

# **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,**

**2014**

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

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

Heather E. Isaacs, CPA  
Tracy I. Vaughan, CPA  
Shawn J. Goulet, EA

## 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, 2014 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 financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

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

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

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

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

Goulet, Salvidio & Associates P.C.

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

Worcester, Massachusetts  
April 6, 2015

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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,<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:   | Kevin McCormick West Boylston, MA<br>Christopher Rucho West Boylston, MA<br>John Hadley West Boylston, MA<br>Michael Kittredge Jr West Boylston, MA<br>Siobhan H. Bohanson West Boylston, MA |
| 5.  | Name and address of town (or city) treasurer:   | Bonnie Yasick<br>140 Worcester 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:  | Winthrop E. Handy West Boylston, MA<br>Anthony Meola, Jr. West Boylston, MA<br>William D. Smith West Boylston, MA  |
| 8.  | Total valuation of estates in town (or city) according to last State valuation<br>(taxable)   | \$ 817,935,949   |
| 9.  | Tax rate for all purposes during the year:  | Residential \$17.66<br>Commercial/Industrial/Personal Property \$17.66   |
| 10. | Amount of manager's salary:   | \$119,335  |
| 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	7,350,000
3		
4		
	<b>TOTAL</b>	7,350,000
5	<b>EXPENSES</b>	
6	For operation, maintenance and repairs	6,450,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund ( 5 % 10,980,530 as per page 8B)	549,027
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		
	<b>TOTAL</b>	6,999,027
14		
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	200,000
19	Of electricity to be used for street lights	78,000
20	Total of above items to be included in the tax levy	278,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	278,000

**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	3,547
<b>TOTAL</b>	0	<b>TOTAL</b>	3,547

**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 200,000

3.

TOTAL 278,000

\* 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		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
March 1910 August 2012	June 1910 Sept 2012	14,000 2,000,000	135,000	July 1st	1% - 2.25%	Semi-Annually	1,730,000
	TOTAL	2,014,000				TOTAL	1,730,000

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





**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	0				2,993
3	361 Structures and Improvements	17,566	0				17,566
4	362 Station Equipment	3,163,039	22,268				3,185,307
5	363 Storage Battery Equipment	0	0				0
6	364 Poles Towers and Fixtures	1,073,442	49,723	(5,143)			1,118,022
7	365 Overhead Conductors and Devices	1,826,746	242,408				2,069,154
8	366 Underground Conduit	209,602	0				209,602
9	367 Underground Conductors and Devices	239,269	0				239,269
10	368 Line Transformers	703,707	28,251	(33,369)			698,589
11	369 Services	373,759	6,912				380,671
12	370 Meters	319,699	13,694				333,393
13	371 Installations on Customer's Premises	24,914	0				24,914
14	372 Leased Prop on Customer's Premises	65,584	1,400				66,984
15	373 Streetlight and Signal Systems	146,768	8,589				155,357
16	Total Distribution Plant	8,167,088	373,245	(38,512)	0	0	8,501,821
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0				663,435
19	390 Structures and Improvements	820,467	18,536				839,003
20	391 Office Furniture and Equipment	446,193	13,411				459,604
21	392 Transportation Equipment	876,666	3,647				880,313
22	393 Stores Equipment	7,456	0				7,456
23	394 Tools, Shop and Garage Equipment	66,246	8,397				74,643
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	3,101,146	43,991	0	0	0	3,145,137
30	Total Electric Plant in Service	11,268,234	417,236	(38,512)	0	0	11,646,958
31							Total Cost of Electric Plant..... 11,646,958
33							Less Cost of Land, Land Rights, Rights of Way..... 666,428
34							Total Cost upon which Depreciation is based ..... 10,980,530
<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)	4,775,043	4,662,189	(112,854)	
3	101 Utility Plant - Gas (P. 20)			0	
4					
5	Total Utility Plant	4,775,043	4,662,189	(112,854)	
6					
7					
8					
9					
10					
11	<b>FUND ACCOUNTS</b>				
12	125 Sinking Funds			0	
13	126 Depreciation Fund (P. 14)	3,596,560	846,093	(2,750,467)	
14	128 Other Special Funds	3,900,406	3,294,802	(605,604)	
15	Total Funds	7,496,966	4,140,895	(3,356,071)	
16	<b>CURRENT AND ACCRUED ASSETS</b>				
17	131 Cash (P. 14)	1,437,126	4,441,543	3,004,417	
18	132 Special Deposits	139,667	138,721	(946)	
19	135 Working Funds	1,800	1,800	0	
20	141 Notes Receivable	0	0	0	
21	142 Customer Accounts Receivable	144,439	199,586	55,147	
22	143 Other Accounts Receivable	106,633	151,520	44,887	
23	146 Receivables from Municipality	0	0	0	
24	151 Materials and Supplies (P. 14)	264,273	258,131	(6,142)	
25					
26	165 Prepayments	89,823	163,591	73,768	
27	174 Miscellaneous Current Assets	1,694,945	1,700,074	5,129	
28	Total Current and Accrued Assets	3,878,706	7,054,966	3,176,260	
29	<b>DEFERRED DEBITS</b>				
30	181 Unamortized Debt Discount				
31	182 Extraordinary Property Losses				
32	185 Other Deferred Debits	898,409	815,564	(82,845)	
33	Total Deferred Debits	898,409	815,564	(82,845)	
34					
35	Total Assets and Other Debits	17,049,124	16,673,614	(375,510)	

