

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

**the Town of
WEST BOYLSTON**

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2016

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

Official title: **Manager**

Jonathan Fitch

Office address: **4 Crescent Street**

West Boylston, MA 01583

GOULET, SALVIDIO
& ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Commissioners
West Boylston Municipal Lighting Plant
West Boylston, MA 01583

Management is responsible for the accompanying financial statements of West Boylston Municipal Lighting Plant, which comprise the balance sheet as of December 31, 2016, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

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

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 31, 2017

206 Southbridge St.
Auburn, MA 01501

324 Grove St.
Worcester, MA 01605

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Webster, MA 01570

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GENERAL INFORMATION

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- | | | |
|-----|---|---|
| 1. | Name of town (or city) making report. | West Boylston |
| 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, 64; No, 3 Second vote: Yes, 71; No, 2
Date when town (or city) began to sell gas and electricity, | Electric

October 19, 1909

August 3, 1910 |
| 3. | Name and address of manager of municipal lighting: | Jonathan Fitch
50 Gleason Road
Princeton, MA 01541 |
| 4. | Name and address of mayor or selectmen: | Christopher Rucho West Boylston, MA
Siobhan Bohnson West Boylston, MA
Barur R Rajeshkumar West Boylston, MA
Patrick Crowley West Boylston, MA
John Hadley West Boylston, MA |
| 5. | Name and address of town (or city) treasurer: | Bonnie Yasick
140 Worcester Street
West Boylston, MA 01583 |
| 6. | Name and address of town (or city) clerk: | Kim Hopewell
25 Lexington Drive
West Boylston, MA 01583 |
| 7. | Names and addresses of members of municipal light board: | Anthony Meola, Jr. West Boylston, MA
William D. Smith West Boylston, MA
Winthrop E. Handy West Boylston, MA |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 857,610,284 |
| 9. | Tax rate for all purposes during the year: | Residential \$18.45
Commercial/Industrial/Personal Property \$18.45 |
| 10. | Amount of manager's salary: | \$129,000 |
| 11. | Amount of manager's bond: | \$10,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$300 |

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

		Amount
INCOME FROM PRIVATE CONSUMERS:		
1	From sales of gas	
2	From sales of electricity	8,000,000
3		
	TOTAL	8,000,000
4		
5	EXPENSES	
6	For operation, maintenance and repairs	6,500,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 16,151,561 as per page 8B)	484,547
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		
	TOTAL	6,984,547
14		
15	COST:	
16	Of gas to be used for municipal buildings	
17	Of gas to be used for street lights	
18	Of electricity to be used for municipal buildings	210,000
19	Of electricity to be used for street lights	85,000
20	Total of above items to be included in the tax levy	295,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	295,000

CUSTOMERS

Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
		West Boylston	3,555
TOTAL	0	TOTAL	3,555

APPROPRIATIONS SINCE BEGINNING OF YEAR

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

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At meeting , to be paid from **
*At meeting , to be paid from **

TOTAL 0

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

- 1. Street lights 85,000
- 2. Municipal buildings 210,000
- 3.

TOTAL 295,000

* Date of meeting and whether regular or special ** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

- 1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In electric property:

In gas property: Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)								
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Rate	Interest When Payable	Amount Outstanding at End of Year	
			Amounts	When Payable				
March 1910 August 2012	June 1910 Sept 2012	14,000 2,000,000	135,000	July 1st	1% - 2.25%	Semi-Annually	1,460,000	
TOTAL							2,014,000	TOTAL
							1,460,000	

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

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

* Date of meeting and whether regular or special

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

Town Notes							
(Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
June 2016	August 2016	4,649,198	N/A	N/A	1.75%	Monthly	4,649,198
TOTAL		4,649,198	TOTAL				4,649,198

