



Commonwealth of Massachusetts

RETURN
OF THE
MUNICIPAL LIGHTING PLANTS OF
THE TOWN OF
RUSSELL
TO THE
DEPARTMENT OF
TELECOMMUNICATION AND ENERGY
OF MASSACHUSETTS

For the Year Ended December 31,

2013

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

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FOR GAS PLANTS ONLY:

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GENERAL INFORMATION

1. 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	
3. Name and address of manager of municipal lighting:		
Alan Robinson	336 New Ludlow Road	Chicopee, MA 01020
4. 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
5. Name and address of town (or city) treasurer:		
Wendy Thompson	Main Street	Russell, MA 01071
6. Name and address of town (or city) clerk:		
Virginia Hardie	Rocky Brook Drive	Russell, MA 01071
7. Names and addresses of members of municipal light board:		
Daniel LaBombard	Shattuck Road	Russell, MA 01071
Carol Lucardi	Westwood Drive	Russell, MA 01071
Edward Stewart	Pine Hill Road	Russell, MA 01071
8. Total valuation of estates in town (or city) according to last State valuation (taxable)	\$131,333,028	
9. Tax rate for all purposes during the year:		
	Residential	\$19.68
	Open Space	
	Commercial/Industrial/Personal Property	\$22.98
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

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

INCOME FROM PRIVATE CONSUMERS:		
1	FROM SALES OF GAS.....	
2	FROM SALE OF ELECTRICITY	
3	FROM RATE STABILIZATION FUND.....	
4		TOTAL
		\$0.00
5	Expenses:	
6	For operation, maintenance and repairs.....	
7	For interest on bonds, notes or scrip.....	
8	For depreciation fund (3% on \$ 1,035,662.65 as per page 8B).....	\$31,066.88
9	For sinking fund requirements.....	
10	For note payments.....	
11	For bond payments.....	
12	For loss in preceding year.....	
13		TOTAL
		\$31,066.88
15	Cost:	
16	Of gas to be used for municipal buildings.....	
17	Of gas to be used for street lights.....	
18	Of electricity to be used for municipal buildings.....	
19	Of electricity to be used for street lights.....	
20	Total of the above items to be included in the tax levy.....	\$0.00
21		
22	New construction to be included in the tax levy.....	
23	Total amounts to be included in the tax levy.....	

CUSTOMERS

Names of cities of towns in which the plant supplies GAS, with the number of customers' meters in each		Names of cities of towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each	
City or Town	Number of Customers' Meters, December 31	City or Town	Number of Customers' Meters, December 31.
		Russell	470
		TOTAL	470

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Year ended December 31 2013

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	\$100.00					\$100.00
3	361 Structures and Improvements						
4	362 Station Equipment	\$31,000.00	\$5,605.40				\$36,605.40
5	363 Storage Battery Equipment						
6	364 Poles, Towers and Fixtures	\$64,293.71	\$6,538.75	(\$8,574.62)			\$62,257.84
7	365 Overhead Conductors and Devices	\$93,585.00	\$5,250.00	(\$5,740.00)			\$93,095.00
8	366 Underground Conduits						
9	367 Underground Conductors & Devices						
10	368 Line Transformers	\$243,696.67	\$98,871.66	(\$8,122.28)			\$334,446.05
11	369 Services	\$51,198.00					\$51,198.00
12	370 Meters	\$38,343.16	\$57.00	(\$5,605.40)			\$32,794.76
13	371 Installation on Cust's Premises						
14	372 Leased Prop. on Cust's Premises						
15	373 Street Light and Signal Systems	\$28,470.00	\$2,416.38	(\$1,440.00)			\$29,446.38
16	Total Distribution Plant	\$550,686.54	\$118,739.19	(\$29,482.30)	\$0.00	\$0.00	\$639,943.43
17	5. GENERAL PLANT						
18	389 Land and Land rights						
19	390 Structures and Improvements						
20	391 Office Furniture and Equipment	\$9,148.68					\$9,148.68
21	392 Transportation Equipment	\$293,849.28	\$49,900.00				\$343,749.28
22	393 Stores Equipment						
23	394 Tools, Shop and Garage Equipment	\$13,752.66					\$13,752.66
24	395 Laboratory Equipment						
25	396 Power Operated Equipment	\$29,068.60					\$29,068.60
26	397 Communication Equipment						
27	398 Miscellaneous Equipment						
28	399 Other Tangible Property						
29	Total General Plant	\$345,819.22	\$49,900.00	\$0.00	\$0.00	\$0.00	\$395,719.22
30	Total Electric Plant in Service	\$896,505.76	\$168,639.19	(\$29,482.30)	\$0.00	\$0.00	\$1,035,662.65
31		L COST OF PLANT.....					\$1,035,662.65
32							
33		Less Cost of Land, Land Rights, and Rights of Way					\$100.00
34		Total Cost upon which depreciation is based					\$1,035,562.65