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0	0	0
3		<b>SURPLUS</b>			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	14,000	14,000	0
6	207	Appropriations for Construction Repayments	21,935	21,935	0
7	208	Unappropriated Earned Surplus (P. 12)	7,065,586	8,165,708	1,100,122
8		Total Surplus	7,101,521	8,201,643	1,100,122
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)	1,865,000	1,730,000	(135,000)
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	1,865,000	1,730,000	(135,000)
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	599,109	643,225	44,116
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	139,667	138,721	(946)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	808,797	119,827	(688,970)
20		Total Current and Accrued Liabilities	1,547,573	901,773	(645,800)
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt	25,645	23,747	(1,898)
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	2,060,348	1,972,154	(88,194)
25		Total Deferred Credits	2,085,993	1,995,901	(90,092)
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	627,940	0	(627,940)
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	0	0	0
31	265	Miscellaneous Operating Reserves	3,809,569	3,832,769	23,200
32		Total Reserves	4,449,037	3,844,297	(604,740)
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	17,049,124	16,673,614	(375,510)

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)	7,912,467	283,015
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,907,984	266,360
5	402 Maintenance Expense	140,334	(8,602)
6	403 Depreciation Expense	530,090	162,940
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	7,578,408	420,698
11	Operating Income	334,059	(137,683)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	334,059	(137,683)
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	124,426	4,446
17	419 Interest Income	48,646	5,507
18	421 Miscellaneous Nonoperating Income (P. 21)	0	(747)
19	Total Other Income	173,072	9,206
20	Total Income	507,131	(128,477)
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	507,131	(128,477)
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes	36,575	27,262
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(1,898)	0
30	431 Other Interest Expense	272	(196)
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	34,949	27,066
33	<b>NET INCOME</b>	472,182	(155,543)
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		7,065,586
35			
36			
37	433 Balance Transferred from Income		472,182
38	434 Miscellaneous Credits to Surplus (P. 21)		627,940
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)	8,165,708	
43			
44	<b>TOTALS</b>	8,165,708	8,165,708

<b>CASH BALANCES AT END OF YEAR</b>					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	4,441,543			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	<b>TOTAL</b>	4,441,543			
<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)	258,131			
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			258,131	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	3,596,560			
26	Income during year from balance on deposit (interest)	9,737			
27	Amount transferred from income (depreciation)	368,593			
28					
29		<b>TOTAL</b>			
		3,974,890			
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	Transfers	3,128,797			
35					
36					
37					
38					
39	Balance on hand at end of year	846,093			
40		<b>TOTAL</b>			
		3,974,890			





