

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,

2015

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
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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, 2015, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

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

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 23, 2016

TABLE OF CONTENTS

	Page
General Information	3
Schedule of Estimates	4
Customers in each City or Town	4
Appropriations Since Beginning of Year	5
Changes in the Property	5
Bonds	6
Town Notes	7
Cost of Plant	8- 8B
Comparative Balance Sheet	10-11
Income Statement	12
Earned Surplus	12
Cash Balances	14
Materials and Supplies	14
Depreciation Fund Account	14
Utility Plant-Electric	15-17
Production Fuel and Oil Stocks	18
Miscellaneous Nonoperating Income	21
Other Income Deductions	21
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Appropriations of Surplus	21
Municipal Revenues	22
Purchased Power	22
Sales for Resale	22
Electric Operating Revenues	37
Sales of Electricity to Ultimate Consumers	38
Electric Operation and Maintenance Expenses	39-42
Taxes Charged During Year	49
Other Utility Operating Income	50
Income from Merchandising, Jobbing and Contract Work	51
Sales for Resale	52-53
Purchased Power (except Interchange)	54-55
Interchange Power	56
Electric Energy Account	57
Monthly Peaks and Output	57
Generating Station Statistics	58-59
Steam Generating Stations	60-61
Hydroelectric Generating Stations	62-63
Combustion Engine and Other Generating Stations	64-65
Generating Statistics (Small Stations)	66
Transmission Line Statistics	67
Substations	68
Overhead Distribution Lines Operated	69
Electric Distribution Services, Meters, and Line Transformers	69
Conduit, Underground Cable and Submarine Cable	70
Streetlamps	71
Rate Schedule Information	79
Signature Page	81

FOR GAS PLANTS ONLY:	Page		Page
Utility Plant - Gas	19-20	Gas Generating Plant	74
Gas Operating Revenues	43	Boilers	75
Sales of Gas to Ultimate Customers	44	Scrubbers, Condensers & Exhausters	75
Gas Operation & Maintenance Expenses	45-47	Purifiers	76
Purchased Gas	48	Holders	76
Sales for Resale	48	Transmission and Distribution Mains	77
Sales of Residuals	48	Gas Distribution Services, House	
Record of Sendout for the Year in MCF	72-73	Governors and Meters	78

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: | John Hadley West Boylston, MA
Kevin McCormick West Boylston, MA
Siobhan H. Bohnson West Boylston, MA
Christopher Rucho West Boylston, MA
Patrick Crowley West Boylston, MA |
| 5. | Name and address of town (or city) treasurer: | Bonnie Yasick
140 Worcester Street
West Boylston, MA 01583 |
| 6. | Name and address of town (or city) clerk: | Kim Hopewell
25 Lexington Drive
West Boylston, MA 01583 |
| 7. | Names and addresses of members of municipal light board: | Anthony Meola, Jr. West Boylston, MA
William D. Smith West Boylston, MA
Winthrop E. Handy West Boylston, MA |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 833,283,305 |
| 9. | Tax rate for all purposes during the year: | |
| | Residential | \$18.34 |
| | Commercial/Industrial/Personal Property | \$18.34 |
| 10. | Amount of manager's salary: | \$132,089 |
| 11. | Amount of manager's bond: | \$10,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$300 |

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

		Amount
INCOME FROM PRIVATE CONSUMERS:		
1	From sales of gas	
2	From sales of electricity	7,550,000
3		
4	TOTAL	7,550,000
5	EXPENSES	
6	For operation, maintenance and repairs	6,500,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 11,466,771 as per page 8B)	344,003
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	TOTAL	6,844,003
14		
15	COST:	
16	Of gas to be used for municipal buildings	
17	Of gas to be used for street lights	
18	Of electricity to be used for municipal buildings	210,000
19	Of electricity to be used for street lights	85,000
20	Total of above items to be included in the tax levy	295,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	295,000

CUSTOMERS

Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
		West Boylston	3,552
TOTAL	0	TOTAL	3,552

APPROPRIATIONS SINCE BEGINNING OF YEAR

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

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At meeting , to be paid from **

*At meeting , to be paid from **

TOTAL 0

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

1. Street lights 85,000

2. Municipal buildings 210,000

3.

