

# **The Commonwealth of Massachusetts**

## **Return**

**of the**

**Municipal Light Department of**

**the Town of Paxton**

**to the**

**Department of Public Utilities**

**of Massachusetts**

**For the Year ended December 31,**

**2013**

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

Gregory D. DeStasi  
Office address: 578 Pleasant Street  
Paxton, MA 01612  
[gregory.destasi@paxtonlight.com](mailto:gregory.destasi@paxtonlight.com)

*Goulet, Salvidio & Associates, P.C.*  
*Certified Public Accountants*

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

Michael A. Salvidio, CPA  
James R. Dube, CPA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Paxton Municipal Light Department  
Paxton, Massachusetts 01612

We have compiled the balance sheet of Paxton Municipal Light Department as of December 31, 2013 and 2012, and the related statements of income and unappropriated retained earnings for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

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

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

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

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

Goulet, Salvidio & Associates P.C.

*Goulet, Salvidio & Associates, P.C.*

Worcester, Massachusetts  
June 5, 2014

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**GENERAL INFORMATION****Page 3**

1.	Name of town (or city) making report.			Paxton
2.	If the town (or city) has acquired a plant, Kind of plant, whether gas or electric. Owner from whom purchased, if so acquired. Date of votes to acquire a plant in accordance with the provisions of chapter 164 of the General Laws. Record of votes: First vote: Yes, ; No, Second vote: Yes, ; No, Date when town (or city) began to sell gas and electricity,			Electric      February 15, 1914
3.	Name and address of manager of municipal lighting:			
	Gregory D. DeStasi	144 South Street		Athol, MA 01331
4.	Name and address of mayor or selectmen:			
	Peter Bogren, Jr.	5 Burtenmar Circle	Paxton, MA 01612	Term Expires 5/13
	John Malone	10 Lincoln Circle	Paxton, MA 01612	Term Expires 5/14
	Julie Pingitore	16 Grove Street	Paxton, MA 01612	Term Expires 5/15
5.	Name and address of town (or city) treasurer:			
	Deirdre L. Malone	10 Lincoln Circle		Paxton, MA 01612
6.	Name and address of town (or city) clerk:			
	Susan Stone	6 Center Drive		Paxton, MA 01612
7.	Names and addresses of members of municipal light board:			
	Emerson W. Wheeler III	262 Pleasant Street	Paxton, MA 01612	Term Expires 5/16
	John P. Crowley	33 Crowningshield Drive	Paxton, MA 01612	Term Expires 5/15
	Michael J. Benoit	18 Lincoln Circle	Paxton, MA 01612	Term Expired 5/14
	Replacement:			
	John Ahern	135 Pleasant Street	Paxton, MA 01612	Term 5/14 - 5/17
8.	Total valuation of estates in town (or city) according to last State valuation (taxable)			\$430,501,964
9.	Tax rate for all purposes during the year:			
		Residential		\$20.51
		Open Space		N/A
		Commercial/Industrial/Personal Property		\$20.51
10.	Amount of manager's salary:			\$97,270
11.	Amount of manager's bond:			\$100,000
12.	Amount of salary paid to members of municipal light board (each):			\$600

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

		Amount
<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas	0
2	From sales of electricity	3,608,448
3	<b>TOTAL</b>	3,608,448
4		
5	<b>EXPENSES</b>	
6	For operation, maintenance and repairs	3,315,583
7	For interest on bonds, notes or scrip	0
8	For depreciation fund ( 5.0% % 5,659,819 as per page 8B)	282,991
9	For sinking fund requirements	0
10	For note payments	0
11	For bond payments	0
12	For loss in preceding year	0
13	<b>TOTAL</b>	3,598,574
14		
15	<b>COST:</b>	
16	Of gas to be used for municipal buildings	0
17	Of gas to be used for street lights	0
18	Of electricity to be used for municipal buildings	117,970
19	Of electricity to be used for street lights	24,986
20	Total of above items to be included in the tax levy	142,956
21		
22	New construction to be included in the tax levy	0
23	Total amounts to be included in the tax levy	142,956

**CUSTOMERS**

Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
	None	Paxton	1822
		Paxton Off Peak	67
		Total Paxton	1889
		Holden	16
		Leicester	1
<b>TOTAL</b>	0	<b>TOTAL</b>	1,906



Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
None							
	TOTAL	0				TOTAL	NONE
The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bond and notes are repaid report the first three columns only * Date of meeting and whether regular or special ** List original issues of bonds and notes including those that have been repaid							