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

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	UTILITY PLANT			
2	101 Utility Plant -Electric.....	\$515,322.65	\$633,248.14	\$117,925.49
3	101 Utility Plant- Gas			
4	123 Investment in Associated Companies.....			
5	Total Utility Plant.....	\$515,322.65	\$633,248.14	\$117,925.49
6				
7				
8				
9				
10				
11	FUND ACCOUNTS			
12	125 Sinking Funds.....			
13	126 Depreciation Fund (P. 14).....	(\$283,630.19)	(\$401,555.68)	(\$117,925.49)
14	128 Other Special Funds.....			
15	Total Funds.....	(\$283,630.19)	(\$401,555.68)	(\$117,925.49)
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14).....	\$484,981.60	\$765,902.90	\$280,921.30
18	132 Special Deposits.....			
19	132 Working Funds.....			
20	141 Notes and Receivables.....			
21	142 Customer Accounts Receivable.....	\$113,742.01	\$109,664.33	(\$4,077.68)
22	143 Other Accounts Receivable.....	\$0.00	\$0.00	\$0.00
23	146 Receivables from Municipality.....			
24	151 Materials and Supplies (P. 14).....	\$128,897.98	\$114,277.35	(\$14,620.63)
25				
26	165 Prepayments.....			
27	174 Miscellaneous Current Assets			
28	Total Current and Accrued Assets...	\$727,621.59	\$989,844.58	\$262,222.99
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount.....			
31	182 Extraordinary Property Debits.....			
32	185 Other Deferred Debits.....	(\$10,800.52)	(\$10,000.00)	\$800.52
33	Total Deferred Debits.....	(\$10,800.52)	(\$10,000.00)	\$800.52
34				
35	Total Assets and Other Debits.....	\$948,513.53	\$1,211,537.04	\$263,023.51

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	APPROPRIATIONS			
2	201 Appropriations for Construction.....			
3	SURPLUS			
4	205 Sinking Fund Reserves.....			
5	206 Loans Repayment.....			
6	207 Appropriations for Construction Repayment..			
7	208 Unappropriated Earned Surplus (P. 12).....	\$1,093,641.94	\$1,408,392.97	\$314,751.03
8	Total Surplus.....	\$1,093,641.94	\$1,408,392.97	\$314,751.03
9	LONG TERM DEBT			
10	221 Bonds (P. 6).....			
11	231 Notes Payable (P 7).....			
12	Total Bonds and Notes.....	\$0.00	\$0.00	\$0.00
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable.....	\$49,091.41	\$58,844.22	\$9,752.81
15	234 Payables to Municipality.....			
16	235 Customer Deposits.....	\$9,600.00	\$9,800.00	\$200.00
17	236 Taxes Accrued.....			
18	237 Interest Accrued.....			
19	242 Miscellaneous Current and Accrued Liabilities	\$15,868.37	\$26,666.19	\$10,797.82
20	Total Current and Accrued Liabilities..	\$74,559.78	\$95,310.41	\$20,750.63
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt.....			
23	252 Customer Advance for Construction.....			
24	253 Other Deferred Credits.....	\$0.00	\$9,333.34	\$9,333.34
25	Total Deferred Credits	\$0.00	\$9,333.34	\$9,333.34
26	RESERVES			
27	260 Reserves for Uncollectable Accounts.....			
28	261 Property Insurance Reserve.....			
29	262 Injuries and Damages Reserves.....			
30	263 Pensions and Benefits.....	\$63,942.00	\$100,056.00	\$36,114.00
31	265 Miscellaneous Operating Reserves.....	(\$283,630.19)	(\$401,555.68)	(\$117,925.49)
32	Total Reserves.....	(\$219,688.19)	(\$301,499.68)	(\$81,811.49)
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction.....			
35	Total Liabilities and Other Credits	\$948,513.53	\$1,211,537.04	\$263,023.51

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.

