

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,

2015

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

Official title: Manager

Michael Rivers

Office address: 24 Williams Road

Ashburnham, MA 01430

GOULET, SALVIDIO & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2015, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply 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.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
May 31, 2016

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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:

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

Nick Davis 32 Main Street Ashburnham, MA 01430
Leo Janssens II 32 Main Street Ashburnham, MA 01430
Duncan Phylfe 32 Main Street Ashburnham, MA 01430 | |
| 5. | Name and address of town (or city) treasurer:

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

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

Mark Carlisle 24 Williams Road Ashburnham, MA 01430
Sara Davis 24 Williams Road Ashburnham, MA 01430
Richard Ahlin 24 Williams Road Ashburnham, MA 01430 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 565,846,177 |
| 9. | Tax rate for all purposes during the year:

Residential \$22.75
Open Space \$22.75
Commercial/Industrial/Personal Property \$22.75 | |
| 10. | Amount of manager's salary: | \$123,600 |
| 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	5,300,000
3		
4	TOTAL	5,300,000
5	EXPENSES	
6	For operation, maintenance and repairs	4,700,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 10,265,090 as per page 9)	307,953
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		
14	TOTAL	5,007,953
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	30,512
19	Of electricity to be used for street lights	6,507
20	Total of above items to be included in the tax levy	37,019
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	37,019

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	2953
		Westminster	39
		Gardner	15
		Fitchburg	2
TOTAL	0	TOTAL	3,009

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 6,507

2. Municipal buildings 30,512

3.

TOTAL 37,019

* 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:

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

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	
Not Applicable							
TOTAL		0				TOTAL	0

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
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

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
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					272,373
18	Total Other Production Plant	272,373	-	-	-	-	272,373
19	Total Production Plant	272,373	-	-	-	-	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

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	1,326,092	-				1,326,092	
5	363 Storage Battery Equipment	-	-				0	
6	364 Poles Towers and Fixtures	1,384,173	183,137	16,032			1,551,278	
7	365 Overhead Conductors and Devices	679,318	-				679,318	
8	366 Underground Conduit	9,230	96				9,326	
9	367 Underground Conductors and Devices	417,962	262				418,224	
10	368 Line Transformers	467,137	12,506	3,394			476,249	
11	369 Services	1,065,492	75,418				1,140,910	
12	370 Meters	484,944	405				485,349	
13	371 Installations on Customer's Premises	-	-				0	
14	372 Leased Prop on Customer's Premises	239,994	9,615				249,609	
15	373 Streetlight and Signal Systems	122,624	2,280				124,904	
16	Total Distribution Plant	6,196,966	283,719	19,426	0	0	6,461,259	
17	5. GENERAL PLANT							
18	389 Land and Land Rights	4,397	-				4,397	
19	390 Structures and Improvements	1,837,601	5,248				1,842,849	
20	391 Office Furniture and Equipment	232,762	-				232,762	
21	392 Transportation Equipment	1,123,402	132				1,123,534	
22	393 Stores Equipment	11,051	-				11,051	
23	394 Tools, Shop and Garage Equipment	143,242	2,999				146,241	
24	395 Laboratory Equipment	2,745	6				2,751	
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	3,527,470	8,385	0	0	0	3,535,855	
30	Total Electric Plant in Service	9,996,809	292,104	19,426	0	0	10,269,487	
31	Total Cost of Electric Plant.....							10,269,487
33	Less Cost of Land, Land Rights, Rights of Way.....							4,397
34	Total Cost upon which Depreciation is based							10,265,090
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)	5,539,993	5,532,325	(7,668)
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)	3,181	3,181	0
6		Total Utility Plant	5,543,174	5,535,506	(7,668)
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	993,326	1,254,063	260,737
14	128	Other Special Funds	1,576,596	1,589,953	13,357
15		Total Funds	2,569,922	2,844,016	274,094
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	849,527	736,477	(113,050)
18	132	Special Deposits	71,715	78,534	6,819
19	135	Working Funds	500	500	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	153,472	191,644	38,172
22	143	Other Accounts Receivable	103,447	169,513	66,066
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	250,267	255,911	5,644
25					
26	165	Prepayments	776,885	849,215	72,330
27	174	Miscellaneous Current Assets	978	978	0
28		Total Current and Accrued Assets	2,206,791	2,282,772	75,981
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	111,129	115,492	4,363
33		Total Deferred Debits	111,129	115,492	4,363
34					
35		Total Assets and Other Debits	10,431,016	10,777,786	346,770