**Town Notes**

(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
13-Apr-1913 SP	14-Jan-1914	5,000					
10-Mar-1920 R	17-Dec-1920	2,000					
17-Mar-1921 R	15-May-1921	1,600					
7-Mar-1922 R	11-Sep-1922	316					
5-Mar-1926 R	18-May-1926	3,000					
12-Feb-1929 SP	31-Dec-1929	1,200					
6-Feb-1939 SP	13-Oct-1939	6,000					
15-Mar-1971 R	1-Jun-1971	50,000					
5-Mar-1973 R	15-Sep-1975	125,000					
12-May-1975 R	1-Apr-1976	125,000					
	TOTAL	319,116				TOTAL	NONE

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

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

\* Date of meeting and whether regular or special

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



**TOTAL COST OF PLANT - ELECTRIC**

1. Report below the cost of utility plant in service according to prescribed accounts

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production			NONE			
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0



TOTAL COST OF PLANT (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	319					319
3	361 Structures and Improvements	53,949					53,949
4	362 Station Equipment	487,797	990,669	(347,556)			1,130,910
5	363 Storage Battery Equipment	-					0
6	364 Poles Towers and Fixtures	693,111	34,952	(3,271)			724,792
7	365 Overhead Conductors and Devices	745,700	13,030	(1,652)			757,078
8	366 Underground Conduit	239,096	1,821				240,917
9	367 Underground Conductors and Devices	288,124	5,141				293,265
10	368 Line Transformers	508,720	14,946				523,666
11	369 Services	466,696	959	(592)			467,063
12	370 Meters	213,192	14,065	(2,710)			224,547
13	371 Installations on Customer's Premises	-					0
14	372 Leased Prop on Customer's Premises	-					0
15	373 Streetlight and Signal Systems	147,340	1,282	(174)			148,448
16	Total Distribution Plant	3,844,044	1,076,865	(355,955)	0	0	4,564,954
17	5. GENERAL PLANT						
18	389 Land and Land Rights	-					0
19	390 Structures and Improvements	342,486	8,694				351,180
20	391 Office Furniture and Equipment	48,284	16,355	(13,347)			51,292
21	392 Transportation Equipment	548,580					548,580
22	393 Stores Equipment	7,063					7,063
23	394 Tools, Shop and Garage Equipment	55,772	3,883				59,655
24	395 Laboratory Equipment	946	1,984				2,930
25	396 Power Operated Equipment	20,239					20,239
26	397 Communication Equipment	53,721					53,721
27	398 Miscellaneous Equipment	524					524
28	399 Other Tangible Property	-					
29	Total General Plant	1,077,615	30,916	(13,347)	0	0	1,095,184
30	Total Electric Plant in Service	4,921,659	1,107,781	(369,302)	0	0	5,660,138
31							Total Cost of Electric Plant..... 5,660,138
33							Less Cost of Land, Land Rights, Rights of Way..... 319
34							Total Cost upon which Depreciation is based ..... 5,659,819

The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.

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<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>UTILITY PLANT</b>			
2	101	Utility Plant - Electric (P. 17)	1,946,726	1,879,617	(67,109)
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	1,946,726	1,879,617	(67,109)
6					
7					
8					
9					
10					
11		<b>FUND ACCOUNTS</b>			
12	125	Sinking Funds			
13	126	Depreciation Fund (P. 14)	975,520	1,027,501	51,981
14	128	Other Special Funds	0	0	0
15		Total Funds	975,520	1,027,501	51,981
16		<b>CURRENT AND ACCRUED ASSETS</b>			
17	131	Cash (P. 14)	1,374,795	1,543,788	168,993
18	132	Special Deposits	39,850	40,800	950
19	135	Working Funds	200	200	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	363,897	388,242	24,345
22	143	Other Accounts Receivable	93,508	123,117	29,609
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	141,637	138,437	(3,200)
25					
26	165	Prepayments	1,776,631	1,823,526	46,895
27	174	Miscellaneous Current Assets	333	248	(85)
28		Total Current and Accrued Assets	3,790,851	4,058,358	267,507
29		<b>DEFERRED DEBITS</b>			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	23,500	23,500	0
33		Total Deferred Debits	23,500	23,500	0
34					
35		Total Assets and Other Debits	6,736,597	6,988,976	252,379