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	0		0	2,993
3	361 Structures and Improvements	0	0	0		0	0
4	362 Station Equipment	2,723,301	22,268	183,607		0	2,561,962
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	44,806	49,723	53,672		0	40,857
7	365 Overhead Conductors and Devices	394,890	242,408	92,583		0	544,715
8	366 Underground Conduit	0	0	0		0	0
9	367 Underground Conductors and Devices	0	0	0		0	0
10	368 Line Transformers	29,144	28,251	33,051		0	24,344
11	369 Services	20,621	6,912	18,688		0	8,845
12	370 Meters	2,815	13,694	15,985		0	524
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	3,291	1,400	3,279		0	1,412
15	373 Streetlight and Signal Systems	298	8,589	7,338		0	1,549
16	Total Distribution Plant	3,222,159	373,245	408,203	0	0	3,187,201
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0	0		0	663,435
19	390 Structures and Improvements	474,529	18,536	44,093		0	448,972
20	391 Office Furniture and Equipment	39,832	13,411	22,727		0	30,516
21	392 Transportation Equipment	370,914	3,647	51,379		0	323,182
22	393 Stores Equipment	1,436	0	373		0	1,063
23	394 Tools, Shop and Garage Equipment	2,735	8,397	3,312		0	7,820
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	3	0	3		0	0
28	399 Other Tangible Property	0	0	0		0	0
29	Total General Plant	1,552,884	43,991	121,887	0	0	1,474,988
30	Total Electric Plant in Service	4,775,043	417,236	530,090	0	0	4,662,189
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	0	0			0
34	Total Utility Plant Electric	4,775,043	417,236	530,090	0	0	4,662,189

**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		
2		
3		
4		
5		
6	<b>TOTAL</b>	0
<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	Relief of Insurance Reserve Liability	627,940
16		
17		
18		
19		
20		
21		
22		
23	<b>TOTAL</b>	627,940
<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)	2,071,554	322,793	0.1558	
6						
7						
8						
9						
10						
11						
12		<b>TOTALS</b>	2,071,554	322,793	0.1558	
13	444-1	Street Lighting	593,638	68,996	0.1162	
14						
15						
16						
17						
18		<b>TOTALS</b>	593,638	68,996	0.1162	
19		<b>TOTALS</b>	2,665,192	391,789	0.1470	
<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	3,440,462	309,034	25,783,948	250,570	3,004	13
3	Net Solar			0	0	3	3
4	442 Commercial and Industrial Sales	3,555,278	(259,154)	25,610,145	(3,478,849)	482	(29)
5	Small Commercial B Sales						
6	Large Commercial C Sales						
7	Small Government Sales	36,312	36,312	163,335	163,335	17	17
8	Large Government Sales	488,626	488,626	3,073,140	3,073,140	4	4
9	444 Municipal Sales	391,789	99,986	2,665,192	439,679	47	9
10	445 Other Sales to Public Authorities		0		0		0
11	446 Sales to Railroads and Railways		0		0		0
12	448 Interdepartmental Sales		0		0		0
13	449 Miscellaneous Sales		0		0		0
14	<b>Total Sales to Ultimate Consumers</b>	<b>7,912,467</b>	<b>674,804</b>	<b>57,295,760</b>	<b>447,875</b>	<b>3,557</b>	<b>17</b>
15	447 Sales for Resale	0	0	0	0	0	0
16	<b>Total Sales of Electricity*</b>	<b>7,912,467</b>	<b>283,015</b>	<b>57,295,760</b>	<b>447,875</b>	<b>3,557</b>	<b>17</b>
17	<b>OTHER OPERATING REVENUES</b>						
18	450 Forfeited Discounts	0	0				
19	451 Miscellaneous Service Revenues	0	0				
20	453 Sales of Water and Water Power	0	0				
21	454 Rent from Electric Property	0	0				
22	455 Interdepartmental Rents	0	0				
23	456 Other Electric Revenues	0	0				
24							
25							
26							
27							
28	Total Other Operating Revenues	0	0				
29	Total Electric Operating Revenue	7,912,467	283,015				

