

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,

2012

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

Official title: Manager

Stanley W. Herriott

Office address: 24 Williams Road

Ashburnham, MA 01430

Goulet, Salvidio & Associates, P.C.
Certified Public Accountants

James F. Goulet, CPA, MST
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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the balance sheet of Ashburnham Municipal Light Plant as of December 31, 2012 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Massachusetts Department of Public Utilities and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than this specified party.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 20, 2013

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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:

Stanley W. Herriott 199 S. Ashburnham Rd. Westminster, MA 01473 | |
| 4. | Name and address of mayor or selectmen:

Edward Vitone 154 Russell Hill Road Ashburnham, MA 01430
Loe Janssens II 20 Cross Street Ashburnham, MA 01430
Dunnan Phyfe 27 Cheshire Pond Road Ashburnham, MA 01430 | |
| 5. | Name and address of town (or city) treasurer:

Paul Pollastri 170 Russell Hill Road Ashburnham, MA 01430 | |
| 6. | Name and address of town (or city) clerk:

Linda Ramsdell 44 Harris Road Ashburnham, MA 01430 | |
| 7. | Names and addresses of members of municipal light board:

Mark Carlisle 23 Water Street Ashburnham, MA 01430
Kevin A. Lashua 79 Fitchburg Rd. Ashburnham, MA 01430
Richard Ahlin 60 Russell Hill Rd. Ashburnham, MA 01430 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 654,223,350 |
| 9. | Tax rate for all purposes during the year:

Residential \$18.85
Open Space \$18.85
Commercial/Industrial/Personal Property \$18.85 | |
| 10. | Amount of manager's salary: | \$108,650 |
| 11. | Amount of manager's bond: | \$10,000 |
| 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	5,027,675
3	TOTAL	5,027,675
4		
5	EXPENSES	
6	For operation, maintenance and repairs	4,700,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 9,172,392 as per page 9)	275,172
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	TOTAL	4,975,172
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	27,022
19	Of electricity to be used for street lights	10,385
20	Total of above items to be included in the tax levy	37,407
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	37,407

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	2950
		Westminster	14
		Gardner	15
TOTAL	0	TOTAL	2,979

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 10,385

2. Municipal buildings 27,022

3.

TOTAL 37,407

* 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: Not Applicable

In gas property: Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
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>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</p>	<p>TOTAL COST OF PLANT - ELECTRIC</p> <p>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</p>	<p>effect of such amounts.</p> <p>4. Reclassifications or transfers within utility plant accounts should be shown in column (f).</p>
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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	258,561					258,561
18	Total Other Production Plant	258,561	-	-	-	-	258,561
19	Total Production Plant	258,561	-	-	-	-	258,561
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
3	361 Structures and Improvements	-					0
4	362 Station Equipment	1,324,963					1,324,963
5	363 Storage Battery Equipment	-					0
6	364 Poles Towers and Fixtures	1,000,378	62,829	8,111			1,055,096
7	365 Overhead Conductors and Devices	679,318					679,318
8	366 Underground Conduit	9,230					9,230
9	367 Underground Conductors and Devices	111,023	306,939				417,962
10	368 Line Transformers	450,497	10,679	1,748			459,428
11	369 Services	949,075	49,179				998,254
12	370 Meters	374,289	6,932		11,520		369,701
13	371 Installations on Customer's Premises	-					0
14	372 Leased Prop on Customer's Premises	182,480	29,318				211,798
15	373 Streetlight and Signal Systems	67,544	2,977				70,521
16	Total Distribution Plant	5,148,797	468,853	9,859	11,520	0	5,596,271
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397					4,397
19	390 Structures and Improvements	1,723,488					1,723,488
20	391 Office Furniture and Equipment	225,435					225,435
21	392 Transportation Equipment	947,687	206,998	104,707			1,049,978
22	393 Stores Equipment	11,051					11,051
23	394 Tools, Shop and Garage Equipment	121,194	11,399				132,593
24	395 Laboratory Equipment	2,745					2,745
25	396 Power Operated Equipment	75,069					75,069
26	397 Communication Equipment	38,105					38,105
27	398 Miscellaneous Equipment	5,777					5,777
28	399 Other Tangible Property	53,319					53,319
29	Total General Plant	3,208,267	218,397	104,707	0	0	3,321,957
30	Total Electric Plant in Service	8,615,625	687,250	114,566	11,520	0	9,176,789
31							Total Cost of Electric Plant..... 9,176,789
33							Less Cost of Land, Land Rights, Rights of Way..... 4,397
34							Total Cost upon which Depreciation is based 9,172,392

