

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of Ashburnham

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2023

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

Official title: Manager

Brooke Czasnowski

Office address: 24 Williams Road

Ashburnham, MA 01430

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

The Board of Commissioners
Ashburnham Municipal Light Plant
Ashburnham, Massachusetts 01430

Management is responsible for the accompanying financial statements of Ashburnham Municipal Light Plant which comprise the balance sheet as of December 31, 2023, and the related statements of income and 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. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 15, 2024

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FOR GAS PLANTS ONLY:	Page	Page
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PAGES INTENTIONALLY OMITTED : 9, 13, 23 TO 36, 80

GENERAL INFORMATION**Page 3**

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

1908 |
| 3. | Name and address of manager of municipal lighting:

Brooke Czasnowski 24 Williams Road Ashburnham, MA 01430 | |
| 4. | Name and address of mayor or selectmen:

Rosemarie Meissner 32 Main Street Ashburnham, MA 01430
Abby Arpano 32 Main Street Ashburnham, MA 01430
Vacant | |
| 5. | Name and address of town (or city) treasurer:

Lynn Nystrom 32 Main Street Ashburnham, MA 01430 | |
| 6. | Name and address of town (or city) clerk:

Heather Ruziak 32 Main Street Ashburnham, MA 01430 | |
| 7. | Names and addresses of members of municipal light board:

Richard Ahlin 24 Williams Road Ashburnham, MA 01430
Mark Carlisle 24 Williams Road Ashburnham, MA 01430
Candace Wright 24 Williams Road Ashburnham, MA 01430 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 1,054,384,559 |
| 9. | Tax rate for all purposes during the year: | |
| | Residential | \$15.75 |
| | Open Space | \$15.75 |
| | Commercial/Industrial/Personal Property | \$15.75 |
| 10. | Amount of manager's salary: | \$159,000 |
| 11. | Amount of manager's bond: | \$50,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$0 |

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	0	
2	From sales of electricity	6,900,000	
3		TOTAL	6,900,000
4			
5	EXPENSES		
6	For operation, maintenance and repairs	6,200,000	
7	For interest on bonds, notes or scrip		
8	For depreciation fund (3 % 18,369,547 as per page 8B)	551,086	
9	For sinking fund requirements		
10	For note payments		
11	For bond payments		
12	For loss in preceding year		
13		TOTAL	6,751,086
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	133,982	
19	Of electricity to be used for street lights	7,063	
20	Total of above items to be included in the tax levy	141,045	
21			
22	New construction to be included in the tax levy		
23	Total amounts to be included in the tax levy	141,045	
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
		Ashburnham	3114
		Westminster	38
		Winchendon	21
		Gardner	16
		Fitchburg	4
		Ashby	1
TOTAL	0	TOTAL	3,194

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 7,063

2. Municipal buildings 133,982

3.

TOTAL 141,045

* 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:

Ongoing upgrade to electric distribution system and equipment.

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	
Oct 9, 1907	Nov 1, 1907	5,000					
Oct 9, 1908	Nov 2, 1908	3,000					
Oct 15, 1908	Dec 5, 1908	2,500					
Aug 14, 1912	Nov 12, 1912	2,500					
May 3, 1924	June 12, 1924	2,500					
TOTAL		15,500				TOTAL	NONE

