

# **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,**

**2011**

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

Official title: **Manager**

**H. Bradford White**

Office address: **4 Crescent Street**

**West Boylston, MA 01583**

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

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James F. Goulet, CPA, MST  
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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the balance sheet of West Boylston Municipal Lighting Plant as of December 31, 2011 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

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

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

These financial statements are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than this specified party.

Goulet, Salvidio & Associates P.C.

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

Worcester, Massachusetts  
June 18, 2012

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

- |     |   |   |
|-----|---|---|
| 1.  | Name of town (or city) making report.   | West Boylston   |
| 2.  | If the town (or city) has acquired a plant,<br>Kind of plant, whether gas or electric.<br>Owner from whom purchased, if so acquired.<br>Date of votes to acquire a plant in accordance with the provisions of<br>chapter 164 of the General Laws.<br>Record of votes: First vote: Yes, 64; No, 3 Second vote: Yes, 71; No, 2<br>Date when town (or city) began to sell gas and electricity, | Electric<br><br>October 19, 1909<br><br>August 3, 1910  |
| 3.  | Name and address of manager of municipal lighting:  | Jonathan Fitch<br>50 Gleason Road<br>Princeton, MA 01541  |
| 4.  | Name and address of mayor or selectmen:   | Allen Phillips West Boylston, MA<br>John O'Brien West Boylston, MA<br>Stephen Quist West Boylston, MA<br>Christopher Rucho West Boylston, MA<br>Kevin McCormick West Boylston, MA |
| 5.  | Name and address of town (or city) treasurer:   | Bonnie Yasick<br>120 Prescott Street<br>West Boylston, MA 01583   |
| 6.  | Name and address of town (or city) clerk:   | Kim Hopewell<br>25 Lexington Drive<br>West Boylston, MA 01583   |
| 7.  | Names and addresses of members of municipal light board:  | William D. Smith West Boylston, MA<br>Winthrop E. Handy West Boylston, MA<br>Anthony Meola, Jr. West Boylston, MA   |
| 8.  | Total valuation of estates in town (or city) according to last State valuation<br>(taxable)   | \$ 818,220,620  |
| 9.  | Tax rate for all purposes during the year:  | Residential \$16.38<br>Commercial/Industrial/Personal Property \$16.38<br>\$16.38   |
| 10. | Amount of manager's salary:   | \$115,000   |
| 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
<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas	
2	From sales of electricity	8,200,000
3		<b>TOTAL</b>
4		8,200,000
5	<b>EXPENSES</b>	
6	For operation, maintenance and repairs	7,550,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund ( 5 %                      6,927,949    as per page 8B)	346,397
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		<b>TOTAL</b>
14		7,896,397
15	<b>COST:</b>	
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	195,000
19	Of electricity to be used for street lights	78,000
20	Total of above items to be included in the tax levy	273,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	273,000

**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	3,846
<b>TOTAL</b>	0	<b>TOTAL</b>	3,846

**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 78,000

2. Municipal buildings 195,000

3.

TOTAL 273,000

\* 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:** None

**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		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
March 1910	June 1910	14,000					
	TOTAL	14,000				TOTAL	NONE

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

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

\* Date of meeting and whether regular or special

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





**TOTAL COST OF PLANT - ELECTRIC**

1. Report below the cost of utility plant in service according to prescribed accounts  
 2. Do not include as adjustments, corrections of additions and retirements for the current or the

preceding year. Such items should be included in column (c) or (d) as appropriate.  
 3 . Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0



