

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,

2024

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, 2024, 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
May 8, 2025

324 Grove Street Worcester MA, 01605

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

TABLE OF CONTENTS

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

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

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

GENERAL INFORMATION**Page 3**

- | | | |
|-----|--|--------------------------------------|
| 1. | Name of town (or city) making report. | 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: | |
| | Abby Aprano, Member 32 Main Street Ashburnham, MA 01430 | |
| | Leo Janssens II, Chair 32 Main Street Ashburnham, MA 01430 | |
| | Phil Papoojian, Clerk 32 Main Street Ashburnham, MA 01430 | |
| 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) | \$ 1,152,115,116 |
| 9. | Tax rate for all purposes during the year: | |
| | Residential | \$14.87 |
| | Open Space | \$14.87 |
| | Commercial/Industrial/Personal Property | \$14.87 |
| 10. | Amount of manager's salary: | \$166,150 |
| 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	6,808,672
3	TOTAL	6,808,672
4		
5	EXPENSES	
6	For operation, maintenance and repairs	5,792,027
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 18,644,380 as per page 8B)	559,331
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	TOTAL	6,351,358
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	123,852
19	Of electricity to be used for street lights	7,343
20	Total of above items to be included in the tax levy	131,195
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	131,195

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	3145
		Westminster	38
		Winchendon	21
		Gardner	16
		Fitchburg	4
		Ashby	1
TOTAL	0	TOTAL	3,225

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 | 7,343 |
| 2. | Municipal buildings | 123,852 |
| 3. | | |

TOTAL	<u>131,195</u>
-------	----------------

* 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 upgrades 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

Town Notes (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	
February 21, 2018	March 20, 2019	3,050,508		Monthly	3.24%	Monthly	1,778,908
	TOTAL	3,050,508				TOTAL	1,778,908

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

* Date of meeting and whether regular or special

** List original issues of bonds and notes including those that have been repaid

TOTAL COST OF PLANT - ELECTRIC 1. Report below the cost of utility plant in service according to prescribed accounts 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate. 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment	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	4,096,640	224,328	49,625	0	0	4,271,343
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	26,030	0	0	0	475,035
10	368 Line Transformers	763,178	44,675	32,643	0	0	775,210
11	369 Services	1,286,081	15,339	0	0	0	1,301,420
12	370 Meters	577,218	20,405	0	0	0	597,623
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	319,893	3,328	0	0	0	323,221
15	373 Streetlight and Signal Systems	207,964	20,605	0	0	0	228,569
16	Total Distribution Plant	13,081,485	354,710	82,268	0	0	13,353,927
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	1,797,260	0	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	172,224	2,391	0	0	0	174,615
29	Total General Plant	5,138,839	2,391	0	0	0	5,141,230
30	Total Electric Plant in Service	18,492,697	357,101	82,268	0	0	18,767,530
31	Total Cost of Electric Plant.....						18,767,530
33	Less Cost of Land, Land Rights, Rights of Way.....						123,150
34	Total Cost upon which Depreciation is based						18,644,380
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)	10,702,302	10,140,910	(561,392)
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)	1,630	0	(1,630)
6		Total Utility Plant	10,703,932	10,140,910	(563,022)
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	1,817,049	2,714,308	897,259
14	128	Other Special Funds	2,095,991	2,586,633	490,642
15		Total Funds	3,913,040	5,300,941	1,387,901
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	1,189,036	1,372,644	183,608
18	132	Special Deposits	440,558	446,424	5,866
19	135	Working Funds	500	500	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	340,764	330,684	(10,080)
22	143	Other Accounts Receivable	147,690	209,947	62,257
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	184,889	201,064	16,175
25					
26	165	Prepayments	987,585	1,004,479	16,894
27	174	Miscellaneous Current Assets	5,143	6,477	1,334
28		Total Current and Accrued Assets	3,296,165	3,572,219	276,054
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount	0	0	0
31	182	Extraordinary Property Losses	0	0	0
32	185	Other Deferred Debits	1,566,135	1,361,326	(204,809)
33		Total Deferred Debits	1,566,135	1,361,326	(204,809)
34					
35		Total Assets and Other Debits	19,479,272	20,375,396	896,124

