94	0.1759	1,064	1,050
6	442-G1-2	General w/Contrl'd Wtr Ht	541	29.80	0.0551		
7	442-21OP	Small General W Controlled ETS Heat	42,147	2,423.43	0.0575		
8	442-G1-4	Small General Farm	134,203	21,116.30	0.1573	8	8
9	442-G2-1	Medium General	24,358,517	3,800,226.88	0.1560	158	161
10	442-G2OP	Med. General W Controlled ETS Heat	0	0.00	0.0000		
11	442-G2-4	Medium General Farm	291,780	39,899.75	0.1367	1	1
12	442-G3-1	Large General	47,746,764	6,011,708.56	0.1259	20	20
13	444-G1	Municipal Small General	304,362	55,133.22	0.1811	42	40
14	444-G2	Municipal Medium General	4,934,075	750,010.08	0.1520	20	20
15	444-G3	Municipal Large General	6,072,801	838,401.52	0.1381	5	5
16	444-SL	Municipal Street Lights	448,598	66,425.03	0.1481	1	1
17	445	Unbilled Revenue	164,965	164,018.63			
18	449-1	Provision for Rate Refund		1,088,255.62			
19	449-15	Provision for Rate Stabilization		(592,270.07)			
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)		169,280,789	25,419,252.65	0.1502	8,086	8,092

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, 2014

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	14,635,945.62	828,581.42
27	556 System control and load dispatching	0.00	0.00
28	557 Other expenses	3,218,524.50	(117,666.70)
29	Total other power supply expenses	17,854,470.12	710,914.72
30	Total power production expenses	17,854,470.12	710,914.72
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		
34	561 Load dispatching	0.00	0.00
35	562 Station expenses	12,797.34	10,319.22
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	12,797.34	10,319.22
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment	81,930.33	(4,787.07)
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	81,930.33	(4,787.07)
50	Total transmission expenses	94,727.67	5,532.15

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	128,829.71	23,066.18
5	582 Station expenses	87.39	37.83
6	583 Overhead line expenses	61,474.51	44,609.71
7	584 Underground line expenses	377.76	377.76
8	585 Street light and signal system exp.		
9	586 Meter expenses	58,500.44	(25,923.46)
10	587 Customer installations expenses		
12	589 Rents	8,887.76	98.55
13	Total operation	258,157.57	42,266.57
14	Maintenance:		
15	590 Supervision	82,605.14	(10,094.97)
16	591 Maintenance of structures	1,282.69	1,282.69
17	592 Maintenance of station equipment	18,133.00	12,909.72
18	593 Maintenance of overhead lines	174,976.13	(81,305.58)
19	594 Maintenance of underground lines	86,984.30	(4,665.05)
20	595 Maintenance of line transformers	1,360.00	974.00
21	596 Maintenance of street light & signal sys.	16,400.57	(1,296.28)
22	597 Maintenance of meters	0.00	0.00
23	598 Maintenance of misc. distribution plant	1,481.56	1,336.92
24	Total maintenance	383,223.39	(80,858.55)
25	Total distribution expenses	641,380.96	(38,591.98)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	19,086.71	12,717.95
29	902 Meter reading expenses	11,041.79	9,093.08
30	903 Customer records & collection expenses	177,288.03	(6,454.85)
31	904 Uncollectable accounts	5,566.12	(3,303.09)
32	906 Customer service & Information	28,275.00	(5,601.28)
	908 Consumer education	38,481.17	(4,652.16)
	909 Info & instructional services	408,594.35	(160,176.94)
	910 Miscellaneous customer service	30.00	30.00
33	Total customer accounts expenses	688,363.17	(158,347.29)
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	1,304,585.96	22,609.60
44	921 Office supplies and expenses	72,626.10	4,531.92
46	923 Outside services employed	99,323.28	(36,724.76)
47	924 Property insurance	77,153.23	30,579.23
48	925 Injuries and damages	20,400.71	1,643.14
49	926 Employee pensions and benefits	1,104,177.63	102,190.32
50	928 Regulatory commission expenses		
51	929 Duplicate charges - Cr		
52	930 Miscellaneous general expenses & 934	46,607.35	62,335.83
53	931 Rents	43,466.98	9,604.00
54	Total operation	2,768,341.24	196,769.28

