

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,

2016

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

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, 2016, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. 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 presented in accordance with the requirements of the Massachusetts Department of Public Utilities, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
March 30, 2017

206 Southbridge Street
Auburn MA, 01501

324 Grove Street
Worcester MA, 01605

54 E. Main Street
Webster, MA 01570

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GENERAL INFORMATION

- | | | |
|-----|--|--------------------------------------|
| 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) | \$ 574,028,789 |
| 9. | Tax rate for all purposes during the year:

Residential \$22.97
Open Space \$22.97
Commercial/Industrial/Personal Property \$22.97 | \$22.97
\$22.97
\$22.97 |
| 10. | Amount of manager's salary: | \$127,308 |
| 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	4,800,000
3		
4	TOTAL	4,800,000
EXPENSES		
6	For operation, maintenance and repairs	4,460,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 10,598,284 as per page 9)	317,949
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		
14	TOTAL	5,097,949
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	6,700
19	Of electricity to be used for street lights	30,500
20	Total of above items to be included in the tax levy	37,200
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	37,200

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	2961
		Westminster	39
		Gardner	15
		Fitchburg	2
TOTAL	0	TOTAL	3,017

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 6,700
- 2. Municipal buildings 30,500
- 3.

TOTAL 37,200

* 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:

Installed 4,000 feet of underground primary service, 300 feet of underground secondary service lines, and 1,200 feet of new overhead primary. Replaced 201 poles.

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	1,551,278	255,738	17,007		1,500	1,791,509	
7	365 Overhead Conductors and Devices	679,318					679,318	
8	366 Underground Conduit	9,326	287				9,613	
9	367 Underground Conductors and Devices	418,224	875				419,099	
10	368 Line Transformers	476,249	6,419	4,489			478,179	
11	369 Services	1,140,910	25,595				1,166,505	
12	370 Meters	485,349	785				486,134	
13	371 Installations on Customer's Premises	-					0	
14	372 Leased Prop on Customer's Premises	249,609	12,569				262,178	
15	373 Streetlight and Signal Systems	124,904	2,808				127,712	
16	Total Distribution Plant	6,461,259	305,076	21,496	0	1,500	6,746,339	
17	5. GENERAL PLANT							
18	389 Land and Land Rights	4,397	118,753				123,150	
19	390 Structures and Improvements	1,842,849					1,842,849	
20	391 Office Furniture and Equipment	232,762	36,604				269,366	
21	392 Transportation Equipment	1,123,534					1,123,534	
22	393 Stores Equipment	11,051					11,051	
23	394 Tools, Shop and Garage Equipment	146,241	3,390				149,631	
24	395 Laboratory Equipment	2,751					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	8,120				61,439	
29	Total General Plant	3,535,855	166,867	0	0	0	3,702,722	
30	Total Electric Plant in Service	10,269,487	471,943	21,496	0	1,500	10,721,434	
31	Total Cost of Electric Plant.....							10,721,434
33	Less Cost of Land, Land Rights, Rights of Way.....							123,150
34	Total Cost upon which Depreciation is based							10,598,284

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)	5,532,325	5,697,815	165,490
3	101	Utility Plant - Gas (P. 20)	0	0	0
4	105	Property Held for Future Use (P. 17)	0	0	0
5	107	Construction Work in Progress (P. 17)	3,181	55,670	52,489
6		Total Utility Plant	5,535,506	5,753,485	217,979
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	1,254,063	1,400,511	146,448
14	128	Other Special Funds	1,589,953	1,602,116	12,163
15		Total Funds	2,844,016	3,002,627	158,611
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	736,477	978,730	242,253
18	132	Special Deposits	78,534	88,325	9,791
19	135	Working Funds	500	500	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	191,644	220,069	28,425
22	143	Other Accounts Receivable	169,513	176,023	6,510
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	255,911	218,327	(37,584)
25					
26	165	Prepayments	849,215	877,849	28,634
27	174	Miscellaneous Current Assets	978	978	0
28		Total Current and Accrued Assets	2,282,772	2,560,801	278,029
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount	0	0	0
31	182	Extraordinary Property Losses	0	0	0
32	185	Other Deferred Debits	115,492	295,284	179,792
33		Total Deferred Debits	115,492	295,284	179,792
34					
35		Total Assets and Other Debits	10,777,786	11,612,197	834,411