\* Includes revenues from application of fuel clauses \$ 6,064,590

Total KWH to which applied 57,295,760

**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	25,783,948	3,440,462	0.1334	2,997	3,004
2						1	3
3	442.000	Commercial SC & WH	6,806,709	1,105,673	0.1624	427	424
4	442.000	Commercial LC	12,276,243	1,565,590	0.1275	37	36
5	442.000	Commercial PL	299,580	67,962	0.2269	10	10
6							
7	442.000	Total Commercial	19,382,532	2,739,225	0.1413	474	470
8							
9	442.000	Industrial	6,227,613	816,053	0.1310	11	12
10							
11	442.000	Total Industrial	6,227,613	816,053	0.1310	11	12
12							
13	444.000	Municipal Street Light	593,638	68,996	0.1162	1	1
14	444.000	Municipal Others	2,071,554	322,793	0.1558	45	46
15							
16	444.000	Total Municipal	2,665,192	391,789	0.1470	46	47
17							
18		Small Govt	163,335	36,312		18	17
19		Large Govt	3,073,140	488,626		4	4
20							
21		Total Govt	3,236,475	524,938		22	21
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			57,295,760	7,912,467	0.1381	3,551	3,557



<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	4,546,266	241,216
27	556 System control and load dispatching		
28	557 Other expenses	232,822	(75,908)
29	Total other power supply expenses	4,779,088	165,308
30	Total power production expenses	4,779,088	165,308
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	890,827	85,084
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	890,827	85,084
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	890,827	85,084

<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	9,644	(4,989)
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	55,285	(1,150)
6	583 Overhead line expenses	110,859	(20,558)
7	584 Underground line expenses	3,456	104
8	585 Street lighting and signal system expenses	21,301	845
9	586 Meter expenses	41,990	27,889
10	587 Customer installations expenses	3,911	(925)
11	588 Miscellaneous distribution expenses	0	0
12	589 Rents		0
13	Total operation	246,446	1,216
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	2,958	(4,880)
17	592 Maintenance of station equipment	7,777	(561)
18	593 Maintenance of overhead lines	115,607	(5,597)
19	594 Maintenance of underground lines	12,547	4,763
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	341	(2,488)
23	598 Maintenance of miscellaneous distribution plant	1,104	161
24	Total maintenance	140,334	(8,602)
25	Total distribution expenses	386,780	(7,386)
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	13,967	307
30	903 Customer records and collection expenses	168,518	3,086
31	904 Uncollectible accounts	12,595	4,441
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	195,080	7,834
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	0	(791)
40	Total sales expenses	0	(791)
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	124,698	(18,513)
44	921 Office supplies and expenses	52,938	8,042
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	98,341	(8,366)
47	924 Property insurance	0	0
48	925 Injuries and damages	48,397	(3,436)
49	926 Employee pensions and benefits	393,149	39,377
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	79,020	(9,395)
53	931 Rents		0
54	Total operation	796,543	7,709

<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	796,543	7,709	
5	Total Electric Operation and Maintenance Expenses	7,048,318	257,758	
<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	4,779,088	0	4,779,088
13	Total power production expenses	4,779,088		4,779,088
14	Transmission Expenses	890,827		890,827
15	Distribution Expenses	246,446	140,334	386,780
16	Customer Accounts Expenses	195,080		195,080
17	Sales Expenses	0		0
18	Administrative and General Expenses	796,543	0	796,543
19	Total Electric Operation and			
20	Maintenance Expenses	6,907,984	140,334	7,048,318
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)			95.78%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			731,817
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



<b>OTHER UTILITY OPERATING INCOME (Account 414)</b>					
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					
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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	124,426			124,426
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	124,426	0	0	124,426
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)	124,426	0	0	124,426





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)	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
								11
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								26
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								28
								29
								30
								31
								32
	TOTALS:		0			0		33