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0	0	0
3		<b>SURPLUS</b>			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	0	0	0
6	207	Appropriations for Construction Repayments			0
7	208	Unappropriated Earned Surplus (P. 12)	3,820,489	4,694,381	873,892
8		Total Surplus	3,820,489	4,694,381	873,892
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)			
	228	Other Post Employment Benefits	55,961	84,793	28,832
11	231	Notes Payable (P. 7)			
12		Total Bonds and Notes	55,961	84,793	28,832
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	332,706	262,166	(70,540)
15	234	Payables to Municipality (Water & Trash)	80,637	76,749	(3,888)
16	235	Customers' Deposits	39,850	40,800	950
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	12,393	17,563	5,170
20		Total Current and Accrued Liabilities	465,586	397,278	(68,308)
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction	0	2,796	2,796
24	253	Other Deferred Credits	0	0	0
25		Total Deferred Credits	0	2,796	2,796
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts			0
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
	264	Reserve for Rate Stabilization	1,754,275	1,776,482	22,207
31	265	Miscellaneous Operating Reserves			0
32		Total Reserves	1,754,275	1,776,482	22,207
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction	640,286	33,246	(607,040)
35		Total Liabilities and Other Credits	6,736,597	6,988,976	252,379

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

<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	400 Operating Revenues (P. 37 and 43)	3,523,659	153,014
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	3,172,937	164,224
5	402 Maintenance Expense	97,332	(2,552)
6	403 Depreciation Expense	246,067	5,561
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	3,516,336	167,233
11	Operating Income	7,323	(14,219)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	7,323	(14,219)
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	208,321	202,815
17	419 Interest Income	65,777	3,564
18	421 Miscellaneous Nonoperating Income (P. 21)	6,060	(8,122)
19	Total Other Income	280,158	198,257
20	Total Income	287,481	184,038
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization	19,886	8,282
23	426 Other Income Deductions	33,922	27,305
24	Total Income Deductions	53,808	35,587
25	Income Before Interest Charges	233,673	148,451
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes		0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit		0
30	431 Other Interest Expense	68	(10)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	68	(10)
33	<b>NET INCOME</b>	233,605	148,461
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		3,820,489
35			
36			
37	433 Balance Transferred from Income		233,605
38	434 Miscellaneous Credits to Surplus (P. 21)		640,287
39	435 Miscellaneous Debits to Surplus (P. 21)	0	
40	436 Appropriations of Surplus (P. 21)		
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	4,694,381	
43			
44	<b>TOTALS</b>	4,694,381	4,694,381

<b>CASH BALANCES AT END OF YEAR</b>					
Line No.	Items (a)	Amount (b)			
1	Operation Fund-Cash	1,042,931			
2	Operation Fund-Investments	500,857			
3	Interest Fund	0			
4	Bond Fund	0			
5	Construction Fund	0			
6					
7					
8					
9					
10					
11					
12					
		<b>TOTAL</b>	<b>1,543,788</b>		
<b>MATERIALS AND SUPPLIES (Accounts 151-159, 163) Summary per Balance Sheet</b>					
Line No.	Account (a)	Amount End of Year			
		Electric (b)	Gas (c)		
13	Fuel (Account 151 ) (See Schedule, Page 25)	138,437			
14	Fuel Stock Expenses (Account 152)				
15	Residuals (Account 153)				
16	Plant Materials and Operating Supplies (Account 154 (151))				
17	Merchandise (Account 155)				
18	Other Materials and Supplies (Account 156)				
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)				
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)				
21	Nuclear Byproduct Materials (Account 159)				
22	Stores Expense (Account 163)				
23	Total Per Balance Sheet			138,437	0
<b>DEPRECIATION FUND ACCOUNT (Account 126)</b>					
Line No.	(a)	Amount (b)			
24	<b>DEBITS</b>				
25	Balance of account at beginning of year	975,520			
26	Income during year from balance on deposit (interest)	19,648			
27	Amount transferred from income (depreciation)	246,067			
28					
29					
		<b>TOTAL</b>	<b>1,241,235</b>		
30	<b>CREDITS</b>				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	213,734			
32	Amounts expended for renewals,viz:-				
33					
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,027,501			
40		<b>TOTAL</b>	<b>1,241,235</b>		





UTILITY PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0.00
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	0	0	0	0	0.00
19	Total Production Plant	0	0	0	0	0	0.00
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0.00

