

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,

2020

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

Official title: Manager

Jonathan Fitch

Office address: 4 Crescent Street

West Boylston, MA 01583

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

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

Management is responsible for the accompanying financial statements of West Boylston Municipal Lighting Plant, which comprise the balance sheet as of December 31, 2020, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements in the accompanying prescribed form.

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

This report is intended solely for the information and use 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, 2021

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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,
Kind of plant, whether gas or electric.
Owner from whom purchased, if so acquired.
Date of votes to acquire a plant in accordance with the provisions of
chapter 164 of the General Laws.
Record of votes: First vote: Yes, 64; No, 3 Second vote: Yes, 71; No, 2
Date when town (or city) began to sell gas and electricity, | Electric

October 19, 1909

August 3, 1910 | | | | | | | | | | |
| 3. | Name and address of manager of municipal lighting: | Jonathan Fitch
50 Gleason Road
Princeton, MA 01541 | | | | | | | | | | |
| 4. | Name and address of mayor or selectmen: | <table border="0"> <tr> <td>Patrick Crowley</td> <td>West Boylston, MA</td> </tr> <tr> <td>Barur R Rajeshkumar</td> <td>West Boylston, MA</td> </tr> <tr> <td>John Hadley</td> <td>West Boylston, MA</td> </tr> <tr> <td>Christopher Rucho</td> <td>West Boylston, MA</td> </tr> <tr> <td>Michael J Kittredge III</td> <td>West Boylston, MA</td> </tr> </table> | Patrick Crowley | West Boylston, MA | Barur R Rajeshkumar | West Boylston, MA | John Hadley | West Boylston, MA | Christopher Rucho | West Boylston, MA | Michael J Kittredge III | West Boylston, MA |
| Patrick Crowley | West Boylston, MA | | | | | | | | | | | |
| Barur R Rajeshkumar | West Boylston, MA | | | | | | | | | | | |
| John Hadley | West Boylston, MA | | | | | | | | | | | |
| Christopher Rucho | West Boylston, MA | | | | | | | | | | | |
| Michael J Kittredge III | West Boylston, MA | | | | | | | | | | | |
| 5. | Name and address of town (or city) treasurer: | Cheryl St. Louis
140 Worcester Street
West Boylston, MA 01583 | | | | | | | | | | |
| 6. | Name and address of town (or city) clerk: | Elaine Novia
140 Worcester Street
West Boylston, MA 01583 | | | | | | | | | | |
| 7. | Names and addresses of members of municipal light board: | <table border="0"> <tr> <td>William D. Smith</td> <td>West Boylston, MA</td> </tr> <tr> <td>Anthony Meola</td> <td>West Boylston, MA</td> </tr> <tr> <td>Winthrop E. Handy</td> <td>West Boylston, MA</td> </tr> </table> | William D. Smith | West Boylston, MA | Anthony Meola | West Boylston, MA | Winthrop E. Handy | West Boylston, MA | | | | |
| William D. Smith | West Boylston, MA | | | | | | | | | | | |
| Anthony Meola | West Boylston, MA | | | | | | | | | | | |
| Winthrop E. Handy | West Boylston, MA | | | | | | | | | | | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 1,061,729,547 | | | | | | | | | | |
| 9. | Tax rate for all purposes during the year: | <table border="0"> <tr> <td>Residential</td> <td>\$18.46</td> </tr> <tr> <td>Commercial/Industrial/Personal Property</td> <td>\$18.46</td> </tr> </table> | Residential | \$18.46 | Commercial/Industrial/Personal Property | \$18.46 | | | | | | |
| Residential | \$18.46 | | | | | | | | | | | |
| Commercial/Industrial/Personal Property | \$18.46 | | | | | | | | | | | |
| 10. | Amount of manager's salary: | \$155,000 | | | | | | | | | | |
| 11. | Amount of manager's bond: | \$10,000 | | | | | | | | | | |
| 12. | Amount of salary paid to members of municipal light board (each): | \$300 | | | | | | | | | | |

APPROPRIATIONS SINCE BEGINNING OF YEAR

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

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At meeting , to be paid from **

*At meeting , to be paid from **

TOTAL 0**FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY****TO BE USED BY THE CITY OR TOWN FOR:**

1. Street lights 85,000

2. Municipal buildings 215,000

3.

