

# 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,

**2022**

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, 2022, 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 17, 2023

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## 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	78
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**

- |     |  |  |
|-----|--|--|
| 1.  | Name of town (or city) making report.  | Ashburnham   |
| 2.  | If the town (or city) has acquired a plant,<br>Kind of plant, whether gas or electric.<br>Owner from whom purchased, if so acquired.<br>Date of votes to acquire a plant in accordance with the provisions of<br>chapter 164 of the General Laws.<br>Record of votes: First vote: Yes, ; No,    Second vote: Yes, ; No,<br>Date when town (or city) began to sell gas and electricity, | Electric<br><br><br><br><br><br>1908   |
| 3.  | Name and address of manager of municipal lighting:<br><br>Brooke Czasnowski      24 Williams Road                      Ashburnham, MA 01430  |  |
| 4.  | Name and address of mayor or selectmen:<br><br>Leo Janssens              32 Main Street                      Ashburnham, MA 01430<br>Rosemarie Meissner      32 Main Street                      Ashburnham, MA 01430<br>Bill Johnson              32 Main Street                      Ashburnham, MA 01430  |  |
| 5.  | Name and address of town (or city) treasurer:<br><br>Lynn Nystrom              32 Main Street                      Ashburnham, MA 01430  |  |
| 6.  | Name and address of town (or city) clerk:<br><br>Heather Ruziak              32 Main Street                      Ashburnham, MA 01430  |  |
| 7.  | Names and addresses of members of municipal light board:<br><br>Richard Ahlin              24 Williams Road                      Ashburnham, MA 01430<br>Mark Carlisle              24 Williams Road                      Ashburnham, MA 01430<br>Candace Wright              24 Williams Road                      Ashburnham, MA 01430   |  |
| 8.  | Total valuation of estates in town (or city) according to last State valuation<br>(taxable)  | \$              975,202,542  |
| 9.  | Tax rate for all purposes during the year:   | \$16.55<br>Residential                      \$16.55<br>Open Space                      \$16.55<br>Commercial/Industrial/Personal Property                      \$16.55 |
| 10. | Amount of manager's salary:  | \$134,180  |
| 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
<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas	0
2	From sales of electricity	6,200,000
3	<b>TOTAL</b>	6,200,000
4		
5	<b>EXPENSES</b>	
6	For operation, maintenance and repairs	5,600,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund ( 3 %                      17,850,573    as per page 8B)	535,517
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	<b>TOTAL</b>	6,135,517
14		
15	<b>COST:</b>	
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	103,409
19	Of electricity to be used for street lights	6,644
20	Total of above items to be included in the tax levy	110,053
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	110,053

**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	3100
		Westminster	38
		Winchendon	19
		Gardner	16
		Fitchburg	4
		Ashby	1
<b>TOTAL</b>	0	<b>TOTAL</b>	3,178



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



<p><b>TOTAL COST OF PLANT - ELECTRIC</b></p> <p>1. Report below the cost of utility plant in service according to prescribed accounts</p> <p>2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.</p> <p>3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.</p> <p>4. Reclassifications or transfers within utility plant accounts should be shown in column (f).</p>							
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 (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	2,935,622	808,650	9,505	0	0	3,734,767
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	667,174	17,165	2,561	0	0	681,778
11	369 Services	1,260,033	17,092	0	0	0	1,277,125
12	370 Meters	576,310	26	0	0	0	576,336
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	311,147	5,001	0	0	0	316,148
15	373 Streetlight and Signal Systems	149,727	43,366	0	0	0	193,093
16	Total Distribution Plant	11,730,524	891,300	12,066	0	0	12,609,758
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0	0	0	123,150
19	390 Structures and Improvements	1,903,027	279,710	0	0	0	2,182,737
20	391 Office Furniture and Equipment	302,519	0	0	0	0	302,519
21	392 Transportation Equipment	1,585,649	203,661	0	0	0	1,789,310
22	393 Stores Equipment	190,081	18,219	0	0	0	208,300
23	394 Tools, Shop and Garage Equipment	200,604	20,530	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	115,286	17,641	0	0	0	132,927
29	Total General Plant	4,551,831	539,761	0	0	0	5,091,592
30	Total Electric Plant in Service	16,554,728	1,431,061	12,066	0	0	17,973,723
31							Total Cost of Electric Plant..... 17,973,723
33							Less Cost of Land, Land Rights, Rights of Way..... 123,150
34							Total Cost upon which Depreciation is based ..... 17,850,573
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.							