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)	4,566,200	4,983,593	417,393
3	101	Utility Plant - Gas (P. 20)			0
4	105	Property Held for Future Use (P. 17)	0	0	0
5	107	Construction Work in Progress (P. 17)	14,085	26,489	12,404
6		Total Utility Plant	4,580,285	5,010,082	429,797
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	1,126,915	1,191,845	64,930
14	128	Other Special Funds	1,628,681	1,755,117	126,436
15		Total Funds	2,755,596	2,946,962	191,366
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	823,888	1,074,506	250,618
18	132	Special Deposits	56,537	62,867	6,330
19	135	Working Funds	500	500	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	225,605	234,453	8,848
22	143	Other Accounts Receivable	166,261	99,405	(66,856)
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	177,234	170,619	(6,615)
25					
26	165	Prepayments	704,472	741,578	37,106
27	174	Miscellaneous Current Assets	150,657	150,906	249
28		Total Current and Accrued Assets	2,305,154	2,534,834	229,680
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	55,065	55,065	0
33		Total Deferred Debits	55,065	55,065	0
34					
35		Total Assets and Other Debits	9,696,100	10,546,943	850,843

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
3		SURPLUS			
4	205	Sinking Fund Reserves			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)	6,816,331	7,035,516	219,185
8		Total Surplus	6,837,821	7,057,006	219,185
9		LONG TERM DEBT			
10	221	Bonds (P. 6)			0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	321,492	643,068	321,576
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	55,225	58,075	2,850
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	90,747	34,763	(55,984)
20		Total Current and Accrued Liabilities	467,464	735,906	268,442
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	632,698	869,478	236,780
25		Total Deferred Credits	632,698	869,478	236,780
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves	1,628,681	1,755,117	126,436
32		Total Reserves	1,628,681	1,755,117	126,436
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	129,436	129,436	0
35		Total Liabilities and Other Credits	9,696,100	10,546,943	850,843

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	4,352,379	(379,388)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	3,742,333	(269,638)
5	402 Maintenance Expense	200,653	26,271
6	403 Depreciation Expense	258,337	4,911
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	4,201,323	(238,456)
11	Operating Income	151,056	(140,932)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	151,056	(140,932)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	94,468	24,893
17	419 Interest Income	40,105	(10,146)
18	421 Miscellaneous Nonoperating Income (P. 21)	0	(167,429)
19	Total Other Income	134,573	(152,682)
20	Total Income	285,629	(293,614)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions (P. 21)	0	(40,800)
24	Total Income Deductions	0	(40,800)
25	Income Before Interest Charges	285,629	(252,814)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes		0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit		0
30	431 Other Interest Expense	99	(74)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	99	(74)
33	NET INCOME	285,530	(252,740)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		6,816,331
35			
36			
37	433 Balance Transferred from Income		285,530
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)	66,345	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	7,035,516	
43			
44	TOTALS	7,101,861	7,101,861

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	1,074,506			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	TOTAL	1,074,506			
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)	170,619			
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			170,619	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	1,126,915			
26	Income during year from balance on deposit (interest)	13,454			
27	Amount transferred from income (depreciation)	258,337			
28					
29					
	TOTAL	1,398,706			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	206,861			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,191,845			
40					
	TOTAL	1,398,706			