TOTAL 295,000

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

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

In electric property:**In gas property:**

Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		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-Annualy	1,595,000
	TOTAL	2,014,000				TOTAL	1,595,000

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

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
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

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					2,993
3	361 Structures and Improvements	17,566					17,566
4	362 Station Equipment	3,185,307	19,748				3,205,055
5	363 Storage Battery Equipment	0					0
6	364 Poles Towers and Fixtures	1,118,022	96,533	(7,818)			1,206,737
7	365 Overhead Conductors and Devices	2,069,154	273,859				2,343,013
8	366 Underground Conduit	209,602					209,602
9	367 Underground Conductors and Devices	239,269					239,269
10	368 Line Transformers	698,589	28,500				727,089
11	369 Services	380,671	18,482				399,153
12	370 Meters	333,393	2,478				335,871
13	371 Installations on Customer's Premises	24,914					24,914
14	372 Leased Prop on Customer's Premises	66,984	194				67,178
15	373 Streetlight and Signal Systems	155,357	44,516				199,873
16	Total Distribution Plant	8,501,821	484,310	(7,818)	0	0	8,978,313
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435					663,435
19	390 Structures and Improvements	839,003	5,625				844,628
20	391 Office Furniture and Equipment	459,604	2,915				462,519
21	392 Transportation Equipment	880,266					880,266
22	393 Stores Equipment	7,456					7,456
23	394 Tools, Shop and Garage Equipment	74,643	1,256				75,899
24	395 Laboratory Equipment	46,370					46,370
25	396 Power Operated Equipment	0					0
26	397 Communication Equipment	150,915					150,915
27	398 Miscellaneous Equipment	8,398					8,398
28	399 Other Tangible Property	15,000					15,000
29	Total General Plant	3,145,090	9,796	0	0	0	3,154,886
30	Total Electric Plant in Service	11,646,911	494,106	(7,818)	0	0	12,133,199
31	Total Cost of Electric Plant.....						12,133,199
33	Less Cost of Land, Land Rights, Rights of Way.....						666,428
34	Total Cost upon which Depreciation is based						11,466,771
The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.							

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COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	4,662,189	4,858,373	196,184
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	4,662,189	4,858,373	196,184
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	846,093	1,187,371	341,278
14	128	Other Special Funds	3,294,802	3,322,687	27,885
15		Total Funds	4,140,895	4,510,058	369,163
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	4,441,543	4,159,265	(282,278)
18	132	Special Deposits	138,721	139,342	621
19	135	Working Funds	1,800	1,800	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	170,526	157,082	(13,444)
22	143	Other Accounts Receivable	242,492	382,981	140,489
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	258,131	285,091	26,960
25					
26	165	Prepayments	84,542	150,362	65,820
27	174	Miscellaneous Current Assets	1,638,162	1,542,108	(96,054)
28		Total Current and Accrued Assets	6,975,917	6,818,031	(157,886)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	973,662	990,507	16,845
33		Total Deferred Debits	973,662	990,507	16,845
34					
35		Total Assets and Other Debits	16,752,663	17,176,969	424,306

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)	5,920,474	6,737,881	817,407
8		Total Surplus	5,956,409	6,773,816	817,407
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	1,730,000	1,595,000	(135,000)
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	1,730,000	1,595,000	(135,000)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	643,225	658,457	15,232
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	138,721	139,342	621
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	37,757	150,049	112,292
20		Total Current and Accrued Liabilities	819,703	947,848	128,145
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	23,747	21,849	(1,898)
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	1,972,154	1,467,817	(504,337)
25		Total Deferred Credits	1,995,901	1,489,666	(506,235)
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	11,528	11,528	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	2,406,353	2,498,453	92,100
31	265	Miscellaneous Operating Reserves	3,832,769	3,860,658	27,889
32		Total Reserves	6,250,650	6,370,639	119,989
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction			0
35		Total Liabilities and Other Credits	16,752,663	17,176,969	424,306