TOTAL 300,000

* 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	920,000
	TOTAL	2,014,000				TOTAL	920,000

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

1. Report below the cost of utility plant in service according to prescribed accounts		TOTAL COST OF PLANT - ELECTRIC					
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

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators	4,375,965	0	0			4,375,965
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	4,375,965	0	0	0	0	4,375,965
19	Total Production Plant	4,375,965	0	0	0	0	4,375,965
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	0	0	0	0	0

TOTAL COST OF PLANT (Concluded)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,993	0	0	0	0	2,993
3	361 Structures and Improvements	17,566	0	0	0	0	17,566
4	362 Station Equipment	3,789,602	11,987	0	0	0	3,801,589
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	1,509,396	126,557	(12,675)	0	0	1,623,278
7	365 Overhead Conductors and Devices	2,608,950	42,823	0	0	157,633	2,809,406
8	366 Underground Conduit	214,458	0	0	0	3,392	217,850
9	367 Underground Conductors and Devices	239,269	0	0	0	3,392	242,661
10	368 Line Transformers	864,174	72,944	(40,398)	0	3,392	900,112
11	369 Services	447,635	0	0	0	0	447,635
12	370 Meters	345,278	13,911	0	0	0	359,189
13	371 Installations on Customer's Premises	24,914	0	0	0	0	24,914
14	372 Leased Prop on Customer's Premises	76,263	0	0	0	0	76,263
15	373 Streetlight and Signal Systems	216,083	1,423	0	0	0	217,506
16	Total Distribution Plant	10,356,581	269,645	(53,073)	0	167,809	10,740,962
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	229,494	0	0	0	892,929
19	390 Structures and Improvements	844,628	0	0	0	0	844,628
20	391 Office Furniture and Equipment	451,605	0	0	0	0	451,605
21	392 Transportation Equipment	1,128,285	72,158	(25,500)	0	0	1,174,943
22	393 Stores Equipment	7,456	0	0	0	0	7,456
23	394 Tools, Shop and Garage Equipment	75,899	0	0	0	0	75,899
24	395 Laboratory Equipment	46,370	0	0	0	0	46,370
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	150,915	0	0	0	0	150,915
27	398 Miscellaneous Equipment	8,398	0	0	0	0	8,398
28	399 Other Tangible Property	15,000	0	0	0	0	15,000
29	Total General Plant	3,391,991	301,652	(25,500)	0	0	3,668,143
30	Total Electric Plant in Service	18,124,537	571,297	(78,573)	0	167,809	18,785,070
31	Total Cost of Electric Plant.....						18,785,070
33	Less Cost of Land, Land Rights, Rights of Way.....						895,922
34	Total Cost upon which Depreciation is based						17,889,148
The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.							

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COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	9,678,773	9,895,697	216,924
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	9,678,773	9,895,697	216,924
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	2,885,693	3,165,977	280,284
14	128	Other Special Funds	5,092,102	5,210,939	118,837
15		Total Funds	7,977,795	8,376,916	399,121
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	4,493,431	4,626,469	133,038
18	132	Special Deposits	162,935	158,618	(4,317)
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	137,167	155,836	18,669
22	143	Other Accounts Receivable	582,291	980,214	397,923
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	474,537	504,625	30,088
25					
26	165	Prepayments	56,357	56,960	603
27	174	Miscellaneous Current Assets	1,779,937	1,546,133	(233,804)
28		Total Current and Accrued Assets	7,688,455	8,030,655	342,200
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	1,716,494	2,158,676	442,182
33		Total Deferred Debits	1,716,494	2,158,676	442,182
34					
35		Total Assets and Other Debits	27,061,517	28,461,944	1,400,427