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	2,667,609	21,066	13,035	79,851	113,952	0.0427	1
60 MINUTES	115 kv	210,548	70,614	33,133	3,347	107,094	0.5086	2
60 MINUTES	115 kv	2,526,595	162,000	291,193	2,532	455,725	0.1804	3
60 MINUTES	115 kv	224,863	9,996	1,608	14	11,618	0.0517	4
60 MINUTES	115 kv	2,034,032	104,634	13,903	1,831	120,368	0.0592	5
60 MINUTES	115 kv	5,359,407	435,095	36,788	4,826	476,709	0.0889	6
60 MINUTES	115 kv	12,811,277	798,008	91,528	810	890,346	0.0695	7
60 MINUTES	115 kv	803,328	52,704	5,756	51	58,511	0.0728	8
60 MINUTES	115 kv	4,607,881	387,652	32,979	291	420,922	0.0913	9
								10
					28,496	28,496	N/A	11
					191	191	N/A	12
					1,311	1,311	N/A	13
					82,845	82,845	N/A	14
					805,676	805,676	N/A	15
		15,016,700		969,237		969,237	0.0645	16
60 MINUTES	115 kv	474,645			70,703	70,703	0.1490	17
60 MINUTES	115 kv	2,752,397			203,991	203,991	0.0741	18
60 MINUTES	115 kv	922,396		47,411	152	47,563	0.0516	19
					(16,872)	(16,872)		20
					23,200	23,200		21
					(112,594)	(112,594)		22
					27,389	27,389		23
					73,670	73,670		24
					11,747	11,747		25
								26
								27
								28
	TOTALS:	50,411,678	2,041,769	1,536,571	1,293,458	4,871,798		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				60,459,950	51,902,510	8,557,440	798,117
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				60,459,950	51,902,510	8,557,440	798,117

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	689,541
14		NEPOOL EXPENSE	108,576
15			
16			
17			
18			
19			
20			
21	TOTAL		798,117

**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	50,411,678
9	(In gross)	0
10	Interchanges < Out (gross)	8,557,440
11	(Net (Kwh))	8,557,440
12	(Received)	0
13	Transmission for/by others (wheeling) < Delivered	0
14	(Net (Kwh))	0
15	<b>TOTAL</b>	<b>58,969,118</b>
16	<b>DISPOSITION OF ENERGY</b>	
17	Sales to ultimate consumers (including interdepartmental sales)	57,295,760
18	Sales for resale	0
19	Energy furnished without charge	0
20	Energy used by the company (excluding station use):	
21	Electric department only	75,560
22	Energy losses	
23	Transmission and conversion losses 0.00%	0
24	Distribution losses 2.71%	1,597,798
25	Unaccounted for losses	
26	Total energy losses	1,597,798
27	Energy losses as percent of total on line 15 2.71%	
28	<b>TOTAL</b>	<b>58,969,118</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	10,846	Tuesday	7-Jan	7PM	60 min	5,819,760
30	February	9,979	Tuesday	11-Feb	7PM	60 min	5,098,222
31	March	9,899	Monday	3-Mar	7PM	60 min	5,361,728
32	April	8,034	Tuesday	1-Apr	8AM	60 min	4,357,334
33	May	7,560	Thursday	1-May	9AM	60 min	4,259,344
34	June	10,211	Wednesday	25-Jun	5PM	60 min	4,740,321
35	July	11,874	Wednesday	2-Jul	2PM	60 min	5,542,516
36	August	10,917	Wednesday	27-Aug	4PM	60 min	5,045,112
37	September	11,300	Tuesday	2-Sep	2PM	60 min	4,552,282
38	October	7,923	Wednesday	22-Oct	7PM	60 min	4,338,975
39	November	9,294	Wednesday	26-Nov	6PM	60 min	4,674,918
40	December	10,140	Monday	8-Dec	6PM	60 min	5,178,606
41						<b>TOTAL</b>	<b>58,969,118</b>

<b>GENERATING STATIONS</b>						<b>Pages 58 through 66</b>
<b>GENERATING STATION STATISTICS (Large Stations)</b>						<b>Pages 58-59</b>
(Except Nuclear)						
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
<b>STEAM GENERATING STATIONS</b>						<b>Pages 60-61</b>
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1						
2						
3						
4						
5						
6						
<b>HYDROELECTRIC GENERATING STATIONS</b>						<b>Pages 62-63</b>
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>						<b>Pages 64-65</b>
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>						<b>Page 66</b>
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								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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32								
33								
34								
35								
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	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			