ELECTRIC OPERATION AND MAINTENANCE EXPENSES-Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	ADMINISTRATIVE & GENERAL EXPENSES-Continued		
2	Maintenance:		
3	932 Maintenance of general plant	193,395.84	(1,380.95)
4	933 Transportation expense	(105,537.39)	(44,978.79)
5	Total Maintenance	87,858.45	(46,359.74)
6	Total admin. and general expenses	2,856,199.69	150,409.54
7	Total Electric Operation & Maintenance Expenses	22,135,141.61	669,917.14

SUMMARY OF OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
8	Power Production Expenses			
9	Electric Generation			
10	Steam Power			
11	Nuclear Power			
12	Hydraulic Power			
13	Other Power			
14	Other Power Supply Expenses	17,854,470.12		17,854,470.12
15	Total Power Production Expenses	17,854,470.12		17,854,470.12
16	Transmission Expenses	12,797.34	81,930.33	94,727.67
17	Distribution Expenses	258,157.57	383,223.39	641,380.96
18	Customer Accounts Expenses	688,363.17		688,363.17
19	Sales Expenses	0.00		0.00
20	Administrative and General Expenses	2,768,341.24	87,858.45	2,856,199.69
21	Power Production Expenses			
22	Total Electric Operation and Maintenance Expenses	21,582,129.44	553,012.17	22,135,141.61

23	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 22(d), Depreciation (Acct 403) and Amortization (Acct 407).....	91.37%
24	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.....	\$2,718,934.01
25	Total number of employees of electric department at end of year including administrative, operating, maintenance and other employees (including part time employees).....	33

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	(e)	(f)	(g)	(h)	(i)
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23		TOTAL							

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 Revenue (c)	Amount of operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	\$0.00	\$0.00	\$0.00	\$0.00

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns.....				
4	Contract work.....	397,602.25			397,602.25
5	Commissions.....				
6	Other(list according to major classes)				
7					
8					
9					
10	Total Revenues	\$397,602.25	\$0.00	\$0.00	\$397,602.25
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost).....				
16					
17	Labor	89,967.20			89,967.20
18	Transportation	51,535.66			51,535.66
19	Materials	61,846.82			61,846.82
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	\$203,349.68	\$0.00	\$0.00	\$203,349.68
51	Net Profit (or loss)	\$194,252.57	\$0.00	\$0.00	\$194,252.57

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) Non-associated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) other public authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other G,

and place an "x" in column (c) if sale invoices export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as other power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to	Statistical Classification	Export Across State Lines	Point of Delivery	Sub-station	Kw or Kva of Demand (Specify Which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
						(a)	(b)	(c)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
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31								
32								
33								
34								
35								

SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f).. The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours sold should be the quantities shown by the bills rendered to the purchasers.

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

8. If a contact covers several points of delivery and small amounts of electric energy are delivered at each point, such sale may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Kilowatt-hours (k)	Revenue (Omit Cents)				Revenue per Kwh (cents) [0.0000] (p)	Line No.
			Demand Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
NONE							1	
							2	
							3	
							4	
							5	
							6	
							7	
							8	
							9	
							10	
							11	
							12	
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							28	
							29	
							30	
							31	
							32	
							33	
							34	
TOTALS		0	\$0	\$0	\$0	\$0	0.0000	35

PURCHASED POWER (Account 555) - Continued

(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. 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).
- 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 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)	Kilowatt-hours (k)	Cost of Energy (Omit Cents)				Cents per KWH (cents) [0.0000] (p)	Line No.
			Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
60 minute	13.8K	62,413,275	\$4,140,717	\$0	\$0	\$4,140,717	6.6344	1
60 minute	13.8K	6,793,027	291,246	0	0	291,246	4.2874	2
60 minute	13.8K	20,130,934	3,203,711	0	0	3,203,711	15.9144	3
60 minute	13.8K	5,707,812	305,018	0	0	305,018	5.3439	4
60 minute	13.8K	6,046,321	281,274	0	0	281,274	4.6520	5
60 minute	13.8K	5,843,792	216,583	0	0	216,583	3.7062	6
60 minute	13.8K	61,252,882	3,187,253	0	0	3,187,253	5.2034	7
60 minute	13.8K	57,647	7,568	0	0	7,568	13.1286	8
60 minute	13.8K	1,457,101	107,826	0	0	107,826	7.4000	9
60 minute	13.8K	247,264	12,925	0	0	12,925	5.2271	10
60 minute	13.8K	6,567,005	1,768,479	0	0	1,768,479	26.9298	11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
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								35
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								38
								39
								40
								41
TOTALS		176,517,060	\$13,522,600	\$0	\$0	\$13,522,600	7.6608	