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)	6,821,267	7,289,988	468,721
8		Total Surplus	6,842,757	7,311,478	468,721
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	1,942,276	1,778,908	(163,368)
12		Total Bonds and Notes	1,942,276	1,778,908	(163,368)
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	522,917	502,545	(20,372)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	95,575	94,350	(1,225)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	42,802	54,867	12,065
20		Total Current and Accrued Liabilities	661,294	651,762	(9,532)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	2,872,434	2,762,020	(110,414)
25		Total Deferred Credits	2,872,434	2,762,020	(110,414)
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	3,791,750	3,792,848	1,098
31	265	Miscellaneous Operating Reserves	2,495,991	2,786,633	290,642
32		Total Reserves	6,287,741	6,579,481	291,740
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	872,770	1,291,747	418,977
35		Total Liabilities and Other Credits	19,479,272	20,375,396	896,124

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)	6,659,294	(68,095)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	5,283,749	(453,537)
5	402 Maintenance Expense	196,444	(328,188)
6	403 Depreciation Expense	918,477	382,965
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	6,398,670	(398,760)
11	Operating Income	260,624	330,666
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	260,624	330,666
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	42,150	(219,929)
17	419 Interest Income	195,351	38,051
18	421 Miscellaneous Nonoperating Income (P. 21)	76,699	32,858
19	Total Other Income	314,200	(149,020)
20	Total Income	574,824	181,646
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(28,912)	(7,813)
23	426 Other Income Deductions (P. 21)	0	0
24	Total Income Deductions	(28,912)	(7,813)
25	Income Before Interest Charges	603,736	189,459
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	60,996	(9,127)
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	4,791	2,156
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	65,787	(6,971)
33	NET INCOME	537,949	196,430
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,821,267
35			
36			
37	433 Balance Transferred from Income		537,949
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)	69,228	
41	437 Surplus Applied to Depreciation	0	
42	208 Unappropriated Earned Surplus (at end of period)	7,289,988	
43			
44	TOTALS	7,359,216	7,359,216

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	1,372,644	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	1,372,644	
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)	201,064	
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	201,064	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year		
26	Income during year from balance on deposit (interest)		
27	Amount transferred from income (depreciation)		
28			
29	TOTAL	2,849,308	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		
32	Amounts expended for renewals,viz:-		
33	Power Contract Settlement		
34			
35			
36			
37			
38			
39	Balance on hand at end of year	2,714,308	
40	TOTAL	2,849,308	

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	166,304	0	13,620	0	0	152,684
18	Total Other Production Plant	166,304	0	13,620	0	0	152,684
19	Total Production Plant	166,304	0	13,620	0	0	152,684
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	107,132	0	67,039	0	3	40,096
5	363 Storage Battery Equipment	2,841,407	0	202,036	0	(1)	2,639,370
6	364 Poles Towers and Fixtures	2,937,355	224,328	204,837	0	0	2,956,846
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	429,281	26,030	22,456	0	0	432,855
10	368 Line Transformers	251,161	44,675	38,160	0	0	257,676
11	369 Services	468,843	15,339	64,302	0	(7)	419,873
12	370 Meters	493,914	20,405	28,859	0	0	485,460
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	138,080	3,328	15,998	0	(1)	125,409
15	373 Streetlight and Signal Systems	97,988	20,605	10,399	0	0	108,194
16	Total Distribution Plant	7,765,161	354,710	654,086	0	(6)	7,465,779
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0	0	0	123,150
19	390 Structures and Improvements	1,093,519	0	109,426	0	(4)	984,089
20	391 Office Furniture and Equipment	82,546	0	15,122	0	0	67,424
21	392 Transportation Equipment	1,026,533	0	89,861	0	(1)	936,671
22	393 Stores Equipment	188,349	0	10,415	0	(3)	177,931
23	394 Tools, Shop and Garage Equipment	102,045	0	11,057	0	(1)	90,987
24	395 Laboratory Equipment	3,074	0	303	0	(1)	2,770
25	396 Power Operated Equipment	31,061	0	3,753	0	(4)	27,304
26	397 Communication Equipment	7,683	0	2,223	0	4	5,464
27	398 Miscellaneous Equipment	0	0	0	0	0	0
28	399 Other Tangible Property	112,877	2,391	8,611	0	0	106,657
29	Total General Plant	2,770,837	2,391	250,771	0	(10)	2,522,447
30	Total Electric Plant in Service	10,702,302	357,101	918,477	0	(16)	10,140,910
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	1,630	0	0	0	(1,630)	0
34	Total Utility Plant Electric	10,703,932	357,101	918,477	0	(1,646)	10,140,910

