

DEPARTMENT OF PUBLIC UTILITIES

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN

FOR THE YEAR ENDED DECEMBER 31, 1983

FULL NAME OF COMPANY COMMONWEALTH GAS COMPANY

675 Massachusetts Avenue

LOCATION OF PRINCIPAL BUSINESS OFFICE Cambridge, MA 02139

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	\$ 261 206 228	\$ 14 956 811
Operating Expenses:		
Operation Expense	219 643 334	(547 341)
Maintenance Expense	7 251 962	701 525
Depreciation Expense	4 109 467	324 249
Amortization of Utility Plant	2 160	(2 924)
Amortization of Property Losses		
Amortization of Investment Tax Credit	(226 028)	(29 122)
Taxes Other Than Income Taxes	7 356 356	(96 855)
Income Taxes	7 810 365	8 246 061
Provisions for Deferred Federal Income Taxes	1 365 322	(120 325)
Federal Income Taxes Deferred in Prior Years—Cr	(62 808)	(22 937)
Total Operating Expenses	247 250 130	8 452 331
Net Operating Revenues	13 956 098	6 504 480
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income	13 956 098	6 504 480
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work	(386 847)	(39 483)
Income from Nonutility Operations		
Nonoperating Rental Income	113 420	24 250
Interest and Dividend Income	4 796 520	3 741 044
Miscellaneous Nonoperating Income	36 789	(16 608)
Total Other Income	4 559 882	3 709 203
Total Income	18 515 980	10 213 683
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	19 609	(154 032)
Other Income Deductions		
Total Income Deductions	19 609	(154 032)
Income Before Interest Charges	18 496 371	10 367 715
INTEREST CHARGES		
Interest on Long-Term Debt	3 945 926	(633 175)
Amortization of Debt Discount and Expense	55 114	(22 738)
Amortization of Premium on Debt — Credit	(5 858)	1 279
Interest on Debt to Associated Companies	133 816	85 896
Other Interest Expense	3 481 006	1 165 258
Interest Charged to Construction — Credit	(42 470)	4 378
Total Interest Charges	7 567 534	600 898
Net Income	10 928 837	9 766 817

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	145 194 511	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	34 550 000
Nonutility Property	1 080 386	Preferred Stock Issued	
Investment in Associated Companies	9 000	Capital Stock Subscribed	5 613 533
Other Investments	21 387	Premium on Capital Stock	
Special Funds	1 110 773	Total	40 163 533
CURRENT AND ACCRUED ASSETS		SURPLUS	
Cash	3 158 265	Other Paid-In Capital	4 722 730
Special Deposits		Earned Surplus	2 461 000
Working Funds	9 400	Surplus Invested in Plant	
Temporary Cash Investments		Total	7 183 730
Notes and Accounts Receivable	17 313 784	Total Proprietary Capital	47 347 263
Receivables from Associated Companies	807 254	LONG-TERM DEBT	
Materials and Supplies	17 767 408	Bonds	16 078 000
Prepayments	111 460	Advances from Associated Companies	
Interest and Dividends Receivable	1 300 259	Other Long-Term Debt	26 000 000
Rents Receivable	26 278	Total Long-Term Debt	42 078 000
Accrued Utility Revenues	23 646 259	CURRENT AND ACCRUED LIABILITIES	
Misc. Current and Accrued Assets	2 353 892	Notes Payable	15 000 000
Total Current and Accrued Assets	66 494 259	Accounts Payable	19 397 417
DEFERRED DEBITS		Payables to Associated Companies	486 819
Unamortized Debt Discount and Expense	330 904	Customer Deposits	1 928 177
Extraordinary Property Losses		Taxes Accrued	14 690 882
Preliminary Survey and Investigation Charges	1 086	Interest Accrued	936 777
Clearing Accounts		Dividends Declared	
Temporary Facilities		Matured Long-Term Debt	
Miscellaneous Deferred Debits	1 341 039	Matured Interest	
Total Deferred Debits	1 673 029	Tax Collections Payable	106 348
CAPITAL STOCK DISCOUNT AND EXPENSE		Misc. Current and Accrued Liabilities	6 498 118
Discount on Capital Stock		Total Current and Accrued Liabilities	59 044 538
Capital Stock Expense		DEFERRED CREDITS	
Total Capital Stock Discount and Ex- pense		Unamortized Premium on Debt	43 746
REACQUIRED SECURITIES		Customer Advances for Construction	
Reacquired Capital Stock		Other Deferred Credits	6 103 470
Reacquired Bonds		Total Deferred Credits	6 147 216
Total Reacquired Securities		RESERVES	
Total Assets and Other Debits	214 472 572	Reserves for Depreciation	38 995 517
		Reserves for Amortization	58 423
		Reserve for Uncollectible Accounts	1 499 752
		Operating Reserves	2 320 851
		Reserve for Depreciation and Amortiza- tion of Nonutility Property	556
		Reserves for Deferred Federal Income Taxes	16 980 456
		Total Reserves	59 855 555
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	
		Total Liabilities and Other Credits	214 472 572