<b>TOTAL COST OF PLANT (Concluded)</b>							
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					2,993
3	361 Structures and Improvements	17,566					17,566
4	362 Station Equipment	716,953					716,953
5	363 Storage Battery Equipment	0					0
6	364 Poles Towers and Fixtures	948,649	50,170	(5,594)			993,225
7	365 Overhead Conductors and Devices	1,268,837	182,209	(23,896)			1,427,150
8	366 Underground Conduit	209,603					209,603
9	367 Underground Conductors and Devices	239,270					239,270
10	368 Line Transformers	642,890	14,179	(800)			656,269
11	369 Services	320,776	24,967				345,743
12	370 Meters	338,308	593	(5,000)			333,901
13	371 Installations on Customer's Premises	24,914					24,914
14	372 Leased Prop on Customer's Premises	58,329	689				59,018
15	373 Streetlight and Signal Systems	138,704	4,194				142,898
16	Total Distribution Plant	4,927,792	277,001	(35,290)	0	0	5,169,503
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435					663,435
19	390 Structures and Improvements	305,832	17,225				323,057
20	391 Office Furniture and Equipment	376,052	14,477				390,529
21	392 Transportation Equipment	756,204					756,204
22	393 Stores Equipment	7,455					7,455
23	394 Tools, Shop and Garage Equipment	63,513					63,513
24	395 Laboratory Equipment	46,370					46,370
25	396 Power Operated Equipment	0					0
26	397 Communication Equipment	150,915					150,915
27	398 Miscellaneous Equipment	8,396					8,396
28	399 Other Tangible Property	15,000					15,000
29	Total General Plant	2,393,172	31,702	0	0	0	2,424,874
30	Total Electric Plant in Service	7,320,964	308,703	(35,290)	0	0	7,594,377
31	Total Cost of Electric Plant.....						7,594,377
33	Less Cost of Land, Land Rights, Rights of Way.....						666,428
34	Total Cost upon which Depreciation is based .....						6,927,949
<p>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.</p>							

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<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>					
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)	
1	<b>UTILITY PLANT</b>				
2	101 Utility Plant - Electric (P. 17)	1,426,610	1,405,712	(20,898)	
3	101 Utility Plant - Gas (P. 20)			0	
4					
5	Total Utility Plant	1,426,610	1,405,712	(20,898)	
6					
7					
8					
9					
10					
11	<b>FUND ACCOUNTS</b>				
12	125 Sinking Funds			0	
13	126 Depreciation Fund (P. 14)	2,493,419	2,840,560	347,141	
14	128 Other Special Funds	3,701,326	3,859,309	157,983	
15	Total Funds	6,194,745	6,699,869	505,124	
16	<b>CURRENT AND ACCRUED ASSETS</b>				
17	131 Cash (P. 14)	1,810,806	1,868,282	57,476	
18	132 Special Deposits	138,490	135,260	(3,230)	
19	135 Working Funds	1,800	1,800	0	
20	141 Notes Receivable			0	
21	142 Customer Accounts Receivable	131,738	199,301	67,563	
22	143 Other Accounts Receivable	110,836	353,339	242,503	
23	146 Receivables from Municipality			0	
24	151 Materials and Supplies (P. 14)	251,026	309,150	58,124	
25					
26	165 Prepayments	125,741	146,780	21,039	
27	174 Miscellaneous Current Assets	1,619,256	1,574,022	(45,234)	
28	Total Current and Accrued Assets	4,189,693	4,587,934	398,242	
29	<b>DEFERRED DEBITS</b>				
30	181 Unamortized Debt Discount				
31	182 Extraordinary Property Losses				
32	185 Other Deferred Debits	931,364	898,409	(32,955)	
33	Total Deferred Debits	931,364	898,409	(32,955)	
34					
35	Total Assets and Other Debits	12,742,412	13,591,924	849,512	

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0		0
3		<b>SURPLUS</b>			
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)	6,419,360	6,628,733	209,373
8		Total Surplus	6,455,295	6,664,668	209,373
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)			0
11	231	Notes Payable (P. 7)			0
12		Total Bonds and Notes	0	0	0
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	596,993	505,100	(91,893)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	138,490	135,260	(3,230)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	580,093	725,137	145,044
20		Total Current and Accrued Liabilities	1,315,576	1,365,497	49,921
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	597,287	1,157,641	560,354
25		Total Deferred Credits	597,287	1,157,641	560,354
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	627,852	627,852	0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves	3,734,874	3,764,738	29,864
32		Total Reserves	4,374,254	4,404,118	29,864
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	12,742,412	13,591,924	849,512