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

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

* Date of meeting and whether regular or special

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

TOTAL COST OF PLANT - ELECTRIC							
1. Report below the cost of utility plant in service according to prescribed accounts		Such items should be included in preceding year. Such items should be included in column (c) or (d) as appropriate.		effect of such amounts.			
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5							
6	2. PRODUCTION PLANT						
7	A. Steam Production						
8	310 Land and Land Rights						
9	311 Structures and Improvements						
10	312 Boiler Plant Equipment						
11	313 Engines and Engine Driven Generators						
12	314 Turbogenerator Units						
13	315 Accessory Electric Equipment						
14	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment		4,380,120				4,380,120
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	4,380,120	0	0	0	4,380,120
19	Total Production Plant	0	4,380,120	0	0	0	4,380,120
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

TOTAL COST OF PLANT (Concluded)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993	0				2,993
3	361 Structures and Improvements	17,566	0				17,566
4	362 Station Equipment	3,205,055	40,127				3,245,182
5	363 Storage Battery Equipment	0	0				0
6	364 Poles Towers and Fixtures	1,206,737	122,706	(19,666)			1,309,777
7	365 Overhead Conductors and Devices	2,343,013	108,664				2,451,677
8	366 Underground Conduit	209,602	0				209,602
9	367 Underground Conductors and Devices	239,269	0				239,269
10	368 Line Transformers	727,089	54,180	(30,675)			750,594
11	369 Services	399,153	6,212				405,365
12	370 Meters	335,871	0				335,871
13	371 Installations on Customer's Premises	24,914	0				24,914
14	372 Leased Prop on Customer's Premises	67,178	475				67,653
15	373 Streetlight and Signal Systems	199,873	6,032				205,905
16	Total Distribution Plant	8,978,313	338,396	(50,341)	0	0	9,266,368
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0				663,435
19	390 Structures and Improvements	844,628	0				844,628
20	391 Office Furniture and Equipment	462,519	17,524	(30,013)			450,030
21	392 Transportation Equipment	880,266	49,618	(20,514)			909,370
22	393 Stores Equipment	7,456	0				7,456
23	394 Tools, Shop and Garage Equipment	75,899	0				75,899
24	395 Laboratory Equipment	46,370	0				46,370
25	396 Power Operated Equipment	0	0				0
26	397 Communication Equipment	150,915	0				150,915
27	398 Miscellaneous Equipment	8,398	0				8,398
28	399 Other Tangible Property	15,000	0				15,000
29	Total General Plant	3,154,886	67,142	(50,527)	0	0	3,171,501
30	Total Electric Plant in Service	12,133,199	4,785,658	(100,868)	0	0	16,817,989
31							16,817,989
32							666,428
33							16,151,561
34							

Total Cost of Electric Plant.....
Less Cost of Land, Land Rights, Rights of Way.....
Total Cost upon which Depreciation is based

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

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COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)	
1	UTILITY PLANT				
2	101 Utility Plant - Electric (P. 17)	4,858,373	9,275,126	4,416,753	
3	101 Utility Plant - Gas (P. 20)			0	
4					
5	Total Utility Plant	4,858,373	9,275,126	4,416,753	
6					
7					
8					
9					
10					
11	FUND ACCOUNTS				
12	125 Sinking Funds			0	
13	126 Depreciation Fund (P. 14)	1,187,371	1,535,178	347,807	
14	128 Other Special Funds	3,322,687	4,398,020	1,075,333	
15	Total Funds	4,510,058	5,933,198	1,423,140	
16	CURRENT AND ACCRUED ASSETS				
17	131 Cash (P. 14)	4,159,265	4,205,661	46,396	
18	132 Special Deposits	139,342	138,850	(492)	
19	135 Working Funds	1,800	1,800	0	
20	141 Notes Receivable	0	0	0	
21	142 Customer Accounts Receivable	157,082	192,418	35,336	
22	143 Other Accounts Receivable	382,981	233,884	(149,097)	
23	146 Receivables from Municipality	0	0	0	
24	151 Materials and Supplies (P. 14)	285,091	269,973	(15,118)	
25					
26	165 Prepayments	150,362	99,583	(50,779)	
27	174 Miscellaneous Current Assets	1,542,108	1,672,944	130,836	
28	Total Current and Accrued Assets	6,818,031	6,815,113	(2,918)	
29	DEFERRED DEBITS				
30	181 Unamortized Debt Discount				
31	182 Extraordinary Property Losses				
32	185 Other Deferred Debits	990,507	1,339,873	349,366	
33	Total Deferred Debits	990,507	1,339,873	349,366	
34					
35	Total Assets and Other Debits	17,176,969	23,363,310	6,186,341	