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		0			0	
3	331 Structures and Improvements		0			0	
4	332 Reservoirs, Dams and Waterways		0			0	
5	333 Water Wheels, Turbines and Generators		0			0	
6	334 Accessory Electric Equipment		0			0	
7	335 Miscellaneous Power Plant Equipment		0			0	
8	336 Roads, Railroads and Bridges		0			0	
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights		0			0	
12	341 Structures and Improvements		0			0	
13	342 Fuel Holders, Producers and Accessories		0			0	
14	343 Prime Movers		0			0	
15	344 Generators		0			0	
16	345 Accessory Electric Equipment		0			0	
17	346 Miscellaneous Power Plant Equipment	249,724	0	7,757		0	241,967
18	Total Other Production Plant	249,724	-	7,757	0	0	241,967
19	Total Production Plant	249,724	-	7,757	0	0	241,967
20	3. Transmission Plant						
21	350 Land and Land Rights		0			0	
22	351 Clearing Land and Rights of Way		0			0	
23	352 Structures and Improvements		0			0	
24	353 Station Equipment		0			0	
25	354 Towers and Fixtures		0			0	
26	355 Poles and Fixtures		0			0	
27	356 Overhead Conductors and Devices		0			0	
28	357 Underground Conduit		0			0	
29	358 Underground Conductors and Devices		0			0	
30	359 Roads and Trails		0			0	
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
3	361 Structures and Improvements	0	0			0	0
4	362 Station Equipment	569,591	0	39,749		0	529,842
5	363 Storage Battery Equipment	0	0			0	0
6	364 Poles Towers and Fixtures	641,348	62,829	50,011		0	654,166
7	365 Overhead Conductors and Devices	1,470	0	380		0	1,090
8	366 Underground Conduit	2,403	0	277		0	2,126
9	367 Underground Conductors and Devices	87,723	306,939	3,332		0	391,330
10	368 Line Transformers	15,743	10,679	13,515		0	12,907
11	369 Services	543,391	49,179	28,473		0	564,097
12	370 Meters	317,868	6,932	11,228	11,520	0	302,052
13	371 Installations on Customer's Premises	0	0			0	0
14	372 Leased Prop on Customer's Premises	94,958	29,318	5,475		0	118,801
15	373 Streetlight and Signal Systems	2,344	2,977	2,027		0	3,294
16	Total Distribution Plant	2,276,839	468,853	154,467	11,520	0	2,579,705
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397	0			0	4,397
19	390 Structures and Improvements	1,303,147	0	51,705		0	1,251,442
20	391 Office Furniture and Equipment	101,079	0	6,763		0	94,316
21	392 Transportation Equipment	469,553	206,998	28,431		0	648,120
22	393 Stores Equipment	6,397	0	332		0	6,065
23	394 Tools, Shop and Garage Equipment	59,837	11,399	3,636		0	67,600
24	395 Laboratory Equipment	1,094	0	83		0	1,011
25	396 Power Operated Equipment	58,119	0	2,252		0	55,867
26	397 Communication Equipment	15,557	0	1,141		0	14,416
27	398 Miscellaneous Equipment	0	0			0	0
28	399 Other Tangible Property	20,457	0	1,770		0	18,687
29	Total General Plant	2,039,637	218,397	96,113	0	0	2,161,921
30	Total Electric Plant in Service	4,566,200	687,250	258,337	11,520	0	4,983,593
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	14,085	12,404				26,489
34	Total Utility Plant Electric	4,580,285	699,654	258,337	11,520	0	5,010,082

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)	Total Cost (b)	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		
2		
3		
4		
5		
6	TOTAL	0
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	66,345
34		
35		
36		
37		
38		
39		
40	TOTAL	66,345

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)	138,627	24,772	0.1787	
6						
7						
8						
9						
10						
11						
12		TOTALS	138,627	24,772	0.1787	
13	444-1	Street Lighting	65,111	9,331	0.1433	
14						
15						
16						
17						
18		TOTALS	65,111	9,331	0.1433	
19		TOTALS	203,738	34,103	0.1674	
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	

ELECTRIC OPERATING REVENUES (Account 400)

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

meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification

Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	2,871,846	(254,447)	20,496,191	(519,567)	2,739	7
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	148,988	(7,372)	1,028,323	5,313	181	6
5	Large Commercial C Sales	1,244,318	(97,890)	11,042,374	301,582	43	0
6	444 Municipal Sales	34,103	(2,879)	203,738	(13,807)	16	1
7	445 Other Sales to Public Authorities		0		0		0
8	446 Sales to Railroads and Railways		0		0		0
9	448 Interdepartmental Sales		0		0		0
10	449 Miscellaneous Sales	32,366	(1,471)	171,402	(4,221)	0	0
11	Total Sales to Ultimate Consumers	4,331,621	(364,059)	32,942,028	(230,700)	2,979	14
12	447 Sales for Resale		0	0	0		0
13	Total Sales of Electricity*	4,331,621	(364,059)	32,942,028	(230,700)	2,979	14
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts		0				
16	451 Miscellaneous Service Revenues	6,074	(6,642)				
17	453 Sales of Water and Water Power		0				
18	454 Rent from Electric Property	4,259	(7,187)				
19	455 Interdepartmental Rents		0				
20	456 Other Electric Revenues	10,425	(1,500)				
21							
22							
23							
24							
25	Total Other Operating Revenues	20,758	(15,329)				
26	Total Electric Operating Revenue	4,352,379	(379,388)				