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	76,699
2		
3		
4		
5		
6	TOTAL	76,699
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	69,228
34		
35		
36		
37		
38		
39		
40	TOTAL	69,228

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)	623,930	108,906	0.1745	
6						
7						
8						
9						
10						
11						
12		TOTALS	623,930	108,906	0.1745	
13	444-1	Street Lighting	86,506	14,561	0.1683	
14						
15						
16						
17						
18		TOTALS	86,506	14,561	0.1683	
19		TOTALS	710,436	123,467	0.1738	
PURCHASED POWER (Account 555)						
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			TOTALS	0	0	0.0000
SALES FOR RESALE (Account 447)						
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

<p>ELECTRIC OPERATING REVENUES (Account 400)</p> <p>1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.</p> <p>2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.</p> <p>3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separated by such duplicate customers included in the classification.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification</p>							
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	4,724,369	(26,463)	24,430,721	395,404	2,986	21
3	442 Commercial and Industrial Sales	0	0	0	0	0	0
4	Small Commercial B Sales	250,386	23,750	1,279,619	148,932	183	21
5	Large Commercial C Sales	1,509,537	(39,020)	8,326,788	(146,421)	17	(22)
6	444 Municipal Sales	123,467	(17,572)	710,436	(101,790)	19	1
7	445 Other Sales to Public Authorities	0	0	0	0	4	4
8	446 Sales to Railroads and Railways	0	0	0	0		0
9	448 Interdepartmental Sales	0	0	0	0		(4)
10	449 Miscellaneous Sales	42,394	8,413	54,531	(108,037)		0
11	Total Sales to Ultimate Consumers	6,650,153	(50,892)	34,802,095	188,088	3,209	21
12	447 Sales for Resale	0	0	0	0		0
13	Total Sales of Electricity*	6,650,153	(50,892)	34,802,095	188,088	3,209	21
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	1,689	689				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	7,452	(17,892)				
21							
22							
23							
24							
25	Total Other Operating Revenues	9,141	(17,203)				
26	Total Electric Operating Revenue	6,659,294	(68,095)				

* Includes revenues from application of fuel clauses \$

Total KWH to which applied

34,747,564

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	24,430,721	4,724,369	0.1934	2,978	2,986
2		General Service	1,279,619	250,386	0.1957	161	183
3		Industrial	8,326,788	1,509,537	0.1813	39	17
4		Industrial - Municipal Bldg	623,930	108,906	0.1745	4	4
5		Municipal Building	86,506	14,561	0.1683	14	15
6		Municipal Street Lighting	54,531	7,343	0.1347		
7		Private Lighting	162,340	35,051	0.2159		
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			34,964,435	6,650,153	0.1902	3,196	3,205

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	2,984,822	(595,015)
27	556 System control and load dispatching	0	0
28	557 Other expenses	596,674	93,150
29	Total other power supply expenses	3,581,496	(501,865)
30	Total power production expenses	3,581,496	(501,865)
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	19,171	12,220
6	583 Overhead line expenses	130,980	13,034
7	584 Underground line expenses	1,281	525
8	585 Street lighting and signal system expenses	5,224	973
9	586 Meter expenses	8,225	(436)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	288,028	89,689
12	589 Rents	0	0
13	Total operation	452,909	116,005
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	127,041	(330,565)
19	594 Maintenance of underground lines	0	(339)
20	595 Maintenance of line transformers	153	153
21	596 Maintenance of street lighting and signal systems	3,371	483
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	130,565	(330,268)
25	Total distribution expenses	583,474	(214,263)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	6,310	823
30	903 Customer records and collection expenses	246,835	17,533
31	904 Uncollectible accounts	35	(2,508)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	253,180	15,848
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	166,441	(20,988)
44	921 Office supplies and expenses	15,559	522
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	123,026	(39,566)
47	924 Property insurance	7,629	3,093
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	639,315	(22,894)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	44,194	(3,692)
53	931 Rents	0	0
54	Total operation	996,164	(83,525)