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0	0	0
3		SURPLUS			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	14,000	14,000	0
6	207	Appropriations for Construction Repayments	21,935	21,935	0
7	208	Unappropriated Earned Surplus (P. 12)	6,737,881	7,924,655	1,186,774
8		Total Surplus	6,773,816	7,960,590	1,186,774
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	1,595,000	1,460,000	(135,000)
11	231	Notes Payable (P. 7)	0	4,649,198	4,649,198
12		Total Bonds and Notes	1,595,000	6,109,198	4,514,198
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	658,457	567,660	(90,797)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	139,342	138,850	(492)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	150,049	757,044	606,995
20		Total Current and Accrued Liabilities	947,848	1,463,554	515,706
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	21,849	19,945	(1,904)
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	1,467,817	1,066,895	(400,922)
25		Total Deferred Credits	1,489,666	1,086,840	(402,826)
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	2,498,453	2,827,947	329,494
31	265	Miscellaneous Operating Reserves	3,860,658	3,903,653	42,995
32		Total Reserves	6,370,639	6,743,128	372,489
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	17,176,969	23,363,310	6,186,341

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

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	8,005,821	(360,397)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,347,900	(331,091)
5	402 Maintenance Expense	266,256	29,041
6	403 Depreciation Expense	344,003	14,587
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	6,958,159	(287,463)
11	Operating Income	1,047,662	(72,934)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	1,047,662	(72,934)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	101,241	(21,977)
17	419 Interest Income	85,306	29,609
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	186,547	7,632
20	Total Income	1,234,209	(65,302)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions	17,216	17,216
24	Total Income Deductions	17,216	17,216
25	Income Before Interest Charges	1,216,993	(82,518)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	31,850	(2,700)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(1,903)	(5)
30	431 Other Interest Expense	272	0
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	30,219	(2,705)
33	NET INCOME	1,186,774	(79,813)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,737,881
35			
36			
37	433 Balance Transferred from Income		1,186,774
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	0	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	7,924,655	
43			
44	TOTALS	7,924,655	7,924,655

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	4,205,661			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	TOTAL	4,205,661			
MATERIALS AND SUPPLIES (Accounts 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)	269,973			
14	Fuel Stock Expenses (Account 152)				
15	Residuals (Account 153)				
16	Plant Materials and Operating Supplies (Account 154 (151))				
17	Merchandise (Account 155)				
18	Other Materials and Supplies (Account 156)				
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)				
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)				
21	Nuclear Byproduct Materials (Account 159)				
22	Stores Expense (Account 163)				
23	Total Per Balance Sheet			269,973	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	1,182,441			
26	Income during year from balance on deposit (interest)	8,734			
27	Amount transferred from income (depreciation)	344,003			
28					
29	TOTAL	1,535,178			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)				
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34	Transfers				
35					
36					
37					
38					
39	Balance on hand at end of year	1,535,178			
40	TOTAL	1,535,178			

		UTILITY PLANT - ELECTRIC					
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c).		effect of such amounts.			
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Re classifications or transfers within utility plant accounts should be shown in column (f).			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
14	Total Steam Production Plant	0	0	0	0	0	0
15	B. Nuclear Production Plant						
16	320 Land and Land Rights						
17	321 Structures and Improvements						
18	322 Reactor Plant Equipment						
19	323 Turbogenerator Units						
20	324 Accessory Electric Equipment						
21	325 Miscellaneous Power Plant Equipment						
22	Total Nuclear Production Plant	0	0	0	0	0	0
23							