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STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year	Increase or (Decrease) from Preceding Year
1	OPERATING INCOME		
2	400 Operating Revenue (P. 37 and P. 43)	\$735,838.70	\$30,249.88
3	Operating Expenses:		
4	401 Operation Expense (P.42).....	\$669,373.41	\$37,819.16
5	402 Maintenance Expense (P. 42).....	\$39,355.61	(\$83,572.45)
6	403 Depreciation Expense	\$30,969.36	\$4,157.61
7	407 Amortization of Property Losses.....		
8			
9	408 Taxes (P. 48).....		
10	Total Operating Expenses.....	\$739,698.38	(\$41,595.68)
11	Operating Income.....	(\$3,859.68)	\$71,845.56
12	414 Other Utility Operating Income (P.50).....	\$200,298.14	\$159,944.55
13			
14	Total Operating Income.....	\$196,438.46	\$231,790.11
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)		
17	419 Interest Income.....	\$387.08	(\$216.47)
18	421 Miscellaneous Income.....		
19	Total Other Income.....	\$387.08	(\$216.47)
20	Total Income.....	\$196,825.54	\$231,573.64
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization.....		
23	426 Other Income Deductions.....		
24	Total Income Deductions.....	\$0.00	\$0.00
25	Income before Interest Charges.....	\$196,825.54	\$231,573.64
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes.....		
28	428 Amortization of Debt Discount and Expense.....		
29	429 Amortization of Premium on Debt.....		
30	431 Other Interest Expense.....		
31	432 Interest Charged to Construction-Credit.....		
32	Total Interest Charges	\$0.00	\$0.00
33	Net Income.....	\$196,825.54	\$231,573.64

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unappropriated Earned Surplus (at beginning of Period).....		\$1,093,641.94
35			
36			
37	433 Balance transferred from Income.....		\$196,825.54
38	434 Miscellaneous Credits to Surplus.....		
39	435 Miscellaneous Debits to Surplus.....		
40	436 Appropriations of Surplus (P.21).....		\$30,969.36
41	437 Surplus Applied to Depreciation.....		\$86,956.13
42	208 Unappropriated Earned Surplus (at end of period).....		\$1,408,392.97
43			
44	TOTALS		

CASH BALANCES AT END OF YEAR (Account 131)

Line No.	Items (a)	Amount (b)
1	Operation Fund.....	\$765,902.90
2	Interest Fund.....	
3	Bond Fund.....	
4	Construction Fund.....	
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	\$765,902.90

**MATERIALS AND SUPPLIES (Account 151-159, 163)
Summary per Balance Sheet**

Line No.	Account (a)	Amount End of Year			
		Electric (b)	Gas (c)		
13	Fuel (Account 151) (See Schedule, Page 25).....	\$114,277.35			
14	Fuel Stock Expenses (Account 152).....				
15	Residuals (Account 153).....				
16	Plant Materials and Operating Supplies (Account 154).....				
17	Merchandise (Account 155).....				
18	Other Materials and Supplies (Account 156).....				
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)				
20	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			\$114,277.35	

Depreciation Fund Account (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of Account at Beginning of Year.....	(\$283,630.19)
26	Income During Year from Balance on Deposit.....	\$31,066.88
27	Amount Transferred from Income.....	\$19,646.82
28	TOTAL	(\$232,916.49)
29		
30	CREDITS	
31	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)	(\$168,639.19)
32	Amounts Expended for Renewals.....	
33	Adjustment	
34		
35		
36		
37		
38		
39	Balance on Hand at End of Year.....	
40	TOTAL	(\$401,555.68)

