

The Commonwealth of Massachusetts

RETURN

OF THE

MUNICIPAL LIGHTING PLANTS OF

THE TOWN OF

RUSSELL

TO THE

25 PM 15 PM 15

DEPARTMENT OF TELECOMMUNICATION AND ENERGY:

OF MASSACHUSETTS

For the Year Ended December 31,

2012

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

Official Title:

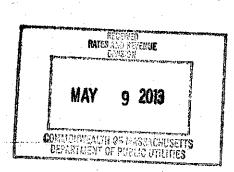
Alan Robinson

RMLD Manager

Office Address:

200 Main Street Russell, MA 01071

Form Ac19



REGERES

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Annual Report of The Town of Russell 12/31/2012 Page 3 GENERAL INFORMATION Name of town (or city) making report. RUSSELL 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, 1922 Name and address of manager of municipal lighting: Alan Robinson 336 New Ludlow Road Chicopee, MA 01020 Name and address of mayor or selectmen: Pandora Hague General Knox Road Russell, MA 01071 Jason Boyer Birch Hill Road Russell, MA 01071 Keith Cortis Blandford Road Russell MA 01071 Name and address of town (or city) treasurer: 5. Susan B. Maxwell Blandford Stage Road Russell, MA 01071 Name and address of town (or city) clerk: Virginia Hardie Rocky Brook Drive Russell, MA 01071 Names and addresses of members of municipal light board: 7. Daniel LaBombard Shattuck Road Russell, MA 01071 Carol Lucardi Westwood Drive Russell, MA 01071 Edward Stewart Pine Hill Road Russell, MA 01071 Total valuation of estates in town (or city) according to last State valuation 8. \$136,756,044 (taxable) Tax rate for all purposes during the year: Residential \$18.40 Open Space Commercial/Industrial/Personal Property \$18.40 10. Amount of manager's salary: \$66,560 11. Amount of Manager's bond: \$500 12. Amount of salary paid to members of municipal light board (each): \$700

8alan Beginn of Yer of	Total Cost of Plan		Aufucial Report of					Year ende	8B Year endedDecember 31 2012
Section	Septiming of Year Additions Retirements Adjustments Transfers Fand Fand \$100.00 \$1000.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$5,605.40 \$1,901.75 \$6,250.00 \$6,250.00 \$1,901.00 \$1,901.75 \$1,	•			IL COST OF PLANT.		(þe		
Second Fig. Additions	Of Vaar (b) Additions (d) Retirements (d) Adjustments (d) Transfers (va va (d) Voa (d) \$51,000.00 \$100.00 \$1,1901.75 \$2,192.50) \$33 \$34,584.46 \$11,901.75 \$4,625.00) \$6,203.09) \$66 \$196,289.42 \$53,610.34 \$6,625.00) \$60.05 \$2243 \$23,737.76 \$5,605.40 \$6,02.03 \$60.00 \$0.00 \$60.00 \$13,762.66 \$75,742.49 \$6,12,92.69) \$0.00 \$0.00 \$0.00 \$13,762.66 \$75,742.49 \$6,250.00) \$0.00 \$0.00 \$0.00 \$232,089.22 \$13,762.66 \$75,742.49 \$6,250.00) \$0.00 \$0.00 \$0.00 \$355,318.60 \$75,742.49 \$6,170.69) \$0.00 \$0.00 \$0.00 \$0.00 \$853,18.60 \$75,742.49 \$6,170.69) \$0.00 \$0.00 \$0.00 \$0.00 \$853,18.60 \$75,742.49 \$6,170.69) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 <th>-</th> <th></th> <th>Balance</th> <th></th> <th>-</th> <th></th> <th></th> <th>Balance</th>	-		Balance		-			Balance
\$100.00 \$31,000.00 \$31	\$100.00 \$31,000.00 \$31		ine Account	Beginning		:			End of
\$31,000,000 \$31,000,000 \$31,000,000 \$31,000,000 \$31,000,000 \$4,025,00 \$54,025,00 \$52,192,50) \$53,485,00 \$52,192,50) \$53,485,00 \$52,192,50) \$53,192,00 \$53,192,00 \$53,192,00 \$53,192,00 \$50,00 \$	\$100.00 \$31,000.00 \$31,000.00 \$31,000.00 \$31,000.00 \$31,000.00 \$46,525.00 \$6,203.09 \$51,198.00 \$51,			(a)	. Addrigons .	Retirements	Adjustments	Transfers	Year
\$100.00 \$31,000.00 \$54,584.46 \$11,901.75 \$53,610.34 \$53,610.34 \$51,902.50 \$51,902.20 \$51,902.20 \$51,902.20 \$51,190.00 \$51,000.00 \$52,003.00 \$52,003.00 \$52,000	\$100.00 \$31,000.00 \$54,584.46 \$4,625.00 \$593,485.00 \$5196,289.42 \$51,198.00 \$51,108.00 \$		1 4. DISTRIBUTION PLANT			(2)	(a)	£	(a)
\$31,000.00 \$54,554.46 \$11,901.75 \$54,525.00 \$196,289.42 \$51,88.00 \$51,188.00 \$51,188.00 \$51,188.00 \$51,188.00 \$51,188.00 \$51,752.66 \$51,752.66 \$51,752.66 \$51,752.66 \$513,752.	\$54,584.46 \$11,901.75 (\$2,192.50) \$64 \$53,485.00 \$4,625.00 (\$4,525.00) \$864 \$51,198.00 \$55,605.40 (\$6,203.09) \$51,198.00 \$51,0			\$100.00	-				
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\$33.485.00 \$4,625.00 (\$4,525.00) \$196,289.42 \$53.610.34 (\$6,203.09) \$51,198.00 \$5,605.40 (\$6,203.09) \$22,737.76 \$5,605.40 (\$12,920.59) \$0.00 \$\$ \$437,864.64 \$75,742.49 (\$12,920.59) \$0.00 \$\$ \$91,448.68 \$293,849.28 \$13,752.66 (\$6,250.00) \$0.00 \$\$ \$13,752.66 \$355,318.60 (\$6,250.00) \$0.00 \$\$ \$13,752.66 \$355,318.60 (\$6,250.00) \$0.00 \$\$ \$10,702.703.86 \$75,742.49 (\$19,770.59) \$0.00 \$\$ \$10,702.703.86 \$75,742.49 (\$19,770.59) \$0.00 \$\$ \$10,000.000 \$10,000.00	\$196,289,42 \$53,610.34 \$55,605.40 \$52,737.76 \$5,605.40 \$52,737.76 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,737.76 \$5,605.40 \$5,605.40 \$5,737.76 \$5,605.40 \$5,737.76 \$5,737.77		7 266 Outstand Continues	\$54,584.46	\$11,901.75	(\$2,192.50)			11 COC 130
\$196,289.42 \$53,610.34 (\$6,203.09) \$51,198.00 \$51,198.00 \$55,016.40 \$55,742.49 (\$12,920.59) \$50.00 \$50.00 \$50.00 \$513,752.66 \$355,318.60 \$50.0	\$196,289.42 \$53.610.34 (\$6,203.09) \$51.198.00 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,605.40 \$5,139.00 \$5,139.00 \$5,148.68 \$2,293,849.28 \$13,752.66 \$35,318.60 \$5,503.00 \$5,503.00 \$5,503.00 \$5,503.00 \$5,503.00 \$5,503.00 \$5,000 \$		8 366 Underground Conduite	\$93,485.00	\$4,625.00	(\$4,525.00)			\$93,585,00
\$5196,289.42 \$53,610.34 (\$6,203.09) \$51,198.00 \$55,605.40 \$55,605.40 \$55,605.40 \$55,605.40 \$523,737.76 \$55,605.40 \$575,742.49 (\$12,920.59) \$50.00 \$50.00 \$50.00 \$513,752.66 \$529,148.68 \$529,348.68 \$529,349.28 \$536,349.28 \$5	\$196,289,42 \$51,198.00 \$22,737.76 \$5,605,40 \$528,470,000 \$4487,864.64 \$575,742.49 \$53,148.68 \$293,849,28 \$13,752.66 \$135,318.60 \$10,00		9 367 Underground Conductors & Devices						
\$32,737.6 \$5,605.40 \$5,605.40 \$50.00 \$0.00 \$\$ \$32,737.6 \$5,605.40 \$5,605.40 \$5,005.59 \$50.00 \$\$ \$428,470.00 \$52,148.68 \$523,849.28 \$51,48.68 \$235,318.60 \$50.00 \$50	\$32,737.76 \$5,605.40 \$5,605.40 \$50.00.00 \$50		10 368 Line Transformers	6408 000 40					
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\$28,470.00 \$487,884.64 \$756,742.49 \$13,752.66 \$356,169.22 \$13,752.66 \$355,318.60 \$50.00 \$60.0	\$28,470.00 \$487,884.64 \$59,148.68 \$9,148.68 \$293,849.28 \$13,752.66 \$35,318.60 \$35,21089.22 \$355,1089.22 \$13,752.66 \$355,318.60 \$355,009 \$3		12 370 Meters	623 737 76	100 10				\$51,198,00
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\$9,148.68 \$293,849.28 \$13,752.66 \$35,318.60 \$50.00	\$9,148.68 \$29,349.28 \$9,148.60 \$0.00	٠.	15 373 Street Light and Signal Systems	\$28 470 00					
\$9,148.68 \$293,849.28 \$13,752.66 \$35,318.60 \$35,318.60 \$35,318.60 \$35,318.60 \$35,318.60 \$35,318.60 \$35,318.60 \$35,318.60 \$35,018.60	\$9,148.68 \$293,849.28 \$13,752.66 \$355,318.60 \$835,933.86 \$75,742.49 \$75,742.49 \$75,742.49 \$75,742.49 \$1000000000000000000000000000000000000		16 Total Distribution Plant	\$487 884 GA	414 414				\$28,470.00
\$9,148.68 \$13,752.66 \$35,318.60 \$352,059.22 \$352,059.	\$9,148.68 \$13,752.66 \$13,752.66 \$35,318.60 \$\$13,752.66 \$355,318.60 \$\$1,000 \$1,0	-	17 S. GENERAL PLANT	10110011011	64.24.1.016	(\$12,920.59)	\$0.00	\$0.00	\$550,686.54
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\$13,752.66 \$35,318.60 \$35,318.60 \$352,069.22 \$50.00 \$839,933.86 \$75,742.49 \$10.00 \$10.00 \$839,933.86 \$10.00	\$35,318.60 \$35,318.60 \$352,069.22 \$352,069.22 \$352,069.22 \$352,069.22 \$352,069.22 \$50.00 \$50.			\$293.849.28					\$9,148.68
\$35,318.60 \$352,069.22 \$839,933.86 \$839,933.86 \$75,742.49 \$10.00 \$80.00 \$0.00 \$0.00 \$0.00 \$0.00 \$10.	\$35,318.60 \$352,069.22 \$0.00 \$	_	_						\$293,849.28
\$35,318.60 (\$6,250.00)	\$35,318.60 (\$6,250.00) \$0.00 \$0.00 \$5.5		23 394 Tools, Shop and Garage Equipment	\$13,752.66					1
\$35,318.60 (\$6,250.00) \$234 \$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$34 \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$0.00 \$389 TOTAL COST OF PLANT	\$35,318.60 (\$6,250.00) \$21 \$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$34 \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$0.00 \$34 TOTAL COST OF PLANT								\$13,752.66
\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$0.00 \$34. \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$34. \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$34. \$839. \$10.00 \$0.00 \$389. \$10.00 \$0.00 \$10.0	\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$34. \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$34. TOTAL COST OF PLANT	<u> </u>	25 396 Power Operated Equipment	\$35,318.60		(\$6,250,00)			000
\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$34.	\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$3.40	-	25 397 Communication Equipment						\$28,008.6U
\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$34. \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$34. \$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$839. \$839. \$0.00 \$0.00 \$839. \$839. \$0.00 \$0	\$352,069.22 \$0.00 (\$6,250.00) \$0.00 \$3.40								
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\$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$839. TOTAL COST OF PLANT	\$839,933.86 \$75,742.49 (\$19,170.59) \$0.00 \$899 TOTAL COST OF PLANT	-		\$352,069.22	\$0.00	(\$6,250.00)	\$0.00	\$0.00	\$345 819 22
TOTAL COST OF PLANT	Less Cost of Land Rights, and Rights of Way Less Cost of Land, Land Rights, and Rights of Way Total Cost upon which depreciation is based Total Cost upon which depreciation is based \$896 \$896 \$896 \$896			\$839,933.86	\$75,742.49	(\$19,170.59)	\$0.00	80.00	\$896.505.7E
Less Cost of Land, Land Rights, and Rights of Way Total Cost upon which depreciation is based ing property. In case any part of the property is sold or relired, the cost of such property	Less Cost of Land, Land Rights, and Rights of Way Total Cost upon which depreciation is based ing property. In case any part of the property is sold or retired, the cost of such property of the property, less the land values, should be a sea hasts for finanting depreciation.	•	-0			TOTAL COST OF PI	l		\$896,505.76
Less Cost of Land, Land Rights, and Rights of Way Total Cost upon which depreciation is based \$896 ing property. In case any part of the property is sold or relined, the cost of such property	Less Cost of Land, Land Rights, and Rights of Way Total Cost upon which depreciation is based ing property. In case any part of the property is sold or retired, the cost of such property of the property, less the land values, should be a haste for finanting depreciation.		200		-		,	·	
Total Cost upon which depreciation is based \$896 ing property. In case any part of the property is sold or retired, the cost of such property.	Total Cost upon which depreciation is based \$890 in case any part of the property is sold or retired, the cost of such property less the land values, should be taken as a hasis for ferming depreciation.		70			Less Cost of Land, Land Ric	ihts, and Rights of Way		\$100.00
ing property. In case any part of the property is sold or retired, the cost of such property	ing property. In case any part of the property is sold or retired, the cost of such property less the land values, should be taken as a basis for forming demonstration.	ļĺ	170			Total Cost upon which der	reciation is based	I	\$896.405.76
	of the property		le above ligures should show the original cost of exis	ing property.	ny part of the property is	sold or retired, the cost of	such property		