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators		4,380,120				4,380,120
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	4,380,120	0	0	0	4,380,120
19	Total Production Plant	0	4,380,120	0	0	0	4,380,120
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

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	2,993	0	0		0	2,993
3	361 Structures and Improvements	0	0	0		0	0
4	362 Station Equipment	2,455,648	40,127	120,311		0	2,375,464
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	103,849	122,706	36,202		0	190,353
7	365 Overhead Conductors and Devices	756,499	108,664	70,290		0	794,873
8	366 Underground Conduit	0	0	0		0	0
9	367 Underground Conductors and Devices	0	0	0		0	0
10	368 Line Transformers	31,886	54,180	21,813		0	64,253
11	369 Services	18,482	6,212	11,975		0	12,719
12	370 Meters	2,478	0	2,478		0	0
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	194	475	194		0	475
15	373 Streetlight and Signal Systems	44,516	6,032	5,996		0	44,552
16	Total Distribution Plant	3,416,545	338,396	269,259	0	0	3,485,682
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0	0		0	663,435
19	390 Structures and Improvements	422,807	0	27,432		0	395,375
20	391 Office Furniture and Equipment	19,643	17,524	13,876		0	23,291
21	392 Transportation Equipment	296,773	49,618	30,935		0	315,456
22	393 Stores Equipment	839	0	224		0	615
23	394 Tools, Shop and Garage Equipment	6,837	0	2,277		0	4,560
24	395 Laboratory Equipment	0	0	0		0	0
25	396 Power Operated Equipment	0	0	0		0	0
26	397 Communication Equipment	0	0	0		0	0
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	0	0	0		0	0
29	Total General Plant	1,410,334	67,142	74,744	0	0	1,402,732
30	Total Electric Plant in Service	4,826,879	4,785,658	344,003	0	0	9,268,534
31	104 Utility Plant Leased to Others	0	0	0		0	0
32	105 Property Held for Future Use	0	0	0		0	0
33	107 Construction Work in Progress	31,494	(24,902)	0		0	6,592
34	Total Utility Plant Electric	4,858,373	4,760,756	344,003	0	0	9,275,126

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

(Except Nuclear Materials)

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

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

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

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6	TOTAL	0
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	0
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	0
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	0
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	0

MUNICIPAL REVENUES (Account 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 MCF (cents) (0.0000) (d)	
1						
2						
3						
4		TOTALS				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other than Street Lighting)	2,373,384	372,895	0.1571	
6						
7						
8						
9						
10						
11						
12		TOTALS	2,373,384	372,895	0.1571	
13	444-1	Street Lighting	377,464	76,285	0.2021	
14						
15						
16						
17						
18		TOTALS	377,464	76,285	0.2021	
19		TOTALS	2,750,848	449,180	0.1633	
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 KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			TOTALS	0	0	0.0000
SALES FOR RESALE (Account 447)						
Line No.		Names of Utilities to Which Electric Energy is sold (a)	Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

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 meters, plus number of late rate accounts except 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 on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification