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0	0	0
3		SURPLUS			
4	205	Sinking Fund Reserves	0	0	0
5	206	Loans Repayment	15,500	15,500	0
6	207	Appropriations for Construction Repayments	5,990	5,990	0
7	208	Unappropriated Earned Surplus (P. 12)	5,829,030	5,794,247	(34,783)
8		Total Surplus	5,850,520	5,815,737	(34,783)
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	330,898	364,475	33,577
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	73,925	83,300	9,375
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	61,743	55,836	(5,907)
20		Total Current and Accrued Liabilities	466,566	503,611	37,045
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	2,500	97,224	94,724
24	253	Other Deferred Credits	1,047,545	1,399,007	351,462
25		Total Deferred Credits	1,050,045	1,496,231	446,186
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	1,820,702	2,107,595	286,893
31	265	Miscellaneous Operating Reserves	1,589,953	1,602,116	12,163
32		Total Reserves	3,410,655	3,709,711	299,056
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	86,907	86,907
35		Total Liabilities and Other Credits	10,777,786	11,612,197	834,411
			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)	4,587,256	(249,781)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	4,226,908	(108,645)
5	402 Maintenance Expense	181,232	79,133
6	403 Depreciation Expense	307,953	8,181
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	4,716,093	(21,331)
11	Operating Income	(128,837)	(228,450)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(128,837)	(228,450)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	120,947	9,638
17	419 Interest Income	38,006	(1,092)
18	421 Miscellaneous Nonoperating Income (P. 21)	5,052	5,052
19	Total Other Income	164,005	13,598
20	Total Income	35,168	(214,852)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions (P. 21)	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	35,168	(214,852)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	0	0
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	0	0
30	431 Other Interest Expense	1,505	1,426
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	1,505	1,426
33	NET INCOME	33,663	(216,278)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		5,829,030
35			
36			
37	433 Balance Transferred from Income		33,663
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)		
40	436 Appropriations of Surplus (P. 21)	68,446	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	5,794,247	
43			
44	TOTALS	5,862,693	5,862,693

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	978,730			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	TOTAL	978,730			
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)	218,327			
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			218,327	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	1,254,063			
26	Income during year from balance on deposit (interest)	16,217			
27	Amount transferred from income (depreciation)	307,953			
28					
29					
	TOTAL	1,578,233			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	177,722			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,400,511			
40					
	TOTAL	1,578,233			

UTILITY PLANT - ELECTRIC

1. Report below the cost of utility plant in service according to prescribed accounts preceding year. Such items should be included in column (c). effect of such amounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative 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	231,680	0	8,172	0	0	223,508
18	Total Other Production Plant	231,680	0	8,172	0	0	223,508
19	Total Production Plant	231,680	0	8,172	0	0	223,508
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	411,658	0	39,784		0	371,874
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	1,106,353	255,738	75,245		1,500	1,288,346
7	365 Overhead Conductors and Devices	0	0	0		0	0
8	366 Underground Conduit	1,391	287	280		0	1,398
9	367 Underground Conductors and Devices	353,975	875	12,549		0	342,301
10	368 Line Transformers	5,960	6,419	5,960		0	6,419
11	369 Services	613,607	25,595	34,228		0	604,974
12	370 Meters	380,416	785	14,556		0	366,645
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	136,268	12,569	7,488		0	141,349
15	373 Streetlight and Signal Systems	49,713	2,808	3,747		0	48,774
16	Total Distribution Plant	3,059,341	305,076	193,837	0	1,500	3,172,080
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397	118,753	0		0	123,150
19	390 Structures and Improvements	1,209,260	0	55,285		0	1,153,975
20	391 Office Furniture and Equipment	81,057	36,604	6,983		0	110,678
21	392 Transportation Equipment	798,427	0	33,706		0	764,721
22	393 Stores Equipment	5,069	0	328		0	4,741
23	394 Tools, Shop and Garage Equipment	68,859	3,390	4,387		0	67,862
24	395 Laboratory Equipment	770	0	83		0	687
25	396 Power Operated Equipment	49,109	0	2,256		0	46,853
26	397 Communication Equipment	10,988	0	1,143		0	9,845
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	13,368	8,120	1,773		0	19,715
29	Total General Plant	2,241,304	166,867	105,944	0	0	2,302,227
30	Total Electric Plant in Service	5,532,325	471,943	307,953	0	1,500	5,697,815
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	53,989	0	0	(1,500)	55,670
34	Total Utility Plant Electric	5,535,506	525,932	307,953	0	0	5,753,485

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	Solar Grant Income	5,052
2		
3		
4		
5		
6	TOTAL	5,052
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	68,446
34		
35		
36		
37		
38		
39		
40	TOTAL	68,446

