

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of Boylston

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2021

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

Official title: Manager

Mark Barakian

P.O. Box 753 - Paul X Tivnan Road

Boylston, MA 01505

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

The Board of Commissioners
Boylston Municipal Light Department
Boylston, Massachusetts 01505

Management is responsible for the accompanying financial statements of Boylston Municipal Light Department, which comprise the balance sheet as of December 31, 2021, 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 these 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.

The report is intended solely for the information and use of Boylston Municipal Light Department 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
March 28, 2022

324 Grove Street Worcester MA, 01605

Tel: 508.757.5957 • Fax: 1.508.422.0883 • Email: admin@gsamycpa.com • Web: www.gsamycpa.com

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

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

GENERAL INFORMATION**Page 3**

- | | | |
|-----|--|--------------------------------------|
| 1. | Name of town (or city) making report. | 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, 119; No, 3 Second vote: Yes, 146; No, 5
Date when town (or city) began to sell gas and electricity, | Electric

1912 |
| 3. | Name and address of manager of municipal lighting:

Mark Barakian 45 Prescott Street West Boylston, MA 01583 | |
| 4. | Name and address of mayor or selectmen:

James Underwood 10 Birchwood Dr. Boylston, MA 01505
Matthew Mecum 34 Boulder Way Boylston, MA 01505
Seth Ridinger 106 A Shrewsbury Street Boylston, MA 01505 | |
| 5. | Name and address of town (or city) treasurer:

Cheri Cox 19 E. Temple St. Boylston, MA 01505 | |
| 6. | Name and address of town (or city) clerk:

Dawn Porter 6 Orient Street Boylston, MA 01505 | |
| 7. | Names and addresses of members of municipal light board:

Stephen Mero 5 Underwood Ave. Boylston, MA 01505
John McQuade 5 Brookside Drive Boylston, MA 01505
Eric Johnson 1 Nicholas Ave. Boylston, MA 01505 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 941,427,256 |
| 9. | Tax rate for all purposes during the year: | \$15.84 |
| 10. | Amount of manager's salary: | \$126,169 |
| 11. | Amount of manager's bond: | \$10,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$1,000 |

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
1	INCOME FROM PRIVATE CONSUMERS:			
2	From sales of gas			
3	From sales of electricity			4,436,305
4	TOTAL			4,436,305
5	EXPENSES			
6	For operation, maintenance and repairs			3,850,000
7	For interest on bonds, notes or scrip			
8	For depreciation fund (3 %	6,535,633	as per page 8b)	196,069
9	For sinking fund requirements			
10	For note payments			
11	For bond payments			
12	For loss in preceding year			
13	TOTAL			4,046,069
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			289,948
19	Of electricity to be used for street lights			22,635
20	Total of above items to be included in the tax levy			312,583
21				
22	New construction to be included in the tax levy			
23	Total amounts to be included in the tax levy			312,583
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	
	NONE	Boylston	2,438	

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 22,635

2. Municipal buildings 289,948

3.

TOTAL 312,583

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

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

In electric property:

NONE

In gas property:

Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
5/7/2012	3/21/2013	1,800,000	120,000	15-Mar	2.1 to 2.5%	3/15 & 9/15	840,000
	TOTAL	1,800,000				TOTAL	840,000