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.....	\$100.00					\$100.00
3	361 Structures and Improvements.....						
4	362 Station Equipment.....	\$16,845.07	\$5,605.40	(\$1,098.16)			\$21,352.31
5	363 Storage Battery Equipment.....						
6	364 Poles and Fixtures.....	\$36,515.49	\$6,538.75	(\$1,867.74)		(\$7,022.86)	\$34,163.64
7	365 Overhead Conductors and Devices...	\$22,884.22	\$5,250.00	(\$2,792.85)		(\$1,403.59)	\$23,937.78
8	366 Underground Conduits.....						
9	367 Underground Conductors and Devices						
10	368 Line Transformers.....	\$152,479.79	\$98,871.66	(\$10,033.38)		(\$5,082.07)	\$236,236.00
11	369 Services.....	\$14,147.39		(\$1,535.94)			\$12,611.45
12	370 Meters.....	\$28,241.93	\$57.00	(\$983.84)		(\$5,605.40)	\$21,709.69
13	371 Installation on Cust's Premises....						
14	372 Leased Prop. on Cust's Premises....						
15	373 Street Light and Signal Systems.....	\$12,464.00	\$2,416.38	(\$883.39)		(\$630.42)	\$13,366.57
16	Total Distribution Plant	\$283,677.89	\$118,739.19	(\$19,195.30)	\$0.00	(\$19,744.34)	\$363,477.44
17	5. GENERAL PLANT						
18	389 Land and Land Rights.....						
19	390 Structures and Improvements.....						
20	391 Office Furniture and Equipment.....	\$2,002.61		(\$274.46)			\$1,728.15
21	392 Transportation Equipment.....	\$198,670.98	\$49,900.00	(\$10,312.48)			\$238,258.50
22	393 Stores Equipment.....						
23	394 Tools, Shop and Garage Equipment...	\$8,425.75		(\$412.58)			\$8,013.17
24	395 Laboratory Equipment.....						
25	396 Power Operated Equipment.....	\$22,545.42		(\$872.06)		\$97.52	\$21,770.88
26	397 Communication Equipment.....						
27	398 Miscellaneous Equipment.....						
28	399 Other Tangible Property.....						
29	Total General Plant	\$231,644.76	\$49,900.00	(\$11,871.58)	\$0.00	\$97.52	\$269,770.70
30	Total Electric Plant in Service	\$515,322.65	\$168,639.19	(\$31,066.88)	\$0.00	(\$19,646.82)	\$633,248.14
31	104 Utility Plant leased to Others.....						
32	105 Property Held for Future Use.....						
33	107 Construction Work in Progress.....						
	108 Accumulated Depreciation						
34	Total Utility Electric Plant	\$515,322.65	\$168,639.19	(\$31,066.88)	\$0.00	(\$19,646.82)	\$633,248.14



Annual Report of Russell		21 #REF!
MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Interest Income	\$387.08
2		
3	Other	\$200,298.14
4		
5		
6	TOTAL	\$200,685.22
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	\$0.00
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	

**MUNICIPAL REVENUES (Accounts 482,444)
(K.W.H. Sold under the Provision of Chapter 269, Acts of 1927)**

Line No.	Acct No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue per M.C.F. [\$0.0000] (d)
1					
2					
3	482				
4		TOTALS			
Line No.		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue per K.W.H. [cents] [\$0.0000] (d)
5					
6	444	Municipal: (Other Than Street Lighting)	11,157	\$1,707.60	0.1531
7					
8		TOTALS	11,157	\$1,707.60	
9		Street Lighting	50,880	\$7,833.48	0.1540
10					
11		TOTALS	50,880	\$7,833.48	
12					
13					
14					
15					
16					
17					
18					
19		TOTALS	62,037	9,541.08	0.1538

PURCHASED POWER (Account 555)

Line No.	Names of Utilities from which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Cost per K.W.H. cents [0.0000] (e)
20	Pasny (via MMWEC)	2,400	359,661	\$11,651.35	0.0324
21	NU / WMECO-Transmission		0	\$32,112.00	#DIV/0!
22	MMWEC		4,379,510	\$379,860.02	0.0867
23	Ashuelot & Lower Robertson Hydro		484,391	\$21,893.86	0.0452
24					
25					
26					
27					
28					
29		TOTALS	5,223,562	\$445,517.23	0.0853