**OVERHEAD DISTRIBUTION LINES OPERATED**

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	95.10		95.10
2	Added During Year	0.07		0.07
3	Retired During Year	(0.25)		(0.25)
4	Miles -- End of Year	94.92	0.00	94.92
5	*			
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 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:	3,529	3,495	1,031	49,342
17	Additions during year				
18	Purchased		195	20	726
19	Installed	26			
20	Associated with utility plant acquired				
21	Total Additions	26	195	20	726
22	Reductions during year:				
23	Retirements	8	94	36	1,548
24	Associated with utility plant sold				
25	Total Reductions	8	94	36	1,548
26	Number at end of year	3,547	3,596	1,015	48,520
27	In stock		49	52	19,827
28	Locked meters on customers' premises		0		
29	Inactive transformers on system		0		
30	In customers' use		3,547	960	28,129
31	In company's use			3	564
32	Number at end of year		3,596	1,015	48,520

\*

**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	15.825	0.000	0.00	0	0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
49	TOTALS	15.825	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										
8										
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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
		See New Rate Schedule Attached		

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Residential (R)

M.D.P.U. #281  
Cancels M.D.P.U. #269

Availability

Single phase service under this rate is furnished through one meter for all domestic purposes in individual private residences or individual apartments, where the service is used on a year round basis.

Rate

Customer Charge	\$4.46
Distribution Charge	\$0.0276 per kWh
Purchased Power Charge	\$0.1238 per kWh

Services for Churches

Notwithstanding the availability clause of this rate, service will be furnished hereunder to a church and adjacent buildings owned by the church and operated in connection with the church.

Discount

A discount of 10% will be allowed off the cost of Delivery and Supplier Service charges as computed from the above for each bill paid within 10 days after date of billing, provided that all bills previously rendered have been paid in full. Payment made by mail will be accepted for discount if properly postmarked within the discount period.

Payment

Bills are due when rendered and must be paid within thirty days (30) days from the billing date. If a balance remains after sixty (60) days a 1-1/2 % per month interest will be added to the unpaid balance. On all accounts that are not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

## Apartment or Multiple Dwelling

When separate metering of individual apartments is not practicable, service may be furnished through a single meter, but the specified number of kilowatt-hours in each block and the minimum charges shall be multiplied by the number of apartment or dwellings connected to each meter.

## Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt-hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause M.D.P.U. #290.

## Hydropower Credit

A hydropower credit will be applied to all kilowatt-hours sold under this schedule. Details of this credit are provided in Hydropower Credit Clause, M.D.P.U. #291.

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Small Commercial (SC)

M.D.P.U. #282  
Cancels M.D.P.U. #270

### Availability

Service under this rate is available for single phase service other than residential, small commercial and municipal three phase service averaging less than 6,000 kWh per month based on the twelve previous month period.

### Rate

Customer Charge	\$5.56
Distribution Charge	\$0.0494 per kWh
Purchased Power Charge	\$0.1252 per kWh

### Discount

A discount of 10% will be allowed off the cost of Delivery and Supplier Service charges as computed from the above for each bill paid within 10 days after date of billing, provided that all bills previously rendered have been paid in full. Payment made by mail will be accepted for discount if properly postmarked within the discount period.

### Payment

Bills are due when rendered and must be paid within twenty-five (25) days of the billing date. Thereafter, 1-1/2% per month interest will be added to the unpaid balance. On all accounts that are not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set forth by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

### Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt-hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause M.D.P.U. #290.

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Large Commercial (LC)

M.D.P.U. #283  
Cancels M.D.P.U. #271

Availability

Service under this rate is furnished to Commercial and Industrial customers whose average monthly usage is greater than 6,000 kWh based on the previous twelve-month period and who take all their requirements under this rate. All electricity furnished will be through one service and one meter, unless for the convenience of the Department.