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		preceding year. Such items should be included in column (c) or (d) as appropriate.		effect of such amounts.			
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	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	7,517	0	0			7,517
3	361 Structures and Improvements	28,318	0	0			28,318
4	362 Station Equipment	2,470,258	0	0			2,470,258
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	586,178	14,953	(11,611)			589,520
7	365 Overhead Conductors and Devices	902,692	0	0			902,692
8	366 Underground Conduit	0	0	0			0
9	367 Underground Conductors and Devices	435,579	0	0			435,579
10	368 Line Transformers	439,037	8,335	(12,741)			434,631
11	369 Services	0	0	0			0
12	370 Meters	188,126	0	0			188,126
13	371 Installations on Customer's Premises	20,240	0	0			20,240
14	372 Leased Prop on Customer's Premises	125,173	0	0			125,173
15	373 Streetlight and Signal Systems	138,112	0	0			138,112
16	Total Distribution Plant	5,341,230	23,288	(24,352)	0	0	5,340,166
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0			0
19	390 Structures and Improvements	178,442	25,623	0			204,065
20	391 Office Furniture and Equipment	116,032	0	0			116,032
21	392 Transportation Equipment	765,941	0	0			765,941
22	393 Stores Equipment	0	0	0			0
23	394 Tools, Shop and Garage Equipment	0	0	0			0
24	395 Laboratory Equipment	6,586	0	0			6,586
25	396 Power Operated Equipment	0	0	0			0
26	397 Communication Equipment	4,540	0	0			4,540
27	398 Miscellaneous Equipment	105,820	0	0			105,820
28	399 Other Tangible Property	0	0	0			0
29	Total General Plant	1,177,361	25,623	0	0	0	1,202,984
30	Total Electric Plant in Service	6,518,591	48,911	(24,352)	0	0	6,543,150
31	Total Cost of Electric Plant.....						6,543,150
33	Less Cost of Land, Land Rights, Rights of Way.....						7,517
34	Total Cost upon which Depreciation is based						6,535,633

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.

PAGE 9 IS A BLANK PAGE

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)	2,919,460	2,764,740	(154,720)
3	101	Utility Plant - Gas (P. 20)	0	0	0
4		Total Utility Plant	2,919,460	2,764,740	(154,720)
5					
6					
7					
8					
9					
10		FUND ACCOUNTS			
11	125	Sinking Funds			
12	126	Depreciation Fund (P. 14)	367,743	425,241	57,498
13	128	Other Special Funds	1,979,165	1,969,237	(9,928)
14		Total Funds	2,346,908	2,394,478	47,570
15		CURRENT AND ACCRUED ASSETS			
16	131	Cash (P. 14)	592,329	922,056	329,727
17	132	Special Deposits	70,385	84,660	14,275
18	135	Working Funds	1,000	1,000	0
19	141	Notes Receivable	0	0	0
20	142	Customer Accounts Receivable	397,539	301,933	(95,606)
21	143	Other Accounts Receivable	176,592	84,723	(91,869)
22	146	Receivables from Municipality	24,970	19,786	(5,184)
23	151	Materials and Supplies (P. 14)	131,354	139,275	7,921
24	165	Prepayments	28,895	32,714	3,819
25	174	Miscellaneous Current Assets	5,800	5,800	0
26		Total Current and Accrued Assets	1,428,864	1,591,947	163,083
27		DEFERRED DEBITS			
28	181	Unamortized Debt Discount	0	0	0
29	182	Extraordinary Property Losses	0	0	0
30	185	Other Deferred Debits	638,850	625,920	(12,930)
31		Total Deferred Debits	638,850	625,920	(12,930)
32					
33		Total Assets and Other Debits	7,334,082	7,377,085	43,003

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	45,000	45,000	0
3		SURPLUS			
4	205	Sinking Fund Reserves			
5	206	Loans Repayment	298,600	298,600	0
6	207	Appropriations for Construction Repayments	0	0	0
7	208	Unappropriated Earned Surplus (P. 12)	1,100,739	1,301,475	200,736
8		Total Surplus	1,399,339	1,600,075	200,736
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	960,000	840,000	(120,000)
11	231	Notes Payable (P. 7)			
12		Total Bonds and Notes	960,000	840,000	(120,000)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	457,069	541,430	84,361
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	69,825	84,100	14,275
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	6,711	5,859	(852)
19	242	Miscellaneous Current and Accrued Liabilities	74,246	56,983	(17,263)
20		Total Current and Accrued Liabilities	607,851	688,372	80,521
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	19,316	16,640	(2,676)
23	252	Customer Advances for Construction	102,208	89,832	(12,376)
24	253	Other Deferred Credits	373,020	358,322	(14,698)
25		Total Deferred Credits	494,544	464,794	(29,750)
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	15,000	15,000	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	1,922,233	1,857,931	(64,302)
31	265	Miscellaneous Operating Reserves	1,425,461	1,415,533	(9,928)
32		Total Reserves	3,362,694	3,288,464	(74,230)
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	464,654	450,380	(14,274)
35		Total Liabilities and Other Credits	7,334,082	7,377,085	43,003