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

<div> <div> 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 </div> <div> TOTAL COST OF PLANT - ELECTRIC 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 </div> <div> effect of such amounts. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). </div> </div>							
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	272,373	0	0	0	0	272,373
18	Total Other Production Plant	272,373	0	0	0	0	272,373
19	Total Production Plant	272,373	0	0	0	0	272,373
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	0	0	0	0	0	0
3	361 Structures and Improvements	0	0	0	0	0	0
4	362 Station Equipment	1,340,734	0	0	0	0	1,340,734
5	363 Storage Battery Equipment	3,342,267	0	0	0	0	3,342,267
6	364 Poles Towers and Fixtures	3,734,767	369,776	7,903	0	0	4,096,640
7	365 Overhead Conductors and Devices	688,892	0	0	0	0	688,892
8	366 Underground Conduit	9,613	0	0	0	0	9,613
9	367 Underground Conductors and Devices	449,005	0	0	0	0	449,005
10	368 Line Transformers	681,778	86,782	5,382	0	0	763,178
11	369 Services	1,277,125	8,956	0	0	0	1,286,081
12	370 Meters	576,336	882	0	0	0	577,218
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	316,148	3,745	0	0	0	319,893
15	373 Streetlight and Signal Systems	193,093	14,871	0	0	0	207,964
16	Total Distribution Plant	12,609,758	485,012	13,285	0	0	13,081,485
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0	0	0	123,150
19	390 Structures and Improvements	2,182,737	0	0	0	0	2,182,737
20	391 Office Furniture and Equipment	302,519	0	0	0	0	302,519
21	392 Transportation Equipment	1,789,310	7,950	0	0	0	1,797,260
22	393 Stores Equipment	208,300	0	0	0	0	208,300
23	394 Tools, Shop and Garage Equipment	221,134	0	0	0	0	221,134
24	395 Laboratory Equipment	6,110	0	0	0	0	6,110
25	396 Power Operated Equipment	75,069	0	0	0	0	75,069
26	397 Communication Equipment	44,559	0	0	0	0	44,559
27	398 Miscellaneous Equipment	5,777	0	0	0	0	5,777
28	399 Other Tangible Property	132,927	39,297	0	0	0	172,224
29	Total General Plant	5,091,592	47,247	0	0	0	5,138,839
30	Total Electric Plant in Service	17,973,723	532,259	13,285	0	0	18,492,697
31	Total Cost of Electric Plant.....						18,492,697
33	Less Cost of Land, Land Rights, Rights of Way.....						123,150
34	Total Cost upon which Depreciation is based						18,369,547
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.							

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)	10,705,555	10,702,302	(3,253)
3	101	Utility Plant - Gas (P. 20)	0	0	0
4	105	Property Held for Future Use (P. 17)	0	0	0
5	107	Construction Work in Progress (P. 17)	136,087	1,630	(134,457)
6		Total Utility Plant	10,841,642	10,703,932	(137,710)
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	1,381,889	1,817,049	435,160
14	128	Other Special Funds	2,000,930	2,095,991	95,061
15		Total Funds	3,382,819	3,913,040	530,221
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	936,630	1,189,036	252,406
18	132	Special Deposits	435,968	440,558	4,590
19	135	Working Funds	500	500	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	276,264	340,764	64,500
22	143	Other Accounts Receivable	202,456	147,690	(54,766)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	217,778	184,889	(32,889)
25					
26	165	Prepayments	956,447	987,585	31,138
27	174	Miscellaneous Current Assets	5,143	5,143	0
28		Total Current and Accrued Assets	3,031,186	3,296,165	264,979
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount	0	0	0
31	182	Extraordinary Property Losses	0	0	0
32	185	Other Deferred Debits	1,574,314	1,566,135	(8,179)
33		Total Deferred Debits	1,574,314	1,566,135	(8,179)
34					
35		Total Assets and Other Debits	18,829,961	19,479,272	649,311

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	0	0
5	206	Loans Repayment	15,500	15,500	0
6	207	Appropriations for Construction Repayments	5,990	5,990	0
7	208	Unappropriated Earned Surplus (P. 12)	6,550,340	6,821,267	270,927
8		Total Surplus	6,571,830	6,842,757	270,927
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	2,110,170	1,942,276	(167,894)
12		Total Bonds and Notes	2,110,170	1,942,276	(167,894)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	701,680	522,917	(178,763)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	89,530	95,575	6,045
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	34,096	42,802	8,706
20		Total Current and Accrued Liabilities	825,306	661,294	(164,012)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	187,984	0	(187,984)
24	253	Other Deferred Credits	3,340,245	2,872,434	(467,811)
25		Total Deferred Credits	3,528,229	2,872,434	(655,795)
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	3,160,088	3,791,750	631,662
31	265	Miscellaneous Operating Reserves	2,000,930	2,495,991	495,061
32		Total Reserves	5,161,018	6,287,741	1,126,723
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	633,408	872,770	239,362
35		Total Liabilities and Other Credits	18,829,961	19,479,272	649,311