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

<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	400 Operating Revenues (P. 37 and 43)	7,322,230	(91,233)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,926,372	37,720
5	402 Maintenance Expense	120,086	(21,038)
6	403 Depreciation Expense	332,727	8,091
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	7,379,185	24,773
11	Operating Income	(56,955)	(116,006)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(56,955)	(116,006)
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	151,953	5,193
17	419 Interest Income	71,837	(4,348)
18	421 Miscellaneous Nonoperating Income (P. 21)	43,049	723
19	Total Other Income	266,839	1,568
20	Total Income	209,884	(114,438)
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	209,884	(114,438)
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes		0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit		0
30	431 Other Interest Expense	511	(3,126)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	511	(3,126)
33	<b>NET INCOME</b>	209,373	(111,312)
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,419,360
35			
36			
37	433 Balance Transferred from Income		209,373
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)	6,628,733	
43			
44	<b>TOTALS</b>	6,628,733	6,628,733

<b>CASH BALANCES AT END OF YEAR</b>					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	1,868,282			
2	Interest Fund				
3	Bond Fund				
4	Construction Fund				
5					
6					
7					
8					
9					
10					
11					
12	<b>TOTAL</b>	1,868,282			
<b>MATERIALS AND SUPPLIES (Accounts 151-159, 163)</b>					
<b>Summary per Balance Sheet</b>					
Line No.	Account (a)	Amount End of Year			
		Electric (b)	Gas (c)		
13	Fuel (Account 151 ) (See Schedule, Page 25)	309,150			
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			309,150	0
<b>DEPRECIATION FUND ACCOUNT (Account 126)</b>					
Line No.	(a)	Amount (b)			
24	<b>DEBITS</b>				
25	Balance of account at beginning of year	2,493,419			
26	Income during year from balance on deposit (interest)	20,626			
27	Amount transferred from income (depreciation)	326,515			
28					
29	<b>TOTAL</b>	2,840,560			
30	<b>CREDITS</b>				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)				
32	Amounts expended for renewals, viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	2,840,560			
40	<b>TOTAL</b>	2,840,560			





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						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
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				2,993
3	361 Structures and Improvements	0	0				0
4	362 Station Equipment	33,479	0	33,479			0
5	363 Storage Battery Equipment	0	0				0
6	364 Poles Towers and Fixtures	57,017	50,170	56,013			51,174
7	365 Overhead Conductors and Devices	198,670	182,209	63,442			317,437
8	366 Underground Conduit	62,487	0	10,293			52,194
9	367 Underground Conductors and Devices	557	0	557			0
10	368 Line Transformers	0	14,179				14,179
11	369 Services	9,772	24,967	27,445			7,294
12	370 Meters	22,110	593	19,314			3,389
13	371 Installations on Customer's Premises	0	0				0
14	372 Leased Prop on Customer's Premises	218	689	907			0
15	373 Streetlight and Signal Systems	0	4,194				4,194
16	Total Distribution Plant	387,303	277,001	211,450	0	0	452,854
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435					663,435
19	390 Structures and Improvements	10,547	17,225	16,170			11,602
20	391 Office Furniture and Equipment	37,432	14,477	21,979			29,930
21	392 Transportation Equipment	320,170	0	81,498			238,672
22	393 Stores Equipment	2,568	0				2,568
23	394 Tools, Shop and Garage Equipment	0	0				0
24	395 Laboratory Equipment	3,579	0	1,603			1,976
25	396 Power Operated Equipment	0	0				0
26	397 Communication Equipment	0	0	0			0
27	398 Miscellaneous Equipment	1,576	0	27			1,549
28	399 Other Tangible Property	0	0				0
29	Total General Plant	1,039,307	31,702	121,277	0	0	949,732
30	Total Electric Plant in Service	1,426,610	308,703	332,727	0	0	1,402,586
31	104 Utility Plant Leased to Others	0	0	0			0
32	105 Property Held for Future Use	0	0	0			0
33	107 Construction Work in Progress	0	3,126	0			3,126
34	Total Utility Plant Electric	1,426,610	311,829	332,727	0	0	1,405,712

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

(Except Nuclear Materials)

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

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

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

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1	Dividend Income	1,978
2	Disaster Recovery Assistance, Net	41,071
3		
4		
5		
6	<b>TOTAL</b>	43,049
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	<b>TOTAL</b>	0
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	<b>TOTAL</b>	0
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	<b>TOTAL</b>	0
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40	<b>TOTAL</b>	0