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0	0	0
3		SURPLUS			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	14,000	14,000	0
6	207	Appropriations for Construction Repayments	21,935	21,935	0
7	208	Unappropriated Earned Surplus (P. 12)	12,799,544	13,842,932	1,043,388
8		Total Surplus	12,835,479	13,878,867	1,043,388
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	1,055,000	920,000	(135,000)
11	231	Notes Payable (P. 7)	3,796,085	3,484,078	(312,007)
12		Total Bonds and Notes	4,851,085	4,404,078	(447,007)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	699,757	810,047	110,290
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	162,935	158,618	(4,317)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	48,086	59,252	11,166
20		Total Current and Accrued Liabilities	910,778	1,027,917	117,139
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	14,251	12,348	(1,903)
23	252	Customer Advances for Construction	22,197	10,920	(11,277)
24	253	Other Deferred Credits	599,759	621,862	22,103
25		Total Deferred Credits	636,207	645,130	8,923
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	3,254,697	3,724,585	469,888
31	265	Miscellaneous Operating Reserves	4,561,743	4,747,642	185,899
32		Total Reserves	7,827,968	8,483,755	655,787
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	22,197	22,197
35		Total Liabilities and Other Credits	27,061,517	28,461,944	1,400,427

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

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	7,462,191	(264,202)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	5,384,889	(249,887)
5	402 Maintenance Expense	819,367	153,124
6	403 Depreciation Expense	523,743	26,736
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	6,727,999	(70,027)
11	Operating Income	734,192	(194,175)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	734,192	(194,175)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	114,792	40,201
17	419 Interest Income	282,805	(317,724)
18	421 Miscellaneous Nonoperating Income (P. 21)	50,938	(106,728)
19	Total Other Income	448,535	(384,251)
20	Total Income	1,182,727	(578,426)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	1,182,727	(578,426)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	140,627	(12,664)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(1,903)	(5)
30	431 Other Interest Expense	615	(1,526)
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	139,339	(14,195)
33	NET INCOME	1,043,388	(564,231)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		12,799,544
35			
36			
37	433 Balance Transferred from Income		1,043,388
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)	13,842,932	
43			
44	TOTALS	13,842,932	13,842,932

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	4,626,469	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12		TOTAL	4,626,469
MATERIALS AND SUPPLIES (Accounts 151-159, 163)			
Summary per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25)	504,625	
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		
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	2,885,693	
26	Income during year from balance on deposit (interest)	51,648	
27	Amount transferred from income (depreciation)	523,743	
28			
29	TOTAL	3,461,084	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		
32	Amounts expended for renewals	295,107	
33	Power Contract Settlement		
34	Transfers		
35			
36			
37			
38			
39	Balance on hand at end of year	3,165,977	
40	TOTAL	3,461,084	

UTILITY PLANT - ELECTRIC							
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c).		effect of such amounts.			
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
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						
23	Total Nuclear Production 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	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	3,871,877	0	131,295	0	0	3,740,582
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	3,871,877	0	131,295	0	0	3,740,582
19	Total Production Plant	3,871,877	0	131,295	0	0	3,740,582
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	0	2,993
3	361 Structures and Improvements	0	0	0	0	0	0
4	362 Station Equipment	2,491,673	11,987	132,072	0	0	2,371,588
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	281,607	126,557	45,288	0	0	362,876
7	365 Overhead Conductors and Devices	670,445	42,823	78,264	0	157,633	792,637
8	366 Underground Conduit	4,568	0	4,572	0	3,392	3,388
9	367 Underground Conductors and Devices	0	0	0	0	3,392	3,392
10	368 Line Transformers	155,336	72,944	25,920	0	3,392	205,752
11	369 Services	19,877	0	13,428	0	0	6,449
12	370 Meters	2,267	13,911	2,268	0	0	13,910
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	6,626	0	2,292	0	0	4,334
15	373 Streetlight and Signal Systems	232,671	1,423	6,480	0	0	227,614
16	Total Distribution Plant	3,868,063	269,645	310,584	0	167,809	3,994,933
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	229,494	0	0	0	892,929
19	390 Structures and Improvements	262,214	0	26,268	0	0	235,946
20	391 Office Furniture and Equipment	1	0	1	0	0	0
21	392 Transportation Equipment	587,188	72,158	55,595	0	0	603,751
22	393 Stores Equipment	0	0	0	0	0	0
23	394 Tools, Shop and Garage Equipment	0	0	0	0	0	0
24	395 Laboratory Equipment	0	0	0	0	0	0
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	0	0	0	0	0	0
27	398 Miscellaneous Equipment	0	0	0	0	0	0
28	399 Other Tangible Property	0	0	0	0	0	0
29	Total General Plant	1,512,838	301,652	81,864	0	0	1,732,626
30	Total Electric Plant in Service	9,252,778	571,297	523,743	0	167,809	9,468,141
31	104 Utility Plant Leased to Others	0	0	0	0	0	0
32	105 Property Held for Future Use	0	0	0	0	0	0
33	107 Construction Work in Progress	425,995	218,523	0	0	(216,962)	427,556
34	Total Utility Plant Electric	9,678,773	789,820	523,743	0	(49,153)	9,895,697