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	319	-	-			319
3	361 Structures and Improvements	-	-	-			-
4	362 Station Equipment	119,795	990,669	(34,050)			1,076,414
5	363 Storage Battery Equipment	-	-	-			-
6	364 Poles Towers and Fixtures	238,991	34,952	(42,356)			231,587
7	365 Overhead Conductors and Devices	49,128	13,030	(37,285)			24,873
8	366 Underground Conduit	39,524	1,821	(11,955)			29,390
9	367 Underground Conductors and Devices	31,832	5,141	(14,406)			22,567
10	368 Line Transformers	25,103	14,946	(25,103)			14,946
11	369 Services	16,372	959	(16,372)			959
12	370 Meters	37,634	14,065	(10,660)			41,039
13	371 Installations on Customer's Premises	-	-	-			-
14	372 Leased Prop on Customer's Premises	-	-	-			-
15	373 Streetlight and Signal Systems	-	1,282	-			1,282
16	Total Distribution Plant	558,698	1,076,865	(192,187)	0	0	1,443,376
17	5. GENERAL PLANT						
18	389 Land and Land Rights	-	-	-			-
19	390 Structures and Improvements	175,131	8,694	(18,383)			165,442
20	391 Office Furniture and Equipment	1,155	16,355	(1,155)			16,355
21	392 Transportation Equipment	265,077	-	(31,277)			233,800
22	393 Stores Equipment	2,262	-	(353)			1,909
23	394 Tools, Shop and Garage Equipment	-	3,883	-			3,883
24	395 Laboratory Equipment	-	1,984	-			1,984
25	396 Power Operated Equipment	-	-	-			-
26	397 Communication Equipment	15,464	-	(2,686)			12,778
27	398 Miscellaneous Equipment	116	-	(26)			90
28	399 Other Tangible Property	-	-	-			-
29	Total General Plant	459,205	30,916	(53,880)	0	0	436,241
30	Total Electric Plant in Service	1,017,903	1,107,781	(246,067)	0	0	1,879,617
31	104 Utility Plant Leased to Others	-	-	-			-
32	105 Property Held for Future Use	-	-	-			-
33	107 Construction Work in Progress	928,823	(928,823)	-			-
34	Total Utility Plant Electric	1,946,726	178,958	(246,067)	0	0	1,879,617

**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

(Except Nuclear Materials)

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

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

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

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1	Miscellaneous Nonoperating Income	4,741
2	Disaster Recovery Income	1,319
3		
4		
5		
6	<b>TOTAL</b>	6,060
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7	Investment Fees	5,563
8	Realized Losses	226
9	Unrealized Loss	28,133
10		
11		
12		
13		
14	<b>TOTAL</b>	33,922
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15	Contribution in Aid of Construction	640,287
16		
17		
18		
19		
20		
21		
22		
23	<b>TOTAL</b>	640,287
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	<b>TOTAL</b>	0
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33		0
34		
35		
36		
37		
38		
39		
40	<b>TOTAL</b>	0

<b>MUNICIPAL REVENUES (Account 482,444)</b> (K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		<b>TOTALS</b>				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other Than Street Lighting)	139,336	24,269	0.1742	
6	444-3	Municipal Power	869,320	127,609	0.1468	
7						
8						
9						
10						
11						
12		<b>TOTALS</b>	1,008,656	151,878	0.1506	
13	444-1	Street Lighting:	157,240	23,221	0.1477	
14						
15						
16						
17						
18		<b>TOTALS</b>	157,240	23,221	0.1477	
19		<b>TOTALS</b>	1,165,896	175,099	0.1502	
<b>PURCHASED POWER (Account 555)</b>						
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			<b>TOTALS</b>	0	0	
<b>SALES FOR RESALE (Account 447)</b>						
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30	<b>None</b>					
31						
32						
33						
34						
35						
36						
37						
38						
39			<b>TOTALS</b>	0	0	

		<b>Operating Revenues</b>		<b>Kilowatt-hours Sold</b>		<b>Average Number of Customers per Month</b>	
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	<b>SALES OF ELECTRICITY</b>						
2	440 Residential Sales	2,447,411	128,136	15,980,444	347,688	1,747	135
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	161,376	(2,969)	972,440	(51,127)	29	(102)
5	Large Commercial C Sales	707,226	23,883	4,926,624	(18,801)	26	3
6	444 Municipal Sales	175,099	3,816	1,165,896	(25,617)	21	0
7	445 Other Sales to Public Authorities	0	0	0	0		0
8	446 Sales to Railroads and Railways	0	0	0	0		0
9	448 Interdepartmental Sales	0	0	0	0		0
10	449 Miscellaneous Sales (lease lights)	6,485	267	35,515	488	88	3
11	<b>Total Sales to Ultimate Consumers</b>	3,497,597	153,133	23,080,919	252,631	1,911	39
12	447 Sales for Resale	0	0	0	0	0	0
13	<b>Total Sales of Electricity*</b>	3,497,597	153,133	23,080,919	252,631	1,911	39
14	<b>OTHER OPERATING REVENUES</b>						
15	450 Forfeited Discounts	0	0				
16	451 Miscellaneous Service Revenues	0	0				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	4,303	0				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	21,759	(119)				
21							
22							
23							
24							
25	Total Other Operating Revenues	26,062	(119)				
26	Total Electric Operating Revenue	3,523,659	153,014				