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)	4,612,665	739,837
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	4,059,143	253,078
5	402 Maintenance Expense	318,093	55,064
6	403 Depreciation Expense	195,332	3,623
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	4,572,568	311,765
11	Operating Income	40,097	428,072
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	40,097	428,072
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	173,230	17,705
17	419 Interest Income	(5,760)	(38,135)
18	421 Miscellaneous Nonoperating Income (P. 21)	11,488	(10,985)
19	Total Other Income	178,958	(31,415)
20	Total Income	219,055	396,657
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(14,274)	373
23	426 Other Income Deductions	0	0
24	Total Income Deductions	(14,274)	373
25	Income Before Interest Charges	233,329	396,284
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	20,268	(2,909)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	(2,675)	0
30	431 Other Interest Expense	0	0
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	17,593	(2,909)
33	NET INCOME	215,736	399,193
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		1,100,739
35			
36			
37	433 Balance Transferred from Income		215,736
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)	15,000	
40	436 Appropriations of Surplus (P. 21)	0	
41	437 Surplus Applied to Depreciation	0	
42	208 Unappropriated Earned Surplus (at end of period)	1,301,475	
43			
44	TOTALS	1,316,475	1,316,475

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	922,056	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	922,056	
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)	139,275	
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	139,275	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	367,743	
26	Income during year from balance on deposit (interest)	2,752	
27	Amount transferred from income (depreciation)	195,332	
28	Income during prior year from balance on deposit (interest)		
29	Unrealized Gains	434	
30	Realized Gains	2,268	
31			
32	TOTAL	568,529	
33	CREDITS		
34	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	143,288	
35	Amounts expended for renewals	0	
36	Power Contract Settlement	0	
37	Investment Fees	0	
38	Realized Losses	0	
39	Balance on hand at end of year	425,241	
40	TOTAL	568,529	

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						
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	7,517	0	0	0	0	7,517
3	361 Structures and Improvements	0	0	0	0	0	0
4	362 Station Equipment	1,848,540	0	82,927	0	0	1,765,613
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	309,422	14,953	17,585	0	0	306,790
7	365 Overhead Conductors and Devices	54,201	0	27,081	0	0	27,120
8	366 Underground Conduit	0	0	0	0	0	0
9	367 Underground Conductors and Devices	123,179	0	13,067	0	0	110,112
10	368 Line Transformers	51,637	8,335	13,171	0	0	46,801
11	369 Services	0	0	0	0	0	0
12	370 Meters	2,037	0	2,037	0	0	0
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	0	0	0	0	0	0
15	373 Streetlight and Signal Systems	84,019	0	4,143	0	0	79,876
16	Total Distribution Plant	2,480,552	23,288	160,011	0	0	2,343,829
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0	0	0	0
19	390 Structures and Improvements	0	25,623	0	0	0	25,623
20	391 Office Furniture and Equipment	481	0	481	0	0	0
21	392 Transportation Equipment	354,987	0	34,642	0	0	320,345
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	2,577	0	198	0	0	2,379
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	358,045	25,623	35,321	0	0	348,347
30	Total Electric Plant in Service	2,838,597	48,911	195,332	0	0	2,692,176
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	80,863	55,658	0	0	(63,957)	72,564
34	Total Utility Plant Electric	2,919,460	104,569	195,332	0	(63,957)	2,764,740

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	Loss on Investments	2,702
2	Customer Finance Charges	8,786
3		
4		
5		
6	TOTAL	11,488
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	Payment in Lieu of Taxes	15,000
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	15,000
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		Municipal (Other than Street Lighting)	1,923,732	300,176	0.1560	
6						
7						
8						
9						
10						
11						
12		TOTALS	1,923,732	300,176	0.1560	
13		Street Lighting	111,331	22,636	0.2033	
14						
15						
16						
17						
18		TOTALS	111,331	22,636	0.2033	
19		TOTALS	2,035,063	322,812	0.1586	
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