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)	6,727,389	888,245
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	5,737,286	407,815
5	402 Maintenance Expense	524,632	61,165
6	403 Depreciation Expense	535,512	42,565
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	6,797,430	511,545
11	Operating Income	(70,041)	376,700
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(70,041)	376,700
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	262,079	25,724
17	419 Interest Income	157,300	225,914
18	421 Miscellaneous Nonoperating Income (P. 21)	43,841	170,300
19	Total Other Income	463,220	421,938
20	Total Income	393,179	798,638
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(21,099)	(1,837)
23	426 Other Income Deductions (P. 21)	0	(7,691)
24	Total Income Deductions	(21,099)	(9,528)
25	Income Before Interest Charges	414,278	808,166
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	70,123	(1,626)
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	0	0
30	431 Other Interest Expense	2,635	1,949
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	72,758	323
33	NET INCOME	341,520	807,843
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,550,340
35			
36			
37	433 Balance Transferred from Income		341,520
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)	70,593	
41	437 Surplus Applied to Depreciation	0	
42	208 Unappropriated Earned Surplus (at end of period)	6,821,267	
43			
44	TOTALS	6,891,860	6,891,860

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	1,189,036	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	1,189,036	
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)	184,889	
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	184,889	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	1,381,889	
26	Income during year from balance on deposit (interest)	74,648	
27	Amount transferred from income (depreciation)	535,512	
28			
29	TOTAL	1,992,049	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	175,000	
32	Amounts expended for renewals,viz:-		
33	Power Contract Settlement		
34			
35			
36			
37			
38			
39	Balance on hand at end of year	1,817,049	
40	TOTAL	1,992,049	

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	174,476	0	8,172	0	0	166,304
18	Total Other Production Plant	174,476	0	8,172	0	0	166,304
19	Total Production Plant	174,476	0	8,172	0	0	166,304
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	0	0		0	0	0
3	361 Structures and Improvements	0	0		0	0	0
4	362 Station Equipment	147,359	0	40,224	0	0	107,135
5	363 Storage Battery Equipment	2,941,678	0	100,272	0	0	2,841,406
6	364 Poles Towers and Fixtures	2,700,575	369,776	132,996	0	0	2,937,355
7	365 Overhead Conductors and Devices	0	0		0	0	0
8	366 Underground Conduit	0	0		0	0	0
9	367 Underground Conductors and Devices	442,757	0	13,476	0	0	429,281
10	368 Line Transformers	184,826	86,782	20,448	0	0	251,160
11	369 Services	498,203	8,956	38,316	0	0	468,843
12	370 Meters	510,325	882	17,292	0	0	493,915
13	371 Installations on Customer's Premises	0	0		0	0	0
14	372 Leased Prop on Customer's Premises	143,814	3,745	9,480	0	0	138,079
15	373 Streetlight and Signal Systems	88,912	14,871	5,796	0	0	97,987
16	Total Distribution Plant	7,658,449	485,012	378,300	0	0	7,765,161
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0		0	0	123,150
19	390 Structures and Improvements	1,159,171	0	65,652	0	0	1,093,519
20	391 Office Furniture and Equipment	91,618	0	9,072	0	0	82,546
21	392 Transportation Equipment	1,072,258	7,950	53,676	0	0	1,026,532
22	393 Stores Equipment	194,601	0	6,252	0	0	188,349
23	394 Tools, Shop and Garage Equipment	108,682	0	6,636	0	0	102,046
24	395 Laboratory Equipment	3,254	0	180	0	0	3,074
25	396 Power Operated Equipment	33,317	0	2,256	0	0	31,061
26	397 Communication Equipment	9,015	0	1,332	0	0	7,683
27	398 Miscellaneous Equipment	0	0		0	0	0
28	399 Other Tangible Property	77,564	39,297	3,984	0	0	112,877
29	Total General Plant	2,872,630	47,247	149,040	0	0	2,770,837
30	Total Electric Plant in Service	10,705,555	532,259	535,512	0	0	10,702,302
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	136,087	1,358	0	0	(135,815)	1,630
34	Total Utility Plant Electric	10,841,642	533,617	535,512	0	(135,815)	10,703,932