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)	175,931	20,718	0.1178	
6						
7						
8						
9						
10						
11						
12		TOTALS	175,931	20,718	0.1178	
13	444-1	Street Lighting	47,808	5,860	0.1226	
14						
15						
16						
17						
18		TOTALS	47,808	5,860	0.1226	
19		TOTALS	223,739	26,578	0.1188	
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	2,967,632	(161,200)	21,083,862	(258,832)	2,789	7
3	442 Commercial and Industrial Sales						
4	Small Commercial B Sales	210,128	5,439	1,401,169	55,763	189	0
5	Large Commercial C Sales	1,318,408	(93,256)	11,054,198	(90,361)	39	2
6	444 Municipal Sales	26,578	(3,428)	223,739	(17,088)	15	(1)
7	445 Other Sales to Public Authorities	0	0	0	0	0	0
8	446 Sales to Railroads and Railways	0	0	0	0	0	0
9	448 Interdepartmental Sales	0	0	0	0	0	0
10	449 Miscellaneous Sales	29,222	(2,403)	149,644	0	0	0
11	Total Sales to Ultimate Consumers	4,551,968	(254,848)	33,912,612	(310,518)	3,032	8
12	447 Sales for Resale		0	0	0		0
13	Total Sales of Electricity*	4,551,968	(254,848)	33,912,612	(310,518)	3,032	8
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	0	0				
16	451 Miscellaneous Service Revenues	0	0				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	11,515	(1,243)				1,011,455
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	23,773	6,310				33,762,968
21							
22							
23							
24							
25	Total Other Operating Revenues	35,288	5,067				
26	Total Electric Operating Revenue	4,587,256	(249,781)				

* 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	21,083,862	2,967,632	0.1408	2,785	2,798
2		Commercial	1,401,169	210,128	0.1500	184	195
3		Industrial	11,054,198	1,318,408	0.1193	38	39
4		Municipal Building	175,931	20,718	0.1178	16	14
5		Municipal Street Lighting	47,808	5,860	0.1226	0	0
6		Security Light	149,644	29,222	0.1953	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)			33,912,612	4,551,968	0.1342	3,023	3,046

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

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering	0	0
4	542 Maintenance of structures	0	0
5	543 Maintenance or reservoirs, dams and waterways	0	0
6	544 Maintenance of electric plant	0	0
7	545 Maintenance of miscellaneous hydraulic plant	0	0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering	0	0
13	547 Fuel	0	0
14	548 Generation Expenses	0	0
15	549 Miscellaneous other power generation expense	0	0
16	550 Rents	0	0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering	0	0
20	552 Maintenance of Structures	0	0
21	553 Maintenance of generating and electric plant	0	0
22	554 Maintenance of miscellaneous other power generation plant	0	0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	2,407,277	(249,488)
27	556 System control and load dispatching	0	0
28	557 Other expenses	617,142	69,178
29	Total other power supply expenses	3,024,419	(180,310)
30	Total power production expenses	3,024,419	(180,310)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering	0	0
34	561 Load dispatching	0	0
35	562 Station expenses	0	0
36	563 Overhead line expenses	0	0
37	564 Underground line expenses	0	0
38	565 Transmission of electricity by others	0	0
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering	0	0
44	569 Maintenance of structures	0	0
45	570 Maintenance of station equipment	0	0
46	571 Maintenance of overhead lines	0	0
47	572 Maintenance of underground lines	0	0
48	573 Maintenance of miscellaneous transmission plant	0	0
49	Total maintenance	0	0
50	Total transmission expenses	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	7,196	(76)
6	583 Overhead line expenses	137,647	(21,148)
7	584 Underground line expenses	167	(2,397)
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	9,527	828
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	126,044	(6,244)
12	589 Rents	0	0
13	Total operation	280,581	(29,037)
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	129,671	63,346
19	594 Maintenance of underground lines	0	(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	129,671	63,302
25	Total distribution expenses	410,252	34,265
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	15,887	3,404
30	903 Customer records and collection expenses	178,900	5,341
31	904 Uncollectible accounts	169	94
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	194,956	8,839
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	134,058	13,773
44	921 Office supplies and expenses	8,195	132
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	48,999	(11,903)
47	924 Property insurance	0	0
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	499,835	70,263
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	35,865	19,593
53	931 Rents	0	0
54	Total operation	726,952	91,858

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	8,164		7,449
4	933 Transportation	43,397		8,382
5	Total administrative and general expenses	778,513		107,689
	Total Electric Operation and Maintenance Expenses	4,408,140		(29,517)
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	3,024,419	0	3,024,419
13	Total power production expenses	3,024,419		3,024,419
14	Transmission Expenses	0		0
15	Distribution Expenses	280,581	129,671	410,252
16	Customer Accounts Expenses	194,956		194,956
17	Sales Expenses	0		0
18	Administrative and General Expenses	726,952	51,561	778,513
19	Total Electric Operation and			
20	Maintenance Expenses	4,226,908	181,232	4,408,140
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)			102.81%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$751,361
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					
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24					
25					
26					
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28					
29					
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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	120,947			120,947
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	120,947	0	0	120,947
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)	120,947	0	0	120,947