Line No.	Account (a)	Operating Revenues			Kilowatt-hours Sold			Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)		
SALES OF ELECTRICITY									
1	440 Residential Sales	3,459,407	47,033	25,424,001	(978,535)	3,016	2		
3	Net Solar			0	0	0	0		
4	442 Commercial and Industrial Sales	3,336,627	15,597	22,146,934	(815,354)	486	3		
5	Small Commercial B Sales								
6	Large Commercial C Sales								
7	Small Government Sales	55,881	302	291,690	(35,557)	17	(1)		
8	Large Government Sales	704,726	24,207	4,868,960	(24,820)	4	0		
9	444 Municipal Sales	449,180	1,644	2,750,848	(277,297)	48	1		
10	445 Other Sales to Public Authorities		0	0	0	0	0		
11	446 Sales to Railroads and Railways		0	0	0	0	0		
12	448 Interdepartmental Sales		0	0	0	0	0		
13	449 Miscellaneous Sales		0	0	0	0	0		
14	Total Sales to Ultimate Consumers	8,005,821	88,783	55,482,433	(2,131,563)	3,571	5		
15	447 Sales for Resale	0	0	0	0	0	0		
16	Total Sales of Electricity*	8,005,821	(360,397)	55,482,433	(2,131,563)	3,571	5		
OTHER OPERATING REVENUES									
17	450 Forfeited Discounts	0	0						
18	451 Miscellaneous Service Revenues	0	0						
19	453 Sales of Water and Water Power	0	0						
20	454 Rent from Electric Property	0	0						
21	455 Interdepartmental Rents	0	0						
22	456 Other Electric Revenues	0	0						
23									
24									
25									
26									
27									
28	Total Other Operating Revenues	0	0						
29	Total Electric Operating Revenue	8,005,821	(360,397)						
								* Includes revenues from application of fuel clauses \$ (407,013)	
								Total KWH to which applied 54,923,938	

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1	400.000	Residential	25,424,001	3,459,407	0.1361	3,014	3,016
2							
3	442.000	Commercial SC & WH	6,289,131	1,061,601	0.1688	423	426
4	442.000	Commercial LC	10,647,689	1,505,105	0.1414	39	39
5	442.000	Commercial PL	390,647	72,873	0.1865	9	9
6							
7	442.000	Total Commercial	17,327,467	2,639,579	0.1523	471	474
8							
9	442.000	Industrial	4,819,467	697,048	0.1446	11	12
10							
11	442.000	Total Industrial	4,819,467	697,048	0.1446	11	12
12							
13	444.000	Municipal Street Light	377,464	76,285	0.2021	1	1
14	444.000	Municipal Others	2,373,384	372,895	0.1571	46	47
15							
16	444.000	Total Municipal	2,750,848	449,180	0.1633	47	48
17							
18		Small Govt	291,690	55,881		18	17
19		Large Govt	4,868,960	704,726		4	4
20							
21		Total Govt	5,160,650	760,607		22	21
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			55,482,433	8,005,821	0.1443	3,565	3,571

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year			
2. If the increases and decreases are not derived from previously reported figures, explain in footnote			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred – Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

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		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	3,867,797	(433,154)
27	556 System control and load dispatching		
28	557 Other expenses	218,271	30,768
29	Total other power supply expenses	4,086,068	(402,386)
30	Total power production expenses	4,086,068	(402,386)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	914,094	(48,209)
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	914,094	(48,209)
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	914,094	(48,209)

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	13,342	3,290
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	59,339	(5,410)
6	583 Overhead line expenses	138,746	15,587
7	584 Underground line expenses	12,206	4,655
8	585 Street lighting and signal system expenses	18,747	7,242
9	586 Meter expenses	833	(1,462)
10	587 Customer installations expenses	11,568	5,533
11	588 Miscellaneous distribution expenses	0	0
12	589 Rents	0	0
13	Total operation	254,781	29,435
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	23,406	9,917
17	592 Maintenance of station equipment	9,283	1,277
18	593 Maintenance of overhead lines	207,231	24,354
19	594 Maintenance of underground lines	6,192	(6,766)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	2,659	1,795
23	598 Maintenance of miscellaneous distribution plant	17,485	(1,536)
24	Total maintenance	266,256	29,041
25	Total distribution expenses	521,037	58,476
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	6,743	718
30	903 Customer records and collection expenses	178,428	6,362
31	904 Uncollectible accounts	14,118	6,139
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	199,289	13,219
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	306	(14)
40	Total sales expenses	306	(14)
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	129,866	(629)
44	921 Office supplies and expenses	56,543	8,756
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	55,993	(5,537)
47	924 Property insurance	0	0
48	925 Injuries and damages	48,722	182
49	926 Employee pensions and benefits	554,187	91,014
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	48,051	(16,922)
53	931 Rents	0	0
54	Total operation	893,362	76,864