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					
2	Received During Year					
3	TOTAL	0				
4	Used During Year (Note A)					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
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	Unrealized Gain/Loss on Investments	43,841
2		
3		
4		
5		
6	TOTAL	43,841
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	Town of Ashburnham - In Lieu of Taxes	70,593
34		
35		
36		
37		
38		
39		
40	TOTAL	70,593

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)	758,177	133,982	0.1767	
6						
7						
8						
9						
10						
11						
12		TOTALS	758,177	133,982	0.1767	
13	444-1	Street Lighting	54,049	7,057	0.1306	
14						
15						
16						
17						
18		TOTALS	54,049	7,057	0.1306	
19		TOTALS	812,226	141,039	0.1736	
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	

<div> <div> 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 </div> <div> <i>ELECTRIC OPERATING REVENUES (Account 400)</i> 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. </div> <div> 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 </div> </div>							
Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	4,750,832	625,871	24,035,317	(495,062)	2,965	21
3	442 Commercial and Industrial Sales	0	0	0	0	0	0
4	Small Commercial B Sales	226,636	28,596	1,130,687	(15,372)	162	5
5	Large Commercial C Sales	1,548,557	218,158	8,473,209	(222,231)	39	0
6	444 Municipal Sales	141,039	30,953	812,226	52,511	18	(2)
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	4	0
10	449 Miscellaneous Sales	33,981	54	162,568	(2,098)	0	0
11	Total Sales to Ultimate Consumers	6,701,045	903,632	34,614,007	(682,252)	3,188	24
12	447 Sales for Resale	0	0	0	0		0
13	Total Sales of Electricity*	6,701,045	903,632	34,614,007	(682,252)	3,188	24
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	0	0				
16	451 Miscellaneous Service Revenues	0	0				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	1,000	(3,703)				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	25,344	(11,684)				
21							
22							
23							
24							
25	Total Other Operating Revenues	26,344	(15,387)				
26	Total Electric Operating Revenue	6,727,389	888,245				

* Includes revenues from application of fuel clauses \$

Total KWH to which applied

34,397,390

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	24,035,317	4,750,832	0.1977	2,953	2,965
2		Commercial	1,130,687	226,636	0.2004	155	162
3		Industrial	8,473,209	1,548,557	0.1828	40	39
4		Municipal Building	758,177	133,982	0.1767	20	18
5		Municipal Street Lighting	54,049	7,057	0.1306		
6		Security Light	162,568	33,981	0.2090		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			34,614,007	6,701,045	0.1936	3,168	3,184