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)	5,647,099	5,829,030	181,931
8		Total Surplus	5,668,589	5,850,520	181,931
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	406,792	330,898	(75,894)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	67,800	73,925	6,125
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	47,472	61,743	14,271
20		Total Current and Accrued Liabilities	522,064	466,566	(55,498)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction	2,500	2,500	0
24	253	Other Deferred Credits	994,216	1,047,545	53,329
25		Total Deferred Credits	996,716	1,050,045	53,329
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	1,667,051	1,820,702	153,651
31	265	Miscellaneous Operating Reserves	1,576,596	1,589,953	13,357
32		Total Reserves	3,243,647	3,410,655	167,008
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	0	0
35		Total Liabilities and Other Credits	10,431,016	10,777,786	346,770
			0	0	

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)	4,837,037	128,460
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	4,335,553	60,306
5	402 Maintenance Expense	102,099	(97,310)
6	403 Depreciation Expense	299,772	12,694
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	4,737,424	(24,310)
11	Operating Income	99,613	152,770
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	99,613	152,770
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	111,309	45,268
17	419 Interest Income	39,098	7,962
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	150,407	53,230
20	Total Income	250,020	206,000
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions (P. 21)	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	250,020	206,000
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	79	(1)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	79	(1)
33	NET INCOME	249,941	206,001
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		5,647,099
35			
36			
37	433 Balance Transferred from Income		249,941
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)		
40	436 Appropriations of Surplus (P. 21)	68,010	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	5,829,030	
43			
44	TOTALS	5,897,040	5,897,040

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	736,477			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	TOTAL	736,477			
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)	255,911			
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			255,911	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	993,326			
26	Income during year from balance on deposit (interest)	16,377			
27	Amount transferred from income (depreciation)	299,772			
28					
29		TOTAL			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	55,412			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,254,063			
40		TOTAL			
		1,309,475			

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		0			0	
8	311 Structures and Improvements		0			0	
9	312 Boiler Plant Equipment		0			0	
10	313 Engines and Engine Driven Generators		0			0	
11	314 Turbogenerator Units		0			0	
12	315 Accessory Electric Equipment		0			0	
13	316 Miscellaneous Power Plant Equipment		0			0	
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights		0			0	
18	321 Structures and Improvements		0			0	
19	322 Reactor Plant Equipment		0			0	
20	323 Turbogenerator Units		0			0	
21	324 Accessory Electric Equipment		0			0	
22	325 Miscellaneous Power Plant Equipment		0			0	
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		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	239,851	0	8,171	0	0	231,680
18	Total Other Production Plant	239,851	0	8,171	0	0	231,680
19	Total Production Plant	239,851	0	8,171	0	0	231,680
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	0
3	361 Structures and Improvements	0	0	0		0	0
4	362 Station Equipment	451,439	0	39,781		0	411,658
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	985,121	183,137	61,905		0	1,106,353
7	365 Overhead Conductors and Devices	0	0	0		0	0
8	366 Underground Conduit	1,572	96	277		0	1,391
9	367 Underground Conductors and Devices	366,252	262	12,539		0	353,975
10	368 Line Transformers	7,468	12,506	14,014		0	5,960
11	369 Services	570,154	75,418	31,965		0	613,607
12	370 Meters	394,559	405	14,548		0	380,416
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	133,853	9,615	7,200		0	136,268
15	373 Streetlight and Signal Systems	51,112	2,280	3,679		0	49,713
16	Total Distribution Plant	2,961,530	283,719	185,908	0	0	3,059,341
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397	0	0		0	4,397
19	390 Structures and Improvements	1,259,140	5,248	55,128		0	1,209,260
20	391 Office Furniture and Equipment	88,040	0	6,983		0	81,057
21	392 Transportation Equipment	831,997	132	33,702		0	798,427
22	393 Stores Equipment	5,401	0	332		0	5,069
23	394 Tools, Shop and Garage Equipment	70,157	2,999	4,297		0	68,859
24	395 Laboratory Equipment	846	6	82		0	770
25	396 Power Operated Equipment	51,363	0	2,254		0	49,109
26	397 Communication Equipment	12,130	0	1,142		0	10,988
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	15,141	0	1,773		0	13,368
29	Total General Plant	2,338,612	8,385	105,693	0	0	2,241,304
30	Total Electric Plant in Service	5,539,993	292,104	299,772	0	0	5,532,325
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	3,181	0	0	0	0	3,181
34	Total Utility Plant Electric	5,543,174	292,104	299,772	0	0	5,535,506

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	68,010
34		
35		
36		
37		
38		
39		
40	TOTAL	68,010