<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>UTILITY PLANT</b>			
2	101	Utility Plant - Electric (P. 17)	9,767,441	10,705,555	938,114
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)	9,324	136,087	126,763
6		Total Utility Plant	9,776,765	10,841,642	1,064,877
7					
8					
9					
10					
11		<b>FUND ACCOUNTS</b>			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	2,356,387	1,381,889	(974,498)
14	128	Other Special Funds	2,130,864	2,000,930	(129,934)
15		Total Funds	4,487,251	3,382,819	(1,104,432)
16		<b>CURRENT AND ACCRUED ASSETS</b>			
17	131	Cash (P. 14)	715,676	936,630	220,954
18	132	Special Deposits	452,030	435,968	(16,062)
19	135	Working Funds	500	500	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	177,224	276,264	99,040
22	143	Other Accounts Receivable	207,764	202,456	(5,308)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	148,498	217,778	69,280
25					
26	165	Prepayments	1,537,403	956,447	(580,956)
27	174	Miscellaneous Current Assets	5,143	5,143	0
28		Total Current and Accrued Assets	3,244,238	3,031,186	(213,052)
29		<b>DEFERRED DEBITS</b>			
30	181	Unamortized Debt Discount	0	0	0
31	182	Extraordinary Property Losses	0	0	0
32	185	Other Deferred Debits	668,623	1,574,314	905,691
33		Total Deferred Debits	668,623	1,574,314	905,691
34					
35		Total Assets and Other Debits	18,176,877	18,829,961	653,084

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0	0	0
3		<b>SURPLUS</b>			
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)	7,086,613	6,550,340	(536,273)
8		Total Surplus	7,108,103	6,571,830	(536,273)
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	464,242	701,680	237,438
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	84,225	89,530	5,305
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	2,327,987	2,144,266	(183,721)
20		Total Current and Accrued Liabilities	2,876,454	2,935,476	59,022
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	7,663	187,984	180,321
24	253	Other Deferred Credits	3,254,157	3,340,245	86,088
25		Total Deferred Credits	3,261,820	3,528,229	266,409
26		<b>RESERVES</b>			
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	2,208,192	3,160,088	951,896
31	265	Miscellaneous Operating Reserves	2,130,864	2,000,930	(129,934)
32		Total Reserves	4,339,056	5,161,018	821,962
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction	591,444	633,408	41,964
35		Total Liabilities and Other Credits	18,176,877	18,829,961	653,084

<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	400 Operating Revenues (P. 37 and 43)	5,839,144	786,953
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	5,329,471	1,578,857
5	402 Maintenance Expense	463,467	28,166
6	403 Depreciation Expense	492,947	19,451
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	6,285,885	1,626,474
11	Operating Income	(446,741)	(839,521)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(446,741)	(839,521)
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	236,355	75,149
17	419 Interest Income	(68,614)	(111,815)
18	421 Miscellaneous Nonoperating Income (P. 21)	(126,459)	(160,091)
19	Total Other Income	41,282	(196,757)
20	Total Income	(405,459)	(1,036,278)
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization	(19,262)	(3,476)
23	426 Other Income Deductions (P. 21)	7,691	1,691
24	Total Income Deductions	(11,571)	(1,785)
25	Income Before Interest Charges	(393,888)	(1,034,493)
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes	71,749	3,270
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	686	(287)
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	72,435	2,983
33	<b>NET INCOME</b>	(466,323)	(1,037,476)
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		7,086,613
35			
36			
37	433 Balance Transferred from Income		(466,323)
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)	69,950	
41	437 Surplus Applied to Depreciation	0	
42	208 Unappropriated Earned Surplus (at end of period)	6,550,340	
43			
44	<b>TOTALS</b>	6,620,290	6,620,290