<b>MUNICIPAL REVENUES (Account 482,444)</b> (K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		<b>TOTALS</b>				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other than Street Lighting)	1,528,465	231,454	0.1514	
6						
7						
8						
9						
10						
11						
12		<b>TOTALS</b>	1,528,465	231,454	0.1514	
13	444-1	Street Lighting	581,054	65,592	0.1129	
14						
15						
16						
17						
18		<b>TOTALS</b>	581,054	65,592	0.1129	
19		<b>TOTALS</b>	2,109,519	297,046	0.1408	
<b>PURCHASED POWER (Account 555)</b>						
Line No.		Names of Utilities from Which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			<b>TOTALS</b>	0	0	0.0000
<b>SALES FOR RESALE (Account 447)</b>						
Line No.		Names of Utilities to Which Electric Energy is sold (a)	Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			<b>TOTALS</b>	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)
1	<b>SALES OF ELECTRICITY</b>						
2	440 Residential Sales	3,050,661	(38,316)	25,089,393	39,531	2,943	17
3	442 Commercial and Industrial Sales	3,974,523	(41,046)	29,881,827	(63,006)	516	7
4	Small Commercial B Sales						
5	Large Commercial C Sales						
6	444 Municipal Sales	297,046	(11,871)	2,109,519	(382,492)	35	1
7	445 Other Sales to Public Authorities		0		0		0
8	446 Sales to Railroads and Railways		0		0		0
9	448 Interdepartmental Sales		0		0		0
10	449 Miscellaneous Sales		0		0		0
11	<b>Total Sales to Ultimate Consumers</b>	7,322,230	(91,233)	57,080,739	(405,967)	3,494	25
12	447 Sales for Resale	0	0	0	0	0	0
13	<b>Total Sales of Electricity*</b>	7,322,230	(91,233)	57,080,739	(405,967)	3,494	25
14	<b>OTHER OPERATING REVENUES</b>						
15	450 Forfeited Discounts	0	0				
16	451 Miscellaneous Service Revenues	0	0				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	0	0				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	0	0				
21							
22							
23							
24							
25	Total Other Operating Revenues	0	0				
26	Total Electric Operating Revenue	7,322,230	(91,233)				

\* Includes revenues from application of fuel clauses \$ 551,083

Total KWH to which applied 57,080,739

**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	25,089,393	3,050,661	0.1216	2,932	2,943
2							
3	442.000	Commercial SC & WH	6,371,818	990,372	0.1554	442	447
4	442.000	Commercial LC	15,213,718	1,944,334	0.1278	44	43
5	442.000	Commercial PL	313,897	69,534	0.2215	11	11
6							
7	442.000	Total Commercial	21,899,433	3,004,240	0.1372	497	501
8							
9	442.000	Industrial	7,982,394	970,283	0.1216	16	15
10							
11	442.000	Total Industrial	7,982,394	970,283	0.1216	16	15
12							
13	444.000	Municipal Street Light	581,054	65,592	0.1129	1	1
14	444.000	Municipal Others	1,528,465	231,454	0.1514	34	34
15							
16	444.000	Total Municipal	2,109,519	297,046	0.1408	35	35
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			57,080,739	7,322,230	0.1283	3,480	3,494



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

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>HYDRAULIC POWER GENERATION - Continued</b>		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	<b>OTHER POWER GENERATION</b>		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	4,718,297	(143,641)
27	556 System control and load dispatching		
28	557 Other expenses	162,361	(13,441)
29	Total other power supply expenses	4,880,658	(157,082)
30	Total power production expenses	4,880,658	(157,082)
31	<b>TRANSMISSION EXPENSES</b>		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	715,553	34,108
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	715,553	34,108
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	715,553	34,108