SALES FOR RESALE (Account 447)

Line No.	Names of Utilities to which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (c)	Revenues per K.W.H. [cents] [0.0000] (e)
30	None				
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTALS			

ELECTRIC OPERATING REVENUES (Account 400)

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

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 of Commercial and Industrial Sales, Account 442, according to small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales.....	\$519,930.12	\$6,366.99	3,453,005	53,977	428	0
3	442 Commercial and Industrial Sales:						
4	Small (or Commercial) see instr. 5.....	\$206,367.50	\$7,361.24	1,394,099	50,648	32	0
5	Large (or Industrial) see instr. 5.....						
6	444 Municipal Sales (P.22)	\$9,541.08	\$0.00	62,037	0	10	0
7	445 Other Sales to Public Authorities.....						
8	446 Sales to Railroads and Railways.....						
9	448 Interdepartmental Sales.....						
10	449 Miscellaneous Electric Sales.....						
11	Total Sales to Ultimate Consumers.....	\$735,838.70	\$13,728.23	4,909,141	104,625	470	0
12	447 Sales for Resale.....						
13	Total Sales of Electricity*.....	\$735,838.70	\$13,728.23	4,909,141	104,625	470	0
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts.....						
16	451 Miscellaneous Service Revenues.....						
17	453 Sales of Water and Water Power.....						
18	454 Rent from Electric Property.....						
19	455 Interdepartmental Rents.....						
20	456 Other Electric Revenues.....	\$200,685.22	\$159,728.08				
21							
22							
23	Miscellaneous Adjustments to Sales						
24							
25	Total Other Operating Revenues.....	\$200,685.22	\$159,728.08				
26	Total Electric Operating Revenues.	\$936,523.92	\$173,456.31				