INTERCHANGE POWER (Included in Account 555)

1. Report below the Kilowatt-hours received and delivered during the year and the net change or credit under interchange power agreements.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Non-associated Utilities, (3) Associated Non-utilities, (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 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)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	0	0	0	0

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13			
14			
15			
16			
17			
18			
19			
20			
21		TOTALS	0

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
SOURCES OF ENERGY		
1		
2	Generation (excluding station use):	
3	Steam..... Gas Turbine Combined Cycle	
4	Nuclear.....	
5	Hydro.....	
6	Other..... Diesel	
7	Total generation.....	
8	Purchases.....	176,517,060
9		
10	Interchanges.....	
11	{ In (gross).....	
12	{ Out (gross).....	
13	{ Net (Kwh).....	
14	{ Received.....	
15	{ Delivered.....	
16	{ Net (kwh).....	
17	TOTAL.....	176,517,060
DISPOSITION OF ENERGY		
18	Sales to ultimate consumers (including interdepartmental sales).....	169,280,789
19	Sales for resale.....	
20	Energy furnished with out charge.....	
21	Energy used by the company (excluding station use).....	597,260
22	Electric department only.....	597,260
23	Energy losses:	
24	Transmission and conversion losses.....	
25	Distribution losses.....	6,639,011
26	Unaccounted for losses.....	
27	Total energy losses.....	6,639,011
28	Energy losses as percent of total on line 15.....	3.76%
	TOTAL	176,517,060

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 purchases plus or minus net interchange minus temporary deliveries (not interchange) or 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 minute 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 and physically connected, the information called for below should be furnished for each system.

Monthly Peak							
Line No.	Month (a)	Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)
29	January	31,811	Thursday	2	6pm-7pm	60 Minute Int.	17,471,993
30	February	28,984	Thursday	13	2pm-3pm	60 Minute Int.	15,093,305
31	March	27,336	Tuesday	4	10am-11am	60 Minute Int.	15,361,282
32	April	21,695	Tuesday	29	9pm-10pm	60 Minute Int.	12,632,085
33	May	23,175	Monday	12	6pm-7pm	60 Minute Int.	12,569,943
34	June	33,633	Wednesday	25	6pm-7pm	60 Minute Int.	14,300,230
35	July	37,369	Wednesday	2	4pm-5pm	60 Minute Int.	16,906,373
36	August	33,617	Wednesday	27	5pm-6pm	60 Minute Int.	14,926,297
37	September	36,419	Tuesday	2	3pm-4pm	60 Minute Int.	14,074,441
38	October	24,266	Thursday	16	7pm-8pm	60 Minute Int.	13,209,263
39	November	26,575	Wednesday	26	6pm-7pm	60 Minute Int.	14,082,892
40	December	28,957	Monday	8	6pm-7pm	60 Minute Int.	15,888,956
41						TOTAL	176,517,060

GENERATING STATION STATISTICS (Large Stations)
(Except nuclear, See Instruction 10)

1. Large stations for the purpose of this schedule are steam and hydro stations of 2,500 Hw* or more of installed capacity and other stations of 500 Kw* or more of installed capacity (name plate ratings). (*10,000 Kw and 2,500 Kw, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.)
 2. If any plant is leased, operated under a license from the Federal Power Commission, or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
 3. Specify if total plant capacity is reported in kva instead of kilowatts as called for on line 5.