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.			
2	Maintenance:			
3	932 Maintenance of general plant	0	0	
4	Total administrative and general expenses	893,362	76,864	
5	Total Electric Operation and Maintenance Expenses	6,614,156	(302,050)	
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,086,068	0	4,086,068
13	Total power production expenses	4,086,068		4,086,068
14	Transmission Expenses	914,094		914,094
15	Distribution Expenses	254,781	266,256	521,037
16	Customer Accounts Expenses	199,289		199,289
17	Sales Expenses	306		306
18	Administrative and General Expenses	893,362	0	893,362
19	Total Electric Operation and			
20	Maintenance Expenses	6,347,900	266,256	6,614,156
21	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)			86.91%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			782,817
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			9

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OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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30					
31					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	101,241			101,241
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	101,241	0	0	101,241
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Jobbing/Contract Costs				
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	101,241	0	0	101,241

SALES FOR RESALE (Account 447) - Continued

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

integrated).

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh (CENTS) (0.0000) (p) N/A	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
						0	N/A	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
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								29
								30
								31
								32
								33
TOTALS:			0			0		

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

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

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

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES	115 kv	2,976,146	21,346	14,643	34,180	70,169	0.0236	1
60 MINUTES	115 kv	68,929	60,130	15,478	16,735	92,343	1.3397	2
60 MINUTES	115 kv	1,366,331	323,654	70,158	2,526	396,338	0.2901	3
60 MINUTES	115 kv	237,978	6,957	1,506	15	8,478	0.0356	4
60 MINUTES	115 kv	1,986,151	68,354	13,340	1,693	83,387	0.0420	5
60 MINUTES	115 kv	5,233,248	372,258	35,182	4,460	411,900	0.0787	6
60 MINUTES	115 kv	13,558,433	720,132	85,917	853	806,902	0.0595	7
60 MINUTES	115 kv	850,179	49,428	5,380	53	54,861	0.0645	8
60 MINUTES	115 kv	4,876,616	388,170	30,943	307	419,420	0.0860	9
					28,331	28,331		10
			1,461			1,461	N/A	11
60 MINUTES	115 kv	694,419		35,867	114	35,981		12
					928,703	928,703	N/A	13
		15,290,550		914,969		914,969	N/A	14
60 MINUTES	115 kv	502,786			108,758	108,758	N/A	15
60 MINUTES	115 kv	2,552,695			283,367	283,367	0.0598	16
60 MINUTES	115 kv	62,724		3,242	-	3,242	0.2163	17
					(29,017)	(29,017)	0.1110	18
					42,995	42,995		19
					(105,989)	(105,989)		20
		649,986			50,129	50,129		21
					99,326	99,326		22
					2,490	2,490		23
					(212,576)	(212,576)		24
					1,321	1,321		25
								26
								27
								28
	TOTALS:	50,907,171	2,011,890	1,226,625	1,258,774	4,497,289		29

INTERCHANGE POWER (Included in Account 555)

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

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

3. Particulars of settlements for interchange power shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, and other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

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

Line No.	Name of Company (a)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours		Net Difference (g)	Amount of Settlement (h)
					Received (a)	Delivered (f)		
1	NEPEX				59,613,010	52,827,340	6,785,670	502,873
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12			TOTALS		59,613,010	52,827,340	6,785,670	502,873

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	396,967
14		NEPOOL EXPENSE	105,906
15			
16			
17			
18			
19			
20			
21		TOTAL	502,873