*Includes revenues from application of fuel clauses
 Total KWH to which applied

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - CONTINUED

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - CONTINUED		
2	Maintenance:		
3	541 Maintenance Supervision and Engineering.....		
4	542 Maintenance of Structures.....		
5	543 Maintenance of Reservoirs, Dams and Waterways.....		
6	544 Maintenance of Electric Plant.....		
7	545 Maintenance of Miscellaneous Hydraulic Plant.....		
8	Total Maintenance		
9	Total Power Production Expenses - Hydraulic Power		
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation Supervision and Engineering.....		
13	547 Fuel.....		
14	548 Operation Expenses.....		
15	549 Miscellaneous Other Power Generation Expenses.....		
16	550 Rents.....		
17	Total Operation		
18	Maintenance:		
19	551 Maintenance Supervision and Engineering.....		
20	552 Maintenance of Structure.....		
21	553 Maintenance of Generating and Electric Plant.....		
22	554 Maintenance of Miscellaneous Other Power Generation Plant		
23	Total Maintenance		
24	Total Power Production Expenses - Other Power		
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased Power.....	\$451,549.32	\$43,001.32
27	556 System Control and Load Dispatching.....		
28	557 Other Expenses.....		
29	Total Other Power Supply Expenses	\$451,549.32	\$43,001.32
30	Total Power Production Expenses	\$451,549.32	\$43,001.32
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation Supervision and Engineering.....		
34	561 Load Dispatching.....		
35	562 Station Expenses.....		
36	563 Overhead Line Expenses.....		
37	564 Underground Line Expenses.....		
38	565 Transmission of Electricity by Others.....		
39	566 Miscellaneous Transmission Expenses.....		
40	567 Rents.....		
41	Total Operation		
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		
50	Total Transmission Expenses		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - CONTINUED			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation Supervision and Engineering.....	\$43,503.80	(\$15,844.30)
4	581 Load Dispatching.....		
5	582 Station Expenses.....	\$32,461.30	(\$4,156.05)
6	583 Overhead Line Expenses.....		
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	589 Rents.....		
13	Total Operation	\$75,965.10	(\$20,000.35)
14	Maintenance:		
15	590 Maintenance supervision and engineering.....		
16	591 Maintenance of Structures.....		
17	592 Maintenance of Station Equipment.....	\$34,364.01	\$12,428.28
18	593 Maintenance of Overhead Lines.....	\$4,691.98	(\$88,557.35)
19	594 Maintenance of Underground Lines.....		
20	595 Maintenance of Line Transformers.....	\$2,475.00	(\$3,900.00)
21	596 Maintenance of Street Lighting and Signal Systems....	(\$2,416.38)	(\$2,416.38)
22	597 Maintenance of Meters.....	\$241.00	(\$1,127.00)
23	598 Maintenance of Miscellaneous Distribution Plant.....		
24	Total Maintenance	\$39,355.61	(\$83,572.45)
25	Total Distribution Expenses	\$115,320.71	(\$103,572.80)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision.....		
29	902 Meter Reading Expenses.....	\$449.83	(\$344.55)
30	903 Customer Records and Collection Expenses.....	\$20,116.05	(\$247.50)
31	904 Uncollectable Accounts.....	(\$800.52)	(\$3,800.52)
32	905 Miscellaneous Customer Accounts Expenses.....	\$1,713.93	\$1,426.87
33	Total Customer Accounts Expenses	\$21,479.29	(\$2,965.70)
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision.....		
37	912 Demonstrating and Selling Expenses.....		
38	913 Advertising Expenses.....		
39	916 Miscellaneous Sales Expense.....		
40	Total Sales Expenses		
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and General Salaries.....	\$2,100.00	\$0.00
44	921 Office Supplies and Expenses.....	\$0.00	\$0.00
45	922 Administrative Expenses Transferred - Cr.....		
46	923 Outside Services Employed.....	\$31,676.82	\$1,710.54
47	924 Property Insurance.....		
48	925 Injuries and Damages.....		
49	926 Employees Pensions and Benefits.....	\$64,248.40	\$13,359.98
50	928 Regulatory Commission Expenses.....		
51	929 Duplicate Charges - Cr.....		
52	930 Miscellaneous General Expenses.....	\$22,354.48	\$2,713.36
53	931 Rents.....		
54	Total Operation	\$120,379.70	\$17,783.88

ELECTRIC OPERATION AND MAINTENANCE EXPENSES -- Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	ADMINISTRATIVE EXPENSES		
2	Maintenance:		
3	932 Maintenance of General Plant.....		
4	933 Transportation expense.....		
5	Total Maintenance	0.00	0.00
6	Total Administrative and General Expenses		
7	Total Electric Operation and Maintenance Expenses	708,729.02	(45,753.30)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	OPERATION (b)	MAINTENANCE (c)	TOTAL (d)
8	Power Production Expenses			
9	Electric Generation			
10	Steam Power.....			
11	Nuclear Power.....			
12	Hydraulic Power.....			
13	Other Power.....			
14	Other Power Supply Expenses.....	\$451,549.32		\$451,549.32
15	Total Power Production Expenses	\$451,549.32	\$0.00	\$451,549.32
16	Transmission Expenses.....			
17	Distribution Expenses.....	\$75,965.10	\$39,355.61	\$115,320.71
18	Customer Accounts Expenses.....	\$21,479.29		\$21,479.29
19	Sales Expenses.....			
20	Administrative and General Expenses.....	\$120,379.70		\$120,379.70
21	Power Production Expenses			
22	Total Electric Operation and Maintenance Expenses	\$669,373.41	\$39,355.61	\$708,729.02

23 Ratio of Operating Expenses to Operating Revenues (carry out decimal two places, (e.g. 0.00%)
 Compute by dividing Revenues (acct 400) into the sum of Operation and Maintenance Expenses (Page 42,
 Line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)..... 0.21

24 Total salaries and wages of electric department for year, including amounts charged to oper-
 ating expenses, construction and other accounts.....