4. If peak demand for 60 minutes is not available, give that which is available, specifying period.
 5. If a group of employees attends more than one generating station, report on line 11 the approximate average number of employees assignable to each station.
 6. If gas is used and purchased on a term basis, the B.t.u. content of the gas should be given and the quantity of fuel consumed converted to M cu. ft.
 7. Quantities of fuel consumed and the average cost per unit of fuel consumed should be consistent with charges to expense 501and

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1	Kind of plant (steam, hydro, int. com., gas turbine)	NONE		
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.)			
3	Year originally constructed			
4	Year last unit was installed			
5	Total installed capacity (maximum generator name plate ratings in kw)			
6	Net peak demand on plant-kilowatts (60 min.)			
7	Plant hours connected to load			
8	Net continuous plant capability, kilowatts:			
9	(a) When not limited by condenser water			
10	(b) When limited by condenser water			
11	Average number of employees			
12	Net generation, exclusive of station use			
13	Cost of plant (omit cents):			
14	Land and land rights			
15	Structures and improvements			
16	Reservoirs, dams, and waterways			
17	Equipment costs			
18	Roads, railroads, and bridges			
19	Total cost			
20	Cost per kw of installed capacity			
21	Production expenses:			
22	Operation supervision and engineering			
23	Station labor			
24	Fuel			
25	Supplies and expenses, including water			
26	Maintenance			
27	Rents			
28	Steam from other sources			
29	Steam transferred - Credit			
30	Total production expenses			
31	Expenses per net Kwh (5 places)			
32	Fuel: Kind			
33	Unit: (coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
34	Quantity (units) of fuel consumed			
35	Average heat content of fuel (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas)			
36	Average cost of fuel per unit, del. f.o.b. plant			
37	Average cost of fuel per unit consumed			
38	Average cost of fuel consumed per million B.t.u.			
39	Average cost of fuel consumed per kwh net gen.			
40	Average B.t.u. per kwh net generation			
41				
42				

GENERATING STATION STATISTICS (Large Stations) - Continued
(Except nuclear, See Instruction 10)

547 as shown on line 24

8. The items under cost of plant and production expenses represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses, however, do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

9. If any plant is equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined

operations with a conventional steam unit, the gas turbine should be included with the steam station.

10. If the respondent operates a nuclear power generating station submit; (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of the fuel accounting specifying the accounting methods and types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, and other physical and operating characteristics of the plant.

Plant (e)	Plant (f)	Plant (g)	Plant (h)	Plant (i)	Plant (j)	Line No.
NONE						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
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					37	
					38	
					39	
					40	
					41	
					42	

STEAM GENERATING STATIONS

1. Report the information called for concerning generating stations and equipment at end of year.
 2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Non-utility Property.
 3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of

lessor, date and term of lease, and annual rent. For any generating station, other than a leased station or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement, and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output,

Line No.	Name of Station (a)	Location of Station (b)	Number and Year Installed (c)	Boilers			
				Kind of Fuel and Method of Firing (d)	Rated Pressure in lbs. (e)	Rated Steam Temperature (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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37							

STEAM GENERATING STATIONS - Continued

expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
 4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Turbine-Generators*

Year Installed (h)	Type (i)	Steam Pressure at Throttle p.s.i.g. (j)	R.P.M. (k)	Name Plate Rating in Kilowatts		Hydrogen Pressure**		Power Factor (p)	Voltage K.v.++ (q)	Station Capacity Maximum Name Plate Rating** (r)	Line No.
				At Minimum Hydrogen Pressure (l)	At Maximum Hydrogen Pressure (m)	Min. (n)	Max. (o)				
				NONE							

Note Reference:

- *Report cross-compound turbine-generator units on two lines - H.P. section and L.P. section.
- + Indicate tandem-compound (T.C.); cross-compound (C.C.); all single casing (S.C.); topping unit (T), and non-condensing (N.C.). Show back pressures.
- ** Designate air cooled generators.
- ++ If other than 3 phase, 60 cycle, indicate other characteristics.
- *+ Should agree with column (m).

HYDROELECTRIC GENERATING STATIONS

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
 2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Non-utility Property.
 3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as

Line No.	Name of Station (a)	Location (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit* (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
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10							
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36							
37							

*Horizontal or vertical. Also indicate type of runner - Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I).