<b>CASH BALANCES AT END OF YEAR</b>					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	936,630			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	<b>TOTAL</b>	936,630			
<b>MATERIALS AND SUPPLIES (Accounts 151-159, 163)</b>					
<b>Summary per Balance Sheet</b>					
Line No.	Account (a)	Amount End of Year			
		Electric (b)	Gas (c)		
13	Fuel (Account 151 ) (See Schedule, Page 25)	217,778			
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			217,778	0
<b>DEPRECIATION FUND ACCOUNT (Account 126)</b>					
Line No.	(a)	Amount (b)			
24	<b>DEBITS</b>				
25	Balance of account at beginning of year	2,356,387			
26	Income during year from balance on deposit (interest)	(67,446)			
27	Amount transferred from income (depreciation)	492,948			
28					
29					
	<b>TOTAL</b>	2,781,889			
30	<b>CREDITS</b>				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	1,400,000			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,381,889			
40					
	<b>TOTAL</b>	2,781,889			



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	182,648	0	8,172	0	0	174,476
18	Total Other Production Plant	182,648	0	8,172	0	0	174,476
19	Total Production Plant	182,648	0	8,172	0	0	174,476
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	0
3	361 Structures and Improvements	0	0	0	0	0	0
4	362 Station Equipment	187,580	0	40,224	0	0	147,356
5	363 Storage Battery Equipment	3,041,951	0	100,272	0	0	2,941,679
6	364 Poles Towers and Fixtures	2,000,945	808,650	109,020	0	0	2,700,575
7	365 Overhead Conductors and Devices	0	0	0	0	0	0
8	366 Underground Conduit	0	0	0	0	0	0
9	367 Underground Conductors and Devices	456,233	0	13,476	0	0	442,757
10	368 Line Transformers	187,678	17,165	20,016	0	0	184,827
11	369 Services	518,911	17,092	37,800	0	0	498,203
12	370 Meters	527,590	26	17,292	0	0	510,324
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	148,150	5,001	9,336	0	0	143,815
15	373 Streetlight and Signal Systems	50,026	43,366	4,479	0	0	88,913
16	Total Distribution Plant	7,119,064	891,300	351,915	0	0	7,658,449
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0	0	0	123,150
19	390 Structures and Improvements	936,725	279,710	57,264	0	0	1,159,171
20	391 Office Furniture and Equipment	100,690	0	9,072	0	0	91,618
21	392 Transportation Equipment	916,166	203,661	47,568	0	0	1,072,259
22	393 Stores Equipment	182,091	18,219	5,709	0	0	194,601
23	394 Tools, Shop and Garage Equipment	94,175	20,530	6,024	0	0	108,681
24	395 Laboratory Equipment	3,434	0	180	0	0	3,254
25	396 Power Operated Equipment	35,573	0	2,256	0	0	33,317
26	397 Communication Equipment	10,347	0	1,332	0	0	9,015
27	398 Miscellaneous Equipment	0	0	0	0	0	0
28	399 Other Tangible Property	63,378	17,641	3,455	0	0	77,564
29	Total General Plant	2,465,729	539,761	132,860	0	0	2,872,630
30	Total Electric Plant in Service	9,767,441	1,431,061	492,947	0	0	10,705,555
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	9,324	134,221	0	0	(7,458)	136,087
34	Total Utility Plant Electric	9,776,765	1,565,282	492,947	0	(7,458)	10,841,642

**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.

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1	Unrealized Gain/Loss on Investments	(126,459)
2		
3		
4		
5		
6	<b>TOTAL</b>	(126,459)
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7	Grant Expenses	7,691
8		
9		
10		
11		
12		
13		
14	<b>TOTAL</b>	7,691
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	<b>TOTAL</b>	0
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	<b>TOTAL</b>	0
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33	Town of Ashburnham - In Lieu of Taxes	69,950
34		
35		
36		
37		
38		
39		
40	<b>TOTAL</b>	69,950