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	0
5	501 Fuel	0	0
6	502 Steam Expenses	0	0
7	503 Steam from other sources	0	0
8	504 Steam transferred -- Cr.	0	0
9	505 Electric expenses	0	0
10	506 Miscellaneous steam power expenses	0	0
11	507 Rents	0	0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering	0	0
15	511 Maintenance of Structures	0	0
16	512 Maintenance of boiler plant	0	0
17	513 Maintenance of electric plant	0	0
18	514 Maintenance of miscellaneous steam plant	0	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	0
24	518 Fuel	0	0
25	519 Coolants and water	0	0
26	520 Steam Expenses	0	0
27	521 Steam from other sources	0	0
28	522 Steam transferred -- Cr.	0	0
29	523 Electric expenses	0	0
30	524 Miscellaneous nuclear power expenses	0	0
31	525 Rents	0	0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering	0	0
35	529 Maintenance of Structures	0	0
36	530 Maintenance of reactor plant	0	0
37	531 Maintenance of electric plant	0	0
38	532 Maintenance of miscellaneous nuclear plant	0	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	0
44	536 Water for power	0	0
45	537 Hydraulic expenses	0	0
46	538 Electric expenses	0	0
47	539 Miscellaneous hydraulic power generation expenses	0	0
48	540 Rents	0	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	0
4	542 Maintenance of structures	0	0
5	543 Maintenance or reservoirs, dams and waterways	0	0
6	544 Maintenance of electric plant	0	0
7	545 Maintenance of miscellaneous hydraulic plant	0	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	0
13	547 Fuel	0	0
14	548 Generation Expenses	0	0
15	549 Miscellaneous other power generation expense	0	0
16	550 Rents	0	0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering	0	0
20	552 Maintenance of Structures	0	0
21	553 Maintenance of generating and electric plant	0	0
22	554 Maintenance of miscellaneous other power generation plant	0	0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	3,579,837	462,232
27	556 System control and load dispatching	0	0
28	557 Other expenses	503,524	(177,200)
29	Total other power supply expenses	4,083,361	285,032
30	Total power production expenses	4,083,361	285,032
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	0	0
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering	0	0
44	569 Maintenance of structures	0	0
45	570 Maintenance of station equipment	0	0
46	571 Maintenance of overhead lines	0	0
47	572 Maintenance of underground lines	0	0
48	573 Maintenance of miscellaneous transmission plant	0	0
49	Total maintenance	0	0
50	Total transmission expenses	0	0

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	6,951	3,274
6	583 Overhead line expenses	117,946	3,326
7	584 Underground line expenses	756	520
8	585 Street lighting and signal system expenses	4,251	(2,257)
9	586 Meter expenses	8,661	43
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	198,339	22,953
12	589 Rents	0	0
13	Total operation	336,904	27,859
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	0	0
17	592 Maintenance of station equipment	0	0
18	593 Maintenance of overhead lines	457,606	73,028
19	594 Maintenance of underground lines	339	339
20	595 Maintenance of line transformers	0	(2,463)
21	596 Maintenance of street lighting and signal systems	2,888	(2,333)
22	597 Maintenance of meters	0	(512)
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	460,833	68,059
25	Total distribution expenses	797,737	95,918
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	5,487	(2,314)
30	903 Customer records and collection expenses	229,302	(79,788)
31	904 Uncollectible accounts	2,543	2,339
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	237,332	(79,763)
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	0	0
40	Total sales expenses	0	0
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	187,429	23,315
44	921 Office supplies and expenses	15,037	(291)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	162,592	49,233
47	924 Property insurance	4,536	(2,461)
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	662,209	107,968
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	47,886	(3,077)
53	931 Rents	0	0
54	Total operation	1,079,689	174,687

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	2,683	(2,419)	
4	933 Transportation	61,116	(4,475)	
5	Total administrative and general expenses	1,143,488	167,793	
	Total Electric Operation and Maintenance Expenses	6,261,918	468,980	
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	4,083,361	0	4,083,361
13	Total power production expenses	4,083,361	0	4,083,361
14	Transmission Expenses	0	0	0
15	Distribution Expenses	336,904	460,833	797,737
16	Customer Accounts Expenses	237,332	0	237,332
17	Sales Expenses	0	0	0
18	Administrative and General Expenses	1,079,689	63,799	1,143,488
19	Total Electric Operation and			
20	Maintenance Expenses	5,737,286	524,632	6,261,918
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)			101.04%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$978,495
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

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.			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.			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.			
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			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.			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	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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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	262,079			262,079
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	262,079	0	0	262,079
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)	262,079	0	0	262,079

SALES FOR RESALE (Account 447)								
<div>1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.</div> <div>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 an "x" in column (c) if sale involves export across a state line.</div> <div>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).</div> <div>4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.</div>								
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								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

SALES FOR RESALE (Account 447) - Continued								
<div>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).</div> <div>6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.</div> <div>7. Explain any amounts entered in column (n) such as fuel or other adjustments.</div> <div>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.</div>								
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)		
							N/A	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
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								22
								23
								24
								25
								26
								27
								28
								29
								30
	TOTALS:	0	0	0	0	0		31