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

**ELECTRIC OPERATING REVENUES (Account 400)**  
 meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

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

\* Includes revenues from application of fuel clauses \$ 0  
 Total KWH to which applied 23,080,919

**SALES OF ELECTRICITY TO ULTIMATE CONSUMERS**

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

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1	400.000	Domestic A	14,538,142	2,229,929	0.1534	1515	1616
2	440.010	Domestic A Farm	26,424	3,664	0.1387	3	3
3	400.100	Domestic Heat D	1,415,878	213,818	0.1510	127	128
4	442.100	Small Commercial B	932,277	155,454	0.1667	24	25
5	442.110	Small Commercial B Farm	40,163	5,922	0.1474	4	4
6	442.200	Large Commercial C	1,956,384	301,260	0.1540	24	25
7	442.300	Large Commercial C -AMC	2,970,240	405,966	0.1367	1	1
8	444.100	Streetlighting	157,240	23,221	0.1477		
9	444.200	Municipal Power MB	139,336	24,269	0.1742	19	18
10	444.300	Municipal Power MC	869,320	127,609	0.1468	3	3
11	445.000	Protective Lighting	35,515	6,485	0.1826	88	88
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			23,080,919	3,497,597	0.1515	1,808	1,911



<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>			
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	<b>POWER PRODUCTION EXPENSES</b>		
2	<b>STEAM POWER GENERATION</b>		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	<b>NUCLEAR POWER GENERATION</b>		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	<b>HYDRAULIC POWER GENERATION</b>		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>HYDRAULIC POWER GENERATION - Continued</b>		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	<b>OTHER POWER GENERATION</b>		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	2,001,497	113,376
27	556 System control and load dispatching		
28	557 Other expenses	455,294	37,704
29	Total other power supply expenses	2,456,791	151,080
30	Total power production expenses	2,456,791	151,080
31	<b>TRANSMISSION EXPENSES</b>		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others		0
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	0	0

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	56,178	9,756
5	582 Station expenses	7,499	5,250
6	583 Overhead line expenses	0	0
7	584 Underground line expenses	0	0
8	585 Street lighting and signal system expenses	156	4
9	586 Meter expenses	2,895	(939)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	102,758	3,826
12	589 Rents		0
13	Total operation	169,486	17,897
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	0	0
17	592 Maintenance of station equipment	0	0
18	593 Maintenance of overhead lines	49,781	(13,375)
	Major Storm Reimbursement (12/2008)	0	
19	594 Maintenance of underground lines	2,842	557
20	595 Maintenance of line transformers	0	(4)
21	596 Maintenance of street lighting and signal systems	14,739	9,136
22	597 Maintenance of meters	161	(124)
23	598 Maintenance of miscellaneous distribution plant	0	(273)
24	Total maintenance	67,523	(4,083)
25	Total distribution expenses	237,009	13,814
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	8,378	(130)
30	903 Customer records and collection expenses	141,576	2,411
31	904 Uncollectible accounts	849	51
32	905 Miscellaneous customer accounts expenses	5,174	2,601
33	Total customer accounts expenses	155,977	4,933
34	<b>SALES EXPENSES</b>		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	117	6
40	Total sales expenses	117	6
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	98,073	3,763
44	921 Office supplies and expenses	4,230	(83)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	30,288	(21,499)
47	924 Property insurance	19,546	3,124
48	925 Injuries and damages	4,878	(604)
49	926 Employee pensions and benefits	220,881	6,131
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	10,753	(1,441)
53	931 Rents	1,917	917
54	Total operation	390,566	(9,692)

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont.</b>		
2	Maintenance:		
3	932 Maintenance of general plant	29,809	1,531
4	Total administrative and general expenses	420,375	(8,161)
5	Total Electric Operation and Maintenance Expenses	3,270,269	161,672