nnua	al Report of		Year en	dedDecember 31 2
		NCE SHEET Assets and	Other Debits	
ine No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
- 3	UTILITY PLANT 101 Utility Plant -Electric	\$472,460.70	\$515,322.65	\$42,861.
5	Total Utility Plant	\$472,460.70	\$515,322.65	\$42,861.
6 7 8 9 10 11	FUND ACCOUNTS 125 Sinking Funds			
13 14	126 Depreciation Fund (P. 14)	(\$240,768.24)	(\$283,630.19)	(\$42,861.
15	Total Funds	(\$240,768.24)	(\$283,630.19)	(\$42,861.
18 1 19 1	CURRENT AND ACCRUED ASSETS 131 Cash (P. 14)	\$475,814.68	\$484,981.60	\$9,166.9
21 1 22 1	42 Customer Accounts Receivable	\$103,236.19 \$51,730.30	\$113,742.01 \$0.00	\$10,505.i (\$51,730.;
24 1 25	46 Receivables from Municipality 51 Materials and Supplies (P. 14)	\$123,738.50	\$128,897.98	\$5,159.4
26 1 27 1	65 Prepayments			
28	Total Current and Accrued Assets	\$754,519.67	\$727,621.59	(\$26,898.0
0 18 1 18	DEFERRED DEBITS 81 Unamortized Debt Discount 82 Extraordinary Property Debits			
	35 Other Deferred Debits	(\$11,700.00)	(\$10,800.52)	\$899.4
3 4	Total Deferred Debits	(\$11,700.00)	(\$10,800.52)	\$899.4
5	Total Assets and Other Debits	\$974,512.13	\$948,513.53	(\$25,998.6
				(420,000.0

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

 -		Balance		
		Beginning of	Balance End	Increase
Line	Title of Account	Year	Year	or (Decrease)
No.		(b)	1001	or (Decrease)
1	APPROPRIATIONS	\~/		
2	201 Appropriations for Construction	1		
3	SURPLUS		et a constant and a c	
4	205 Sinking Fund Reserves			
	206 Loans Repayment			
6	207 Appropriations for Construction Repayment.			
7	208 Unappropriated Earned Surplus (P. 12)	\$1,085,528.08	\$1,093,641.94	\$8,113.86
8	Total Surplus	\$1,085,528.08	\$1,093,641.94	\$8,113.86
9	LONG TERM DEBT	ψ1,000,020,00	ψ1,030,041.34	Ψ0,110.00
	221 Bonds (P. 6)		4 m	
11	231 Notes Payable (P 7)			
12	Total Bonds and Notes	\$0.00	\$0.00	\$0.00
13	CURRENT AND ACCRUED LIABILITIES	\$0.00	\$0.00	
	232 Accounts Payable	\$74,166.26	\$49,091.41	(\$25,074.85)
	234 Payables to Municipality	₹ <i>1</i> 4,100.20	\$49,091.41	(\$25,074.65)
	235 Customer Deposits	60,000,00	\$9,600.00	\$600.00
	236 Taxes Accrued	\$9,000.00	\$9,000.00	\$600.00
	237 Interest Accrued			
	242 Miscellaneous Current and Accrued Liabilities	\$4,428.03	\$15,868.37	\$11,440.34
20	Total Current and Accrued Liabilities	\$87,594.29	\$74,559.78	(\$13,034.61)
	DEFERRED CREDITS	\$67,034,23	\$14,005.76	(\$13,034.01)
21				
	251 Unamortized Premium on Debt			
		+ T		
	253 Other Deferred Credits	60.00	60.00	\$0.00
25	Total Deferred Credits	\$0.00	\$0.00	\$0.00
26	RESERVES			Min Hairi III
	260 Reserves for Uncollectable Accounts	4. 4.		
	261 Property Insurance Reserve			
	262 Injuries and Damages Reserves			
	263 Pensions and Benefits	\$42,158.00	\$63,942.00	\$21,784.00
	265 Miscellaneous Operating Reserves	(\$240,768.24)	(\$283,630.19)	(\$42,861.95)
32	Total Reserves	(\$198,610.24)	(\$219,688.19)	(\$21,077.95)
33	CONTRIBUTIONS IN AID OF			
	CONSTRUCTION			
	271 Contributions in Aid of Construction			
35	Total Liabilities and Other Credits	\$974,512.13	\$948,513.53	(\$25,998.60)

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.

Ann	ual Report of Ye	14 ar endedDecember 31 2012
	CASH BALANCES AT END OF YEAR (Account 131)	
Line		Amount
No	. (a)	(b)
1	Operation Fund	\$484,981.60
2	interest Fund	•
3 4	Bond FundConstruction Fund	
5	CONSTRUCTION CONTRACTOR CONTRACTO	1.1
6		
7		
8		
9		
10		
11	TOTAL	\$484,981.60
12		3404,301.00
	MATERIALS AND SUPPLIES (Account 151-159, 163) Summary per Balance Sheet	
	Commissive Paramos Chicar	
	Amount End of Year	
Line	Account Electric	Gas
No.	(a) (b)	(c)
13	Fuel (Account 151) (See Schedule, Page 25)	
14	Fuel Stock Expenses (Account 152)	
15	Residuals (Account 153)	
16	Plant Materials and Operating Supplies (Account 154)	
17 18	Merchandise (Account 155) Other Materials and Supplies (Account 156)	
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)	
	Nuclear Fuel Assemblies and Components - Stock Acct (Acct 158)	
21	Nuclear Byproduct Materials (Account 159)	
22	Stores Expense (Account 163)	
23	Total per Balance Sheet \$128,897.98	
	Depreciation Fund Account (Account 126)	
Line		Amount
No.		(b)
24	DEBITS	
25	Balance of Account at Beginning of Year	(\$240,768.24)
	Income During Year from Balance on Deposit	\$26,892.17
	Amount Transferred from Income	\$5,988.37
28	TOTAL	(\$207,887.70)
29		
30	CREDITS	
	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)	(\$75,742.49)
32	Amounts Expended for Renewals	
	Adjustment	
34 35		
36		
37		
38		
	Balance on Hand at End of Year	
40	TOTAL	(\$283,630.19)
_ [6 - 1 - 1 <u>- 1 - 1</u> - 1 - 1