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	2,568	(115)	
4	933 Transportation	63,311	2,195	
5	Total administrative and general expenses	1,062,043	(81,445)	
	Total Electric Operation and Maintenance Expenses	5,480,193	(781,725)	
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	3,581,496	0	3,581,496
13	Total power production expenses	3,581,496	0	3,581,496
14	Transmission Expenses	0	0	0
15	Distribution Expenses	452,909	130,565	583,474
16	Customer Accounts Expenses	253,180	0	253,180
17	Sales Expenses	0	0	0
18	Administrative and General Expenses	996,164	65,879	1,062,043
19	Total Electric Operation and			
20	Maintenance Expenses	5,283,749	196,444	5,480,193
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)			96.09%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$973,340
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

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts

TAXES CHARGED 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.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Electric Acct 408,409 (c)	Gas Acct 408,409 (d)	(e)	(f)	(g)	(h)	(i)
1	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					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	42,150			42,150
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	42,150	0	0	42,150
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)	42,150	0	0	42,150

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
								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)								
<div>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.</div> <div>2. Provide subheadings and classify purchases as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilites, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A Cooperatives, and (7) Other Public</div>				<div>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.</div> <div>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).</div>				
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	Ashburnham PV	O		SO. ASHBURNHAM		3		
17	National Grid							
18	Rate Stabilization							
19	Other Misc Power							
20								
21								
22								
23								
24								
25								
26								
27								
28								
29	** Includes transmission and administrative charges.							
30								

Annual Report of:

ASHBURNHAM MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2024

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		2,754,210	19,165	13,540	24,357	57,062	\$0.0207	1
60 MINUTES		61,410	46,040	17,432	2,686	66,158	\$1.0773	2
60 MINUTES		284,480	100,100	17,541	5,336	122,977	\$0.4323	3
60 MINUTES		127,216	3,619	594	12	4,225	\$0.0332	4
60 MINUTES		1,310,594	45,545	8,416	1,003	54,964	\$0.0419	5
60 MINUTES		1,795,086	62,090	11,530	1,625	75,245	\$0.0419	6
60 MINUTES		2,113,124	59,181	9,859	(2,857)	66,183	\$0.0313	7
60 MINUTES		261,173	7,492	1,219	(354)	8,357	\$0.0320	8
60 MINUTES		3,807,217	107,012	17,762	(5,146)	119,628	\$0.0314	9
60 MINUTES					7,306	7,306	N/A	10
					566,434	566,434	N/A	11
		10,599,000	23,250	665,149		688,399	\$0.0649	12
60 MINUTES		647,830	409,494		(28,315)	381,179	\$0.5884	13
60 MINUTES		585,210		36,205	78	36,283	\$0.0620	14
			(6,995)		(14,644)	(21,639)	N/A	15
60 MINUTES		3,459,388		231,634		231,634	\$0.0670	
					14,641	14,641	N/A	16
					290,643	290,643	N/A	17
					129,978	129,978	N/A	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
	TOTALS:	27,805,938	875,993	1,030,881	992,783	2,899,657		29

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	27,805,938
9	(In gross)	43,608,921
10	Interchanges	(34,591,798)
11	(Net (Kwh))	9,017,123
12	(Received	0
13	Transmission for/by others (wheeling)	0
14	(Net (Kwh))	0
15	TOTAL	36,823,061
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	34,964,435
18	Sales for resale	0
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	199,782
22	Energy losses	
23	Transmission and conversion losses	
24	Distribution losses 4.50%	1,658,844
25	Unaccounted for losses	
26	Total energy losses	1,658,844
27	Energy losses as percent of total on line 4.50%	
28	TOTAL	36,823,061

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	7887	Tuesday	16	14	60 min	3,621,795
30	February	6777	Wednesday	14	15	60 min	3,154,975
31	March	5883	Sunday	10	13	60 min	3,052,963
32	April	6051	Tuesday	30	16	60 min	2,678,244
33	May	5758	Thursday	23	13	60 min	2,681,350
34	June	7152	Wednesday	19	15	60 min	2,972,009
35	July	8818	Tuesday	9	12	60 min	3,639,164
36	August	8073	Friday	2	14	60 min	3,096,619
37	September	5466	Saturday	14	15	60 min	2,641,937
38	October	6736	Monday	14	15	60 min	2,743,414
39	November	6327	Thursday	28	12	60 min	2,900,056
40	December	7726	Monday	23	12	60 min	3,640,535
41						TOTAL	36,823,061