<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	2,456,791	0	2,456,791
13	Total power production expenses	2,456,791		2,456,791
14	Transmission Expenses	0		0
15	Distribution Expenses	169,486	67,523	237,009
16	Customer Accounts Expenses	155,977		155,977
17	Sales Expenses	117		117
18	Administrative and General Expenses	390,566	29,809	420,375
19	Total Electric Operation and			
20	Maintenance Expenses	3,172,937	97,332	3,270,269

- 21 Ratio of operating expenses to operating revenues 92.81%  
 (carry out decimal two places, (e.g.. 0.00%)  
 Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)
- 22 Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts. \$ 485,519
- 23 Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees) 7



OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

<b>INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)</b>					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns	0			0
4	Contract work	208,321			208,321
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	208,321	0	0	208,321
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				0
15	classes of cost)				
16					
17	Materials				0
18	Outside Service Labor				
19					
20	Labor - Spencer Contract	0			0
21	Truck - Spencer Contract	0			0
22	Materials - Spencer Contract	0			0
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	208,321	0	0	208,321

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.  
 2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) thus: firm power, FP; dump or surplus power, DP; other, G,

and place an "x" in column (c) if sale involves export across a state line.  
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).  
 4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to: (a)	Statistical Classification (b)	Export Across State Line (c)	Point of Delivery (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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18								
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22								
23								
24								
25								
26								
27								
28								
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30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41		* Winter period contract demand.						
42								



SALES FOR RESALE (Account 447) - Continued

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

integrated).

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

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

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each such sales may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
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								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42



PURCHASED POWER (Account 555)  
(EXCEPT INTERCHANGE POWER)

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

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

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 Minutes		1,454,184	11,774	7,059	28,380	47,213	\$0.0260	1
60 Minutes		23,154	30,813	3,803	1,219	35,835	\$0.5653	2
60 Minutes		772,459	86,873	75,375	1,567	163,815	\$0.2121	3
60 Minutes		144,749	10,475	1,187	10	11,672	\$0.0806	4
60 Minutes		1,242,109	86,204	8,966	964	96,134	\$0.0774	5
60 Minutes		1,862,449	140,855	13,496	1,445	155,796	\$0.0837	6
60 Minutes		2,887,861	186,752	23,634	199	210,585	\$0.0729	7
60 Minutes		329,775	22,092	2,702	23	24,817	\$0.0753	8
60 Minutes		5,465,038	455,719	44,878	376	500,973	\$0.0917	9
								10
60 Minutes					10,159	10,159	N/A	11
					340,631	340,631	N/A	12
		3,497,900		180,359	0	180,359	\$0.0516	13
					28,883	28,883	N/A	14
60 MINUTES		2,177,603			207,300	207,300	\$0.0952	15
								16
						0	N/A	17
					(56,634)	(56,634)		18
					22,206	22,206		19
					71,717	71,717		20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	19,857,281	1,031,557	361,459	658,445	2,051,461	0.1033	42

INTERCHANGE POWER (Included in Account 555)

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

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Particulars of settlements for interchange power

shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling,

coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				26,037,640	20,685,370	5,352,270	405,330
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				26,037,640	20,685,370	5,352,270	405,330

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	Interchange Expense - Energy	341,210
14		Nepool Expenses	64,120
15			
16			
17			
18			
19			
20			
21	TOTAL		405,330

**ELECTRIC ENERGY ACCOUNT**

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

Line No.	Item (a)			Kilowatt-hours (b)
1	<b>SOURCES OF ENERGY</b>			
2	Generation			
3	Steam			
4	Nuclear			
5	Hydro			
6	Other			
7	Total Generation			0
8	Purchases			19,857,281
9		( In (gross)	26,037,640	
10	Interchanges	< Out (gross)	20,685,370	
11		( Net (Kwh)		5,352,270
12		( Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		( Net (Kwh)		0
15	<b>TOTAL</b>			<b>25,209,551</b>
16	<b>DISPOSITION OF ENERGY</b>			
17	Sales to ultimate consumers (including interdepartmental sales)			23,080,919
18	Sales for resale			0
19	Energy furnished without charge			14
20	Energy used by the company (excluding station use):			
21	Electric department only			72,693
22	Energy losses			
23	Transmission and conversion losses		245,120	
24	Distribution losses	7.18%	1,810,805	
25	Unaccounted for losses		0	
26	Total energy losses			2,055,925
27	Energy losses as percent of total on line 15	8.16%		
28	<b>TOTAL</b>			<b>25,209,551</b>

**MONTHLY PEAKS AND OUTPUT**

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.  
 2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

as to the nature of the emergency.  
 3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)  
 4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.  
 5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