ELECTRIC OPERATING REVENUES (Account 400)

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						
70	440 Residential Sales	3,051,092	477,126	22,371,153	1,537,316	2,163	85
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	357,113	60,367	2,256,461	9,025	204	12
5	Large Commercial C Sales	856,499	139,632	6,653,307	(85,166)	25	(1)
6	444 Municipal Sales	322,812	62,119	2,035,063	(14,192)	18	3
7	445 Other Sales to Public Authorities	0	0	0	0	0	0
8	446 Sales to Railroads and Railways	0	0	0	0	0	0
9	448 Interdepartmental Sales	0	0	0	0	0	0
10	449 Miscellaneous Sales	25,149	593	137,872	3,920	83	0
11	Total Sales to Ultimate Consumers	4,612,665	739,837	33,453,856	1,450,903	2,493	99
12	447 Sales for Resale	0	0	0	0	0	0
13	Total Sales of Electricity*	4,612,665	739,837	33,453,856	1,450,903	2,493	99
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	0					
16	451 Miscellaneous Service Revenues	0					
17	453 Sales of Water and Water Power	0					
18	454 Rent from Electric Property	0					
19	455 Interdepartmental Rents	0					
20	456 Other Electric Revenues	0					
21							
22							
23							
24							
25	Total Other Operating Revenues	0	0				
26	Total Electric Operating Revenue	4,612,665	739,837				

* Includes revenues from application of fuel clauses \$ 2,848,320

Total KWH to which applied 32,204,653

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		Residential	22,371,153	3,051,092	0.1364	2,160	2,163
2		Commercial	2,256,461	357,113	0.1583	203	204
3		Industrial	6,653,307	856,499	0.1287	25	25
4		Municipal Building	1,923,732	300,176	0.1560	17	17
5		Municipal Street Lighting	111,331	22,636	0.2033	1	1
6		Security Light	137,872	25,149	0.1824	83	83
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			33,453,856	4,612,665	0.1379	2,489	2,493

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	2,216,593	221,988
27	556 System control and load dispatching	0	0
28	557 Other expenses	91,624	4,905
29	Total other power supply expenses	2,308,217	226,893
30	Total power production expenses	2,308,217	226,893
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering	0	0
34	561 Load dispatching	0	0
35	562 Station expenses	0	0
36	563 Overhead line expenses	0	0
37	564 Underground line expenses	0	0
38	565 Transmission of electricity by others	811,313	78,047
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	811,313	78,047
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	811,313	78,047

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	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	26,414	(6,860)
6	583 Overhead line expenses	22,976	12,205
7	584 Underground line expenses	18,149	(18,892)
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	17,920	(8,587)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	95,763	4,479
12	589 Rents	0	0
13	Total operation	181,222	(17,655)
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	2,383	(9,494)
17	592 Maintenance of station equipment	8,450	7,218
18	593 Maintenance of overhead lines	302,005	71,699
19	594 Maintenance of underground lines	1,438	1,438
20	595 Maintenance of line transformers	3,817	(15,797)
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	318,093	55,064
25	Total distribution expenses	499,315	37,409
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	0	0
30	903 Customer records and collection expenses	112,041	2,234
31	904 Uncollectible accounts	3,060	2,220
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	115,101	4,454
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	8,897	6,827
39	916 Miscellaneous sales expenses	5,193	(2,915)
40	Total sales expenses	14,090	3,912
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	131,708	12,410
44	921 Office supplies and expenses	15,556	8,979
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	77,315	233
47	924 Property insurance	0	0
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	350,565	(59,673)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	54,056	(4,522)
53	931 Rents	0	0
54	Total operation	629,200	(42,573)