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)	7,917,038	(442,965)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	6,678,991	(228,993)
5	402 Maintenance Expense	237,215	96,881
6	403 Depreciation Expense	329,416	(200,674)
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	7,245,622	(332,786)
11	Operating Income	671,416	(110,179)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	671,416	(110,179)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	123,218	(1,208)
17	419 Interest Income	55,697	7,051
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	178,915	5,843
20	Total Income	850,331	(104,336)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	850,331	(104,336)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	34,550	(2,025)
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	0
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	32,924	(2,025)
33	NET INCOME	817,407	(102,311)

EARNED SURPLUS

Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		5,920,474
35			
36			
37	433 Balance Transferred from Income		817,407
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	0	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	6,737,881	
43			
44	TOTALS	6,737,881	6,737,881

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	4,159,265	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	4,159,265	
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)	285,091	
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	285,091	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	846,093	
26	Income during year from balance on deposit (interest)	4,724	
27	Amount transferred from income (depreciation)	336,554	
28			
29	TOTAL	1,187,371	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		
32	Amounts expended for renewals,viz:-		
33	Power Contract Settlement		
34	Transfers		
35			
36			
37			
38			
39	Balance on hand at end of year	1,187,371	
40	TOTAL	1,187,371	

UTILITY 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).
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)	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						
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	2,561,962	19,748	126,062		0	2,455,648
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	40,857	96,533	33,541		0	103,849
7	365 Overhead Conductors and Devices	544,715	273,859	62,075		0	756,499
8	366 Underground Conduit	0	0	0		0	0
9	367 Underground Conductors and Devices	0	0	0		0	0
10	368 Line Transformers	24,344	28,500	20,958		0	31,886
11	369 Services	8,845	18,482	8,845		0	18,482
12	370 Meters	524	2,478	524		0	2,478
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	1,412	194	1,412		0	194
15	373 Streetlight and Signal Systems	1,549	44,516	1,549		0	44,516
16	Total Distribution Plant	3,187,201	484,310	254,966	0	0	3,416,545
17	5. GENERAL PLANT						
18	389 Land and Land Rights	663,435	0	0		0	663,435
19	390 Structures and Improvements	448,972	5,625	31,790		0	422,807
20	391 Office Furniture and Equipment	30,516	2,915	13,788		0	19,643
21	392 Transportation Equipment	323,182	0	26,409		0	296,773
22	393 Stores Equipment	1,063	0	224		0	839
23	394 Tools, Shop and Garage Equipment	7,820	1,256	2,239		0	6,837
24	395 Laboratory Equipment	0	0	0		0	0
25	396 Power Operated Equipment	0	0	0		0	0
26	397 Communication Equipment	0	0	0		0	0
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	0	0	0		0	0
29	Total General Plant	1,474,988	9,796	74,450	0	0	1,410,334
30	Total Electric Plant in Service	4,662,189	494,106	329,416	0	0	4,826,879
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	31,494	0			31,494
34	Total Utility Plant Electric	4,662,189	525,600	329,416	0	0	4,858,373

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

MUNICIPAL REVENUES (Account 482,444)						
(K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		TOTALS				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other than Street Lighting)	2,434,507	362,423	0.1489	
6						
7						
8						
9						
10						
11						
12		TOTALS	2,434,507	362,423	0.1489	
13	444-1	Street Lighting	593,638	85,113	0.1434	
14						
15						
16						
17						
18		TOTALS	593,638	85,113	0.1434	
19		TOTALS	3,028,145	447,536	0.1478	
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	

<p>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.</p> <p>2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.</p> <p>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.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>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</p>							
		Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
Line No.	Account (a)	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	3,412,374	(28,088)	26,402,536	618,588	3,014	10
3	Net Solar			0	0	0	(3)
4	442 Commercial and Industrial Sales	3,321,030	(234,248)	22,962,288	(2,647,857)	483	1
5	Small Commercial B Sales						
6	Large Commercial C Sales						
7	Small Government Sales	55,579	19,267	327,247	163,912	18	1
8	Large Government Sales	680,519	191,893	4,893,780	1,820,640	4	0
9	444 Municipal Sales	447,536	55,747	3,028,145	362,953	47	0
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	7,917,038	4,571	57,613,996	318,236	3,566	9
15	447 Sales for Resale	0	0	0	0	0	0
16	Total Sales of Electricity*	7,917,038	(442,965)	57,613,996	318,236	3,566	9
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	7,917,038	(442,965)				

* Includes revenues from application of fuel clauses \$ (531,361)

Total KWH to which applied 55,802,542

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.