Additions Depreciation Other Adjustments Balar (6) (6) (6) (6) (7) (6) (7) (6) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	Account Account Designing	A DETRIBUTION PLANT Defining			UTILITY PI	UTILITY PLANT - ELECTRIC (continued)	ontinued)			
A Distribution Part Additions Condits	### Acount and Account and Personne	A Count								
4. DISTRIBUTION PLANT 360 Land and Land Rights 361 Study and datage Edupment 362 Study Edupment 363 Storoge Balany Equipment 363 Storoge Balany Equipment 364 Chees and Fatures 365 Storoge Balany Equipment 367 Storoge Balany Equipment 367 Storoge Balany Equipment 368 Underground Conduits 369 Underground Conduits 360 Underground Conduits 360 Underground Conduits 360 Underground Conduits 361 Underground Conduits 362 Underground Conduits 363 Underground Conduits 364 Underground Conduits 365 Underground Conduits 365 Underground Conduits 366 Underground Conduits 367 Underground Conduits 368 Underground Conduits 368 Underground Conduits 368 Underground Conduits 369 Underground Conduits 360 Underground Conduits 361 Underground Conduits 361 Underground Conduits 362 Underground Conduits 363 Underground Conduits 364 Underground Conduits 365 Underground Conduits 366 Underground Conduits 367 Underground Conduits 367 Underground Conduits 368 Underground Conduits 368 Underground Conduits 368 Underground Conduits 369 Underground Conduits 360 Underground Cond	### ### ### ### ### ### ### ### ### ##	4 DisTRIBUTION PLANT 100 101	F. E.		Balance Beginning of Year	Additions	Depreciation	Other Credits	Adjustments Transfers	Balance End of Year
State Continue and purpose battery properties and provenentials ST Tria Group State	State Stat	Strong transfer Strong tra	~	4. DISTRIBUTION PLANT	(2)	(2)	(a)	(e)	(£)	(6)
State Stat	Strictures and Improvements ST777507 Stricture and Improvements ST77707 STR	Structures and Improvements ST777507 Structures and Improvements ST777507 ST77507 ST	7	360 Land and Land Rights.	\$100.00					
362 Station Equipment \$17,775.07 (\$8300.00) (\$847.06) (\$2,192.50) 365 Okerhoes and Februare \$27,683.30 \$11,901.75 (\$847.06) (\$4,525.00) 365 Overhead Conductors and Devices \$22,138.34 \$4,625.00 \$64,94.28) (\$4,525.00) 367 Undergound Conductors and Devices \$110,066.82 \$55.610.34 (\$4,94.28) (\$4,525.00) 367 Undergound Conductors and Devices \$110,066.82 \$55.610.34 (\$4,94.28) (\$5,203.09) 367 Undergound Conductors and Devices \$110,066.82 \$55.610.34 (\$1,50.29) (\$5,203.09) 370 Meters \$23,700 Meters \$1,130.29 \$1,140.29 \$1,140.29 370 Installation on Custs Premises \$1,130.29 \$1,140.29 \$1,140.29 370 Meters \$1,140.20 \$1,140.20 \$1,140.20 370 Meters \$1,140.20 \$1,140.20 370 Street Light and Signal Systems \$2,277.07 \$2,277.07 380 Lind Transportation Faquipment \$2,277.07 \$2,277.07 380 Lind Transportation Equipment \$2,277.07 \$2,474.46	362 Station Equipment \$17,775.07 (\$330.00) (\$2192.50) 362 Station Equipment \$27,633.30 \$11,501.75 (\$44,626.00) (\$2192.50) 364 Poles and fixtures \$22,138.34 \$4,626.00 \$64,628.00 (\$4,525.00) 365 Underground Conductors and Devices \$10,006.62 \$55,605.40 (\$1,150.29) (\$62,030.9) \$68,000.00 367 Underground Conductors and Devices \$15,683.30 \$15,683.30 \$15,683.30 \$6,605.40 (\$1,150.29) \$6,605.40 \$6,203.09 \$6,605.40 \$6,605.20 \$6,605.40 \$6,605.40 \$6,605.40 \$6,605.40 \$6,605.40 \$6,605.40 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,605.60 \$6,6	362 Storing Ballery Equipment \$17,775.07 (\$930.00) (\$21,92.60) 362 Storing Ballery Equipment \$27,183.30 \$11,901.75 (\$347.00) (\$21,92.60) 364 Poles and Fatures \$22,133.34 \$4,626.00 \$945.88 (\$4,525.00) 365 Underground Conduits \$22,133.34 \$4,626.00 \$64,525.00 \$6,525.00 367 Underground Conduits \$22,730.00 \$22,730.00 \$22,730.00 \$6,505.40 \$6,1,160.20 369 Guiderground Conduits \$22,730.00 \$22,700.00 \$22,700.00 \$22,700.00 \$6,505.40 370 Laces Pennises \$13,18.10 \$22,700.00 \$1,160.20 \$1,160.20 \$1,160.20 372 Street Light and Simple Seems \$1,28.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 372 Street Light and Simple Seems \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20 \$1,160.20	က	361 Structures and Improvements	00.00					\$100.00
365 Storage Battery Equipment. 367 Gas and Fattures	363 Storage Battery Equipment. 362 Storage Battery Equipment. 362 Storage Battery Equipment. 362 Overhead Conductors and Devices. 365 Undergound Conductors and Devices. 366 Undergound Conductors and Devices. 368 Line Transformers and Devices. 368 Line Transformers and Devices. 368 Line Transformers and Devices. 369 Services. 360 Services. 360 Services. 360 Services. 360 Services. 361 Line Transformers and Devices. 372 Installation on Cust's Pennies. 373 Installation on Cust's Pennies. 374 Installation on Cust's Pennies. 375 Street Light and Signal System. 377 Street Light and Signal System. 378 Line Transformers and Improvements. 378 Communication Equipment. 379 Communication Equipment. 370 Conformunication Equipment. 371 Street Light and Sarged to Chess. 372 Confortance Equipment. 373 Confortance Equipment. 374 Total General Plant and Service Street Light Stree	362 Storage Battary Equipment. \$27,683.30 \$11,901.75 \$4620.00 \$21,92.50 \$62,192.50	4	362 Station Equipment	\$17 775 07		(6030 00)			
369 Checked Conductors and Devices. \$27,653.30 \$11,901.75 \$846.58 \$21,192.50) 366 Underground Conductors and Devices. \$22,138.34 \$4,625.00 \$645.50.0 \$64,525.00 367 Underground Conductors and Devices. \$110,066.82 \$53,610.34 \$64,942.30 \$65,203.09) \$6 368 Underground Conductors and Devices. \$110,066.82 \$55,605.40 \$1,502.90 \$6 369 Services. \$100 Meres. \$1,502.90 \$6,100.20 \$6,100.20 370 Melers. \$100 Meres. \$1,502.90 \$6,100.20 \$6,100.20 371 Installation on Cust's Premises. \$1,502.17.00 \$1,502.20 \$1,502.20 \$1,502.20 372 Leased Prop. on Cust's Premises. \$1,502.20 \$1,502.	Section Sect	364 Overhead Condutors and Devicess \$27,683.0 \$11,901.75 (\$847.06) (\$2,192.50) \$34,902.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$4,625.00 \$6,625.94 \$6,4525.00 \$6,625.00	S.	363 Storage Battery Equipment			(4820.00)			\$16,845.0
See Underground Conductors and Devices \$22,138.34	366 Overhead Conductors and Devices. \$22,138.34 \$4,625.00 \$64,626.00 \$64,625.00	Section Sect	φ	364 Poles and Fixtures	\$27.653.30	\$11.901.75	(\$8.47 DB)		000	1
365 Underground Conduius. 367 Underground Conduius. 370 Meless. 389 Services. 370 Meless. 370 Meless. 371 Leased Prop. on Cust's Premises. 372 Leased Prop. on Cust's Premises. 373 Street Light and Signal Systems. 373 Street Light and Signal Systems. 374 Leased Prop. on Cust's Premises. 375 Street Light and Signal Systems. 376 Street Light and Signal Systems. 377 Street Light and Signal Systems. 378 Street Light and Signal Systems. 378 Street Light and Signal Systems. 379 Street Light and Signal Systems. 370 Street Light and Signal Systems. 370 Street Light and Signal Systems. 370 Street Light and Signal Systems. 371 Street Light and Land Signal Systems. 372 Street Light and Land Signal Systems. 373 Street Light and Land Signal Systems. 374 Card Distribution Plant. 375 Street Light and Land Signal Systems. 376 Card Distribution Plant. 377 Street Light and Light Signal Systems. 377 Street Light and Land Signal Systems. 378 Card Distribution Plant. 378 Street Light and Land Signal Systems. 379 Card Distribution Plant in Service Light and Land Signal Systems. 370 Communication Equipment. 370 Card Distribution Plant in Service Light and Land Signal Systems. 377 Street Light and Service Light and Land Signal Systems. 378 Card Systems and Land Signal Systems. 378 Card Systems and Land Signal Systems. 379 Card Distribution Plant in Service Light and Land Signal Systems. 370 Card Distribution Plant in Service Light and Land Systems. 378 Card Systems and Light and Land Systems. 379 Card Distribution Plant in Service Light and Land Systems. 370 Card Distribution Plant in Service Light and Land Systems. 370 Card Distribution Plant In Service Light and Land Systems. 370 Card United Card Plant Full Light Systems. 370 Card United Distribution Plant Full Light Systems. 370 Card United Card United Systems. 371 Card United Systems Systems. 372 Card Systems Systems Systems. 373 Card Systems Systems. 374 Card Card United Systems Systems. 375 Card Systems Systems Systems Systems. 375 Card Systems Systems Systems. 377 Card Systems S	369 Underground Conductors (\$4,994.28) (\$4,994.28) (\$4,994.28) (\$6,203.09) \$ \$110,066.62 \$ \$63,610.34 (\$4,994.28) (\$6,203.09) \$ \$170,066.62 \$ \$110,066.62 \$ \$110,066.62 \$ \$110,066.62 \$ \$110,066.62 \$ \$100,0	86 Line Transformers	7	365 Overhead Conductors and Devices	\$22,138.34	\$4,625.00	\$645.88		(\$2,192.50)	\$36,515.4
Second Conductors and Devices State Underground Conductors and Devices	String count Conductors and Devices String conductors and conductors and conductors	Set Line Tansformers and Devices \$110.086.82 \$53.610.34 \$15.629.429 \$15.629.429 \$15.629.429 \$15.629.94 \$15.6203.09 \$15.6203.	α	366 Underground Conduits					(94,925.00)	\$22,884.2
St. Line Transformers St. Line St. Lin	See Services \$10,066.82 \$53,610.34 \$4,994.28 \$6,203.09 \$15,633.33 \$10,066.82 \$55,605.40 \$15,535.94 \$15,602.309 \$15,603.39 \$15,603.39 \$15,603.39 \$15,603.39 \$15,603.99 \$15,603.99 \$15,603.99 \$15,603.99 \$15,603.99 \$15,603.99 \$15,603.99 \$13,318.10 \$13,1	368 Genvices. 367 Meters 311,0066 & 353,610.34 341,944.28 367,000 371 Meters 370 Meters 373 Meters 374 Meters 375 Meter Light and Signal Systems 372 Meter Light and Signal Systems 373 Meter Light and Signal Systems 375 Meter Light and Systems 375 Meter Light Systems 375 Meter	O	367 Underground Conductors and Devices						
350 Services 310 Meters 310 Meters 310 Services 310 Serv	350 Services 310 Meters 310 Meters 311 Meters 312 Meters 3	350 Services 315,683.33 32,786.82 35,605.40 31,150.29 31,150.29 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 37,186.82 38,186.82	2	368 Line Transformers	\$110 066 82	\$53 610 34	(64.004.00)			
170 Meters 171	370 Meters	State Stat	=	369 Services.	\$15 683 33	+0.010,00	(\$4,894.28)		(\$6,203.09)	\$152,479.79
371 Installation on Cust's Premises 372 Lessed Prop. on Cust's Premises 372 Lessed Prop. on Cust's Premises 373 Lessed Prop. on Cust's Premises 373 Lessed Prop. on Cust's Premises 374 Lest Distribution Plant 5 GENERAL PLANT	371 Installation on Cust's Premises 35,000.40 (31,130.29) 372 Installation on Cust's Premises 373 Steased Prop. on Cust's Premises 375 Steased Prop. on Cust's Premises 375 Steased Register 375 Steased Edujpment 380 Steased Edu	377 Installation on Cust's Premises 35,000.40 (\$1,150.29) 372 Leased Prop. on Cust's Premises \$13,318.10 \$372,4249 (\$9,665.79) \$60.00 (\$17,920.59) \$1,318.10 372 Leased Prop. on Cust's Premises \$230,621.78 \$75,742.49 (\$9,665.79) \$60.00 (\$17,920.59) \$1,318.10 5 GENERAL PLANT \$22,277.07 \$22,77.07	7	370 Meters	¢72 786 92	C U	(\$1,535.94)			\$14,147.39
372 Leased Prop. on Cust's Pennises 373 Leased Prop. on Cust's Pennises 373 Street Light and Signal Systems 5230,521.78 524 Light and Signal Systems 524 Total Distribution Plant 525 CENERAL PLANT 389 Land and Land Rights 390 Structures and Improvements 391 Office Funiture and Equipment 392 Transportation Equipment 393 Stores Equipment 394 Tools, Shop and Garage Equipment 395 Land and Land Rights 396 Structures and Improvements 397 Communication Equipment 398 Power Operated Equipment 398 Ower Operated Equipment 399 Other Tangible Property Held for Future Use 399 Other Tangible Property Held for Future Use 399 Other Tangible Property Held for Future Use 399 Other Vittly Plant leased to Others 399 Other Utily Plant leased to Others 399 Other Utily Electric Plant in Service Structure Use 390 Other Utily Electric Plant in Service Tangible Properciation Required Equipment 399 Other Utily Electric Plant in Service Structure Use 399 Other Utily Electric Plant in Service Structure Use 399 Other Utily Electric Plant in Service Structurated Others 399 Other Utily Electric Plant in Service Structurated Use 399 Other Utily Electric Plant in Service Structurated Use 399 Other Utily Electric Plant in Service Structurated Use 399 Other Utily Electric Plant in Service Structurated Use 399 Other Utily Electric Plant Utily Electric Plant Utily Electric Plant Utily Electric Plant Use 399 Other Utily Electric Plant Utily Electric Pl	372 Leased Prop. on Cust's Premises 373 Steast Prop. on Cust's Premises 373 Steast Premises 373 Steast Light and Signal Systems 5 Cellest Light and Land Rights 5 Cellest Light and Land Rights 5 Cellest Light and Equipment 5 Solves Equipment 5 S	State Light and Signal Systems S13,318.10 S20,527,78 S15,742.49 S15,656.79 S10,000 S12,920.69 S12,016.10	5	371 Installation on Cust's Premises	353,700.02	\$5,005.40	(\$1,150.29)			\$28,241.93
373 Street Light and Signal Systems 513.318.10 Total Distribution Plant 5. GENERAL PLANT 389 Land and Rights 390 Structures and Improvements 391 Office Funiture and Equipment 392 Transportation Equipment 393 Stroet Equipment 393 Stroet Equipment 394 Tools, Shop and Garage Equipment 395 Power Operated Equipment 395 Stroet Equipment 396 Description Equipment 397 Communication Equipment 398 Miscellaneous Equipment 399 Other Tangible Property 390 Other Tangible Property 399 Other Tangible Property Held for Future Use 399 Other Plant in Service 390 Other Plant in Serv	State Light and Signal Systems \$13.318.10 \$520,021.78 \$15,742.49 \$15,000 \$12,920.59 \$1.5 F. GENERAL PLANT \$230,521.78 \$15,742.49 \$15,000 \$12,920.59 \$1.5 State Light and Signal Systems \$2,277.07 \$2,277.07 \$2,277.07 \$2,277.07 \$2,277.07 \$2,277.07 \$2,277.49 \$2,277.07 \$2,277.49	State Light and Signal Systems \$13,318,10 (3864,10) \$6.00 (\$72,920.69) \$5	4	372 Leased Prop. on Cust's Premises						
Total Distribution Plant \$230,27.78 \$75,742.49 (\$9,665.79) \$0.00 (\$12,920.59) \$8 5. GENERAL PLANT 5. GENERAL PLANT \$2,277.07 \$2,277.0	Total Distribution Plant \$230,521.78 \$75,742.49 \$6,065.79 \$6 5. GENERAL PLANT 5. GENERAL PLANT \$0.00 \$12,920.59 \$15 389 Land and Land Rights \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.277.07 \$2.274.40 \$2.277.07<	Total Distribution Plant \$220,527.78 \$75,742.49 (\$9394.10) \$6.00 (\$12,320.59) \$6 5. GENERAL PLANT \$ CENERAL PLANT	5	373 Street Light and Signal Systems	\$13.318.40		(4000)			
5. GENERAL PLANT \$0.00 (\$12,920.59) 389 Land and Land Rights 380 Structures and Improvements \$2,277.07	5. GENERAL PLANT \$0.00 (\$12,920.59) 389 Land and Land Rights	5. GENERAL PLANT \$0.00 (\$12,920.59) 389 Land and Land Rights \$20.70 \$2.277.07 390 Structures and Improvements \$2.277.07 \$2.277.07 391 Office Equipment \$2.277.07 \$2.277.07 392 Transportation Equipment \$8.838.33 \$8.815.48) 393 Stores Equipment \$8.838.33 \$4.12.89 394 Tools, Shop and Garage Equipment \$2.277.07 \$5.458.36 395 Power Oberated Equipment \$2.337.06 \$5.458.36 396 Power Operated Equipment \$2.337.06 \$5.458.36 397 Communication Equipment \$2.337.06 \$5.458.36 398 Miscellaneous Equipment \$2.41.338.92 \$0.00 399 Miscellaneous Equipment \$4.72.460.70 \$7.5,742.49 390 Miscellaneous Equipment \$4.04.16 \$0.00 391 Communication Equipment \$4.72.460.70 \$7.5,742.49 392 Miscellaneous Equipment \$4.72.460.70 \$7.5,742.49 393 Miscellaneous Equipment \$4.72.460.70 \$7.5,742.49 394 Miscellaneous Equipment \$4.04.16 \$0.00 395 Miscellaneous Equi	16	Total Distribution Plant	\$230 524 78	675 749 40	(4604.1U)			\$12,464.0
389 Land and Land Rights	389 Land and Land Rights	389 Land and Land Rights	<u>'</u>	5. GENERAL PLANT		Ct-74-16-14	(\$7.000,84)	\$0.00	(\$12,920.59)	\$283,677.8
390 Structures and Improvements	390 Structures and Improvements	390 Structures and Improvements 391 Office Furniture and Equipment 392 Targot store Equipment 393 Stores Equipment 394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 396 Tools, Shop and Garage Equipment 396 Tools, Shop and Garage Equipment 397 Communication Equipment 398 Other Targible Property 399 Other Targible Property 390 Other Targible Property 399 Other Targible Property 390	9	389 Land and Land Rights						
391 Office Furniture and Equipment	391 Office Furniture and Equipment \$2.277.07 \$20.7486.46 \$32.77.07 \$20.7486.46 \$32.77.07 \$32.77.07 \$32.77.07 \$32.77.07 \$33.706 \$33.33 \$33.33 \$34.24.289 \$33.33 \$34.240.200 \$33.30 \$33.30 \$34.240.200 \$33.30 \$34.240.200 \$33.30 \$34.240.200 \$35.458.36 \$36.250.00 \$35.458.36 \$36.250.00 \$38.80 Miscellaneous Equipment	391 Office Furniture and Equipment \$2,277.07 \$207.486.46 \$302. Transportation Equipment \$207.486.46 \$303.33 Stores Equipment \$303.5 Stores Equipment \$303.5 Stores Equipment \$304.12.59) \$304.12.59) \$305.2 Dever Operated Equipment \$306.2 Dever Operated Equipment \$307.0 Dever In Service \$472,460.70 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,742.49 \$775,709.95 \$775,742.49	10	390 Structures and Improvements					-	
392 Transportation Equipment	392 Transportation Equipment	392 Transportation Equipment	20	391 Office Furniture and Equipment	\$2.277.07		(\$274.48)			
393 Stores Equipment	393 Stores Equipment	393 Stores Equipment	7	392 Transportation Equipment	\$207.486.46		(\$8.845.48)			\$2,002.6
394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 395 Laboratory Equipment 396 Power Operated Equipment 397 Communication Equipment 398 Miscellaneous Equipment 399 Other Tangible Property 390 Other Tangible Property	394 Tools, Shop and Garage Equipment	394 Tools, Shop and Garage Equipment \$8,838.33 \$95 Laboratory Equipment \$35 Laboratory Equipment \$96 Power Operated Equipment \$96 Power Operated Equipment \$97 Communication Equipment \$98 Miscellaneous Equipment \$98 Miscellaneous Equipment \$99 Other Tanglible Property \$99 Other Tanglible Property \$241,938.92 Total General Plant \$472,460.70 \$75,742.49 \$13,709.95 \$6.00 \$13,709.95 \$10 Construction Work in Progress \$472,460.70 \$472,460.70 \$75,742.49 \$10 Construction Work in Progress Total Utility Electric Plant \$6.00 \$10,170.59 \$10 Construction Register \$10 Construction Work in Progress \$10 Construction Work in Progress \$247,460.70 \$472,460.70 \$76,170.59 \$10 Construction More in Plant \$10 Construction More in Plant \$10 Construction More in Plant \$2472,460.70 \$2472,460.70 \$2472,460.70 \$2472,460.70 \$241,709.95 \$25,456.36 \$25,456.30 \$25,476.30 \$	23	393 Stores Equipment.			(01.0.10,44)			\$198,670.9
395 Laboratory Equipment	395 Laboratory Equipment	395 Laboratory Equipment	ន	394 Tools, Shop and Garage Equipment	\$8.838.33		(\$412.58)			
396 Power Operated Equipment	396 Power Operated Equipment	396 Power Operated Equipment	77	395 Laboratory Equipment			(000			\$6,425.7
397 Communication Equipment. 398 Miscellaneous Equipment. 399 Other Tangible Property. 399 Other Tangible Property. Total General Plant Total General Plant 105 Property Held for Future Use. 106 Property Held for Future Use. 107 Construction Work in Progress. 108 Accumulated Depreciation Total Utility Electric Plant 109 Accumulated Depreciation 5472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$4,044.16) (\$6,250.00) (\$	397 Communication Equipment. 398 Miscellaneous Equipment. 399 Other Tangible Property. 399 Other Tangible Property. Total General Plant Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 105 Property Held for Future Use	397 Communication Equipment	8	396 Power Operated Equipment	\$23,337.06		\$5 458 36		(00 OHC 99)	
398 Miscellaneous Equipment. 399 Other Tangible Property. 399 Other Tangible Property. Total General Plant Total General Plant Total Electric Plant in Service 104 Utility Plant leased to Others. 105 Property Held for Future Use. 106 Property Held for Future Use. 107 Construction Work in Progress. 108 Accumulated Depreciation \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$40.476.60) Total Utility Electric Plant \$60.00 (\$6,250.00) (\$6,250.0	398 Miscellaneous Equipment. 399 Other Tangible Property. 399 Other Tangible Property. Total General Plant Total General Plant Total Electric Plant in Service 104 Utility Plant leased to Others. 105 Property Held for Future Use. 106 Property Held for Future Use. 107 Construction Work in Progress. 108 Accumulated Depreciation Total Utility Electric Plant Total Utility Electric Plant 109 Construction Work in Progress. 109 Accumulated Depreciation 100 (\$19,170.59)	398 Miscellaneous Equipment. \$241,938.92 \$0.00 (\$4,044.16) \$0.00 (\$6,250.00) 399 Other Tangible Property. \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 104 Utility Plant leased to Others. 105 Property Held for Future Use. 107 Construction Work in Progress. 108 Accumulated Depreciation \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	8	397 Communication Equipment			}		(40,450,00)	\$22,545.4
399 Other Tangible Property Total General Plant Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$6,250.00) (\$6,250.00) (\$6,250.00) (\$19,170.59) \$104 Utility Plant leased to Others 105 Property Held for Future Use	399 Other Tangible Property Total General Plant Total General Plant Total Electric Plant in Service 104 Utility Plant leased to Others 105 Property Held for Future Use 107 Construction Work in Progress 108 Accumulated Depreciation Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	399 Other Tangible Property Total General Plant Total General Plant Total Electric Plant in Service 104 Utility Plant leased to Others 105 Property Held for Future Use 107 Construction Work in Progress 108 Accumulated Depreciation Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	27	398 Miscellaneous Equipment						
Total General Plant \$241,338.92 \$0.00 (\$4,044.16) \$0.00 (\$6,250.00) Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 104 Utility Plant leased to Others	Total General Plant \$241,338.92 \$0.00 (\$4,044.16) \$0.00 (\$6,250.00) Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 104 Utility Plant leased to Others	Total General Plant \$241,938.92 \$0.00 (\$4,044.16) \$0.00 (\$6,250.00) Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 104 Utility Plant leased to Others	28	399 Other Tangible Property		,				
Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59) 104 Utility Plant leased to Others	Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 \$190,200.01) 104 Utility Plant leased to Others	Total Electric Plant in Service \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 \$19,700.59) 104 Utility Plant leased to Others	23	Total General Plant	\$241.938.92	\$0.00	(\$4.044.16)	\$0.00	100 030 397	
104 Utility Plant leased to Others	104 Utility Plant leased to Others	104 Utility Plant leased to Others	8	Total Electric Plant in Service	\$472,460,70	\$75,742.49	(\$13 709 9K)	00.04	(90,420.00)	\$451,044.7
105 Property Held for Future Use	105 Property Held for Future Use	105 Property Held for Future Use	સ	104 Utility Plant leased to Others			(20.00.10.1)	20.00	(ec.0.1.(e)	\$313,322.0
107 Construction Work in Progress	107 Construction Work in Progress	107 Construction Work in Progress	32							
108 Accumulated Depreciation Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.50)	108 Accumulated Depreciation Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	108 Accumulated Depreciation Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	33	107 Construction Work in Progress.		-				
Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19.170.50)	Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)	Total Utility Electric Plant \$472,460.70 \$75,742.49 (\$13,709.95) \$0.00 (\$19,170.59)		108 Accumulated Depreciation						
			8	Total Utility Electric Plant	\$472,460.70	\$75,742,49	(\$13,709.95)	\$0.00	(\$40 470 50)	CE4E 202 E