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

TRANSMISSION LINE STATISTICS								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2					NONE	NONE		
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	146.79		146.79
2	Added During Year	1.31		1.31
3	Retired During Year	0.06		0.06
4	Miles -- End of Year	148.04	0.00	148.04
5	* Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages for Light and Power			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,194	3,278	1,455	37,744
17	Additions during year				
18	Purchased		165	2	1,500
19	Installed	36			
20	Associated with utility plant acquired				
21	Total Additions	36	165	2	1,500
22	Reductions during year:				
23	Retirements	5	5	5	80
24	Associated with utility plant sold				
25	Total Reductions	5	5	5	80
26	Number at end of year	3,225	3,438	1,452	39,164
27	In stock		213	91	5,405
28	Locked meters on customers' premises		16	0	0
29	Inactive transformers on system			0	0
30	In customers' use		3,204	1,354	30,459
31	In company's use		5	7	3,300
32	Number at end of year		3,438	1,452	39,164

*

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	Designation of Underground System	Miles of Conduit Bank (All Sizes and Types)	Underground Cable		Submarine Cable	
No.	(a)	(b)	Miles *	Operating Voltage	Feet *	Operating Voltage
			(c)	(d)	(e)	(f)
1	Town of Ashburnham - General	8.105	8.726	7,970	0	0
2		0.512	0.569	120/240		
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTALS	8.617	9.295	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	3	0	0	0	0	0	0	3	0
3	Private Res & Comm	430	0	126	0	13	0	0	0	291
4	Stevens Memorial Library	1	1	0	0	0	0	0	0	0
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	619	141	126	0	13	0	0	48	291


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
		See Attached Schedules for rate change effective September 1, 2024.		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Mayor



Brooke Czasnowski

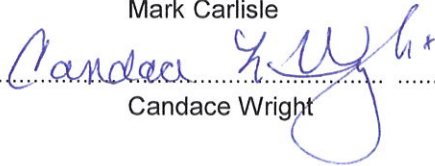
Manager of Electric Light



Richard Ahlin



Mark Carlisle



Candace Wright

Selectmen
or
Members
of the
Municipal
Light
BoardSIGNATURES 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

INDEX

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

FOR GAS PLANTS ONLY:

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

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



MDPU No. 96
Supersedes and Cancels MDPU No. 86
Issued: September 1, 2024

**Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
RESIDENTIAL SERVICES – SCHEDULE A**

AVAILABILITY

Single-phase service under this rate is furnished through one meter for all domestic purposes in individual single private residences or single apartments. Incidental general service use (not exceeding twenty [20] percent of the total energy use) on the same premises is permitted under this rate.

BILLING RATES

Customer Charge	\$10.00 per monthly billing period
Distribution Charge	\$0.0831 per kWh
Purchased Power Charge	\$0.1000 per kWh
Renewable Energy Trust	\$0.0005 per kWh

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

PURCHASED POWER COST ADJUSTMENT

As provided in the Light Plant's *Purchased Power Cost Adjustment - NYPA Adjustment Clause*.
Applicable to all kilowatt-hours billed under this rate.

NYPA CREDIT

As provided in the Light Plant's *Purchased Power Cost Adjustment - NYPA Adjustment Clause*.
Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

A ten (10) percent discount is allowed if payment is received by the Light Plant no later than fifteen (15) days from the billing date. Such discounts only apply to the Customer Charge and Distribution Charge. No discount is allowed when arrears are due.

FARM DISCOUNT

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128 Section 1a at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as ten (10)

percent of the customer's total Customer Charge and Distribution Charge. Customers who meet the requirements of this section must provide the Light Plant with appropriate documentation of their eligibility under this provision.

APARTMENTS OR MULTIPLE DWELLINGS

When separate metering of individual occupancy is not practical, service will be provided under the applicable rate schedule based on the customer's monthly usage type.

METER READING AND BILLING

All meters shall be read and bills rendered monthly or bimonthly except in cases where access to the meter is not obtained on the regular reading date, or when for other reasons the Light Plant decides that a different billing period is required or desirable. In the case of bimonthly billing, the Customer Charge shall be doubled.