[illegible]

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	4,300,951	(245,315)
27	556 System control and load dispatching		
28	557 Other expenses	187,503	(45,319)
29	Total other power supply expenses	4,488,454	(290,634)
30	Total power production expenses	4,488,454	(290,634)
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	962,303	71,476
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	962,303	71,476
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	962,303	71,476

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	10,052	408
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	64,749	9,464
6	583 Overhead line expenses	123,159	12,300
7	584 Underground line expenses	7,551	4,095
8	585 Street lighting and signal system expenses	11,505	(9,796)
9	586 Meter expenses	2,295	(39,695)
10	587 Customer installations expenses	6,035	2,124
11	588 Miscellaneous distribution expenses	0	0
12	589 Rents		0
13	Total operation	225,346	(21,100)
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures	13,489	10,531
17	592 Maintenance of station equipment	8,006	229
18	593 Maintenance of overhead lines	182,877	67,270
19	594 Maintenance of underground lines	12,958	411
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	864	523
23	598 Maintenance of miscellaneous distribution plant	19,021	17,917
24	Total maintenance	237,215	96,881
25	Total distribution expenses	462,561	75,781
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	6,025	(7,942)
30	903 Customer records and collection expenses	172,066	3,548
31	904 Uncollectible accounts	7,979	(4,616)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	186,070	(9,010)
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses		0
39	916 Miscellaneous sales expenses	320	320
40	Total sales expenses	320	320
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	130,495	5,797
44	921 Office supplies and expenses	47,787	(5,151)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	61,530	(36,811)
47	924 Property insurance	0	0
48	925 Injuries and damages	48,540	143
49	926 Employee pensions and benefits	463,173	70,024
50	928 Regulatory commission expenses		0
51	929 Store Expense		0
52	930 Miscellaneous general expenses	64,973	(14,047)
53	931 Rents		0
54	Total operation	816,498	19,955

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	816,498		19,955
5	Total Electric Operation and Maintenance Expenses	6,916,206		(132,112)
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	4,488,454	0	4,488,454
13	Total power production expenses	4,488,454		4,488,454
14	Transmission Expenses	962,303		962,303
15	Distribution Expenses	225,346	237,215	462,561
16	Customer Accounts Expenses	186,070		186,070
17	Sales Expenses	320		320
18	Administrative and General Expenses	816,498	0	816,498
19	Total Electric Operation and			
20	Maintenance Expenses	6,678,991	237,215	6,916,206
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)			91.52%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			780,072
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

<div> <div> <div> 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 </div> </div> <div> <div>TAXES CHARGED DURING THE YEAR</div> <div> 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. </div> </div> <div> 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. </div> </div>

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts, allowances and returns				
3					
4	Contract work	123,218			123,218
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	123,218	0	0	123,218
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
15					
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)	123,218	0	0	123,218

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								
17								
18								
19								
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21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								

Annual Report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2015

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
								14
								15
								16
								17
								18
								19
								20
								21
								22
								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		3916		
3	Stonybrook Intermediate	O		WEST BOYLSTON		4400		
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		1449		
8	Nuclear Project 5 (Seabrook)	O	X	WEST BOYLSTON		91		
9	Project 6 (Seabrook)	O	X	WEST BOYLSTON		521		
10								
11	Hydro Quebec	O	X	WEST BOYLSTON				
12								
13	REMVEC	O		WEST BOYLSTON				
14	Eagle Creek	O		WEST BOYLSTON		300		
15	ISO OATT			WEST BOYLSTON				
16	System Power	DP						
17	Mass Municipal Solar Energy	O		WEST BOYLSTON				
18	Berkshire Wind Cooperative	O		WEST BOYLSTON				
19								
20	Miscellaneous Credit							
21	Rate Stabilization Transfers							
22	June Valuation							
23	Princeton Wind							
24	Member Services							
25	NEPEX: NOATT							
26	Solar Energy Credits							
27								
28	**Includes transmission and administrative charges.							
29								