Rate

Customer Charge	\$16.67
Demand Charge	\$8.33 per kW
Distribution Charge	\$0.0226 per kWh
Purchased Power	\$0.1039 per kWh

Billing Demand

The billing demand shall be the highest fifteen (15) minute kW or kVA demand established during the month. In case of fluctuating loads, the Department may base demand on instantaneous peak load or for a period of less than fifteen (15) minutes.

Discount

A discount of 10% will be allowed off the cost of Delivery and Supplier Service charges as computed from the above for each bill paid within 10 days after date of billing, provided that all bills previously rendered have been paid in full. Payment made by mail will be accepted for discount if properly postmarked within the discount period.

Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% per month interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set forth by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.



## Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290.

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Industrial (I)

M.D.P.U. #284  
Cancels M.D.P.U. #273

Availability

Service under this rate is furnished to Commercial and Industrial customers, whose average monthly usage is greater than 6,000 kWh based on the previous twelve-month period, are metered at high voltage, and who take all their requirements under this rate. All electricity furnished will be through one service and one meter, unless for the convenience of the Department.

Rate

Customer Charge	\$16.67
Demand Charge	\$8.33 per kW
Distribution Charge	\$0.0193 per kWh
Purchased Power Charge	\$0.1012 per kWh

Billing Demand

The billing demand shall be the highest fifteen (15) minute kW or kVA demand established during the month. In case of fluctuating loads, the Department may base demand on instantaneous peak load or for a period of less than fifteen (15) minutes.

Discounts

A discount of 10% will be allowed off the cost of Delivery and Supplier Service charges as computed from the above for each bill paid within 10 days after date of billing, provided that all bills previously rendered have been paid in full. Payment made by mail will be accepted for discount if properly postmarked within the discount period.

Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% per month interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

## Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Small Municipal (M1)

M.D.P.U. #285  
Cancels M.D.P.U. #272

Availability

Service under this rate is available to the Town of West Boylston for all single phase municipal services averaging less than 6,000 kWh per month based on the twelve previous month period except street lights.

Rate

Customer Charge	\$5.56
Distribution Charge	\$0.0293 per kWh
Purchased Power Charge	\$0.1252 per kWh

Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

Purchased Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Large Municipal (M2)

M.D.P.U. #286  
Cancels M.D.P.U. #266

Availability

Service under this rate is available to the Town of West Boylston for all municipal services with average usage over 6,000 kWh per month, except street lights.

Rate

Customer Charge	\$16.67
Demand Charge	\$8.33 per kW
Distribution Charge	\$0.0226 per kWh
Purchased Power Charge	\$0.1039 per kWh

Billing Demand

The billing demand shall be the highest fifteen (15) minute kW or kVA demand established during the month. In case of fluctuating loads, the Department may base demand on instantaneous peak load or for a period of less than fifteen (15) minutes.

Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set by the M.D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

Purchased Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Municipal Industrial (M3)

M.D.P.U. #287

### Availability

Service under this rate is furnished to Municipal customers, whose average monthly usage is greater than 6,000 kWh based on the previous twelve-month period, are metered at high voltage, and who take all their requirements under this rate. All electricity furnished will be through one service and one meter, unless for the convenience of the Department.

### Rate

Customer Charge	\$16.67
Demand Charge	\$8.33 per kW
Distribution Charge	\$0.0193 per kWh
Purchased Power Charge	\$0.1012 per kWh

### Billing Demand

The billing demand shall be the highest fifteen (15) minute kW or kVA demand established during the month. In case of fluctuating loads, the Department may base demand on instantaneous peak load or for a period of less than fifteen (15) minutes.

### Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% per month interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

### Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Small Government (SG)

M.D.P.U. #288

Availability

Service under this rate is available for single phase service other than residential, small commercial and municipal three phase service averaging less than 6,000 kWh per month based on the twelve previous month period.

Rate

Customer Charge	\$5.56
Distribution Charge	\$0.0494 per kWh
Purchased Power Charge	\$0.1252 per kWh

Payment

Bills are due when rendered and must be paid within twenty-five (25) days of the billing date. Thereafter, 1-1/2% per month interest will be added to the unpaid balance. On all accounts that are not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set forth by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt-hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause M.D.P.U. #290

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Large Government (LG)

M.D.P.U. #289

### Availability

Service under this rate is furnished to Commercial and Industrial customers whose average monthly usage is greater than 6,000 kWh based on the previous twelve-month period and who take all their requirements under this rate. All electricity furnished will be through one service and one meter, unless for the convenience of the Department.