NOTES:

STATEMENT OF EARNED SURPLUS

Unappropriated Earned Surplus (at beginning of period)	\$ 2 776 893	(841 880)
Balance Transferred from Income	10 928 837	9 766 817
Miscellaneous Credits to Surplus		
Miscellaneous Debits to Surplus		
Appropriations of Surplus		
Net Additions to Earned Surplus	10 928 837	9 766 817
Dividends Declared — Preferred Stock		
Dividends Declared — Common Stock	8 983 000	6 979 100
Unappropriated Earned Surplus (at end of period)	4 722 730	1 945 837

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales	\$	\$
Commercial and Industrial Sales	Not Applicable	
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Water Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:			Not Applicable
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

GAS OPERATING REVENUES

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OFFICE OF CITY CLERK

APR 3 11 21 AM '84

CAMBRIDGE, MASS.

SALES OF GAS

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
Residential Sales	\$ 140 585 954	\$ 18 396 592
Commercial and Industrial Sales		
Small (or Commercial)	58 574 122	8 913 877
Large (or Industrial)	59 269 528	6 493 137
Other Sales to Public Authorities	10 943 106	1 183 641
Interdepartmental Sales		
Miscellaneous Gas Sales Unbilled	(9 871 697)	(19 753 353)
Total Sales to Ultimate Consumers	259 501 013	15 233 894
Sales for Resale	11 106	(184 772)
Total Sales of Gas	259 512 119	15 049 122
OTHER OPERATING REVENUES		
Forfeited Discounts	281 953	(12 843)
Miscellaneous Service Revenues	855 461	53 010
Revenues from Transportation of Gas of Others		
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property	184 952	8 800
Interdepartmental Rents		
Other Gas Revenues	371 743	(141 278)
Total Other Operating Revenues	1 694 109	(92 311)
Total Gas Operating Revenues	261 206 228	14 956 811

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	139 622	134 761	274 383
Other Gas Supply Expenses	182 716 334		182 716 334
Total Production Expenses	182 855 956	134 761	182 990 717
Local Storage Expenses	288 417	55 504	343 921
Transmission and Distribution Expenses	9 465 547	6 824 839	16 290 386
Customer Accounts Expenses	10 104 815		10 104 815
Sales Expenses	2 313 295		2 313 295
Administrative and General Expenses	14 615 304	236 858	14 852 162
Total Gas Operation and Maintenance Expenses	219 643 334	7 251 962	226 895 296

March 31, 19 84, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.

[Signature]
Financial Vice President

[Signature]
Comptroller

COM Gas

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CAMBRIDGE, MASS.

Commonwealth Gas Company
Post Office Box 190
Cambridge, Massachusetts 02139
Telephone (617) 864-3100

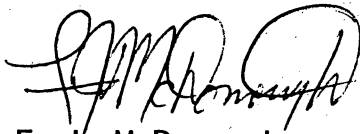
March 30, 1984

Clerk
City of Cambridge
City Hall
Cambridge, MA 02139

Dear Sir:

The attached statement is filed in accordance with General Laws, as amended, Chapter 164, Section 84A.

Very truly yours,



F. J. McDonough
Accounting Manager

CG
FJM:mam
Enclosures

3. / F-124
Comm. from F.J. McDonough, Accounting Mgr.,
Commonwealth Gas Co. transmitting a copy
of the condensed financial return of said
company, in accordance with Chapter 164,
Section 84A of the Mass. General Laws, as
amended.

In City Council,

April 9, 1984

4/9/1984
Placed on file