PAYMENT

Bills are due and payable upon receipt.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

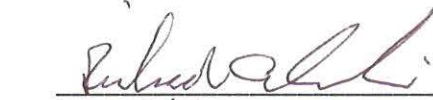

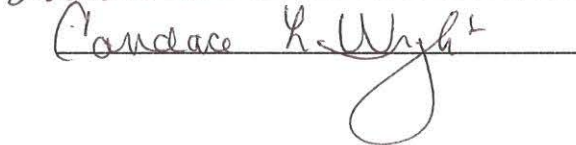
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright



MDPU No. 97
Supersedes and Cancels MDPU No. 87
Issued: September 1, 2024

**Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
GENERAL SERVICES – SCHEDULE C**

AVAILABILITY

Electricity is available under this rate for all non-domestic purposes for customers whose twelve-month average usage does not exceed 5,000 kilowatt-hours per month. If a twelve-month average is not available, the average is calculated based on the available usage data. All electricity furnished will be through one service and one meter. A customer may be transferred from this rate to rate Schedule D at its request or at the option of the Light Plant if the customer's twelve-month average usage exceeds 5,000 kilowatt-hours.

BILLING RATES

Customer Charge	\$10.00 per monthly billing period
Distribution Charge	\$0.0883 per kWh
Purchased Power Charge	\$0.1000 per kWh
Renewable Energy Trust	\$0.0005 per kWh

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

PURCHASED POWER COST ADJUSTMENT

As provided in the Light Plant's *Purchased Power Cost Adjustment - NYPA Adjustment Clause*.
Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

A ten (10) percent discount is allowed if payment is received by the Light Plant no later than fifteen (15) days from the billing date. Such discounts only apply to the Customer Charge and Distribution Charge. No discount is allowed when arrears are due.

FARM DISCOUNT

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128 Section 1a at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as ten (10) percent of the customer's total Customer Charge and Distribution Charge. Customers who meet the requirements of this section must provide the Light Plant with appropriate documentation of their eligibility under this provision.

METER READING AND BILLING

All meters shall be read and bills rendered monthly or bimonthly except in cases where access to the meter is not obtained on the regular reading date, or when for other reasons the Light Plant decides that a different billing period is required or desirable. In the case of bimonthly billing, the Customer Charge shall be doubled.

PAYMENT

Bills are due and payable upon receipt.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

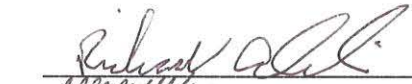
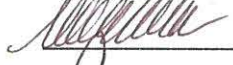
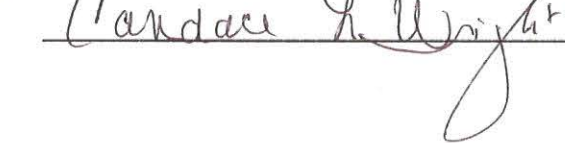
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright



MDPU No. 98
Supersedes and Cancels MDPU No. 88
Issued: September 1, 2024

**Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
INDUSTRIAL SERVICES – SCHEDULE D**

AVAILABILITY

Service under this rate is furnished to all customers whose twelve-month average monthly usage is 5,000 kilowatt-hours or more. If a twelve-month average is not available, the average is calculated based on the available usage data. All electricity furnished will be through one service and one meter unless an alternative electrical connection is deemed to be more practical by the Light Plant. A customer may be transferred from this rate to rate Schedule C at its request or at the option of the Light Plant if the customer's twelve-month average monthly usage remains less than 5,000 kilowatt-hours.

BILLING RATES

Customer Charge	\$48.30 per monthly billing period
Demand Charge	\$9.00 per kW
Distribution Charge	\$0.0516 per kWh
Purchased Power Charge	\$0.1000 per kWh
Renewable Energy Trust	\$0.0005 per kWh

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

DEMAND

The demand shall be the highest fifteen-minute kilowatt demand established during the billing month but not less than eighty (80) percent of the maximum demand established during the preceding eleven (11) months. Customers under this rate who permanently improve their demand usage through Light Plant verifiable conservation or load management improvements may, after application, be granted an adjustment to the previously established eleven (11) month ratchet requirement.

PURCHASED POWER COST ADJUSTMENT

As provided in the Light Plant's *Purchased Power Cost Adjustment - NYPA Adjustment Clause*.
Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

A ten (10) percent discount is allowed if payment is received by the Light Plant no later than fifteen (15) days from the billing date. Such discounts only apply to the Customer Charge, Distribution Charge, and Demand. No discount is allowed when arrears are due. Municipal buildings and departments receiving service under this rate will receive the ten (10) percent discount automatically when billed regardless of when the payment is received.

METER READING AND BILLING

All meters shall be read and bills rendered monthly or bimonthly except in cases where access to the meter is not obtained on the regular reading date, or when for other reasons the Light Plant decides that a different billing period is required or desirable. In the case of bimonthly billing, the Customer Charge shall be doubled, and demand will be billed for both months.