### Rate

Customer Charge	\$16.67
Demand Charge	\$8.33 per kW
Distribution Charge	\$0.0226 per kWh
Purchased Power	\$0.1039 per kWh

### Billing Demand

The billing demand shall be the highest fifteen (15) minute kW or kVA demand established during the month. In case of fluctuating loads, the Department may base demand on instantaneous peak load or for a period of less than fifteen (15) minutes.

### Payment

Bills are due when rendered and must be paid within twenty-eight (28) days from the billing date. If a balance remains after sixty (60) days a 1-1/2% per month interest will be added to the unpaid balance. On all accounts not paid in full within sixty (60) days from the billing date, collection and termination will be in accordance with regulations set forth by the Massachusetts D.P.U. If disconnection follows, a charge of \$150.00 will be added for re-connecting the service. A \$15.00 fee will be charged for all returned checks, unless due to bank error.

### Purchase Power Adjustment

A purchase power adjustment, either a charge or a credit, shall be applied to all kilowatt hours sold under this rate. Details of this adjustment are provided in the Purchase Power Adjustment Clause, M.D.P.U. #290



Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
Purchase Power Adjustment (PPA)

M.D.P.U. #290  
Cancels M.D.P.U. #275

Designation: Purchased Power Adjustment Clause

Applicable: To rate schedules identified as M.D.P.U. #'s 269, 270, 271, 272, 273, 274, 277, 278, and 279.

Rate

There shall be added to or subtracted from each monthly bill, for each schedule, an amount equal to the total KWH billed during the month multiplied by the Purchased Power and fuel Adjustment factor determined quarterly as follows:

$$\mathbf{PPA = [(A + D + C) / kWh] - B}$$

PPA = Purchased Power Adjustment Factor

A = Estimated purchased power and transmission cost (Accounts 555, 556, 557 and 565) for the quarter.

B = Base period cost of purchased power and transmission per KWH sold.

C = Adjustment for past differentials between purchased power and transmission costs incurred and PPA revenues collected.

D = PASNY credit (Residential Class Only) for the forecast will include projected savings due to the purchase of energy from PASNY which will be credited against the residential class, including adjustments for past differentials between actual and forecasted PASNY savings.

kWh = forecast kWh sales subject to the PPA

Prior to the start of each quarter, the Department will reconcile its actual purchased power and transmission costs, as defined above, with revenues collected under this adjustment clause, for the preceding three billing months.

Effective: June 3, 2014

West Boylston Municipal Lighting Plant  
NYPA Hydropower Credit (PASNY)

M.D.P.U. #291  
Cancels M.D.P.U. #276

Applicable

To residential customers receiving service under rate schedules identified as M.D.P.U. #269

NYPA Hydropower Credit (PASNY)

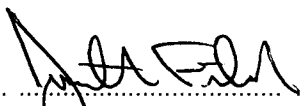

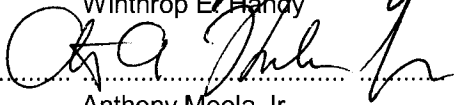
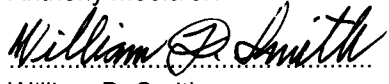
Residential customers will receive a credit equal to the number of kilowatt hours billed during the month, multiplied by the NYPA Hydropower Credit rate determined each month as follows:

$$\frac{PC}{PK} \times TK - \frac{TC}{RK} = \text{PASNY}$$

PASNY is the NYPA Hydropower Credit for the month;

- PC is the total purchased power cost as defined in M.D.P.U. #275 except NYPA
- TC is the total purchased power cost as defined in M.D.P.U. #275 with NYPA
- PK is the total kilowatt hours of power purchased for the month except NYPA
- TK is the total kilowatt hours of power for the month with NYPA
- RK is the estimated residential kilowatt hour sales for the month

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

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