**PAXTON**

Line No.	Month (a)	Monthly Peak						Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Coincident Peak	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	5138		Wednesday	1/23/2013	19:00	60 min	2,406,265
30	February	5130		Friday	2/8/2013	18:00	60 min	2,164,116
31	March	4330		Thursday	3/14/2013	20:00	60 min	2,176,439
32	April	5159		Tuesday	4/2/2013	20:00	60 min	1,900,035
33	May	4251		Friday	5/31/2013	18:00	60 min	1,853,588
34	June	4578		Monday	6/24/2013	20:00	60 min	2,002,374
35	July	5218		Thursday	7/18/2013	19:00	60 min	2,460,981
36	August	4249		Wednesday	8/28/2013	20:00	60 min	2,028,824
37	September	5141		Wednesday	9/11/2013	20:00	60 min	1,911,612
38	October	3911		Tuesday	10/26/2013	19:00	60 min	1,892,162
39	November	5010		Sunday	11/24/2013	18:00	60 min	2,062,052
40	December	5360		Tuesday	12/17/2013	18:00	60 min	2,351,103
41							<b>TOTAL</b>	<b>25,209,551</b>

<b>GENERATING STATIONS</b>						Pages 58 through 66
<b>GENERATING STATION STATISTICS (Large Stations)</b>						Pages 58-59
(Except Nuclear)						
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>STEAM GENERATING STATIONS</b>						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>HYDROELECTRIC GENERATING STATIONS</b>						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>COMBUSTION ENGINE AND OTHER GENERATING STATIONS</b>						Pages 64-65
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>GENERATING STATION STATISTICS (Small Stations)</b>						Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						

<b>TRANSMISSION LINE STATISTICS</b>								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2					NONE	NONE		
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS						0	

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

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve but one industrial or street railway customer should not be listed hereunder.  
 3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Wentworth Substation Marshall Street at Suomi	Distribution Unattended	115	13.8		12,500	1	1			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS					12,500	1	1			



<b>OVERHEAD DISTRIBUTION LINES OPERATED</b>					
Line No.		Length (Pole Miles)			
		Wood Poles	Steel Towers	Total	
1	Miles -- Beginning of Year	31.61		31.61	
2	Added During Year	0.01		0.01	
3	Retired During Year	0.00		0.00	
4	Miles -- End of Year	31.62	0.00	31.62	
5	*				
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
<b>ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS</b>					
Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	1,796	2,059	552	13525.0
17	Additions during year				
18	Purchased	0	77	13	815.0
19	Installed	55	0	0	0.0
20	Associated with utility plant acquired	0	0		
21	Total Additions	55	77	13	815.0
22	Reductions during year:				
23	Retirements	2	70	0	0.0
24	Associated with utility plant sold				
25	Total Reductions	2	70	0	0.0
26	Number at end of year	1,849	2,066	565	14340.0
27	In stock		154	78	2437.5
28	Locked meters on customers' premises		0	0	0.0
29	Inactive transformers on system		0	0	0.0
30	In customers' use		1,906	485	11740.0
31	In company's use		6	2	162.5
32	Number at end of year		2,066	565	14340.0
*					