<b>MUNICIPAL REVENUES (Account 482,444)</b> (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		<b>TOTALS</b>				
		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)	705,526	103,409	0.1466	
6						
7						
8						
9						
10						
11						
12		<b>TOTALS</b>	705,526	103,409	0.1466	
13	444-1	Street Lighting	54,189	6,677	0.1232	
14						
15						
16						
17						
18		<b>TOTALS</b>	54,189	6,677	0.1232	
19		<b>TOTALS</b>	759,715	110,086	0.1449	
<b>PURCHASED POWER (Account 555)</b>						
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			<b>TOTALS</b>	0	0	0.0000
<b>SALES FOR RESALE (Account 447)</b>						
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			<b>TOTALS</b>	0	0	

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	<b>SALES OF ELECTRICITY</b>						
2	440 Residential Sales	4,124,961	574,462	24,530,379	512,098	2,944	16
3	442 Commercial and Industrial Sales	0	0	0	0	0	0
4	Small Commercial B Sales	198,040	25,419	1,146,059	26,305	157	2
5	Large Commercial C Sales	1,330,399	175,295	8,695,440	(199,527)	39	0
6	444 Municipal Sales	110,086	12,064	759,715	(13,013)	20	1
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	33,927	415	164,666	(4,490)	0	0
11	<b>Total Sales to Ultimate Consumers</b>	<b>5,797,413</b>	<b>787,655</b>	<b>35,296,259</b>	<b>321,373</b>	<b>3,164</b>	<b>19</b>
12	447 Sales for Resale	0	0	0	0		0
13	<b>Total Sales of Electricity*</b>	<b>5,797,413</b>	<b>787,655</b>	<b>35,296,259</b>	<b>321,373</b>	<b>3,164</b>	<b>19</b>
14	<b>OTHER OPERATING REVENUES</b>						
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	4,703	3,647				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	37,028	(4,349)				
21							
22							
23							
24							
25	Total Other Operating Revenues	41,731	(702)				
26	Total Electric Operating Revenue	5,839,144	786,953				

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

\* Includes revenues from application of fuel clauses \$

Total KWH to which applied

35,296,259

**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	24,530,379	4,124,961	0.1682	2,933	2,944
2		Commercial	1,146,059	198,040	0.1728	157	157
3		Industrial	8,695,440	1,330,399	0.1530	39	39
4		Municipal Building	705,526	103,409	0.1466	19	20
5		Municipal Street Lighting	54,189	6,677	0.1232	0	0
6		Security Light	164,666	33,927	0.2060	0	0
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			35,296,259	5,797,413	0.1643	3,148	3,160

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>			
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	<b>POWER PRODUCTION EXPENSES</b>		
2	<b>STEAM POWER GENERATION</b>		
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	<b>NUCLEAR POWER GENERATION</b>		
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	<b>HYDRAULIC POWER GENERATION</b>		
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

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>HYDRAULIC POWER GENERATION - Continued</b>		
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	<b>OTHER POWER GENERATION</b>		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	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	3,117,605	946,777
27	556 System control and load dispatching	0	0
28	557 Other expenses	680,724	202,479
29	Total other power supply expenses	3,798,329	1,149,256
30	Total power production expenses	3,798,329	1,149,256
31	<b>TRANSMISSION EXPENSES</b>		
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

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	3,677	(8,015)
6	583 Overhead line expenses	114,620	5,146
7	584 Underground line expenses	236	(236)
8	585 Street lighting and signal system expenses	6,508	(317)
9	586 Meter expenses	8,618	(1,036)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	175,386	9,754
12	589 Rents	0	0
13	Total operation	309,045	5,296
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	384,578	18,570
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	2,463	778
21	596 Maintenance of street lighting and signal systems	5,221	3,765
22	597 Maintenance of meters	512	(3,440)
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	392,774	19,673
25	Total distribution expenses	701,819	24,969
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	7,801	1,152
30	903 Customer records and collection expenses	309,090	43,190
31	904 Uncollectible accounts	204	152
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	317,095	44,494
34	<b>SALES EXPENSES</b>		
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	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	164,114	(2,940)
44	921 Office supplies and expenses	15,328	1,617
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	113,359	46,484
47	924 Property insurance	6,997	567
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	554,241	310,128
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	50,963	23,955
53	931 Rents	0	0
54	Total operation	905,002	379,811