HYDROELECTRIC GENERATING STATIONS - Continued

percent of ownership by respondent, name of co-owner basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels - Continued			Generators						Total Installed Generating Capacity in Kilowatts (name plate ratings) (q)	Line No.
Design Head (h)	R.P.M. (i)	Maximum hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Frequency or d.c. (n)	Name Plate Rating of Unit in Station (o)	Number of Units in Station (p)		
NONE										1
										2
										3
										4
										5
										6
										7
										8
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										38
TOTALS										39

**COMBUSTION ENGINE AND OTHER GENERATING STATIONS
(except nuclear stations)**

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
 2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Non-utility Property.
 3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent owner-

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers				
			Diesel or Other type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Belted or Direct Connected (g)
1	NONE						
2							
3							
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COMBUSTION ENGINE AND OTHER GENERATING STATIONS - Continued

(except nuclear stations)

ship by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
 4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.
 5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers - Continued			Generators					Total Installed Generating Capacity in Kilowatts (name plate ratings) (p)	Line No.
Rated hp. of unit (h)	Total Rated hp. of station Prime Movers (i)	Year Installed (j)	Voltage (k)	Phase (l)	Frequency or d.c. (m)	Name Plate Rating of Unit in Kilowatts (n)	Number of Units in Station (o)		
NONE									1
									2
									3
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TOTALS									39

GENERATING STATION STATISTICS (Small Stations)

1. Small generating stations, for the purpose of this schedule, are steam and hydro stations of less than 2,500 KW* and other stations of less than 500 KW* installed capacity (name plate ratings). (*10,000 KW and 2,500 KW, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.
 2. Designate any plant leased from others, operated under a license from the Federal Power Commission,

or operated as a joint facility, and give a concise statement of the facts in a footnote.
 3. List plants appropriately under subheadings for steam, hydro, nuclear internal combustion engine and gas turbine stations. For nuclear, see instructions 10 page 59.

5. If peak demand for 60 minutes is not available, give that which is available, specifying period.
 6. If any plant is equipped with combustions of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, report as one plant.

4. Specify if total plant capacity is reported in kva instead of kilowatts.

Line No.	Name of Plant (a)	Year Const. (b)	Installed Capacity Name Plate Rating - KW (c)	Peak Demand KW (60 Min.) (d)	Net Generation Excluding Station Use (e)	Cost of Plant (Omit Cents) (f)	Plant Cost Per KW Inst. Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omit Cents)			Kind of Fuel (k)	Fuel Cost Per KWH Net Generation (Cents) 0.00 (l)
								Labor (h)	Fuel (i)	Other (i)		
1	NONE											
2												
3												
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TOTALS												

TRANSMISSION LINE STATISTICS

Report information concerning transmission lines as indicated below.

Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1	NONE							
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47	TOTALS							

* 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 (f), (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	Station #479 Williams Rd.	Dist.-Unattended	13.8	4.16		10,000	2				
2	Station #223 Main St.	Dist.-Unattended	13.8	13.8			0				
3	Station #219 Forest Ridge	Dist. & Sub-trans.-Unattended	115	13.8		120,000	2				
4											
5											
6											
7											
8											
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32											
TOTALS						130,000	4				

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles- Beginning of Year	107.71		107.71
2	Added During Year	0.24		0.24
3	Retired During Year			0.00
4	Miles-End of Year	107.95		107.95
5				
6				
7				
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14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (KVA)
16	Number at beginning of year.....	8,100	10,869	2,402	162,838
17	Additions during year:				
18	Purchased.....		192	199	6,973
19	Installed.....	(5)			
20	Associated with utility plant acquired....				
21	Total Additions.....	(5)	192	199	6,973
22	Reductions during year:				
23	Retirements.....	3	146		
24	Associated with utility plant sold.....				
25	Total Reductions.....	3	146	0	0
26	Number at End of Year.....	8,092	10,915	2,601	169,811
27	In stock.....		2,416	615	38,556
28	Locked meters on customers' premises.....				
29	Inactive transformers on system.....				
30	In customers' use.....		8,476	1,969	130,185
31	In company's use.....		23	17	1,070
32	Number at End of Year.....		10,915	2,601	169,811