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	688	(7,075)
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	33,161	2,820
6	583 Overhead line expenses	78,292	(53,076)
7	584 Underground line expenses	12,360	11,891
8	585 Street lighting and signal system expenses	21,772	7,436
9	586 Meter expenses	8,043	(1,654)
10	587 Customer installations expenses	3,714	(3,935)
11	588 Miscellaneous distribution expenses	2,700	(7,677)
12	589 Rents		0
13	Total operation	160,730	(51,270)
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	20,191	14,962
17	592 Maintenance of station equipment	1,366	(5,948)
18	593 Maintenance of overhead lines	87,667	(18,279)
19	594 Maintenance of underground lines	5,119	(9,273)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	521	208
23	598 Maintenance of miscellaneous distribution plant	5,222	(2,708)
24	Total maintenance	120,086	(21,038)
25	Total distribution expenses	280,816	(72,308)
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	15,845	164
30	903 Customer records and collection expenses	142,721	(514)
31	904 Uncollectible accounts	16,316	5,980
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	174,882	5,630
34	<b>SALES EXPENSES</b>		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses		0
39	916 Miscellaneous sales expenses	12,779	6,003
40	Total sales expenses	12,779	6,003
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	183,645	61,042
44	921 Office supplies and expenses	41,893	124
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	202,660	121,011
47	924 Property insurance	0	0
48	925 Injuries and damages	49,632	(6,462)
49	926 Employee pensions and benefits	442,689	3,468
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	61,251	21,146
53	931 Rents		0
54	Total operation	981,770	200,329

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont.</b>			
2	Maintenance:			
3	932 Maintenance of general plant	0	0	
4	Total administrative and general expenses	981,770	200,329	
5	Total Electric Operation and Maintenance Expenses	7,046,458	16,680	
<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,880,658	0	4,880,658
13	Total power production expenses	4,880,658		4,880,658
14	Transmission Expenses	715,553		715,553
15	Distribution Expenses	160,730	120,086	280,816
16	Customer Accounts Expenses	174,882		174,882
17	Sales Expenses	12,779		12,779
18	Administrative and General Expenses	981,770	0	981,770
19	Total Electric Operation and			
20	Maintenance Expenses	6,926,372	120,086	7,046,458
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)			100.78%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			749,359
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

Next Page is 49



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					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

<b>INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)</b>					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	151,953			151,953
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	151,953	0	0	151,953
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)	151,953	0	0	151,953





33								
----	--	--	--	--	--	--	--	--



	TOTALS:		0			0		33
--	---------	--	---	--	--	---	--	----



PURCHASED POWER (Account 555)  
(EXCEPT INTERCHANGE POWER)

owner is at a substation indicate ownership  
:: respondent owned or leased, RS; seller  
S.  
number of kilowatts of maximum demand  
power contract as a basis of billing, this  
shown in column (f). The number of  
maximum demand to be shown in columns (g)  
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.

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)		
115 kv	2,332,404	15,465	11,475	33,128	60,068	0.0258	1
115 kv	65,924	71,597	11,134	4,439	87,170	1.3223	2
115 kv	1,919,070	161,029	130,183	4,350	295,562	0.1540	3
115 kv	184,926	25,229	1,545	54	26,828	0.1451	4
115 kv	2,035,139	196,856	11,325	926	209,107	0.1027	5
115 kv	5,362,328	469,493	29,919	2,439	501,851	0.0936	6
115 kv	10,535,899	999,440	87,821	3,062	1,090,323	0.1035	7
115 kv	660,652	66,956	5,511	192	72,659	0.1100	8
115 kv	3,789,466	445,043	31,629	1,101	477,773	0.1261	9
							10
115 kv				30,764	30,764	N/A	11
115 kv				38,302	38,302	N/A	12
115 kv				1,246	1,246	N/A	13
115 kv	7,839,076		415,745	450	416,195	0.0531	14
115 kv				615,880	615,880	N/A	15
	10,214,450		537,481		537,481	0.0526	16
115 kv	445,723			226,188	226,188	0.5075	17
115 kv	1,261,683			345,029	345,029	0.2735	18
				61,482	61,482		19
				(17,813)	(17,813)		20
				29,865	29,865		21
				(128,026)	(128,026)		22
				(237,774)	(237,774)		23
							24
							25
							26
							27
							28
TOTALS:	46,646,740	2,451,108	1,273,768	1,015,284	4,740,160		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,

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

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

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				60,766,130	48,183,140	12,582,990	856,051
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				60,766,130	48,183,140	12,582,990	856,051

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	757,270
14		NEPOOL EXPENSE	98,781
15			
16			
17			
18			
19			
20			
21	TOTAL		856,051