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont.</b>			
2	Maintenance:			
3	932 Maintenance of general plant	5,102	2,496	
4	933 Transportation	65,591	5,997	
5	Total administrative and general expenses	975,695	388,304	
	Total Electric Operation and Maintenance Expenses	5,792,938	1,607,023	
<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	3,798,329	0	3,798,329
13	Total power production expenses	3,798,329	0	3,798,329
14	Transmission Expenses	0	0	0
15	Distribution Expenses	309,045	392,774	701,819
16	Customer Accounts Expenses	317,095	0	317,095
17	Sales Expenses	0	0	0
18	Administrative and General Expenses	905,002	70,693	975,695
19	Total Electric Operation and			
20	Maintenance Expenses	5,329,471	463,467	5,792,938
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)			107.65%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$1,010,270
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			10



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	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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25					
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30					
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32					
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36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

<b>INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)</b>					
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	236,355			236,355
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	236,355	0	0	236,355
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)	236,355	0	0	236,355



SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).
6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.
7. Explain any amounts entered in column (n) such as fuel or other adjustments.
8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
							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
	TOTALS:	0	0	0	0	0		31



PURCHASED POWER (Account 555)  
(EXCEPT INTERCHANGE POWER)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in columns (g) and (h) should be actual based on monthly readings and

should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES		2,537,467	19,131	15,724	87,880	122,735	\$0.0484	1
60 MINUTES		56,138	34,183	14,000	1,576	49,759	\$0.8864	2
60 MINUTES		720,289	93,751	79,403	2,624	175,778	\$0.2440	3
60 MINUTES		143,580	3,205	658	10	3,873	\$0.0270	4
60 MINUTES		1,169,813	38,938	7,269	1,780	47,987	\$0.0410	5
60 MINUTES		1,602,628	53,129	9,959	2,439	65,527	\$0.0409	6
60 MINUTES		2,384,940	52,507	10,923	173	63,603	\$0.0267	7
60 MINUTES		294,766	6,682	1,350	21	8,053	\$0.0273	8
60 MINUTES		4,296,625	95,011	19,679	312	115,002	\$0.0268	9
60 MINUTES					5,842	5,842	N/A	10
					594,808	594,808	N/A	11
		7,930,750	55,800	707,239	0	763,037	\$0.0962	12
60 MINUTES		1,482,074		265,714	0	265,714	\$0.1793	13
60 MINUTES		582,201		33,855	149	34,004	\$0.0584	14
			(9,436)		(14,644)	(24,080)	N/A	15
		0	0	0	8,276	8,276	N/A	16
		0	0	0	(129,934)	(129,934)	N/A	17
		0	0	0	111,922	111,922	N/A	18
		3,674,917	0	0	231,683	231,683	\$0.0630	19
								20
								21
								22
								23
								24
								25
								26
								27
								28
	TOTALS:	26,876,188	442,901	1,165,773	904,917	2,513,589		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		35,302,520	25,053,880	10,248,640	1,284,740
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				35,302,520	25,053,880	10,248,640	1,284,740

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	1,195,280
17		NEPOOL EXPENSES	89,460
18			
19			
20			
21			
22			
23			
24	TOTAL		1,284,740

<b>ELECTRIC ENERGY ACCOUNT</b>				
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	<b>SOURCES OF ENERGY</b>			
2	Generation			
3	Steam			
4	Nuclear			
5	Hydro			
6	Diesel			0
7	Total Generation			0
8	Purchases			26,876,188
9		( In (gross)	35,302,520	
10	Interchanges	< Out (gross)	(25,053,880)	
11		( Net (Kwh)		10,248,640
12		( Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		( Net (Kwh)		0
15	<b>TOTAL</b>			<b>37,124,828</b>
16	<b>DISPOSITION OF ENERGY</b>			
17	Sales to ultimate consumers (including interdepartmental sales)			35,296,259
18	Sales for resale			0
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			257,732
22	Energy losses			
23	Transmission and conversion losses			
24	Distribution losses	4.23%	1,570,837	
25	Unaccounted for losses			
26	Total energy losses			1,570,837
27	Energy losses as percent of total on line	4.23%		
28				<b>TOTAL 37,124,828</b>

**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

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.