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)	196,699	23,939	0.1217	
6						
7						
8						
9						
10						
11						
12		TOTALS	196,699	23,939	0.1217	
13	444-1	Street Lighting	44,128	6,067	0.1375	
14						
15						
16						
17						
18		TOTALS	44,128	6,067	0.1375	
19		TOTALS	240,827	30,006	0.1246	
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.		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	
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							
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	3,128,832	39,159	21,342,694	(70,810)	2,782	25
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	204,689	15,053	1,345,406	58,492	189	9
5	Large Commercial C Sales	1,411,664	72,879	11,144,559	45,253	37	(2)
6	444 Municipal Sales	30,006	(1,238)	240,827	(22,277)	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	31,625	641	149,644	(39,776)	0	0
11	Total Sales to Ultimate Consumers	4,806,816	126,494	34,223,130	(29,118)	3,024	31
12	447 Sales for Resale		0	0	0		0
13	Total Sales of Electricity*	4,806,816	126,494	34,223,130	(29,118)	3,024	31
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts		0				
16	451 Miscellaneous Service Revenues	0	(4,378)				
17	453 Sales of Water and Water Power		0				
18	454 Rent from Electric Property	12,758	1,459				1,020,881
19	455 Interdepartmental Rents		0				
20	456 Other Electric Revenues	17,463	4,885				34,073,486
21							
22							
23							
24							
25	Total Other Operating Revenues	30,221	1,966				
26	Total Electric Operating Revenue	4,837,037	128,460				

* Includes revenues from application of fuel clauses \$

Total KWH to which applied

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	21,342,694	3,128,832	0.1466	2,785	2,782
2		Commercial	1,345,406	204,689	0.1521	182	189
3		Industrial	11,144,559	1,411,664	0.1267	38	37
4		Municipal Building	196,699	23,939	0.1217	19	16
5		Municipal Street Lighting	44,128	6,067	0.1375	0	0
6		Security Light	149,644	31,625	0.2113	0	0
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			34,223,130	4,806,816	0.1405	3,024	3,024

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	2,656,765	124,174
27	556 System control and load dispatching		
28	557 Other expenses	547,964	(44,556)
29	Total other power supply expenses	3,204,729	79,618
30	Total power production expenses	3,204,729	79,618
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	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	7,272	409
6	583 Overhead line expenses	158,795	14,146
7	584 Underground line expenses	2,564	2,415
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	8,699	(719)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	132,288	(95,367)
12	589 Rents	0	0
13	Total operation	309,618	(79,116)
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	66,325	(73,971)
19	594 Maintenance of underground lines	44	44
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	66,369	(73,927)
25	Total distribution expenses	375,987	(153,043)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	12,483	(10,008)
30	903 Customer records and collection expenses	173,559	6,748
31	904 Uncollectible accounts	75	(314)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	186,117	(3,574)
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	120,285	3,465
44	921 Office supplies and expenses	8,058	1,676
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	60,902	13,819
47	924 Property insurance	0	0
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	429,572	65,588
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	16,272	(21,170)
53	931 Rents	0	0
54	Total operation	635,089	63,378

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	715		(432)
4	933 Transportation	35,015		(22,951)
5	Total administrative and general expenses	670,819		39,995
	Total Electric Operation and Maintenance Expenses	4,437,652		(37,004)
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	3,204,729	0	3,204,729
13	Total power production expenses	3,204,729		3,204,729
14	Transmission Expenses	0		0
15	Distribution Expenses	309,618	66,369	375,987
16	Customer Accounts Expenses	186,117		186,117
17	Sales Expenses	0		0
18	Administrative and General Expenses	635,089	35,730	670,819
19	Total Electric Operation and			
20	Maintenance Expenses	4,335,553	102,099	4,437,652
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)			97.94%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$701,274
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			10

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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	111,309			111,309
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	111,309	0	0	111,309
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)	111,309	0	0	111,309