	al Report of		~	and ad Dan	2.
7.1 24 31		NEOUS NON-OPERATING INCOME (Ac		endedDecer	nber 31 201
ine		ltem			ount
No. 1	Interest income	(a)		(b) \$603.55
2		•			φουσ.σ.
. 3 4	Other				\$40,353.5
5		•			
6		TOTAL			\$40,957.1
	OTHER INCOME	DEDUCTIONS (Account 426)		j	
ine No.		Item (a)			Amour (I
7		(a)			Į)
8					
9					
1					
3					
4		TOTAL		<u> </u>	-
	MISCELLANEOUS CRE	DITS TO SURPLUS (Account 434)			
ne		Item			Amout
o. 5		(a)			(I
6	in the control of the				
7 8					
9					
2					
1					
3		TOTAL			\$0.00
	MISCELLANEOUS DEE	BITS TO SURPLUS (Account 435)			
1e 0.		Item (a)			Amoun (b
1				a dise	
;				er in de la de La decimienta de la decimienta decimienta decimienta de la decimienta de la decimienta de la decimienta decimienta de la decimienta decimienta de la decimienta decimienta de la decimienta decimienta decimienta de la decimienta de la decimienta de la decimienta de la decimienta decimienta de la decimienta decimienta de la decimienta de la decimienta decimienta decimient	
		TOTAL			
1		ATIONS OF SURPLUS (Account 436)			
)	APPROPRI			- P	Amoun
e	APPROPRIA	item (a)			(b
e).	APPROPRIA	(a)			(b
e o.	APPROPRIA	(a)			(b
ė	APPROPRIA	(a)			(b
	APPROPRI	(a)			<u>(b)</u>
	APPROPRI	(a)			<u>(b</u>