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 Distribution 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	Center of Concord	1.110	1.400	1PHASE 7970/13800			
2			5.540	3PHASE 7970/13800			
3							
4							
5	Sub-transmission	7.100	31.400	3PHASE 7970/13800			
6							
7							
8							
9	Distribution Circuits	16.560	42.810	3PHASE 7970/13800			
10							
11							
12							
13	Various URD Developments	1.000	0.890	1PHASE 2400/4160			
14			0.000	3PHASE 2400/4160			
15		25.560	58.450	1PHASE 7970/13800			
16			17.280	3PHASE 7970/13800			
17							
18	West Concord Business Area	0.650	0.632	1PHASE 7970/13800			
19			4.037	3PHASE 7970/13800			
20							
21							
22	Route 2 Crossing at Route 62	0.942	1.714	3PHASE 7970/13800			
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTALS	52.922	164.153				

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	TYPE							
			Incandescent		Mercury Vapor		Fluorescent		High Press. Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	CONCORD	1408	0		28		0		1,380	
2										
3										
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52	TOTALS	1408	0	0	28	0	0	0	1380	0

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect of Annual Revenues	
			Increases	Decreases
May 1, 2014	374	Large General Service - Net Metering Rate	\$0.00	
May 1, 2014	376	Small General Service - Net Metering Rate	\$0.00	
September 1, 2014	378	Residential Service - Net Metering With Banking Rate	\$0.00	

**CONCORD MUNICIPAL LIGHT PLANT
ELECTRIC RATE SCHEDULES**

**RATE G-3
LARGE GENERAL SERVICE – NET METERING RATE**

Mass DPU No.374
New Rate

Effective: May 1, 2014

The Concord Municipal Light Plant (the "CMLP") shall pay for energy delivered to the CMLP system from eligible renewable generating sources including: solar, wind, and micro-turbine units which simultaneously generate electricity and recover heat.

Availability

This rate schedule is available throughout the entire territory served by the CMLP Electric System (the "CMLP System").

Applicability

This rate schedule is applicable to all small-scale generation facilities with a net output greater than 10kW.

This rate schedule is only available for commercial service.

Character of Service

Service under this rate schedule shall be alternating current, 60 Hertz, single or three phase and include metering equipment capable of recording energy flows to and from the CMLP distribution system. In addition, the installation must be in compliance with CMLP's Interconnection Agreement.

Monthly Rate

The cost of power shall be defined as the avoided average monthly Day Ahead locational marginal price (DA-LMP) per kilowatt-hour applicable to Concord for wholesale power purchased from the ISO – New England. The Day Ahead price may vary with the source of customer generation at the discretion of CMLP. For example, the Day Ahead price for solar generation will be determined by calculating the average, hourly DA price for the calendar month prior to the billing date based on the applicable day time hours.

Meter Charge

Will be the charge under the applicable billing tariff

Terms

The calculated credit for generation will be rendered either monthly or bi-monthly, at the sole discretion of the CMLP. The credit will be applied to the customer's bill. If the total credit amount exceeds the amount due, then the credit balance will be applied to the following bill's amount due. If there is a bill credit for two or more consecutive bill periods, the customer may request the credit to be paid in the form of a check.

Effective Date

This rate schedule is effective for all generation on or after the effective date shown above.

Interruption of Service

The CMLP will make reasonable provisions to assure satisfactory and continuous service, but does not guarantee a continuous supply of electric power and energy from the CMLP System facilities and shall not be liable for damage occasioned by interruptions of service or failure to commence delivery caused by acts of God, or the public enemy, or for any cause reasonably beyond the control of the CMLP, including, but not limited to, the failure or breakdown of facilities, floods, fire, strikes, or actions or orders of any agency having jurisdiction in the premises, or for interruptions which are necessary for inspection, repair,

or changes in the equipment and facilities of the CMLP or the bulk power supplier(s) to the CMLP System.

The Customer shall notify the CMLP immediately of any defects, troubles or accident which may in any way affect the delivery of electric service by the CMLP from the CMLP System.

Term of Contract

Service under this rate schedule is subject to termination at any time upon the CMLP's receipt of written notice from the Customer, subject to the provisions of the Rules and Regulations for Electric Service.

**CONCORD MUNICIPAL LIGHT PLANT
ELECTRIC RATE SCHEDULES**

**RATE G-1
SMALL GENERAL SERVICE – NET METERING RATE**

Mass DPU No.376
New Rate

Effective: May 1, 2014

The Concord Municipal Light Plant (the "CMLP") shall pay for energy delivered to the CMLP system from eligible renewable generating sources including: solar, wind, and micro-turbine units which simultaneously generate electricity and recover heat.