* Includes revenues from application of fuel clauses \$ 988,261

Total KWH to which applied 32,770,626

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	20,496,191	2,871,846	0.1401	2,132	2,152
2		Commercial	1,028,323	148,988	0.1449	175	175
3		Industrial	11,042,374	1,244,318	0.1127	43	43
4		Municipal Building	138,627	24,772	0.1787	15	15
5		Municipal Street Lighting	65,111	9,331	0.1433	175	169
6		Security Light	171,402	32,366	0.1888	425	425
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			32,942,028	4,331,621	0.1315	2,965	2,979

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year			
2. If the increases and decreases are not derived from previously reported figures, explain in footnote			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	2,472,944	(325,307)
27	556 System control and load dispatching		
28	557 Other expenses	444,007	39,143
29	Total other power supply expenses	2,916,951	(286,164)
30	Total power production expenses	2,916,951	(286,164)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others		0
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	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
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	14,387	12,484
6	583 Overhead line expenses	130,269	2,489
7	584 Underground line expenses	108	47
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	8,903	(31)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	134,426	16,878
12	589 Rents	0	0
13	Total operation	288,093	31,867
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures		0
17	592 Maintenance of station equipment		0
18	593 Maintenance of overhead lines	156,486	34,942
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	156,486	34,942
25	Total distribution expenses	444,579	66,809
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	8,314	3,859
30	903 Customer records and collection expenses	156,206	5,522
31	904 Uncollectible accounts	46	(816)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	164,566	8,565
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	107,278	2,349
44	921 Office supplies and expenses	12,880	(2,879)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	28,410	(39,793)
47	924 Property insurance	0	0
48	925 Injuries and damages	0	(3,516)
49	926 Employee pensions and benefits	182,848	(1,916)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	41,307	21,849
53	931 Rents	0	0
54	Total operation	372,723	(23,906)

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	2,507	(2,827)	
4	933 Transportation	41,660	(5,844)	
5	Total administrative and general expenses	416,890	(32,577)	
	Total Electric Operation and Maintenance Expenses	3,942,986	(243,367)	
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	2,916,951	0	2,916,951
13	Total power production expenses	2,916,951		2,916,951
14	Transmission Expenses	0		0
15	Distribution Expenses	288,093	156,486	444,579
16	Customer Accounts Expenses	164,566		164,566
17	Sales Expenses	0		0
18	Administrative and General Expenses	372,723	44,167	416,890
19	Total Electric Operation and			
20	Maintenance Expenses	3,742,333	200,653	3,942,986
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)			96.53%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$557,293
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

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					
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19					
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28					
29					
30					
31					
32					
33					
34					
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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	94,468			94,468
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	94,468	0	0	94,468
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)	94,468	0	0	94,468

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	0.00	0.00	0.00	0.00		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		2,158,205	15,446	10,528	17,733	43,707	\$0.0203	1
60 MINUTES		0	0	0	3,308	3,308	N/A	2
60 MINUTES		23,406	28,929	4,064	1,293	34,286	\$1.4648	3
60 MINUTES		863,339	94,469	47,285	1,632	143,386	\$0.1661	4
60 MINUTES		107,658	12,959	877	11	13,847	\$0.1286	5
60 MINUTES		1,392,059	101,685	9,713	502	111,900	\$0.0804	6
60 MINUTES		1,907,104	131,114	13,347	687	145,148	\$0.0761	7
60 MINUTES		1,788,276	154,086	14,567	178	168,831	\$0.0944	8
60 MINUTES		221,024	20,226	1,815	22	22,063	\$0.0998	9
60 MINUTES		3,221,816	356,025	26,289	321	382,635	\$0.1188	10
60 MINUTES					9,180	9,180	N/A	11
60 MINUTES					388,135	388,135	N/A	12
60 MINUTES		12,782,416		578,712		578,712	\$0.0453	13
60 MINUTES		2,178,371			186,557	186,557	\$0.0856	14
							N/A	15
					10,815	10,815	N/A	16
					(54,856)	(54,856)	N/A	17
					126,437	126,437	N/A	18
					59,858	59,858	N/A	19
							N/A	20
							N/A	21
							N/A	22
								23
								24
								25
								26
								27
	TOTALS:	26,643,674	914,939	707,197	751,813	2,373,949		28

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other 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		35,844,510	27,497,830	8,346,680	543,002
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				35,844,510	27,497,830	8,346,680	543,002