PAYMENT

Bills are due and payable upon receipt.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

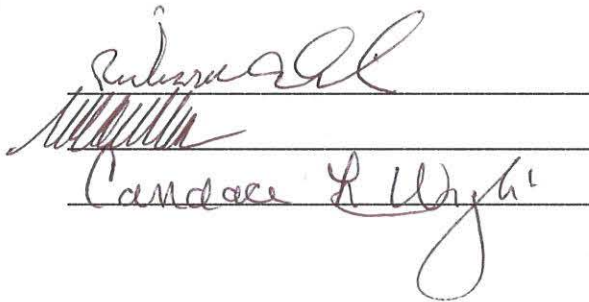
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright

The image shows three handwritten signatures in dark ink, each written over a horizontal line. The first signature is for Richard Ahlin, the second is for Mark Carlisle, and the third is for Candace Wright. The signatures are written in a cursive style.



MDPU No. 99
Supersedes and Cancels MDPU No. 90
Issued: September 1, 2024

**Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
MUNICIPAL SERVICES – SCHEDULE M-C**

AVAILABILITY

This service is available to all municipal buildings and Departments of the Town of Ashburnham whose monthly energy usage requirement does not exceed 5,000 kilowatt-hours. A customer may be transferred from this rate to rate Schedule D at its request or at the option of the Light Plant, if the customer's twelve-month average usage exceeds 5,000 kilowatt-hours.

BILLING RATES

Customer Charge	\$10.00 per monthly billing period
Distribution Charge	\$0.0663 per kWh
Purchased Power Charge	\$0.1000 per kWh
Renewable Energy Trust	\$0.0005 per kWh

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

PURCHASED POWER COST ADJUSTMENT

As provided in the Light Plant's *Purchased Power Cost Adjustment - NYPA Adjustment Clause*.
Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

Municipal buildings and departments receiving service under this rate will receive a ten (10) percent discount automatically when billed regardless of when the payment is received. Such discounts only apply to the Customer Charge and Distribution Charge.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

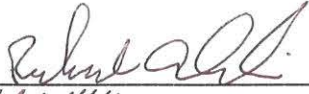
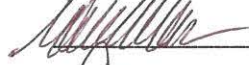
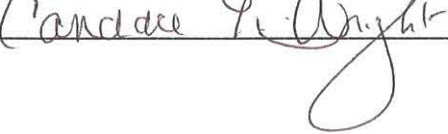
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright



MDPU No. 100
Supersedes and Cancels MDPU No. 89
Issued: September 1, 2024

Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
AREA LIGHTING – SCHEDULE E

AVAILABILITY

Service under this rate is furnished for area lighting, fire alarm and flood lighting on public, private and unaccepted streets, where the Light Plant has facilities for supplying electricity and where the installation work involved is limited to the necessary lighting unit and service connection on the same pole.

BILLING RATES

The following monthly rates will be charged for each lamp installed on the customer's premises and may be billed separately or combined with billing for general service at the sole discretion of the Light Plant.

<u>Nominal Wattage</u>	<u>Type</u>	<u>Monthly Cost</u>
100	MV	\$8.40
50-70	HPS	\$5.77
100	HPS	\$9.18
175	HPS	\$11.88
250	HPS	\$18.60
400	HPS	\$22.68
48-50	LED	\$5.77
119-130	LED	\$15.50

Note: Mercury Vapor and High-Pressure Sodium lights are no longer available for new installations or for replacements.

BILLING

Bills will be rendered monthly or bi-monthly, at the option of the Light Plant on a pro-rata basis.

PAYMENT

Bills are due and payable upon receipt.

TIME OF OPERATION

All lights shall be operated from approximately one-half hour after sunset to one half-hour before sunrise. Burned out lamps will be replaced upon notification by the customer to the Light Plant. No reduction in billing will be allowed for lamp outage.