Availability

This rate schedule is available throughout the entire territory served by the CMLP Electric System (the "CMLP System").

Applicability

This rate schedule is applicable to all small-scale generation facilities with a net output greater than 10kW.

This rate schedule is only available for commercial service.

Character of Service

Service under this rate schedule shall be alternating current, 60 Hertz, single or three phase and include metering equipment capable of recording energy flows to and from the CMLP distribution system. In addition, the installation must be in compliance with CMLP's Interconnection Agreement.

Monthly Rate

The cost of power shall be defined as the avoided average monthly Day Ahead locational marginal price (DA-LMP) per kilowatt-hour applicable to Concord for wholesale power purchased from the ISO – New England. The Day Ahead price may vary with the source of customer generation at the discretion of CMLP. For example, the Day Ahead price for solar generation will be determined by calculating the average, hourly DA price for the calendar month prior to the billing date based on the applicable day time hours.

Meter Charge

Will be the charge under the applicable billing tariff

Terms

The calculated credit for generation will be rendered either monthly or bi-monthly, at the sole discretion of the CMLP. The credit will be applied to the customer's bill. If the total credit amount exceeds the amount due, then the credit balance will be applied to the following bill's amount due. If there is a bill credit for two or more consecutive bill periods, the customer may request the credit to be paid in the form of a check.

Effective Date

This rate schedule is effective for all generation on or after the effective date shown above.

Interruption of Service

The CMLP will make reasonable provisions to assure satisfactory and continuous service, but does not guarantee a continuous supply of electric power and energy from the CMLP System facilities and shall not be liable for damage occasioned by interruptions of service or failure to commence delivery caused by acts of God, or the public enemy, or for any cause reasonably beyond the control of the CMLP, including, but not limited to, the failure or breakdown of facilities, floods, fire, strikes, or actions or orders of any agency having jurisdiction in the premises, or for interruptions which are necessary for inspection, repair,

or changes in the equipment and facilities of the CMLP or the bulk power supplier(s) to the CMLP System.

The Customer shall notify the CMLP immediately of any defects, troubles or accident which may in any way affect the delivery of electric service by the CMLP from the CMLP System.

Term of Contract

Service under this rate schedule is subject to termination at any time upon the CMLP's receipt of written notice from the Customer, subject to the provisions of the Rules and Regulations for Electric Service.

**CONCORD MUNICIPAL LIGHT PLANT
ELECTRIC RATE SCHEDULES**

**RATE R-6
RESIDENTIAL SERVICE – NET METERING With BANKING RATE**

Mass DPU No. 378
Replaces Mass DPU No 373

Effective: September 1, 2014

The Concord Municipal Light Plant (the "CMLP") shall pay for energy delivered to the CMLP system from eligible, small scale generating sources including: solar, wind, and micro-turbine units which simultaneously generate electricity and recover heat.

Availability

This rate schedule is available throughout the entire territory served by the CMLP Electric System (the "CMLP System").

Applicability

This rate schedule is applicable to all small-scale generation facilities with a net output of less than one hundred sixty seven (167) kilowatts of alternating current capacity as determined by CMLP.

This rate schedule is only available for residential service.

Character of Service

Service under this rate schedule shall be alternating current (AC), 60 Hertz, single phase. Service under this rate will require a meter that measures interval energy flow to and from the customer and CMLP.

Monthly Rate

Meter Charge (Single Phase)	\$ 8.05 per month
Meter Charge (Three Phase)	\$24.15 per month
Energy Rate;	
First 1,400 kWhs	\$0.14327 per kWh
Next 800 kWhs	\$0.15678 per kWh
All in excess of 2,200 kWhs	\$0.17029 per kWh

The above rate per kWh will be adjusted only for net purchases from CMLP plus or minus in accordance with the formulae specified in the Purchased Power Cost Adjustment Clause, the Conservation and Renewable Energy Services Clause, the Underground Utilities Charge Clause and the NYPA Power Cost Adjustment Clause. The amount computed at the Monthly Rate shall be subject to taxes, assessments or surcharges imposed by any governmental authority which is assessed on the basis of revenues from electric service or volumes of electricity purchased or sold by the CMLP.