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	629,200		(42,573)
5	Total Electric Operation and Maintenance Expenses	4,377,236		308,142
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	2,308,217	0	2,308,217
13	Total power production expenses	2,308,217	0	2,308,217
14	Transmission Expenses	811,313	0	811,313
15	Distribution Expenses	181,222	318,093	499,315
16	Customer Accounts Expenses	115,101	0	115,101
17	Sales Expenses	14,090	0	14,090
18	Administrative and General Expenses	629,200	0	629,200
19	Total Electric Operation and			
20	Maintenance Expenses	4,059,143	318,093	4,377,236
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)			99.13%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			642,191
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			7

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					
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					
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	173,230			173,230
5	Commissions	0			0
6	Other (list according to major classes)	0			0
7					
8					
9					
10	Total Revenues	173,230	0	0	173,230
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)	173,230	0	0	173,230

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: (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	Installed Capability	O						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

SALES FOR RESALE (Account 447) - Continued

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

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
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42

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 (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	TOWN LINE		310		
2	Stonybrook Peaking	O		TOWN LINE		1,550		
3	Stonybrook Intermediate	O		TOWN LINE		2,035		
4	Nuclear Mix 1 (Seabrook)	O	X	TOWN LINE		10		
5	Nuclear Mix 1 (Millstone)	O	X	TOWN LINE		98		
6	Nuclear Project 3 (Millstone)	O	X	TOWN LINE		205		
7	Nuclear Project 4 (Seabrook)	O	X	TOWN LINE		419		
8	Nuclear Project 5 (Seabrook)	O	X	TOWN LINE		36		
9	Project 6 (Seabrook)	O	X	TOWN LINE		511		
10	Hydro Quebec	O	X	TOWN LINE				
11	Nepco	O		TOWN LINE				
12	ISO OATT			TOWN LINE				
13	System Power							
14	Berkshire Wind Power Cooperative PH	O		TOWN LINE				
15	Eagle Creek	O		TOWN LINE		87		
16	Hancock Wind	O		TOWN LINE		285		
17	Berkshire Wind Power Cooperative PH	O		TOWN LINE				
18	June Valuation							
19	Member Services							
20	Rate Stabilization							
21	Miscellaneous Credits							
22	National Grid							
23	NUSCO							
24								
25								
26								
27	** Includes transmission and administrative charges and decommissioning							
28								

**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	Other Charges (n) **	Total (o)		
60 MINUTES	115 kv	2,186,062	15,619	10,830	42,599	69,048	\$0.0316	1
60 MINUTES	115 kv	17,361	31,374	2,593	2,429	36,396	\$2.0964	2
60 MINUTES	115 kv	313,430	79,184	12,633	3,417	95,234	\$0.3038	3
60 MINUTES	115 kv	85,874	1,892	398	6	2,296	\$0.0267	4
60 MINUTES	115 kv	883,540	28,778	5,826	968	35,572	\$0.0403	5
60 MINUTES	115 kv	1,835,279	59,726	12,102	2,011	73,839	\$0.0402	6
60 MINUTES	115 kv	3,587,091	79,356	16,638	244	96,238	\$0.0268	7
60 MINUTES	115 kv	311,948	7,039	1,447	21	8,507	\$0.0273	8
60 MINUTES	115 kv	4,382,510	98,556	20,327	299	119,182	\$0.0272	9
60 MINUTES	115 kv	0	0	0	(21,553)	(21,553)	N/A	10
60 MINUTES	115 kv	0	0	0	19,006	19,006	N/A	11
60 MINUTES	115 kv	0	0	0	816,604	816,604	N/A	12
	115 kv	8,545,544	116,250	330,523	0	446,773	\$0.0523	13
60 MINUTES	115 kv	1,499,732	248,367	0	0	248,367	\$0.1656	14
60 MINUTES	115 kv	299,527	0	16,729	36	16,765	\$0.0560	15
60 MINUTES	115 kv	679,367	0	34,620	149	34,769	\$0.0512	16
60 MINUTES	115 kv	487,174	38,405	0	0	38,405	\$0.0788	17
					0	0	N/A	18
					51,930	51,930	N/A	19
					(9,928)	(9,928)	N/A	20
					0	0	N/A	21
					(65,239)	(65,239)	N/A	22
					735	735	N/A	23
								24
								25
								26
								27
	TOTALS:	25,114,439	804,546	464,666	843,734	2,112,946		28