<b>CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)</b>							
Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.							
Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)		Underground Cable		Submarine Cable	
				Miles *	Operating Voltage (d)	Feet *	Operating Voltage (f)
				(c)	(d)	(e)	(f)
1	Arrowhead Drive	0.20	miles 3" PVC	0.20			
	Asnebumskit (#51 Zanotti)	0.12	miles 3" PVC	0.12			
2	Baxter Drive (Fox Run Development)	0.30	miles 3" PVC	0.30			
3	Bumbo Brook	0.10	miles 3" PVC	0.10			
4	Camelot Drive		None	0.20			
5	Cancelmo (Grove Street)		None	0.10			
	Cantley Lane (end of Keep)	0.08	miles 3" PVC	0.08			
6	Crocker Hill Road	0.15	miles 3" PVC	0.15			
7	Crowningshield Drive	0.52	miles 3" PVC	0.52			
8	Davis Hill Road (North)	0.15	miles 3" PVC	0.15			
9	Davis Hill Road (South)	0.05	miles 3" PVC	0.05			
10	Dunanberry Way	0.30	miles 3" PVC	0.30			
11	Dunkin Donuts (607 Pleasant Street)	0.04	miles 4" PVC	0.04	*3 phase		
12	Forestdale Road Extention	0.07	miles 3" PVC	0.07			
13	Grove Street (Leicester Water Works)	0.08	miles 4" PVC	0.08	*3 phase		
14	Hemlock Street	0.30	miles 3" PVC	0.30			
15	Hill Street (ROW)	0.10	miles 3" PVC	0.10			
16	Holden Road (Highway-Water Primary)	0.05	miles 3" PVC	0.05	*3 phase		
	Holden Road (Senior Housing Development)	0.26	miles 4' PVC	0.26	*3 phase		
17	Iron Forge Road	0.10	miles 3" PVC	0.10			
18	Keep Ave	0.30	miles 3" PVC	0.30			
19	Lancelot Drive	0.20	miles 3" PVC	0.50			
20	Lincoln Circle	0.40	miles 3" PVC	0.40			
	Major Moore Circle (Hines 5 Major Moore)	0.10	miles 3" PVC	0.10			
	Marshall Street - Boisclair	0.16	miles 3" PVC	0.16			
21	Marshall Street - Kettlebrook Pump Station	0.75	miles 4" PVC	0.75	*3 phase		
22	Marshall Street - Kettlebrook Maintenance Building	0.04	miles 3" PVC	0.04			
23	McCann Place	0.20	miles 3" PVC	0.20			
	Mill Street - Moore State Park	0.18	miles 3" PVC	0.18			
24	Mountview Drive	0.15	miles 3" PVC	0.15			
25	Nipmuc Road	0.08	miles 3" PVC	0.08			
26	Old Lantern Circle	0.40	miles 3" PVC	0.40			
27	Pierce Circle	0.36	miles 3" PVC	0.36			
28	Pleasant North (causeway)	0.30	miles 3" PVC	0.30			
	Pleasant South (PMLD 578 Pleasant St)	0.71	miles 4" PVC	6 runs - Wire to be pulled in 2009			
	Pleasant South (Wittmer 202 Pleasant St)	0.10	miles 3" PVC	0.10			
	Pleasant South (Gigliotti 204 Pleasant St)	0.06	miles 3" PVC	0.06			
30	Red Oak Street	0.20	miles 3" PVC	0.20			
31	Richards Ave (Porras Service 74 Richards)	0.18	miles 3" PVC	0.18			
	Richards Ave (WCMP Service 217 Richards)	0.10	miles 3" PVC	0.10	*3 phase		
32	Rollingridge Road	0.10	miles 3" PVC	0.10			
33	Shanandoah Drive	0.30	miles 3" PVC	0.30			
34	Sherbrooke Drive		None	0.20			
35	Simon (Nanigan Road)	0.50	miles 3" PVC	0.20			
36	Sunset Lane	0.43	miles 4" PVC	0.43	*3 phase		
	Stereo Lane WSR& Media flow 2008	0.57	miles 4" PVC	0.57	*3 phase		
37	Suomi Street	0.06	miles 4" PVC	0.06	*3 phase		
38	Thistledown Lane		None	0.10			
	Village Road (Highland Village) Pump Station	0.15	miles 4" PVC	0.15	*3 phase		
	Village Road (Highland Village)	0.35	miles 3" PVC	0.35			
	West Street (Country Bank)	0.06	miles 4" PVC	0.06	*3 phase		
39	Wildewood Road	0.50	miles 3" PVC	0.50			
40							
41	Distribution 8 KV Total	10.96	miles 3" PVC	10.85	8000 KV		
42							
43							
44	Streetlighting			8.48	120 volts		
45	*						
46							
47	Streetlighting (Sunset Lane)	0.23	miles 1-1/4 PVC	0.40	240 volts		
48							
49	TOTALS	11.19	Miles	19.73		0	0
50	*indicate number of conductors per cable						

**STREET LAMPS CONNECTED TO SYSTEM**





Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Paxton									
2	Town Streetlighting	514							514	
3	Protective Lighting	87				1		1		85
4										
5										
6										
7										
8										
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11										
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13										
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48										
49										
50										
51										
52	TOTALS	601	0	0	0	1	0	1	514	85

**RATE SCHEDULE INFORMATION**

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Rate Changes in 2013		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....	Mayor
	
Gregory D. DeStasi	Manager of Electric Light
.....	)
	
Emerson W. Wheeler III	
.....	
	
Michael J. Benoit	Selectmen
.....	or
	Members
John P. Crowley	of the
.....	Municipal
.....	Light
.....	Board
.....	)

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

..... SS ..... 20 .....

Then personally appeared .....

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

Notary Public or Justice of the Peace

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