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	SO. ASHBURNHAM		399		
2	Stonybrook Peaking	O		SO. ASHBURNHAM		1,604		
3	Stonybrook Intermediate	O		SO. ASHBURNHAM		2,381		
4	Nuclear Mix 1 (Seabrook)	O	X	SO. ASHBURNHAM		16		
5	Nuclear Mix 1 (Millstone)	O	X	SO. ASHBURNHAM		160		
6	Nuclear Project 3 (Millstone)	O	X	SO. ASHBURNHAM		219		
7	Nuclear Project 4 (Seabrook)	O	X	SO. ASHBURNHAM		273		
8	Nuclear Project 5 (Seabrook)	O	X	SO. ASHBURNHAM		34		
9	Project 6 (Seabrook)	O	X	SO. ASHBURNHAM		492		
10	Hydro Quebec	O	X	SO. ASHBURNHAM				
11	ISO OATT							
12	System Power	DP						
13	Berkshire Wind Cooperative Phase I	O	X	SO. ASHBURNHAM				
14	Eagle Creek	O	X	SO. ASHBURNHAM		195		
15	Hydro Quebec Flow Rights	O	X	SO. ASHBURNHAM				
16	National Grid							
17	Rate Stabilization							
18	Other Misc Power							
19	Terraform							
20								
21								
22								
23								
24								
25								
26								
27								
28	** Includes transmission and administrative charges.							
29								

Annual Report of:

ASHBURNHAM MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2023

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		2,487,073	19,107	12,263	42,501	73,871	\$0.0297	1
60 MINUTES		49,120	37,549	2,562	13,554	53,665	\$1.0925	2
60 MINUTES		116,126	96,781	4,124	17,095	118,000	\$1.0161	3
60 MINUTES		125,347	3,326	11	570	3,907	\$0.0312	4
60 MINUTES		1,065,338	37,832	1,917	6,100	45,849	\$0.0430	5
60 MINUTES		1,459,496	51,500	2,626	8,403	62,529	\$0.0428	6
60 MINUTES		2,082,105	54,387	179	8,913	63,479	\$0.0305	7
60 MINUTES		257,339	6,902	22	1,102	8,026	\$0.0312	8
60 MINUTES		3,751,049	98,346	322	16,057	114,725	\$0.0306	9
60 MINUTES		0	0	0	5,783	5,783	N/A	10
		0	0	0	462,531	462,531	N/A	11
		12,564,300	55,800	1,278,911	0	1,334,711	\$0.1062	12
60 MINUTES		995,391	290,704	0	0	290,704	\$0.2921	13
60 MINUTES		831,709	0	50,277	324	50,601	\$0.0608	14
		0	(7,788)	0	(14,881)	(22,669)	N/A	15
		0	0	0	8,875	8,875	N/A	16
		0	0	0	495,061	495,061	N/A	17
		0	0	0	78,182	78,182	N/A	18
		3,453,032	0	0	224,816	224,816	\$0.0651	19
								20
								21
								22
								23
								24
								25
								26
								27
								28
	TOTALS:	29,237,425	744,446	1,353,214	1,374,986	3,472,646		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 (e)	Delivered (f)	Net Difference (g)	
1	NEPEX		SO. ASHBURNHAM		36,424,674	29,527,544	6,897,130	610,715
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				36,424,674	29,527,544	6,897,130	610,715

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount
			(k)
16	NEPEX	INTERCHANGE EXPENSE	523,477
17		NEPOOL EXPENSES	87,238
18			
19			
20			
21			
22			
23			
24	TOTAL		610,715