Year endedDecember 31 2012 Annual Report of MUNICIPAL REVENUES (Accounts 482,444) (K.W.H. Sold under the Provision of Chapter 269, Acts of 1927) Average Revenue per M.C.F Cubic Feet Revenue Received [\$0.0000] Gas Schedule Line Acct (d) No. No. (b) (c) 482 TOTALS Average Revenue per K.W.H. [cents] [\$0.0000] Electric Schedule Revenue Received K.W.H. Line No. (a) (b) (c) (d) 11,688 0.1530 \$1,788.60 444 Municipal: (Other Than Street Lighting) \$1,788.60 TOTALS 11,688 \$7,833.48 0.1540 Street Lighting 50,880 10 TOTALS 50,880 \$7,833.48 12 13 16 **TOTALS** 62,568 9,622.08 0,1538 19 PURCHASED POWER (Account 555) Cost per K.W.H. Names of Utilities cents from which Electric Where and at What **Energy is Purchased** [0.0000] Voltage Received K.W.H. Amount Line (b) (d) (e) No. (a) 0.0806 2,400 \$286,312.25 20 Westfield Gas & Electric 3,552,122 \$8,123.26 0.0203 400,810 21 Pasny (via MMWEC) NU / WMECO-Transmission 13,590 \$31,710.00 2.3333 22 0.0764 23 1,123,876 \$85,809.38 MMWEC 0.0350 \$2,684.31 24 Ashuelot & Lower Robertson Hydro 76,695 25 26 27 28 0.0802 **TOTALS** 5,167,093 \$414,639.20 29 SALES FOR RESALE (Account 447) Revenues Names of Utilities Where and at What per K.W.H. to which Electric **Voltage Received** K.W.H. [cents] Amount Energy is Sold [0.0000] (c) (b) (c) Line (a) (e) No. 30 None 32 33 34 35 36 37 38 **TOTALS**

_							37	_
<u> </u>	Annual Report of					Year	Year endedDecember 31 2012	-
	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	ELECTRIC OPERATING REVENUES (Account 40 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 foothote the number of such duplicate customers included in the classification.	electric Operating Revenues (Account 400) or billing purposes, one customer shall be counted of group of meters so added. The average number mers means the average of the 12 figures at the each month. If the customer count in the resiservice classification includes customers counted an once because of special services, such as water, etc., indicate in a foothote the number of such ecustomers included in the classification.	S (Account 400) Il be counted age number gures at the Ithe resi- ers counted such as water er of such	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.	uld be included below. ould be given in a foott mercial and industrial to small (or Commerci y be according to the b ised by the respondent not greater than 1000 42 of the Uniform Sysi of classification.	The rote. Sales, al) and asis of if such Kw of	
		Operating Revenues	evenues	Kilowatt	Kilowatt-hours Sold	Average Customer	Average Number of Customers per Month	
	Line No. (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 (9)	
	1 SALES OF ELECTRICITY 2 440 Residential Sales	\$493,871.12	66 996 93	3,344,604	779,63	428	0	
		\$202,095.62 \$9,622.08	\$7,361.24	1,394,144	50,648	32	0 0	
	445 Orner Sales to Fubric Authorities 8 446 Sales to Railroads and Railways							
	Total Sales to Ultimate Consumers	\$705,588.82	\$13,728.23	4,801,316	104,625	470	0	1.1
	Total	\$705,588.82	\$13,728.23	4,801,316	104,625	470	0	1_1
1 1 1	14 450 Forfeited Discounts			*Includes revenues	Includes revenues from application of fuel clauses	clauses		
	18 454 Rent from Electric Property	\$40,957.14	(\$50,248.89)	Total KWH to which applied	n applied			
	22 22 Miscellaneous Adjustments to Sales 24 Miscellaneous Adjustments to Sales							
	25 Total Other Operating Revenues	\$40,957.14	(\$50,248.89) (\$36,520.66)					
	Ш		Ш					