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		2,591,466	19,003	12,748	50,709	82,460	\$0.0318	1
60 MINUTES		21,552	28,901	4,216	1,517	34,634	\$1.6070	2
60 MINUTES		1,481,710	191,305	112,748	1,658	305,711	\$0.2063	3
60 MINUTES		124,682	3,981	832	10	4,823	\$0.0387	4
60 MINUTES		1,379,292	41,038	9,246	993	51,277	\$0.0372	5
60 MINUTES		1,889,608	137,614	12,700	1,361	151,675	\$0.0803	6
60 MINUTES		2,071,030	127,575	13,811	165	141,551	\$0.0683	7
60 MINUTES		255,969	16,797	1,714	20	18,531	\$0.0724	8
60 MINUTES		3,731,093	320,773	24,907	298	345,978	\$0.0927	9
60 MINUTES					772	772	N/A	10
					490,086	490,086	N/A	11
		9,158,950		726,432	0	726,432	\$0.0793	12
60 MINUTES		2,259,643		0	320,624	320,624	\$0.1419	13
60 MINUTES		568,416		30,012	92	30,104	\$0.0530	14
							N/A	15
					612	612	N/A	16
					(39,167)	(39,167)	N/A	17
					13,357	13,357	N/A	18
					56,606	56,606	N/A	19
		291,650			210,869	210,869	\$0.7230	20
						0	N/A	21
					(129,881)	(129,881)	N/A	22
					(25,965)	(25,965)		23
		4,144,180			1,170	1,170		24
								25
								26
								27
	TOTALS:	29,969,241	886,987	949,366	955,906	2,792,259		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		33,410,920	28,563,490	4,847,430	412,470
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				33,410,920	28,563,490	4,847,430	412,470

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	336,924
17		NEPOOL EXPENSES	75,546
18			
19			
20			
21			
22			
23			
24	TOTAL		412,470

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			29,969,241
9		(In (gross)	0	
10	Interchanges	< Out (gross)	4,847,430	
11		(Net (Kwh)		4,847,430
12		(Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		(Net (Kwh)		0
15	TOTAL			34,816,671
16	DISPOSITION OF ENERGY			
17	Sales to ultimate consumers (including interdepartmental sales)			34,223,130
18	Sales for resale			0
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			
22	Energy losses			
23	Transmission and conversion losses			
24	Distribution losses	1.70%	593,541	
25	Unaccounted for losses			
26	Total energy losses			593,541
27	Energy losses as percent of total on line			1.70%
28				TOTAL 34,816,671

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	7,022	Thursday	1/8/2015	19:00	60 min	3,760,717
30	February	6,955	Monday	2/2/2015	19:00	60 min	3,617,456
31	March	6,468	Sunday	3/8/2015	19:00	60 min	3,205,151
32	April	5,678	Wednesday	4/8/2015	20:00	60 min	2,551,203
33	May	5,174	Wednesday	5/27/2015	20:00	60 min	2,333,458
34	June	5,057	Monday	6/22/2015	20:00	60 min	2,498,749
35	July	6,149	Wednesday	7/29/2015	21:00	60 min	2,782,979
36	August	6,014	Tuesday	8/18/2015	21:00	60 min	2,772,413
37	September	6,636	Tuesday	9/8/2015	20:00	60 min	2,598,741
38	October	5,477	Wednesday	10/28/2015	19:00	60 min	2,660,095
39	November	5,897	Sunday	11/29/2015	18:00	60 min	2,802,942
40	December	6,199	Tuesday	12/29/2015	18:00	60 min	3,232,767
41						TOTAL	34,816,671

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								
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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											
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25											
26											

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	138.88		138.88
2	Added During Year	0.00		0.00
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			
9	for Light and Power			
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	2,988	3,029	1,308	25,845
17	Additions during year				
18	Purchased	10	1	0	0
19	Installed	15	33	3	65
20	Associated with utility plant acquired				
21	Total Additions	25	34	3	65
22	Reductions during year:				
23	Retirements	0	0	8	120
24	Associated with utility plant sold				
25	Total Reductions	0	0	8	120
26	Number at end of year	3,013	3,063	1,303	25,790
27	In stock		0	48	1,218
28	Locked meters on customers' premises		29	0	0
29	Inactive transformers on system		0	0	0.0
30	In customers' use		3,013	1,262	24,477
31	In company's use		1	1	150
32	Number at end of year		3,043	1,311	25,845

*

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						
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47						
48						
49	TOTALS	5.880	5.880	7,970	0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

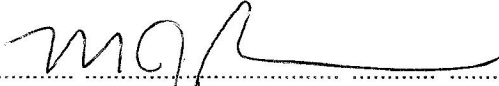
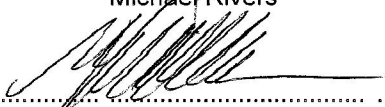

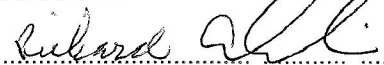
Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Ashburnham	578	149	0	0	31	0	0	21	377
2										
3										
4										
5										
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48										
49										
50										
51										
52	TOTALS	578	149	0	0	31	0	0	21	377

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 2015		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....	Mayor
	
.....	Manager of Electric Light
Michael Rivers	
)
.....	
Mark Carlisle	
)
.....	
Sara Davis	Selectmen
	or
.....	Members
Richard Ahlin	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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