<b>Town of Ashburnham</b>							
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	7,247	Tuesday	01/11/2022	19.00	60 min	3,895,845
30	February	6,537	Sunday	02/06/2022	18.00	60 min	3,255,286
31	March	5,801	Thursday	03/03/2022	20.00	60 min	3,140,409
32	April	5,101	Sunday	04/03/2022	19.00	60 min	2,738,741
33	May	6,084	Sunday	05/22/2022	17.00	60 min	2,783,306
34	June	5,839	Sunday	06/26/2022	17.00	60 min	2,703,228
35	July	7,150	Thursday	07/21/2022	15.00	60 min	3,435,859
36	August	7,334	Monday	08/08/2022	14.00	60 min	3,408,253
37	September	5,101	Sunday	09/04/2022	21.00	60 min	2,628,732
38	October	5,089	Sunday	10/23/2022	19.00	60 min	2,734,828
39	November	5,925	Wednesday	11/16/2022	18.00	60 min	2,894,136
40	December	6,599	Sunday	12/11/2022	18.00	60 min	3,506,205
41						<b>TOTAL</b>	<b>37,124,828</b>

<b>GENERATING STATIONS</b>						<b>Pages 58 through 66</b>
<b>GENERATING STATION STATISTICS (Large Stations)</b>						<b>Pages 58-59</b>
(Except Nuclear)						
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>STEAM GENERATING STATIONS</b>						<b>Pages 60-61</b>
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>HYDROELECTRIC GENERATING STATIONS</b>						<b>Pages 62-63</b>
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>COMBUSTION ENGINE AND OTHER GENERATING STATIONS</b>						<b>Pages 64-65</b>
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>GENERATING STATION STATISTICS (Small Stations)</b>						<b>Page 66</b>
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						

<b>TRANSMISSION LINE STATISTICS</b>								
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								
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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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15											
16											
17											
18											
19											
20											
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	143.44		143.44
2	Added During Year	2.14		2.14
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	145.58	0.00	145.58
5	*			
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages for Light and Power			
9				
10				
11				
12				
13				
14				
15				

**ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS**

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,156	3,279	1,430	37,009
17	Additions during year				
18	Purchased	0	0	1	300
19	Installed	27	0	0	0
20	Associated with utility plant acquired				
21	Total Additions	27	0	1	300
22	Reductions during year:				
23	Retirements	5	1	5	70
24	Associated with utility plant sold				
25	Total Reductions	5	1	5	70
26	Number at end of year	3,178	3,278	1,426	37,239
27	In stock		100	67	4,973
28	Locked meters on customers' premises		16	0	0
29	Inactive transformers on system		0	0	0
30	In customers' use		3,157	1,352	28,966
31	In company's use		5	7	3,300
32	Number at end of year		3,278	1,426	37,239

\*

**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	7.975	8.581	7,970	0	0
2		0.512	0.569	120/240		
3						
4						
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46						
47						
48						
49	TOTALS	8.487	9.150	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	139	0	0	0	0	0	0	46	0
2	Ashburnham Water	2	0	0	0	0	0	0	0	2	0
3	Private Res & Comm	432	0	113	0	16	0	0	0	0	303
4	Stevens Memorial Library	1	1	0	0	0	0	0	0	0	0
5											
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49											
50											
51											
52	TOTALS	620	140	113	0	16	0	0	0	48	303

**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
		<b>NONE</b>		



## 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 Governors and Meters	78	Record of Sendout for the Year in MCI		72-73
Gas Generating Plant	74	Sales for Resale		48
Gas Operating Revenues	43	Sales of Gas to Ultimate Customers		44
Gas Operation & Maintenance Expenses	45-47	Sales of Residuals		48
Holdings	76	Scrubbers, Condensers & Exhausters		75
Purchased Gas	48	Transmission and Distribution Mains		77
		Utility Plant - Gas		19-20