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)		Kilowatt-hours (b)
1	SOURCES OF ENERGY		
2	Generation		
3	Steam		
4	Nuclear		
5	Hydro		
6	Other		
7	Total Generation		0
8	Purchases		50,907,171
9		(In (gross) 0	
10	Interchanges	< Out (gross) 6,785,670	
11		(Net (Kwh)	6,785,670
12		(Received 0	
13	Transmission for/by others (wheeling)	< Delivered 0	
14		(Net (Kwh)	0
15	TOTAL		57,692,841
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		55,482,433
18	Sales for resale		0
19	Energy furnished without charge		0
20	Energy used by the company (excluding station use):		
21	Electric department only		69,400
22	Energy losses		
23	Transmission and conversion losses	3.71%	2,141,008
24	Distribution losses	0.00%	
25	Unaccounted for losses		
26	Total energy losses		2,141,008
27	Energy losses as percent of total on line 15	3.71%	
28		TOTAL	57,692,841

MONTHLY PEAKS AND OUTPUT

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

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

Town of WEST BOYLSTON

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	9,858	Tuesday	19	6PM	60 min	5,264,861
30	February	9,974	Sunday	14	7PM	60 min	4,795,571
31	March	8,695	Thursday	3	7PM	60 min	4,571,634
32	April	8,664	Monday	4	12PM	60 min	4,164,844
33	May	9,592	Saturday	28	6PM	60 min	4,307,120
34	June	10,074	Wednesday	29	4PM	60 min	4,702,662
35	July	11,880	Monday	25	3PM	60 min	5,635,875
36	August	12,357	Friday	12	3PM	60 min	5,673,299
37	September	10,877	Friday	9	2PM	60 min	4,500,045
38	October	8,342	Thursday	27	7PM	60 min	4,246,208
39	November	8,886	Tuesday	29	6PM	60 min	4,476,019
40	December	10,331	Thursday	15	6PM	60 min	5,354,703
41						TOTAL	57,692,841

GENERATING STATIONS						Pages 58 through 66
GENERATING STATION STATISTICS (Large Stations)						Pages 58-59
(Except Nuclear)						
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
STEAM GENERATING STATIONS						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
HYDROELECTRIC GENERATING STATIONS						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
COMBUSTION ENGINE AND OTHER GENERATING STATIONS						Pages 64-65
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
GENERATING STATION STATISTICS (Small Stations)						Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						

TRANSMISSION LINE STATISTICS								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
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37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0	0	0	

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

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Denton-Lowell Substation	Distribution Unattended	13.8	4.16 kv		18,000	0	None			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
TOTALS						18,000	0	0			

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, recifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

OVERHEAD DISTRIBUTION LINES OPERATED				
Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	94.62		94.62
2	Added During Year	0.08		0.08
3	Retired During Year	(0.84)		(0.84)
4	Miles -- End of Year	93.86	0.00	93.86
5*				
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages			
9	for Light and Power			
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS					
Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,562	3,678	1,025	49,683
17	Additions during year:				
18	Purchased		44	16	1,507.5
19	Installed	9			
20	Associated with utility plant acquired				
21	Total Additions	9	44	16	1,507.5
22	Reductions during year:				
23	Retirements		36	17	2,058
24	Associated with utility plant sold				
25	Total Reductions	0	36	17	2,058
26	Number at end of year	3,571	3,686	1,024	49,132.5
27	In stock		130	47	5,887.5
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,555	974	42,681
31	In company's use		1	3	564
32	Number at end of year		3,686	1,024	49,132.5

*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System) Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.						
Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)	Underground Cable		Submarine Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	West Boylston	17.242	0.000	0.00	0	0
2						
3						
4						
5						
6						
7						
8						
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29						
30						
31						
32						
33						
34						
49	TOTALS	17.242	0.00		0	0

*Indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	West Boylston	1,044	0	0	68	0	104	0	872	0
2										
3										
4										
5										
6										
7										
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42										
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44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	1044	0	0	68	0	104	0	872	0

RATE SCHEDULE INFORMATION

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Rate Changes in 2016		

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