Energy generated by the Customer under this rate will be netted against the energy normally purchased under Rate R-1 and Rate R-2 from CMLP during the monthly billing period to the extent the generated energy does not exceed Customer purchases from CMLP. To the extent the generated energy exceeds the above purchases from CMLP during the billing period; CMLP will credit the Customer as follows: The credit for excess energy shall be determined by the avoided average monthly Day Ahead locational marginal price (DA-LMP) per kilowatt-hour applicable to Concord for wholesale power purchased from the ISO – New England. The Day Ahead price may vary with the source of customer generation at the discretion of CMLP. For example, the Day Ahead price for solar generation will be determined by calculating the average hourly DA price for the calendar month prior to the billing date based on the daytime hours between 9am and 4pm.

Distribution Charge

Installed Generation Capacity equal or greater than 2 kW but less than 4 kW AC	\$3.60 per month
Installed Generation Capacity equal or greater than 4 kW but less than 7 kW AC	\$6.60 per month
Installed Generation Capacity equal or greater than 7 kW but less than 10 kW AC	\$10.20 per month
Installed Generation Capacity equal or greater than 10 kW but less than 13 kW AC	\$13.80 per month
Installed Generation Capacity equal or greater than 13 kW but less than 16 kW AC	\$17.40 per month
Installed Generation Capacity equal or greater than 16 kW but less than 19 kW AC	\$21.00 per month
Installed Generation Capacity equal or greater than 19 kW but less than 22 kW AC	\$24.60 per month
Installed Generation Capacity equal or greater than 22 kW but less than 25 kW AC	\$28.20 per month
Installed Generation Capacity equal or greater than 25 kW but less than 28 kW AC	\$31.80 per month
Installed Generation Capacity equal or greater than 28 kW but less than 31 kW AC	\$35.40 per month
Installed Generation Capacity equal or greater than 31 kW but less than 34 kW AC	\$39.00 per month

Rate Net Metering With Banking

Installed Generation Capacity equal or greater than 34 kW but less than 37 kW AC	\$42.60 per month
Installed Generation Capacity equal or greater than 37 kW but less than 40 kW AC	\$46.20 per month
Installed Generation Capacity equal or greater than 40 kW but less than 46 kW AC	\$53.40 per month
Installed Generation Capacity equal or greater than 46 kW AC but less than 58 kW AC	\$67.80 per month
Installed Generation Capacity equal or greater than 58 kW AC but less than 82 kW AC	\$96.60 per month
Installed Generation Capacity equal or greater than 82 kW AC but less than 130 kW AC	\$154.20 per month
Installed Generation Capacity equal or greater than 130 kW AC but less than 167 kW AC	\$198.60 per month

Terms

The credit for excess generation will be applied to the customer's bill each month.

Minimum Charge

The monthly minimum charge shall be the sum of the Meter Charge, the Distribution Charge and all applicable rate adjustments.

Effective Date

This rate schedule is effective for all generation on or after the effective date shown above.

Interruption of Service

The CMLP will make reasonable provisions to assure satisfactory and continuous service, but does not guarantee a continuous supply of electric power and energy from the CMLP System facilities and shall not be liable for damage occasioned by interruptions of service or failure to commence delivery caused by acts of God, or the public enemy, or for any cause reasonably beyond the control of the CMLP, including, but not limited to, the failure or breakdown of facilities, floods, fire, strikes, or actions or orders of any agency having jurisdiction in the premises, or for interruptions which are necessary for inspection, repair, or changes in the equipment and facilities of the CMLP or the bulk power supplier(s) to the CMLP System.

Rate Net Metering With Banking

The Customer shall notify the CMLP immediately of any defects, troubles or accident which may in any way affect the delivery of electric service by the CMLP from the CMLP System.

Term of Contract

Service under this rate schedule is subject to termination at any time upon the CMLP's receipt of written notice from the Customer, subject to the provisions of the Rules and Regulations for Electric Service.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Michael White

Town Manager

D. J. Val

Director

Ray Clark

Members
of the
Municipal
Light
Board

Lynn Salinger

[Signature]

John B. Terry, Jr.