25 Total number of employees of electric department at end of year including administrative,
 operating, maintenance and other employees (including part time employees) 6

PURCHASED POWER (Account 555) - Continued

(except interchange power)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS. should be furnished whether or not used in the determination of demand charges. Show in column (l) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).
5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and
6. The number of kilowatt hours purchased should be the quantities shown by the power bills.
7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at which Delivered (j)	Kilowatt-hours (k)	Cost of Energy (Omit Cents)				Cents per KWH (cents) [0.0000] (p)	Line No.
			Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
60 minutes		4,379,511	\$379,860.02			\$379,860.02	0.0867	1
60 minutes		359,661	\$11,651.35			\$11,651.35	0.0324	2
60 minutes		0	\$32,112.00			\$32,112.00	#DIV/0!	3
60 minutes		484,391	\$21,893.86			\$21,893.86	0.0452	4
								5
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								36
	TOTALS	5,223,563	\$445,517.23	\$0.00	\$0.00	\$445,517.23	0.0853	37

INTERCHANGE POWER (Included in Account 555)

1. Report below the Kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.
 2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Non-utilities, (5) Municipalities, (6) R.E.A., Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "X" in column (b).
 3. Particulars of settlements for interchange power

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

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

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

Line No.	Name of Company	Interchange Across State Lines	Point of Interchange	Voltage at Which Interchanged	Kilowatt-hours			Amount of Settlement
					Received	Delivered	Net Difference	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Nepex		Russell, MA		5,401,880	4,064,580	1,337,300	109,062
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	5,401,880	4,064,580	1,337,300	109,062

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	Nepex	Interchange Expense	0
14		Nepool Expenses	35,916
15			
16			
17			
18			
19			
20			
21		TOTALS	35,916

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
SOURCES OF ENERGY		
1	Generation (excluding station use):	
3	Steam..... Gas Turbine Combined Cycle	
4	Nuclear.....	
5	Hydro.....	
6	Other..... Diesel	
7	Total generation.....	5,223,563
8	Purchases.....	
9	Interchanges..... { In (gross)	
10 { Out (gross)	
11 { Net (Kwh).....	
12 { Received.....	
13	Transmission for/by others (Wh..... { Delivered.....	
14 { Net (kwh).....	
15	TOTAL	5,223,563
DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales).....	4,909,141
18	Sales for resale.....	
19	Energy furnished without charge	3,600
20	Energy used by the company (excluding station use).....	
21	Electric department only.....	4,912,741
22	Energy losses:	
23	Transmission and conversion losses.....	
24	Distribution losses.....	310,822
25	Unaccounted for losses.....	
26	Total energy losses.....	310,822
27	Energy losses as percent of total on line 15..... 5.95%	
28	TOTAL	5,223,563

MONTHLY PEAKS AND OUTPUT

- 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.
- Monthly peak col. (b) should be respondent's maximum Kw load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange minus temporary deliveries (not interchange) or emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minute integrated.)
- 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.
- If the respondent has two or more power systems and physically connected, the information called for below should be furnished for each system.

Monthly Peak

Line No.	Month (a)	Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)
29	January						508,300
30	February						451,096
31	March						455,718
32	April						376,058
33	May						359,256
34	June						406,419
35	July						527,267
36	August						420,486
37	September						373,287
38	October						385,217
39	November						438,026
40	December						522,432
41	TOTAL						5,223,562

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles - Beginning of Year	28.25		28.25
2	Added During Year			0.00
3	Retired During Year			
4	Miles - End of Year	28.25		28.25
5				
6				
7				
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15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (Kva)
16	Number at beginning of year.....	470		149	
17	Additions during year:				
18	Purchased.....				
19	Installed.....				
20	Associated with utility plant acquired.....				
21	Total additions.....	0	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.....				
30	In Customers' Use.....				
31	In Companys' Use.....				
32	Number at End of Year.....		0	149	0

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	TYPE								
			Incandescent		Mercury Vapor		Fluorescent		High Press. Sodium		
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	
1	Town of Russell	124								124	
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52	TOTALS	124	0		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.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect of Annual Revenues	
			Increases	Decrease
		***** SEE ATTACHED WORKSHEETS *****		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... **Mayor**

..... **Manager of Electric Light**

.....

.....

..... **Selectmen
or
Members
of the
Municipal
Light
Borad**

.....

.....