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 Non-utilities, (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		W. BOYLSTON, MA	115 kv	37,028,770	26,790,000	10,238,770	1,005,137
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				37,028,770	26,790,000	10,238,770	1,005,137

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	Interchange Expense	912,877
14		NEPOOL Expense	92,260
15			
16			
17			
18			
19			
20			
21	TOTAL		1,005,137

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		25,114,439
9	(In (gross)	37,028,770	
10	Interchanges	< Out (gross)	(26,790,000)
11		(Net (Kwh)	10,238,770
12		(Received	
13	Transmission for/by others (wheeling)	< Delivered	
14		(Net (Kwh)	0
15	TOTAL		35,353,209
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		33,453,856
18	Sales for resale		0
19	Energy furnished without charge		
20	Energy used by the company (excluding station use):		
21	Electric department only		57,360
22	Energy losses		
23	Transmission and conversion losses		
24	Distribution losses	5.21%	1,841,993
25	Unaccounted for losses		
26	Total energy losses		1,841,993
27	Energy losses as percent of total on line	5.21%	
28	TOTAL		35,353,209

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 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	6,340	FRIDAY	29	7:00 PM	60 min	3,331,100
30	February	6,290	TUESDAY	1	6:00 PM	60 min	3,038,369
31	March	5,937	TUESDAY	2	7:00 PM	60 min	2,846,215
32	April	4,838	FRIDAY	2	8:00 PM	60 min	2,431,168
33	May	6,330	WEDNESDAY	26	7:00 PM	60 min	2,587,878
34	June	8,729	TUESDAY	29	6:00 PM	60 min	3,314,027
35	July	7,358	WEDNESDAY	7	6:00 PM	60 min	3,223,066
36	August	7,913	MONDAY	12	7:00 PM	60 min	3,444,800
37	September	6,058	WEDNESDAY	15	9:00 PM	60 min	2,702,628
38	October	4,748	WEDNESDAY	27	8:00 PM	60 min	2,482,085
39	November	5,554	MONDAY	29	7:00 PM	60 min	2,743,648
40	December	6,068	SUNDAY	23	8:00 PM	60 min	3,208,225
41						TOTAL	35,353,209

GENERATING STATIONS						Pages 58 through 66
GENERATING STATION STATISTICS (Large Stations)						Pages 58-59
(Except Nuclear)						
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	NONE					
2						
3						
4						
5						
6						
STEAM GENERATING STATIONS						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	NONE					
2						
3						
4						
5						
6						
HYDROELECTRIC GENERATING STATIONS						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	NONE					
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	NONE					
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	NONE					
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					NONE	NONE		
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

SUBSTATIONS

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

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

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

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

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	DENTON-LOVELL	DENTON-LOVELL	SUB-TRA	115KV	13.8KV	32,000	1	0	0		
2	WEST BOYLSTON	WEST BOYLSTON	UNATTENDED								
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS					32,000	1	0			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	49.58		49.58
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	49.58	0.00	49.58
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
10	A/C	60 cycles		
11	1 phase 3 wire	120/240 volts		
12	3 phase 3 wire	240/480 volts		
13	3 phase 4 wire	120/208 volts		
14	3 phase 4 wire	277/480 volts		
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:	2,235	2,440	682	26,135
17	Additions during year:				
18	Purchased	0	30	0	0
19	Installed	39	58	1	225
20	Associated with utility plant acquired				
21	Total Additions	39	88	1	225
22	Reductions during year:				
23	Retirements	1	28	11	383
24	Associated with utility plant sold				
25	Total Reductions	1	28	11	383
26	Number at end of year	2,273	2,500	672	25,977
27	In stock		34	46	2,312
28	Locked meters on customers' premises		0	0	0
29	Inactive transformers on system		0	0	0
30	In customers' use		2,466	0	0
31	In company's use		0	626	23,665
32	Number at end of year		2,500	672	25,977