**ELECTRIC ENERGY ACCOUNT**

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

Line No.	Item (a)		Kilowatt-hours (b)
1	<b>SOURCES OF ENERGY</b>		
2	Generation		
3	Steam		
4	Nuclear		
5	Hydro		
6	Other		
7	Total Generation		0
8	Purchases		46,646,740
9		( In (gross) 0	
10	Interchanges	< Out (gross) 12,582,990	
11		( Net (Kwh)	12,582,990
12		( Received 0	
13	Transmission for/by others (wheeling)	< Delivered 0	
14		( Net (Kwh)	0
15	<b>TOTAL</b>		<b>59,229,730</b>
16	<b>DISPOSITION OF ENERGY</b>		
17	Sales to ultimate consumers (including interdepartmental sales)		57,080,739
18	Sales for resale		0
19	Energy furnished without charge		
20	Energy used by the company (excluding station use):		
21	Electric department only		62,960
22	Energy losses		
23	Transmission and conversion losses		
24	Distribution losses	3.52%	2,086,031
25	Unaccounted for losses		
26	Total energy losses		2,086,031
27	Energy losses as percent of total on line	3.52%	
28		<b>TOTAL</b>	<b>59,229,730</b>

**MONTHLY PEAKS AND OUTPUT**

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.  
 2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.  
 3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)  
 4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.  
 5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

**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	10,332	Monday	24	7PM	60 min	5,649,836
30	February	9,858	Wednesday	2	6PM	60 min	4,975,889
31	March	9,435	Thursday	3	7PM	60 min	5,145,254
32	April	8,205	Friday	1	12PM	60 min	4,423,661
33	May	9,274	Tuesday	31	6PM	60 min	4,514,591
34	June	11,608	Thursday	9	4PM	60 min	4,830,321
35	July	13,033	Friday	22	1PM	60 min	5,715,168
36	August	10,735	Monday	1	2PM	60 min	5,294,570
37	September	9,102	Wednesday	14	2PM	60 min	4,634,851
38	October	8,457	Monday	31	7PM	60 min	4,387,843
39	November	9,001	Wednesday	23	6PM	60 min	4,500,655
40	December	9,576	Monday	19	7PM	60 min	5,157,091
41						<b>TOTAL</b>	<b>59,229,730</b>

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



<b>TRANSMISSION LINE STATISTICS</b>								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
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36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

**SUBSTATIONS**

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

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

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Denton-Lowell Substation	Distribution Unattended	13.8	4.16 kv		18,000	1	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	1	0			

**OVERHEAD DISTRIBUTION LINES OPERATED**

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	95.56		95.56
2	Added During Year	0.00		0.00
3	Retired During Year	(0.27)		(0.27)
4	Miles -- End of Year	95.29	0.00	95.29
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
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:	3,469	4,021	1,042	48,694
17	Additions during year				
18	Purchased			2	350
19	Installed	25			
20	Associated with utility plant acquired				
21	Total Additions	25	0	2	350
22	Reductions during year:				
23	Retirements		(125)	(2)	(40)
24	Associated with utility plant sold				
25	Total Reductions	0	(125)	(2)	(40)
26	Number at end of year	3,494	3,896	1,042	49,004
27	In stock		50	80	5,203
28	Locked meters on customers' premises		0		
29	Inactive transformers on system				
30	In customers' use		3,846	959	43,237
31	In company's use			3	564
32	Number at end of year		3,896	1,042	49,004

\*

**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	15.560	0.000	0.00	0	0
2						
3						
4						
5						
6						
7						
8						
9						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
49	TOTALS	15.56	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	1,024	54	0	406	0	0	0	564	0
2										
3										
4										
5										
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46										
47										
48										
49										
50										
51										
52	TOTALS	1024	54	0	406	0	0	0	564	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 Change for year ending December 31, 2011		

**THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY**

.....		Mayor
.....		Manager of Electric Light
Jonathan Fitch		)
.....		
Anthony Meola, Jr.	Chairman	
.....		
William D. Smith	Vice Chairman	
.....		
Winthrop E. Handy	Secretary	)
.....		
.....		
.....		
.....		)

Selectmen  
or  
Members  
of the  
Municipal  
Light  
Board

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

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

Then personally appeared .....

.....

.....

.....

.....

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

..... Notary Public or  
..... Justice of the Peace

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