Annual Report of:

TOWN OF WEST BOYLSTON

Year Ended December 31, 2015

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	2,910,557	21,346	14,320	57,408	93,074	0.0320	1
60 MINUTES	115 kv	53,483	71,718	10,463	3,765	85,946	1.6070	2
60 MINUTES	115 kv	2,746,027	354,543	208,954	3,073	566,570	0.2063	3
60 MINUTES	115 kv	209,739	6,697	1,400	17	8,114	0.0387	4
60 MINUTES	115 kv	2,320,221	69,033	15,553	1,671	86,257	0.0372	5
60 MINUTES	115 kv	6,113,482	445,224	41,089	4,402	490,715	0.0803	6
60 MINUTES	115 kv	11,949,511	736,086	79,689	954	816,729	0.0683	7
60 MINUTES	115 kv	749,292	49,171	5,016	60	54,247	0.0724	8
60 MINUTES	115 kv	4,297,926	369,505	28,691	343	398,539	0.0927	9
								10
					28,908	28,908	N/A	11
								12
			1,416			1,416	N/A	13
60 MINUTES	115 kv	874,505		46,174	141	46,315	N/A	14
					870,466	870,466	N/A	15
		15,431,850		1,233,448		1,233,448	0.0799	16
60 MINUTES	115 kv	450,298			115,152	115,152	0.2557	17
60 MINUTES	115 kv	2,655,935			224,171	224,171	0.0844	18
								19
					(28,146)	(28,146)		20
					27,890	27,890		21
					(84,353)	(84,353)		22
					56,247	56,247		23
					76,923	76,923		24
					(3,870)	(3,870)		25
					(227,563)	(227,563)		26
								27
								28
	TOTALS:	50,762,826	2,124,739	1,684,797	1,127,659	4,937,195		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				60,401,590	53,074,310	7,327,280	513,562
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				60,401,590	53,074,310	7,327,280	513,562

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	408,032
14		NEPOOL EXPENSE	105,530
15			
16			
17			
18			
19			
20			
21	TOTAL		513,562

ELECTRIC ENERGY ACCOUNT

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

Line. No.	Item (a)	Kilowatt-hours (b)
1	SOURCES OF ENERGY	
2	Generation	
3	Steam	
4	Nuclear	
5	Hydro	
6	Other	
7	Total Generation	0
8	Purchases	50,762,826
9	(In (gross)	0
10	Interchanges < Out (gross)	7,327,280
11	(Net (Kwh)	7,327,280
12	(Received	0
13	Transmission for/by others (wheeling) < Delivered	0
14	(Net (Kwh)	0
15	TOTAL	58,090,106
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	57,613,996
18	Sales for resale	0
19	Energy furnished without charge	0
20	Energy used by the company (excluding station use):	
21	Electric department only	157,323
22	Energy losses	
23	Transmission and conversion losses 0.00%	
24	Distribution losses 0.55%	318,787
25	Unaccounted for losses	
26	Total energy losses	318,787
27	Energy losses as percent of total on line 15 0.55%	
28	TOTAL	58,090,106

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	10,423	Thursday	8-Jan	6pm	60 min	5,685,223
30	February	10,221	Monday	16-Feb	7pm	60 min	5,365,248
31	March	9,415	Tuesday	3-Mar	7pm	60 min	5,201,936
32	April	8,245	Thursday	2-Apr	8am	60 min	4,261,252
33	May	9,798	Thursday	28-May	3pm	60 min	4,372,775
34	June	14,525	Tuesday	23-Jun	3pm	60 min	4,559,750
35	July	11,380	Thursday	30-Jul	3pm	60 min	5,338,545
36	August	11,592	Tuesday	18-Aug	2pm	60 min	5,364,937
37	September	11,753	Tuesday	8-Sep	4pm	60 min	4,708,279
38	October	7,651	Sunday	18-Oct	7pm	60 min	4,169,960
39	November	7,649	Monday	30-Nov	7pm	60 min	4,274,147
40	December	9,243	Tuesday	29-Dec	6pm	60 min	4,788,054
41						TOTAL	58,090,106