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	Diesel						0
7	Total Generation						0
8	Purchases						29,237,425
9		(In (gross)	36,424,674				
10	Interchanges	< Out (gross)	(29,527,544)				
11		(Net (Kwh)					6,897,130
12		(Received	0				
13	Transmission for/by others (wheeling)	< Delivered	0				
14		(Net (Kwh)					0
15	TOTAL						36,134,555
16	DISPOSITION OF ENERGY						
17	Sales to ultimate consumers (including interdepartmental sales)						34,614,007
18	Sales for resale						0
19	Energy furnished without charge						
20	Energy used by the company (excluding station use):						
21	Electric department only						192,150
22	Energy losses						
23	Transmission and conversion losses						
24	Distribution losses	3.68%	1,328,398				
25	Unaccounted for losses						
26	Total energy losses						1,328,398
27	Energy losses as percent of total on line	3.68%					
28	TOTAL						36,134,555
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 Ashburnham							
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	6,926	Monday	1/16/2023	13:00	60 min	3,435,954
30	February	8,769	Saturday	2/4/2023	13:00	60 min	3,139,813
31	March	5,933	Sunday	3/5/2023	19:00	60 min	3,159,359
32	April	5,447	Monday	4/3/2023	11:00	60 min	2,665,048
33	May	5,068	Thursday	5/4/2023	12:00	60 min	2,588,461
34	June	6,521	Monday	6/26/2023	15:00	60 min	2,666,226
35	July	7,506	Friday	7/7/2023	14:00	60 min	3,527,473
36	August	5,738	Tuesday	8/8/2023	18:00	60 min	2,949,981
37	September	7,396	Thursday	9/7/2023	14:00	60 min	2,917,245
38	October	5,293	Monday	10/30/2023	19:00	60 min	2,738,200
39	November	6,295	Thursday	11/9/2023	14:00	60 min	3,037,041
40	December	7,073	Thursday	12/7/2023	16:00	60 min	3,309,754
41						TOTAL	36,134,555

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	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								
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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	Ashburnham	Dist. Unatt. Substation	115000	13800	N/A	20,000	1	0	Batt. Storage	1	3MW/5MWh
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
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16											
17											
18											
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21											
22											
23											
24											
25											
26	TOTALS					20,000	1	0			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	145.58		145.58
2	Added During Year	1.21		1.21
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	146.79	0.00	146.79
5	*			
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages			
9	for Light and Power			
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:	3,178	3,278	1,426	37,239
17	Additions during year				
18	Purchased		0	40	650
19	Installed	24			
20	Associated with utility plant acquired				
21	Total Additions	24	0	40	650
22	Reductions during year:				
23	Retirements	8		11	145
24	Associated with utility plant sold				
25	Total Reductions	8	0	11	145
26	Number at end of year	3,194	3,278	1,455	37,744
27	In stock		84	93	5,163
28	Locked meters on customers' premises		14	0	0
29	Inactive transformers on system		0	0	0
30	In customers' use		3,175	1,355	29,281
31	In company's use		5	7	3,300
32	Number at end of year		3,278	1,455	37,744

*

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	Town of Ashburnham - General	8.052	8.667	7,970	0	0
2		0.512	0.569	120/240		
3						
4						
5						
6						
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48						
49	TOTALS	8.564	9.236	7,970	0	0

*indicate number of conductors per cable


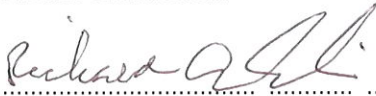

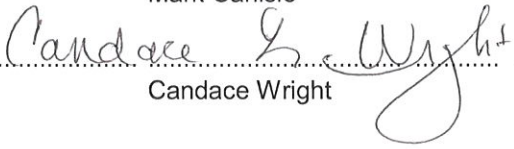
STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Ashburnham Hwy.	185	140	0	0	0	0	0	45	0
2	Ashburnham Water	2	0	0	0	0	0	0	2	0
3	Private Res & Comm	432	0	120	0	16	0	0	0	296
4	Stevens Memorial Library	1	1	0	0	0	0	0	0	0
5										
6										
7										
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48										
49										
50										
51										
52	TOTALS	620	141	120	0	16	0	0	47	296

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
		NONE		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....	Mayor
	
Brooke Czasnowski	Manager of Electric Light
)
Richard Ahlin	
	
Mark Carlisle	Selectmen
	or
Candace Wright	Members
	of the
	Municipal
	Light
	Board
)

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

..... SS 19

Then personally appeared

.....

.....

.....

.....

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

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

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FOR GAS PLANTS ONLY:

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