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.

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No	Item (a)	Amount (b)
1	Grant Income	50,938
2		
3		
4		
5		
6		TOTAL
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14		TOTAL
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23		TOTAL
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32		TOTAL
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40		TOTAL

MUNICIPAL REVENUES (Account 482,444)						
(K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		TOTALS				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other than Street Lighting)	2,487,448	352,682	0.1418	
6						
7						
8						
9						
10						
11						
12		TOTALS	2,487,448	352,682	0.1418	
13	444-1	Street Lighting	300,970	34,819	0.1157	
14						
15						
16						
17						
18		TOTALS	300,970	34,819	0.1157	
19		TOTALS	2,788,418	387,501	0.1390	
PURCHASED POWER (Account 555)						
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			TOTALS	0	0	0.0000
SALES FOR RESALE (Account 447)						
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

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	SALES OF ELECTRICITY						
2	440 Residential Sales	3,433,949	(2,228)	27,612,261	1,318,720	3,161	10
3	Net Solar			0	0	0	0
4	442 Commercial and Industrial Sales	2,979,740	(173,600)	21,313,853	(242,182)	491	(9)
5	Small Commercial B Sales						
6	Large Commercial C Sales						
7	Small Government Sales	54,551	(8,116)	330,827	(26,700)	17	(1)
8	Large Government Sales	606,450	(28,080)	4,550,800	(5,460)	4	0
9	444 Municipal Sales	387,501	(52,178)	2,788,418	(156,314)	52	(1)
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	Total Sales to Ultimate Consumers	7,462,191	(264,202)	56,596,159	888,064	3,725	(1)
15	447 Sales for Resale	0	0	0	0	0	0
16	Total Sales of Electricity*	7,462,191	(264,202)	56,596,159	888,064	3,725	(1)
17	OTHER OPERATING REVENUES						
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	7,462,191	(264,202)				

* Includes revenues from application of fuel clauses \$ (194,317)

Total KWH to which applied 55,056,604

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, R & N1	27,612,261	3,433,949	0.1244	3,156	3,161
2							
3	442.000	Commercial, SC	5,938,685	943,192	0.1588	435	435
4	442.000	Commercial, LC	9,847,295	1,273,944	0.1294	41	42
5	442.000	Commercial, PL	315,080	80,181	0.2545	1	1
6	442.000	Total Commercial	16,101,060	2,297,317	0.1427	477	478
7							
8	442.000	Industrial	5,212,793	682,423	0.1309	12	13
9							
10	444.000	Municipal Street Light	300,970	34,819	0.1157	1	1
11	444.000	Municipal, M1, M2 & M3	2,487,448	352,682	0.1418	51	51
12	444.000	Total Municipal	2,788,418	387,501	0.1390	52	52
13							
14		Small Govt, SG	330,827	54,551	0.1649	17	17
15		Large Govt, LG	4,550,800	606,450	0.1333	4	4
16		Total Govt	4,881,627	661,001	0.1354	21	21
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
	TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)		56,596,159	7,462,191	0.1318	3,718	3,725

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year
 2. If the increases and decreases are not derived from previously reported figures, explain in footnote