TERMS OF CONTRACT

Initially one (1) year and thereafter open order. If more than a normal amount of installation work is involved, the Light Plant may require a longer term of contract or will bill a construction charge to cover the excess cost of installation.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

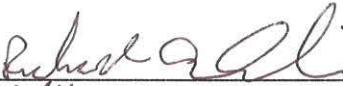
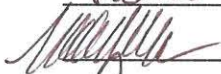
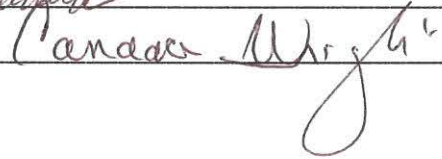
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright



**Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
MUNICIPAL AREA LIGHTING – SCHEDULE M-E**

AVAILABILITY

Service under this rate is furnished for public street lighting service in the Town of Ashburnham, where the Light Plant has facilities for supplying electricity and where the installation work involved is limited to the necessary lighting unit and service connection on the same pole.

BILLING RATES

The following monthly rates will be charged for each lamp installed and may be billed separately or combined with billing for general service at the sole discretion of the Light Plant.

The following monthly rates will be charged for each lamp installed.

Nominal Wattage	Type	Monthly Cost
92	Inc	\$1.10
100	HPS Area	\$5.94
100	HPS Flood	\$5.39
23	LED	\$2.37
48-53	LED	\$2.94
75	LED	\$4.00
100	LED	\$5.39
119-120	LED	\$5.87

Note: Incandescent, Mercury Vapor, and High-Pressure Sodium lights are no longer available for new installations or for replacements.

BILLING

Bills will be rendered monthly or bi-monthly, at the option of the Light Plant on a pro-rata basis.

PAYMENT

Bills are due and payable upon receipt.

TIME OF OPERATION

All lights shall be operated from approximately one-half hour after sunset to one half-hour before sunrise. Burned out lamps will be replaced upon notification by the customer to the Light Plant. No reduction in billing will be allowed for lamp outage.

TERMS OF CONTRACT

Initially one (1) year and thereafter open order. If more than a normal amount of installation work is involved, the Light Plant may require a longer term of contract or will bill a construction charge to cover the excess cost of installation.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Light Plant's *Terms and Conditions* as filed at the MDPU from time to time.

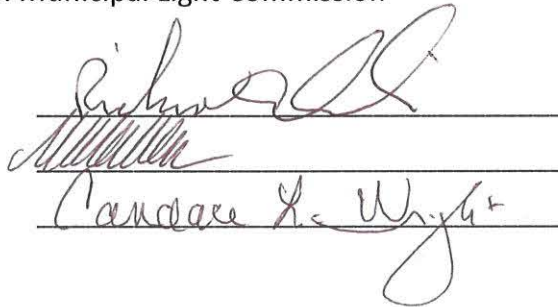
Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright

Three handwritten signatures in dark ink are positioned over three horizontal lines. The top signature is for Richard Ahlin, the middle for Mark Carlisle, and the bottom for Candace Wright. The signature for Candace Wright is notably larger and more stylized than the others.



MDPU No. 102
Supersedes and Cancels MDPU No. 95
Issued: September 1, 2024

Ashburnham Municipal Light Plant
Ashburnham, Massachusetts
PURCHASED POWER COST ADJUSTMENT - NYPA ADJUSTMENT
CLAUSE

PURCHASED POWER COST ADJUSTMENT (PPCA)

APPLICABLE

To all kilowatt-hours sold under AMLP rate schedules: *Residential Services – Schedule A, General Services – Schedule C, Industrial Services – Schedule D, Municipal Services – Schedule M-C.*

RATE

AMLP may, at its option, from time to time adjust bills by a charge or credit applied to monthly kilowatt-hours which reflects the difference between the purchased power collected and purchased power billed to or incurred by AMLP. Such a charge or credit will be determined by AMLP on an as required basis.

NYPA ADJUSTMENT CLAUSE

APPLICABLE

To all kilowatt-hours sold under AMLP rate schedules: *Residential Services – Schedule A.*

RATE

- (A) The average cost of power from AMLP's NYPA purchase will be determined on a per kilowatt-hour basis;
- (B) The average cost of comparable replacement power for AMLP's NYPA purchases will be determined on a per kilowatt-hour basis;
- (C) The difference between (B) and (A) above will be multiplied by the kilowatt-hours purchased from NYPA to develop the actual NYPA savings;
- (D) The NYPA credit in cents per kilowatt-hour will be determined by dividing the NYPA savings by the total kilowatt-hours sold under AMLP rate schedule *Residential Services – Schedule A.*

Effective: September 1, 2024

Filed by: Ashburnham Municipal Light Commission

Richard Ahlin

Mark Carlisle

Candace Wright