*

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	Feet *	Operating Voltage
			(c)	(d)	(e)	(f)
1	Abby Road	0.161	0.161	7970		
2	Adam Street	0.570	0.570	7970/13.8		
3	Avery Way	0.049	0.049	7970		
4	Barnard Hill Rd.	0.380	0.380	7970		
5	BayPath Drive	0.563	0.563	7970		
6	Brooke Road	0.140	0.140	7970		
7	Brookside Ave	0.155	0.155	7970/13.8		
8	Cheryl's Way	0.155	0.155	7970		
9	Columbus Rd.	0.320	0.320	7970/13.8		
10	Compass Circle	1.087	1.087	7970		
11	Edgebrook Drive	0.840	0.840	7970/13.8		
12	Ethan Allen Drive	0.410	0.410	7970/13.8		
13	Fox Tail Way	0.265	0.265	7970		
14	Heritage Lane	0.104	0.104	7970/13.8		
15	Hillside Ave		0.129	7970		
16	Hunt Circle	0.090	0.090	7970		
17	Jacobson Drive	0.060	0.060	7970		
18	Indian Doll Heights	0.075	0.075	7970		
19	Juniper Hill Drive	0.180	0.180	7970		
20	Knob Comb Drive	0.132	0.132	7970		
21	Longfellow Way	0.047	0.047	7970		
22	Long Leaf Road	0.170	0.170	7970		
23	Longley Hill Road	0.320	0.320	7970		
24	Maderia Court	0.072	0.072	7970		
25	Madison Ave.	0.062	0.062	7970		
26	Main Street south	0.061				
27	Maple Way	0.600	0.600	7970/13.8		
28	Morgan Circle	0.282	0.282	7970		
29	Natures View Way	0.134	0.134	7970		
30	North East Way	0.132	0.132	7970		
31	Oak Hill Lane	0.460	0.460	7970		
32	Old Orchard Circle	0.142	0.142	7970		
33	Pendell Circle	0.010	0.010	7970		
34	Perry Road	1.243	1.243	7970		
35	Pine Hill Drive	0.227	0.227	7970/13.8		
36	Pine Street	0.150	0.150	7970		
37	Pleasant Lane	0.700	0.700	7970		
38	Rachel Road	0.114	0.114	7970		
39	Redwood Circle	0.100	0.100	7970		
40	Reservior Street	0.280	0.280	7970		
41	Ridgefield Circle	0.341	0.341	7970		
42	Rindle Road	0.144	0.144	7970/13.8		
43	Roseberry Drive	0.110	0.110	7970		
44	Ryan Lane	0.110	0.110	7970		
45	Scar Hill Road		0.013	7970		
46	Smallwood Circle	0.140	0.140	7970		
47	South West Way	0.720	0.720	7970		
48	Sylvan Lane	0.152	0.152	7970		
49	Tower Hill Road	0.110	0.110	7970/13.8		
50	Twin Spring Drive		0.378	7970		
51	West Temple Street	0.060				
52	Denton Lovell Sub-Station	0.567	0.567	7970/13.8		
53	TOTALS	13.496	13.895		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		LED		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Boylston	603	0	0	0	0	454	26	82	41
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	603	0	0	0	0	454	26	82	41

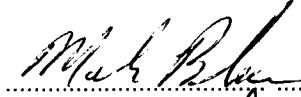
RATE SCHEDULE INFORMATION

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 During 2021		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Mayor



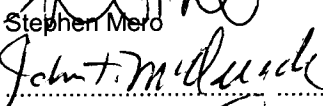
Mark Barakian

Manager of Electric Light



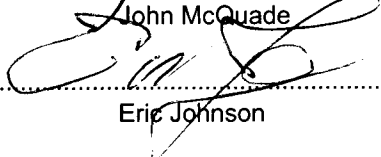
Stephen Mero

Chairman



John McQuade

Vice Chairman



Eric Johnson

Secretary

Selectmen
or
Members
of the
Municipal
Light
BoardSIGNATURES 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