38 Year endedDecember 31 2012

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.

		act. Municipal sales and unbilled sales n			Average Revenue per K.W.H.		Customers Rendered
Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	(cents) *(0.0000) (d)	July 31 (e)	December 31 (f)
. 1	440	A1 Residential	3,344,604	\$493,871.12	0.1477	428	428
2 3 4		A1H Uncontrolled Water Heating A1C Controlled Water Heating					
5	442	X1 Co-generation Small Power Prod. E1 Small General Service G1 Small General Service	1,394,144	\$202,095.62	0.1450	32	32
7 8	agas Maria (1919) Maria (1919) Maria (1919)	G2 Large General Service H1 Commercial Heating and Cooling					
9 10	444	P1 Industrial	3.2				
11	444	MG1 Municipal MG2 Municipal	11,688	\$1,788.60	0.1530	9	
12		MH1 Municipal					
13		MP1 Municipal					
14		Street Lighting	50,880	\$7,833.48	0.1540	1	1
15		L1 Area Lighting			· ·		
16 17							
18							
19	New Arthurs House Community of the Commu					•	
20							
21						ľ	1000
22			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			******	
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7						1	
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	TAL SALES TO UTIMA	TE CONSUMERS					
(Pa	ge 37 Line 11)		4,801,316	705,588.82	0.1470	470	470

			44
Annu	al Report of		41 Year endedDecember 31 2012
	ELECTRIC OPERATION AND MAINTENA	ANCE EXPENSES - CONTINUE	
Line	Account	Amount for Year	Increase or (Decrease) from
No.	(a)	(b)	Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2			
. 3	580 Operation Supervision and Engineering	\$59,348.10	\$12,175.59
4	581 Load Dispatching		
6	583 Overhead Line Expenses.	\$36,617.35	\$8,999.02
7	584 Underground Line Expenses		
8	585 Street Lighting and Signal System Expenses		
-9	586 Meter Expenses		
10	587 Customer Installations Expenses		
11	588 Miscellaneous Distribution Expenses		
12 13	589 Rents	005 005 45	444.4-444
14	Maintenance:	\$95,965.45	\$21,174.61
	590 Maintenance supervision and engineering		
16	591 Maintenance of Structures		
17	592 Maintenance of Station Equipment	\$21,935,73	(\$6,859.37)
18	593 Maintenance of Overhead Lines	\$93,249.33	\$82,953.75
19	594 Maintenance of Underground Lines		
	595 Maintenance of Line Transformers	\$6,375.00	\$9,240.32
21	596 Maintenance of Street Lighting and Signal Systems	\$0.00	\$1,383.54
23	597 Maintenance of Meters	\$1,368.00	(\$441.89)
24	Total Maintenance	\$122,928.06	\$86,276.35
25	Total Distribution Expenses	\$122,920.00	\$107,450.96
26	CUSTOMER ACCOUNTS EXPENSES	(72AC) <u>5</u> (3.53	V 101,100.00
27	Operation:		
	901 Supervision		
29	302 Meter Reading Expenses	\$794.38	\$251.03
30 8	203 Customer Records and Collection Expenses	\$20,363.55	(\$349.02)
31 9	204 Uncollectable Accounts	\$3,000.00	(\$2,699.98)
33	005 Miscellaneous Customer Accounts Expenses Total Customer Accounts Expenses	\$287.06	\$1.56
34	SALES EXPENSES	\$24,444.99	(\$2,796.41)
35	Operation:		
	11 Supervision		
37 9	12 Demonstrating and Selling Expenses		
38 9	13 Advertising Expenses	i i	
39 9	16 Miscellaneous Sales Expense		
40	Total Sales Expenses		
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation: 20 Administrative and General Salaries		
	21 Office Supplies and Expenses	\$2,100.00	\$0.00 \$0.00
45 9	22 Administrative Expenses Transferred - Cr	\$0.00	\$0.00
46 9	23 Outside Services Employed	\$29,966.28	(\$59,652.13)
47.9	24 Property Insurance	120,100	
48 92	25 Injuries and Damages		
49 9	26 Employees Pensions and Benefits	\$50,888.41	(\$1,990.40)
50 92	28 Regulatory Commission Expenses		
51 92	29 Duplicate Charges - Cr		
52 93	80 Miscellaneous General Expenses	\$19,641.12	(\$22,660.73)
54	Total Operation	\$102,595.81	(\$94.202.9c)
	operation	₹102,080.61	(\$84,303.26)

 $(x_1, \dots, x_n, x_n, \dots, x_n) = (x_1, \dots, x_n, \dots, x_n) \in \mathbb{R}^n$

PURCHASED POWER (Account 555)

- Report power purchased for resale during the year.

 Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.
- 2. Provide subheadings and classify sales as to
 (1) Associated Utilities, (2) Nonassociated Utilities, (3)
 Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public
- Authorities. For each purchase designate statistical classfication in column (b), thus: firm power, FP; dump or surplus power DP; other, O, and place an "X" in column (c) if purchase involves import across a state line.
- 3. Report separately firm, dump, amd othe power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

						Ки (:	v or Kva Dema Specify Which	nd)
Line No.	Purchased From	Statistical Classification	Import Across State Lines	Point of Receipt	© Substation	Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	. (e)	(f)	(g)	(h)
2 3	Westfield Gas & Electric MMWEC-New York Power Aut Northeast Utilities	FP FP O	X X X	Town Line Town Line Town Line	: •	1,012 69		1,012.00
5 6	Ashuelot & Lower Robertson Hydro MMWEC	O FP	X X	Town Line Town Line		86		
7 8 9								
10 11 12								
13 14 15						·	73 	
16 17 18								
19 20								
21 22 23								
24 25 26								
27 28 29 30								
31 32 33								
34 35								
36 37			Theres.					

PURCHASED POWER (Account 555) - Continued

- 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 column (g) and (h) should be actual based on monthly readings and
- (except interchange power)
 wnership 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.

				or otner adjus				
			C	ost of Energ	y (Omit Cent	s)	Cents per	
Type of Demand Reading	Voltage at which Delivered	Kilowatt- hours	Charges	Energy Charges	Other Charges	Total (o)	KWH (cents) [0.0000] (p)	Line No.
(i)	(j)	(k)	(I)	(m)	(n)			-
30 minutes		3,552,122	\$286,312.25			\$286,312.25	0.0806	
30 minutes		400,810	\$8,123.26		[as the back of	\$8,123.26	0.0203	
60 minutes		13,590	\$31,710.00			\$31,710.00	2.3333	*
60 minutes		76,695	\$2,684.31			\$2,684.31	0.0350	
60 minutes		1,123,876	\$85,809.38	1 2		\$85,809.38	0.0764	
o minutes		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	V					
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			A / / / 555 55	80.00	<u> </u>	\$414,639.20	0.0802	
	TOTALS	5,167,093	\$414,639.20	\$0.00	\$0.00	P4 14,033.20	V.0002	<u> </u>

56 dDecember 31 2012	nt, submit a ctions and bill- snt. If the chedule for any e charges and lish in a footnote edits and state ch other		Amount of Settlement	(h)		22,774		Amount (k)	17,326 5,448
	er such arrangemer inmany of transaries to the agreement it reported in this s t represent all of the be agreement, furn other debits and cr counts in which su d for the year.		Net Difference	(D)	318,880	318,880			
	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.	Kilowatt-hours	Delivered	(£)	1,016,830	1,016,830			
	unt 555) tt for ction for sir sbit J give nnder debits filing,		Received	(e)	1,335,710	1,335,710	Power		<u>8</u>
	(Included in Acco Details of Settlement and transation of Settlement amounts other than les, show such other ely, in addition to de ation expenses, and amounts were deter presents the net of inection, power poc	-	Voltage at Mhich hegnaforeini	(p)		TOTALS	nt for Interchange	Explanation (j)	Interchange Expense Nepool Expenses
	INTERCHANGE POWER (Included in Account 555) 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,		Point of Interchange	(o)	Russell, MA		B. Details of Settlement for Interchange Power		
	and shadow shadow correctit als angles inc ted Utilibrary or atter-while while ter-while the company of A. Summary of I	•	egnanderchange Serosa State	(q)					
(eport of	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 Utilities, (4) Other Non-tiles, (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		. Name of Company	(a)	Xodev			Name of Company (i)	×ede,
Annual Report of	1. Report delivered under into 2. Provic as to (1), ties, (3) A utilies, (5 and (7) O change a 3. Particu		Line No.			12			5 4 6 6 5 8 6 0 2 Z

Annua	al Report of			· ·		Yea	57 ir endedDecember 31 201		
					ENERGY ACCOUNT				
	below the inform	ation called for conc	erning the disposition		ed, purchased, and interch	nanged during the year.			
Line No.				item (a)		; .	Kilowatt-hours (b)		
1			S	OURCES OF E	NERGY		(0)		
2	Generation (excluding station	ı use):						
3	Steam	Steam							
4 5	Nuclear Hydro								
6	Other	****************	Diesel						
7	Total g	generation	· · · · · · · · · · · · · · · · · · ·		************************************	· • • • • • • • • • • • • • • • • • • •	5,167,093		
8 9	Purchases		and the second of the second of						
10	interchanges.			(in (gross) (Out (gross)	** *********************				
11 🖁				(Not (Kwh)					
12				Received	•• •••••••••				
13	Transmission	for/by others (W	/h	Delivered	•• •••••				
14 15	TOTAL			Net (kwh)	** ****************************				
16	TOTAL		DISPOSITION OF	ENERGY	***************************************	***************************************	5,167,093		
17	Sales to ultim	ate consumers ((including interder	partmental sale	s)		4,801,316		
18	Sales for resa	ale		••••					
19	Energy furnis	hed without char	rge	•••••			12,000		
20 21	Energy used	by the company	(excluding station	1 use)	••••••				
	Energy losses	:		********************		***************************************	4,813,316		
23 1	Transmission	and conversion l	losses	*******************************	******************************				
24 [Distribution los	sses					353,777		
25 L 26	Unaccounted for losses								
	07								
28		, ao porocint or to	, , , , , , , , , , , , , , , , , , ,	*************************	. 0.0370	TOTAL	5,167,093		
		1. · · · · · · · · · · · · · · · · · · ·			AKS AND OUTPUT				
eaks est or the co Monthi e sum o inus ten onthly p	tablished monthly mbined sources ly peak col. (b) sl of its coincidental apprary deliveries eak including sui	(in kilowatts) and n of electric energy of hould be responden net generation and s (not interchange) of	t's maximum Kw load purchases plus or mi or emergency power t eries should be show	watt-hours) as measured by nus net interchange o another system.	minute integrated.) 4. Monthly output should and purchases plus or memory in the mission or wheeling. Tot 5. If the respondent has the memory interests the second and the memory interests the memor	peak reading (instantaneous 15, 30, if be the sum of respondent's net ger inus net interchange and plus or mit lal for the year should agree with line two or more power systems and phy on called for below should be furnish	neration nus net trans- a 15 above. sically		
				Brai	ntree System				
				Мол	thly Peak				
1.							Monthly Output		
	Month	L	1	Day of			(kwh)		
ne o.	(a)	Kilowatts (b)	Day of Week (c)	Month	Hour	Type of Reading	See Instr. 4)		
	anuary	(0)	(6)	(d)	(e)	<u>(f)</u>	(g) 488,965		
	ebruary						431,027		
	arch						410,803		
32 Ap			1				371,420		
33 M	•						380,858		
34 Ju 35 Ju							406,739		
	igust						508,554 478,644		
	eptember					1	478,644 388,340		
38 Oc	ctober						387,674		
	ovember						428,167		
	ecember					1	485,902		
41		and the state of t		وفينس شيرستست أجالك	سنترست سند مستر	- I TOTAL	5,167,093		