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	2,342,132	(698,049)
27	556 System control and load dispatching		
28	557 Other expenses	90,744	17,036
29	Total other power supply expenses	2,432,876	(681,013)
30	Total power production expenses	2,432,876	(681,013)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	1,048,353	182,310
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	1,048,353	182,310
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	1,048,353	182,310

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation supervision and engineering	38,720	2,255
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	86,619	(6,075)
6	583 Overhead line expenses	115,732	(46,713)
7	584 Underground line expenses	13,089	(17,828)
8	585 Street lighting and signal system expenses	38,253	25,413
9	586 Meter expenses	40,863	(14,570)
10	587 Customer installations expenses	11,614	118
11	588 Miscellaneous distribution expenses	0	0
12	589 Rents	0	0
13	Total operation	344,890	(57,400)
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	65,042	36,780
17	592 Maintenance of station equipment	54,108	6,768
18	593 Maintenance of overhead lines	470,071	41,881
19	594 Maintenance of underground lines	0	(19,597)
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	2,876	3,663
22	597 Maintenance of meters	9,886	5,028
23	598 Maintenance of miscellaneous distribution plant	217,384	78,601
24	Total maintenance	819,367	153,124
25	Total distribution expenses	1,164,257	95,724
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	8,069	(3,099)
30	903 Customer records and collection expenses	201,703	(8,900)
31	904 Uncollectible accounts	13,929	1,466
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	223,701	(10,533)
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	0	(338)
40	Total sales expenses	0	(338)
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	227,580	52,851
44	921 Office supplies and expenses	118,921	17,172
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	148,437	22,946
47	924 Property insurance	0	0
48	925 Injuries and damages	66,591	(3,404)
49	926 Employee pensions and benefits	587,336	184,693
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	186,204	42,829
53	931 Rents	0	0
54	Total operation	1,335,069	317,087

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.			
2	Maintenance:			
3	932 Maintenance of general plant	0		0
4	Total administrative and general expenses	1,335,069		317,087
5	Total Electric Operation and Maintenance Expenses	6,204,256		(96,763)
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	2,432,876	0	2,432,876
13	Total power production expenses	2,432,876		2,432,876
14	Transmission Expenses	1,048,353		1,048,353
15	Distribution Expenses	344,890	819,367	1,164,257
16	Customer Accounts Expenses	223,701		223,701
17	Sales Expenses	0		0
18	Administrative and General Expenses	1,335,069	0	1,335,069
19	Total Electric Operation and			
20	Maintenance Expenses	5,384,889	819,367	6,204,256
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)			90.16%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			1,000,274
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			11

TAXES CHARGED DURING THE YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State" and "Local" in such manner that the total tax for each State and for all subdivisions can be readily ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Electric Acct 408,409 (c)	Gas Acct 408,409 (d)	(e)	(f)	(g)	(h)	(i)
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	TOTALS								

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					
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39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	114,792			114,792
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	114,792	0	0	114,792
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)	114,792	0	0	114,792

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, G,

and place and "x" in column (c) if sale involves export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to MMWEC: (a)	Statistical Classification (b)	Export Across State Line (c)	Point of Delivery (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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25								
26								
27								
28								
29								
30								
31								
32								
33								

Annual Report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2020

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
								12
								13
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								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
	TOTALS:		0			0		33

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

1. Report power purchased for resale during the year.
Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases as to
(1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A Cooperatives, and (7) Other Public

Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

Line No.	Purchased From MMWEC: (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	New York Power Authority	FP	X	WEST BOYLSTON		437		
2	Stonybrook Peaking	O		WEST BOYLSTON		3,916		
3	Stonybrook Intermediate	O		WEST BOYLSTON		4,400		
4	Nuclear Mix 1 (Seabrook)	O	X	WEST BOYLSTON		24		
5	Nuclear Mix 1 (Millstone)	O	X	WEST BOYLSTON		248		
6	Nuclear Project 3 (Millstone)	O	X	WEST BOYLSTON		660		
7	Nuclear Project 4 (Seabrook)	O	X	WEST BOYLSTON		1,449		
8	Nuclear Project 5 (Seabrook)	O	X	WEST BOYLSTON		91		
9	Project 6 (Seabrook)	O	X	WEST BOYLSTON		521		
10	Transmission Charges:							
11	Hydro Quebec HQ I & II Transmission	O	X	WEST BOYLSTON				
12	National Grid LNS	O		WEST BOYLSTON				
13	Net Metered Solar	O		WEST BOYLSTON				
14	ISO OATT Transmission			WEST BOYLSTON				
15	System Hedged Power	FP		WEST BOYLSTON				
16	Mass Municipal Solar Energy Coop.	O		WEST BOYLSTON				
17	Berkshire Wind Cooperative I & II	O		WEST BOYLSTON				
18	Eagle Creek	O		WEST BOYLSTON		300		
19	Hancock Wind	O		WEST BOYLSTON		571		
20	Hydro Quebec Transmission/Flow Rights							
21	Roof-Top Community Solar	O		WEST BOYLSTON				
22	Princeton Wind	O		WEST BOYLSTON				
23	Landfill Community Solar (kWh pg.57)	O		WEST BOYLSTON				
24	Member Services	O		WEST BOYLSTON				
25	Solar REC Revenue	O		WEST BOYLSTON				
26	Eversource							
27	Rate Stabilization							
28	MMWEC Surplus Funds							
29								
30	**Includes transmission and administrative charges.							
31								

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	3,572,353	21,867	17,576	32,696	72,139	0.0202	1
60 MINUTES	115 kv	34,931	78,617	4,789	3,623	87,029	2.4915	2
60 MINUTES	115 kv	1,219,286	169,217	21,934	5,152	196,303	0.1610	3
60 MINUTES	115 kv	218,166	5,306	1,052	15	6,373	0.0292	4
60 MINUTES	115 kv	1,965,501	66,151	12,310	2,263	80,724	0.0411	5
60 MINUTES	115 kv	5,178,840	175,423	32,435	5,962	213,820	0.0413	6
60 MINUTES	115 kv	12,429,710	303,434	59,926	844	364,204	0.0293	7
60 MINUTES	115 kv	779,402	19,347	3,758	53	23,158	0.0297	8
60 MINUTES	115 kv	4,470,643	110,695	21,554	303	132,552	0.0296	9
								10
		0	0	0	32,619	32,619	N/A	11
60 MINUTES	115 kV	0	0	0	(14,999)	(14,999)	N/A	12
60 MINUTES	13.8 kv	30,824	0	657	0	657	0.0213	13
60 MINUTES	115 kv	0	0	0	1,060,414	1,060,414	N/A	14
60 MINUTES	115 kv	8,392,600	139,500	346,505	0	486,005	0.0579	15
60 MINUTES	13.8 kv	386,989	0	106,478	0	106,478	0.2751	16
60 MINUTES	115 kv	3,010,032	0	301,493	0	301,493	0.1002	17
60 MINUTES	115 kv	841,128	0	45,374	0	45,374	0.0539	18
60 MINUTES	115 kv	1,491,084	0	81,505	0	81,505	0.0547	19
		0	0	0	(84,284)	(84,284)	N/A	20
60 MINUTES	13.8 kv	1,249,019	0	112,256	0	112,256	0.0899	21
60 MINUTES	13.8 kv	688,799	0	55,045	0	55,045	0.0799	22
60 MINUTES	13.8 kv	0	0	0	54,132	54,132	N/A	23
60 MINUTES		0	0	0	90,744	90,744	N/A	24
60 MINUTES		0	0	0	(978,165)	(978,165)	N/A	25
		0	0	0	965	965	N/A	26
		0	0	0	185,899	185,899	N/A	27
		0	0	0	(21,725)	(21,725)	N/A	28
								29
								30
	TOTALS:	45,959,307	1,089,557	1,224,647	376,511	2,690,715		31

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				58,634,673	48,796,287	9,838,386	790,514
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				58,634,673	48,796,287	9,838,386	790,514

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	672,387
14		NEPOOL EXPENSE	118,127
15			
16			
17			
18			
19			
20			
21	TOTAL		790,514