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	475,370
17		NEPOOL EXPENSES	67,632
18			
19			
20			
21			
22			
23			
24	TOTAL		543,002

ELECTRIC ENERGY ACCOUNT				
Report below the information called for concerning the disposition of electric energy generated, purchased and interchanged for the year.				
Line No.	Item (a)			Kilowatt-hours (b)
1	SOURCES OF ENERGY			
2	Generation			
3	Steam			
4	Nuclear			
5	Hydro			
6	Other			
7	Total Generation			
8	Purchases			26,643,674
9		(In (gross)	0	
10	Interchanges	< Out (gross)	8,346,680	
11		(Net (Kwh)		8,346,680
12		(Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		(Net (Kwh)		0
15	TOTAL			34,990,354
16	DISPOSITION OF ENERGY			
17	Sales to ultimate consumers (including interdepartmental sales)			32,942,028
18	Sales for resale			0
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			60,014
22	Energy losses			
23	Transmission and conversion losses			
24	Distribution losses	5.68%	1,988,312	
25	Unaccounted for losses			
26	Total energy losses			1,988,312
27	Energy losses as percent of total on line	5.68%		
28	TOTAL			34,990,354

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.

2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

as to the nature of the emergency.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)

4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.

5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Town of Ashburnham

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	6,754	Wednesday	1/18/2012	19:00	60 min	3,294,999
30	February	6,048	Sunday	2/12/2012	19:00	60 min	2,905,374
31	March	5,914	Thursday	3/1/2012	19:00	60 min	2,808,568
32	April	5,275	Sunday	4/1/2012	20:00	60 min	2,575,433
33	May	5,006	Tuesday	5/29/2012	20:00	60 min	2,690,139
34	June	6,048	Thursday	6/21/2012	21:00	60 min	2,698,641
35	July	6,653	Thursday	7/12/2012	21:00	60 min	3,088,202
36	August	5,998	Thursday	8/2/2012	21:00	60 min	3,066,159
37	September	5,410	Friday	9/7/2012	20:00	60 min	2,664,479
38	October	5,494	Sunday	10/28/2012	19:00	60 min	2,561,269
39	November	6,082	Tuesday	11/27/2012	18:00	60 min	2,933,333
40	December	6,619	Sunday	12/16/2012	19:00	60 min	3,703,758
41						TOTAL	34,990,354

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

TRANSMISSION LINE STATISTICS								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2					NONE	NONE		
3								
4								
5								
6								
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41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
 3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Ashburnham	Dist Sub Station	115000	13800		20,000 kva	1	1	0	0	0
2											
3											
4											
5											
6											
7											
8											
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16											
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21											
22											
23											
24											
25											
26	TOTALS			0	1	1					

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	138.46		138.46
2	Added During Year	0.42		0.42
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	138.88	0.00	138.88
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:	2,942	2,942	1,308	26,318
17	Additions during year				
18	Purchased			12	647
19	Installed	37	37		
20	Associated with utility plant acquired				
21	Total Additions	37	37	12	647
22	Reductions during year:				
23	Retirements			3	57
24	Associated with utility plant sold				
25	Total Reductions	0	0	3	57
26	Number at end of year	2,979	2,979	1,317	26,908
27	In stock			40	2,179
28	Locked meters on customers' premises		45		
29	Inactive transformers on system				
30	In customers' use		2,933	1,276	24,579
31	In company's use		1	1	150
32	Number at end of year		2,979	1,317	26,908

*

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	5.710	5.710	7,970	0	0
2		0.170	0.170	120/240		
3						
4						
5						
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44						
45						
46						
47						
48						
49	TOTALS	5.880	5.880	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	591	7	0	0	55	0	2	169	358
2										
3										
4										
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48										
49										
50										
51										
52	TOTALS	591	7	0	0	55	0	2	169	358


RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenues predicted on the previous year's operations.


Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Revised Rates for 12/31/12		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY


.....


 Stanley W. Herriott

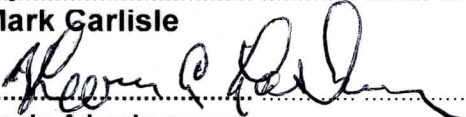
.....


 Richard Ahlin

.....


 Mark Carlisle

.....


 Kevin A. Lashua

.....

.....

.....

.....

Mayor

Manager of Electric Light

Selectmen
or
Members
of the
Municipal
Light
Board

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

SS

19

Then personally appeared

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

Notary Public or
Justice of the Peace

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