13 14 15

OVERHEAD DISTRIBUTION LINES OPERATED

Line	ne		Length (Pole Miles)					
No.			Wood Poles	Steel Towers	TOTAL			
2	Miles - Beginning of Year Added During Year Retired During Year		28.25		28.25 0.00			
_	Miles - End of Year		28.25		28.25			
5 6 7 8								
9								

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

			134 m²	Line Trans	sformers
Line No.	ltem	Electric Services	Number of Watt-hour Meters	Number	Total Capacity (Kva)
16	Number at beginning of year	470		149	
17 18	Additions during year:				
19	PurchasedInstalled				
20	Associated with utility plant acquired				
21	Total additions	0	0		0
22	Reduction during year:				
. 23	Retirements				
24	Associated with utility plant sold				
25	Total reductions	0	0	0	0
26	Number at End of Year	470	0	149	0
27	In Stock				
28	Locked Meters' on customers' premises				
29	Inactive Transformers on System				
32	n Companys' Use				
~	Trongood at Life of 1 cal manner and the control of the control of the cal manner and the call manner and the cal manner and the cal manner and the call		U	149	0
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STREET LAMPS CONNECTED TO SYSTEM

	City		Incan	descent	More	T\ ry Vapor	/PE	rescent	High Press. Sodium		
Line	or Town	Total	Municipal		Municipal		Municipal	I .	Municipal		
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	
1	Town of Russell	124	<u> </u>				(3/		124	- 0/	
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	TOTALS	124	0	 j-	0				124		

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.

			T =			
				mated		
			Effect of			
Date	M.D.P.U.	Rate Schedule	Annual Revenues			
Effective	Number		Increases	Decrease		
		******* SEE ATTACHED WORKSHEETS *********				
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THIS RET	URN IS SIGNED UND	DER THE PENALTIES	OF PERJURY	
	······			Mayor
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Alan Rober	Wen			Manager of Electric Light
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Russell Electric Light Department Rates

Effective: January 1, 2009

Residential	Rate.	D1	#43 A
residential	rate:	KI	#43A

Delivery Services	Customer Charge	•	\$5.00 per mont
•	Distribution Charge:	•	.044 per kW
	ECS Charge		00250 per 1/107

.00250 per kWh Transmission Charge: .0088 per kWh TCA Charge .005 per kWh

Supply Services: Generation Charge

.088 per kWh Power Purchase Adjustment .025 per kWh

Small General Service: SGS #44A

Delivery Services: Customer Charge	\$10.00 per month
Distribution Charge:	.044 per kWh
Demand Charge	\$1.00 per kVA
ECS Charge	.00250 per kWh
T	

Transmission Charge: .0088 per kWh **Demand Charge** \$1.00 per kVA TCA Charge .005 per kWh

Supply Services:

Generation Charge .088 per kWh Power Purchase Adjustment .025 per kWh

General Service: G#45A

Delivery Services: Customer Charge \$20.00 per month Distribution Charge:

.044 per kWh **Demand Charge** \$2.00 per kVA **ECS Charge** .00250 per kWh Transmission Charge: .0088 per kWh **Demand Charge** \$2.00 per kVA .005 per kWh

TCA Charge

Generation Charge .088 per kWh Power Purchase Adjustment .025 per kWh

Large General Services: LGS#46A

Supply Services:

Delivery Services: Customer Charge \$40.00 per month Distribution Charge: .044 per kWh **Demand Charge** \$4.00 per kVA **ECS Charge** .00250 per kWh Transmission Charge: .0088 per kWh **Demand Charge** \$4.00 per kVA TCA Charge .005 per kWh

Supply Services:

Generation Charge .088 per kWh Power Purchase Adjustment .025 per kWh

RUSSELL ELECTRIC LIGHT DEPARTMENT

POWER WHEELING SERVICE SCHEDULE PWS

Effective: January 1, 2009

1. Designation

PWS

2. Available

In all areas served by Russell Electric Light Department

3. Applicable

Independent Power Producers, other electric utilities, and qualifying cogeneration or small power producers with generating facilities who desire to sell power to others located on or off Russell's system. Capacity contingent upon availability and at the discretion of Russell Electric Light Department

4. Rate

Total monthly rate per kilowatt of contracted capacity:

Contracted capacity (i.e.) 1000kW times 28.00kW divided by 12 months. Monthly bill (i.e.) \$2333.33 plus a line loss factor payment.

5. Minimum Bill

To cover the cost of meter reading and processing: Per meter per billing: \$40.00 three phase

To cover the cost of annual inspections: Three phase per billing: \$20.00

Monthly rate per kW of contracted capacity.

6. Payment

Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL. The above rate will be updated annually by the Department

7. General Terms and Conditions

Russell Electric Light Department shall own and install any interconnection facilities on the Department side of the meter. The cost associated with these facilities will be borne by the Customer. These costs include, but are not limited to, the costs of connection, switching, metering, transmission, distribution, safety provisions, and administrative costs incurred by the Department directly related to the installation and maintenance of the facilities necessary to permit interconnected operations with the Customer. The Customer shall pay for these interconnection costs as determined as follows:

A one-time lump-sum payment equal to the estimated new installed cost of all interconnection facilities provided by the Department.

In addition to the costs detailed above, the actual costs associated with relocating and/or rearranging existing facilities to allow interconnected operation will also be borne the Customer. Payment for these costs shall be on a one-time lump-sum basis and calculated in the same manner that the Department charges its other customers for similar work.

The customers will have equipment specifications and plans for control devices, interconnection facilities and protective devices approved by the Department in advance of energizing the facility. Such protective devices shall include an outdoor manual disconnect switch. The relays and protective equipment shall be subject, at all reasonable times, to inspection by the Department's authorized representative. At the Department's request the Customer shall furnish, install and maintain, at its expense, corrective apparatus which results in an average power factor of not less than 90% lagging.

Parallel operation must cease, immediately and automatically, during system outages and other emergency or abnormal conditions specified by the Department. The Customer

POWER WHEELING SERVICE SCHEDULE PWS (cont.)

7. General Terms and Conditions (cont.)

must cease parallel operation upon notification by the Department if such operation is determined to be unsafe, to interfere with the supply of service to others, or to interfere with system operation or maintenance. The Department accepts no responsibility whatsoever for damage or injury to any person or property caused by failure of the Customer to operate in compliance with Department requirements.

Customer will contract for a fixed monthly transmission capacity reservation for a minimum period of three years. Contract will continue on an annual basis thereafter.

Customer shall give advance notice of six months for purposes of increasing capacity reservation. Increased capacity shall be contingent upon availability and at the discretion of the Department.

Inadvertent excess and un-contracted additional capacity requirements placed on the Russell system shall be billed at twelve times the above rate for such excess. The excess will continue to be billed at twelve times the above rate, until such time as the excess condition is removed or until contracted with the Department.

Failure of the Customer to comply with any of the requirements set forth above may result in disconnection from the Department's system. The Department's General Terms and Conditions in effect from time to time where not inconsistent with any specific provisions above, are a part of this rate.

RUSSELL ELECTRIC LIGHT DEPT 200 Main St. 7 Box 808 __assell, MA 01071 (413)862-6216 www.townofrussell.us

RUSSELL ELECTRIC LIGHT DEPARTMENT

MDPU No. 49A New Schedule

TRANSMISSION COST ADJUSTMENT CLAUSE SCHEDULE TCA

Effective: January 1, 2009

1. Designation

TCA

2. Available

In all areas served by Russell Electric Light Department

3. Applicable

As defined in each of the individual rate schedules filed with Mass. DPU for the Russell

Electric Light Department.

4. Definition

Average Transmission Adjustment Cost (+/-) \$.005/kWh

The difference between the average Transmission Cost for the preceding month or quarter and the Transmission Base Cost as defined herein. The resulting charge or credit will be billed to transmission on a per kilowatt-hour basis as applicable.

5. Base Cost

\$.0088 /kWh.

6. General Terms and Conditions

Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this Adjustment Clause.

RUSSELL ELECTRIC LIGHT DEPT 200 Main St. F Box 808 Jell, MA 01071 (413)862-6216 www.townofrussell.us

RUSSELL ELECTRIC LIGHT DEPARTMENT

MDPU No. 48A New Schedule

POWER PURCHASE ADJUSTMENT CLAUSE SCHEDULE PPA

Effective: January 1, 2009

1. Designation

PPA

2. Available

In all areas served by Russell Electric Light Department

3. Applicable

As defined in each of the individual rate schedules filed with Mass. DPU for the Russell

Electric Light Department.

4. Definition

Average Purchased Power Adjustment Cost (+/-) \$.025/kWh

The difference between the average Purchased Power Cost for the preceding month or quarter and the Purchased Power Base Cost as defined herein. The resulting charge or

credit will be billed on a per kilowatt-hour basis as applicable.

5. Base Cost

\$.088/kWh.

6. General Terms and **Conditions**

Service hereunder is subject to the General Terms and Conditions which are

incorporated as a part of this Adjustment Clause.