ELECTRIC ENERGY ACCOUNT

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

Line. No.	Item (a)	Kilowatt-hours (b)
1	SOURCES OF ENERGY	
2	Generation	
3	Solar WB Landfill Community Solar	2,524,946
4	Steam	
5	Hydro	
6	Other	
7	Total Generation	2,524,946
8	Purchases	45,959,307
9	(In (gross)	58,634,673
10	Interchanges < Out (gross)	48,796,287
11	(Net (Kwh)	9,838,386
12	(Received	0
13	Transmission for/by others (wheeling) < Delivered	0
14	(Net (Kwh)	0
15	TOTAL	58,322,639
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	56,596,159
18	Sales for resale	0
19	Energy furnished without charge	0
20	Energy used by the company (excluding station use):	
21	Electric department only	170,742
22	Energy losses	
23	Transmission and conversion losses 0.00%	0
24	Distribution losses 2.67%	1,555,738
25	Unaccounted for losses	
26	Total energy losses	1,555,738
27	Energy losses as percent of total on line 15 2.67%	
28	TOTAL	58,322,639

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	9,566	Monday	20	6PM	60 min	5,299,810
30	February	8,628	Friday	14	7PM	60 min	4,847,532
31	March	8,380	Tuesday	17	11AM	60 min	4,662,445
32	April	7,894	Monday	27	11AM	60 min	4,228,183
33	May	8,428	Wednesday	27	7PM	60 min	4,161,883
34	June	10,669	Tuesday	23	7PM	60 min	4,945,896
35	July	11,976	Monday	27	7PM	60 min	6,059,393
36	August	11,639	Wednesday	12	7PM	60 min	5,559,953
37	September	9,320	Thursday	10	6PM	60 min	4,427,804
38	October	8,468	Friday	30	12PM	60 min	4,236,224
39	November	8,679	Wednesday	18	6PM	60 min	4,485,532
40	December	9,999	Thursday	17	6PM	60 min	5,407,984
41						TOTAL	58,322,639

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

TRANSMISSION LINE STATISTICS								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
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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	115KV	13.8KV		40MVA	1	1			
2											
3											
4											
5											
6											
7											
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9											
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16											
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19											
20											
21											
22											
23											
24											
25											
26	TOTALS					0	1	1			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	93.45		93.45
2	Added During Year	0.56		0.56
3	Retired During Year	(0.55)		(0.55)
4	Miles -- End of Year	93.46	0.00	93.46
5	* Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages for Light and Power			
6				
7				
8				
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:	3,726	3,908	1,072	59,386
17	Additions during year:				
18	Purchased		728	8	338.0
19	Installed	16			
20	Associated with utility plant acquired				
21	Total Additions	16	728	8	338.0
22	Reductions during year:				
23	Retirements	3	626	17	1,140
24	Associated with utility plant sold				
25	Total Reductions	3	626	17	1,140
26	Number at end of year	3,739	4,010	1,063	58,584.0
27	In stock		282	52	6,632.0
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,725	1,008	51,388
31	In company's use		3	3	564
32	Number at end of year		4,010	1,063	58,584.0

*

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 *	Operating Voltage (d)	Feet *	Operating Voltage (f)
1	West Boylston	18.227	18.227	13.80	0	0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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16						
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25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
49	TOTALS	18.227	18.23		0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			LED 44-55 watt		HPS 70-100 watt		LED 70-160 watt		HPS 250-1000 watt	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	West Boylston	1,270	999	32	45	28	28	17	12	109
2										
3										
4										
5										
6										
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48										
49										
50										
51	TOTALS	1270	999	32	45	28	28	17	12	109

Next Page is 79

RATE SCHEDULE INFORMATION

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Rate Changes in 2020		

 Jonathan Fitch	Mayor
 Anthony A. Meola, Jr.	Chairman
 William D. Smith	Vice Chairman
 Winthrop E. Handy	Secretary
	Selectmen or Members of the Municipal Light Board

Then personally appeared _____ SS _____ 20 _____

Notary Public or
Justice of the Peace

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