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								
4								
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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											
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16											
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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	94.92		94.92
2	Added During Year	0.04		0.04
3	Retired During Year	(0.34)		(0.34)
4	Miles -- End of Year	94.62	0.00	94.62
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:	3,547	3,596	1,015	48,520
17	Additions during year				
18	Purchased	0	0	10	1,163
19	Installed	15	0	0	
20	Associated with utility plant acquired				
21	Total Additions	15	0	10	1,163
22	Reductions during year:				
23	Retirements	0	(82)	0	
24	Associated with utility plant sold				
25	Total Reductions	0	(82)	0	0
26	Number at end of year	3,562	3,678	1,025	49,683
27	In stock		126	54	4,663
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,552	968	44,456
31	In company's use		0	3	564
32	Number at end of year		3,678	1,025	49,683

*

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	16412.000	0.000	0.00	0	0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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28						
29						
30						
31						
32						
33						
34						
49	TOTALS	16412.000	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										
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46										
47										
48										
49										
50										
51										
52	TOTALS	1044	0	0	68	0	104	0	872	0

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 2015		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

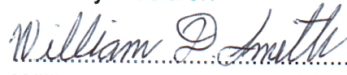
.....
Mayor


Jonathan Fitch

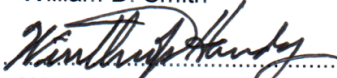
.....
Manager of Electric Light


Anthony Meola Jr.

.....
Chairman


William D. Smith

.....
Vice Chairman


Winthrop E. Handy

.....
Secretary

.....
Selectmen
or
Members
of the
Municipal
Light
Board

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

..... SS

..... 20

Then personally appeared

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

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

INDEX

	Page
Appropriations of Surplus	21
Appropriations Since Beginning of Year	5
Bonds	6
Cash Balances	14
Changes in the Property	5
Combustion Engine and Other Generating Stations	64-65
Comparative Balance Sheet	10-11
Conduit, Underground Cable and Submarine Cable	70
Cost of Plant	8- 8B
Customers in each City or Town	4
Depreciation Fund Account	14
Earned Surplus	12
Electric Distribution Services, Meters, and Line Transformers	69
Electric Energy Account	57
Electric Operating Revenues	37
Electric Operation and Maintenance Expenses	39-42
General Information	3
Generating Station Statistics	58-59
Generating Statistics (Small Stations)	66
Hydroelectric Generating Stations	62-63
Income from Merchandising, Jobbing and Contract Work	51
Income Statement	12
Interchange Power	56
Materials and Supplies	14
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Miscellaneous Nonoperating Income	21
Monthly Peaks and Output	57
Municipal Revenues	22
Other Income Deductions	21
Other Utility Operating Income	50
Overhead Distribution Lines Operated	69
Production Fuel and Oil Stocks	18
Purchased Power	22
Purchased Power Detailed (except Interchange)	54-55
Rate Schedule Information	79
Sales for Resale	22
Sales for Resale Detailed	52-53
Sales of Electricity to Ultimate Consumers	38
Schedule of Estimates	4
Signature Page	81
Steam Generating Stations	60-61
Streetlamps	71
Substations	68
Taxes Charged During Year	49
Town Notes	7
Transmission Line Statistics	67
Utility Plant-Electric	15-17

FOR GAS PLANTS ONLY:	Page		Page
Boilers	75	Purifiers	76
Gas Distribution Services, House		Record of Sendout for the Year in MCI	72-73
Governors and Meters	78	Sales for Resale	48
Gas Generating Plant	74	Sales of Gas to Ultimate Customers	44
Gas Operating Revenues	43	Sales of Residuals	48
Gas Operation & Maintenance Expenses	45-47	Scrubbers, Condensers & Exhausters	75
Holders	76	Transmission and Distribution Mains	77
Purchased Gas	48	Utility Plant - Gas	19-20

PAGES INTENTIONALLY OMITTED : 9, 13, 23 TO 36, 80