RUSSELL ELECTRIC LIGHT DEPT 200 Main St. Box 808 sell, MA 01071 (413)862-6216 www.townofrussell.us

STREET/CONTRACT LIGHTING SCHEDULE SL

Effective: January 1, 2009

1. Designation

SL

2. Available

In all areas served by Russell Electric Light Department

3. Applicable

All customers

4. Rate

Monthly flat rate of \$1.00 per lamp plus .15/kWh

Wattage divided by 1,000 X 4200hrs/yr X .15/kWh divided by 12.

5. Purchase Power Adjustment

There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in affect at the time of billing.

6. Transmission Adjustment

There shall be an adjustment in rate for all kWh's consumed due to the cost of transmission charges as provided in the "Transmission Adjustment Clause" in affect at the time of billing.

7. Farm Discount

There shall be a 10% discount on monthly bill as provided in the "Farm Discount Schedule" in affect at the time of billing.

8. Energy Conservation Service

State regulations mandate that a fee be collected from all customers to cover the cost of Energy Conservation Service as provided in the "ECS Schedule" in affect at the time of billing.

9. Payment

Bills are due when rendered.

10. General Terms and Conditions

Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.

RUSSELL ELECTRIC LIGHT DEPT 200 Main St. PO Box 808 ell, MA 01071 (413)862-6216 www.townofrussell.us

Russell Electric Light General Terms & Conditions

Effective: January 1, 2009

1. General:

This Terms and Conditions Statement ("Agreement") has been established to convey the conditions that you ("Customer") agree to when requesting service from Russell Electric Light ("REL"). The benefits and obligations of this Agreement will commence on the day that you, as the Customer, are connected to REL's service and will inure to and be binding upon the successors and assigns, survivors and executors or administrators of the original parties. REL reserves the right to revise, amend, supercede, supplement or change these Terms and Conditions from time to time in accordance with applicable laws, regulations and policy. The Terms and Conditions shall remain consistent with the Department of Public Utilities & Energy ("DPU") standards. In the event that any of the Terms and Conditions is in conflict with any applicable DPU rule or regulation, DPU rules and regulations shall govern.

2. Application:

Service shall not be supplied unless and until the Customer completes an "Application for Service". The Application must be accurate, true, complete and signed by the Customer of Record. All Customer's electrical needs present and future, if known, should be stated at the time of the application.

3. Deposit

A deposit will be required on any commercial or residential account. A two hundred dollar security deposit will be required for all customers. Deposits may be waived if the Customer provides REL with proof that the Customer is the owner of the property for which service is requested. REL reserves the right to request a deposit at any time, and from time to time, on any account that does not remain in good standing.

Interest is payable annually on all deposits which are retained longer than six (6) months at a rate that is at or above such rate specified by applicable laws and regulations. Such rate may be credited to a Customer's account. Refunds on deposits shall be returned if after twenty-four (24) months of service Customer has paid all bills for usage in the twenty-four (24) month period from the date of deposit and without leaving such bills unpaid within forty-five (45) days of receipt.

All deposits shall be due and paid before service will be provided.

4. Metering:

For the purpose of determining the amount of electricity used, a meter or meters will be installed and maintained by REL on the Customer's premises. All meters, wires and other apparatus furnished by REL are and shall remain the sole and exclusive property of REL. Customer agrees that the wiring upon the premises of the Customer to which service will be connected shall be in installed and maintained by Customer in accordance with the requirements of the National Electrical Code and all requirements of the Town of Russell.

REL or its authorized agent shall have access to the Customer's premises at all reasonable times to install, read, inspect, test, operate, maintain, repair, or remove its equipment, to discontinue service, to determine the rate or rates for the Customer's electric service, or for any other purpose reasonably related to the provision of electric service.

The Customer shall not injure, interfere with, destroy or tamper with any meter or other property of REL. The Customer shall be responsible for the care and protection of any of REL's property located or installed on the Customer's premises and shall not permit anyone but REL or its authorized representatives to have access to such property. REL's property, machinery or equipment shall not be handled or operated by anyone other than REL or its authorized representatives without the express written consent of REL. REL will lock or seal all enclosures containing meters or metering equipment, and no person, except an employee or duly authorized agent of REL shall be permitted to, in any way, change or modify REL's meters or other equipment, and no seals or locks shall be permitted to be removed without the written authorization of REL. Customer shall indemnify and hold REL harmless, should any violations of these provisions result in injury, death or damage to persons or property.

Subject to the provisions of Massachusetts General Laws ("M.G.L."), Chapter 164 and applicable DPU regulations, when a meter is found to be tampered with, service to that meter will be disconnected. To have service restored, the Customer shall be required to pay charges (related to disconnection, damages and investigation) and may be required to pay an additional security deposit. Service shall not be restored until Customer has paid all charges in full. Instances of tampering with meters will be reported to the appropriate authorities. Customer may also be subject to criminal and civil penalties pursuant to the M.G.L.

5. Meter Reading / Bills:

A bill based an actual or estimated reading of REL's metering equipment shall be rendered monthly, payable upon receipt. When a Customer is serviced through more than one meter, each meter will be considered separately.

If REL cannot obtain a meter reading, it shall render an estimated bill, provided REL has not rendered an estimated bill for the billing period prior to that for which the estimate is made, except in the case where circumstances reasonably beyond the control of REL prevent it from obtaining an actual meter reading. Subject to the provisions of M.G.L., Chapter 164 and applicable DPU regulations, if any Customer, directly or indirectly, prevents or hinders any such employee or agent of REL from entering such premises for the purposes of making such examination, REL may pursuant to M.G.L. c. 164, § 116 make a complaint to any court or magistrate authorized to issue criminal process.

6. Classification:

REL determines a Customer's appropriate rate based on information provided by Customer at the time of application for service. The rates are updated to provide each Customer the most advantageous rate available. It is the Customer's responsibility to assure itself that it is on a rate most advantageous to itself. Customer should promptly notify REL of any change in circumstances, which may qualify Customer for a more advantageous rate.

7. Discontinuance of Service / Nonpayment:

A. Unsafe wiring, fraud, or theft: REL may discontinue service without notice if a Customer's wiring is found to be in a dangerous or unsafe condition or as is necessary to protect REL from fraud or theft. Service shall not be resumed until the Town of Russell Wiring Inspector certifies to REL that any dangerous or unsafe condition has been corrected and all wiring is in accordance with the applicable laws and regulations.

B. Unsatisfactory Equipment: REL may discontinue service and remove its equipment if, in its judgment, the equipment has become unsatisfactory for further service due to deterioration, civil commotion, vandalism, state of war, explosion, fire, storm, flood, lightning, or any other cause reasonably beyond REL's control. Customer may be required to pay the applicable charges for the remainder, in any, of the applicable term of service.

C. Access to Premises: Subject to the provisions of M.G.L., Chapter 164 and applicable DPU regulations, if any Customer, directly or indirectly, prevents or hinders any employee or agent of REL from entering a premises for the purposes of making an examination, removing meters for the purpose of work relating to supply or regulation of

supply, or for the purpose of ascertaining the quantity of electricity consumed or supplied, such Customer shall be subject to termination of service.

- D. Non-Payment of Charges: If a Customer defaults on payments due to REL, service may be discontinued in accordance with DPU Regulations 220 CMR 25.00-25.05, to the extent that such regulation is applicable. REL shall not restore service until the Customer has:
- 1. Made an Application for Service and paid all bills due for service previously furnished; and
- 2. Made a satisfactory deposit to insure payment of future bills; and
- 3. Paid the costs of reconnection of the premises for which service has been discontinued.

REL shall not be responsible or liable for loss or damage to any person or property resulting from disconnection of service regardless of whether service is disconnected at the Customer's request or by REL and regardless of whether the Customer owns the premises to which service has been supplied.

In the event of an actual or threatened shortage of energy supplies or resources, REL may, in its sole discretion, curtail, allocate, or interrupt electric service to any Customer or Customers, if REL determines, in its sole discretion, that any part of the generation, transmission or distribution systems REL utilizes may be threatened by a condition that may affect its ability to continue to supply electric service of sufficient quality, quantity and reliability.

Although REL will make every effort to make necessary repairs and changes to its system without having to suspend the delivery of service, REL reserves the right to suspend service in order to make repairs or changes.

8. Collection:

Lien upon real estate for nonpayment of service charge under Massachusetts General Law Chapter 164, Section 58B through 58F inclusive regarding tax liens for unpaid Municipal Electric charges. Notwithstanding such lien, any such overdue rate or charge may be collected through any other legal means, including the shutting off of electricity or services. The Customer is responsible for any collection costs, including court costs and attorneys' fees associated with any unpaid balances, meter tampering, theft of services, fraud or otherwise.

9. Limitations of Liability:

The Town of Russell, REL, and all of their respective agents and employees shall be afforded the maximum exemption of limitations of liability available under applicable laws and regulations arising on account of their actions or omissions relating directly or indirectly any provision of electrical service. Without limiting the generality of the foregoing, and except to the extent otherwise expressly provided in M.G.L. Chapter 258:

Neither the Town of Russell, nor REL nor any of their respective agents or employees shall be liable to any person:

- A. For any failure by REL to supply electric service or for any interruption in the supply of or delay in the restoration of such service.
- B. For any damage to any person (including personal injury or death) or any damage to any property, directly or indirectly, arising as a result of the electric service provided by REL, the presence of REL's apparatus or equipment on any Customer's premises, or any acts or omissions of REL.

- C. For discontinuance of electrical service to any Customer who fails to comply with, or perform any of the Customer's obligations under these Terms and Conditions, applicable laws and regulations, or other agreements with REL.
- D. The discontinuance of electrical service if any equipment or apparatus of any Customer interferes with service provided by REL or with the delivery of service to other Customers or interferes with the integrity of REL's system.
- E. For any variation, or interruption in electrical service including without limitation, any such variation or interruption because of abnormal or reduced voltage, emergency load reduction programs, blackouts, or any causes beyond the reasonable control of REL, including, but not limited to, accidents, war, civil commotion, acts of God, labor difficulties, acts of Customers, or acts of any public authority.

10. Inspection:

Approval by the Town of Russell Wiring Inspector for electric service is required before service can be initiated to any new, or newly wired or rewired building, structure or residence.

11. Payment:

Bills are due when rendered. The minimum charge as defined under REL's rate schedules shall be applicable at all times. All payments of bills rendered must be paid within twenty-five (25) days of billing date. Thereafter, 1.5% per month interest will be added to unpaid balance of non-residential bills. Public accounts subject to Sec. 94D of Chapter 164 MGL.

RUSSELL ELECTRIC LIGHT DEPT 200 Main St. PO Box 808 Presell, MA 01071 J862-6216 www.townofrussell.us