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		2,649,496	19,003	13,036	32,543	64,582	\$0.0244	1
60 MINUTES		27,778	24,231	6,237	6,744	37,212	\$1.3396	2
60 MINUTES		737,249	174,638	37,856	1,363	213,857	\$0.2901	3
60 MINUTES		141,469	4,135	895	9	5,039	\$0.0356	4
60 MINUTES		1,180,697	40,634	7,930	1,006	49,570	\$0.0420	5
60 MINUTES		1,617,540	115,061	10,874	1,379	127,314	\$0.0787	6
60 MINUTES		2,349,880	124,810	14,891	148	139,849	\$0.0595	7
60 MINUTES		290,434	16,885	1,838	18	18,741	\$0.0645	8
60 MINUTES		4,233,460	336,976	26,862	266	364,104	\$0.0860	9
60 MINUTES					6,653	6,653	N/A	10
					536,390	536,390	N/A	11
		10,189,950		577,452	0	577,452	\$0.0567	12
60 MINUTES		2,171,809		0	351,590	351,590	\$0.1619	13
60 MINUTES		451,363		23,313	74	23,387	\$0.0518	14
							N/A	15
					636	636	N/A	16
					(40,895)	(40,895)	N/A	17
					12,163	12,163	N/A	18
					85,530	85,530	N/A	19
					(1,645)	(1,645)	N/A	20
							N/A	21
					(100,767)	(100,767)	N/A	22
					13,335	13,335		23
		4,580,280			241,405	241,405		24
								25
								26
								27
	TOTALS:	30,621,405	856,373	721,184	1,147,945	2,725,502		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)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	NEPEX		SO. ASHBURNHAM		32,980,300	28,038,200	4,942,100	298,917
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				32,980,300	28,038,200	4,942,100	298,917

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	221,977
17		NEPOOL EXPENSES	76,940
18			
19			
20			
21			
22			
23			
24	TOTAL		298,917

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		30,621,405
9		(In (gross)	32,980,300
10	Interchanges	< Out (gross)	(28,038,200)
11		(Net (Kwh)	4,942,100
12		(Received	0
13	Transmission for/by others (wheeling)	< Delivered	0
14		(Net (Kwh)	0
15	TOTAL		35,563,505
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		33,912,612
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	4.64%	1,650,893
25	Unaccounted for losses		
26	Total energy losses		1,650,893
27	Energy losses as percent of total on line	4.64%	
28	TOTAL		35,563,505

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	6,619	Tuesday	01/19/2016	19:00	60 min	3,641,939
30	February	6,754	Sunday	02/14/2016	19:00	60 min	3,279,148
31	March	5,762	Sunday	03/06/2016	19:00	60 min	2,880,189
32	April	5,746	Monday	04/04/2016	20:00	60 min	2,590,680
33	May	5,141	Saturday	05/28/2016	21:00	60 min	2,604,425
34	June	5,174	Monday	06/20/2016	21:00	60 min	2,499,577
35	July	6,199	Monday	07/25/2016	20:00	60 min	3,065,616
36	August	6,317	Sunday	08/14/2016	20:00	60 min	3,037,603
37	September	5,645	Thursday	09/08/2016	20:00	60 min	2,673,891
38	October	5,477	Tuesday	10/25/2016	19:00	60 min	2,762,788
39	November	5,803	Monday	11/28/2016	20:00	60 min	2,929,894
40	December	6,586	Monday	12/19/2016	19:00	60 min	3,597,755
41						TOTAL	35,563,505

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											
2	Ashburnham	Dist Sub Station	115000	13800		20,000 kva	1	1	0	0	0
3											
4											
5											
6											
7											
8											
9											
10											
11											
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16											
17											
18											
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21											
22											
23											
24											
25											
26	TOTALS					0	1	1			

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	0.23		0.23
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	139.11	0.00	139.11
5	*			
6				
7				
8	Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages			
9	for Light and Power			
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	3,043	3,043	1,311	25,845
17	Additions during year				
18	Purchased	0	0	14	290
19	Installed	0	24	6	225
20	Associated with utility plant acquired				
21	Total Additions	0	24	20	515
22	Reductions during year:				
23	Retirements	0	0	(8)	(125)
24	Associated with utility plant sold				
25	Total Reductions	0	0	(8)	(125)
26	Number at end of year	3,043	3,067	1,339	26,485
27	In stock		0	51	3,818
28	Locked meters on customers' premises		38	0	0
29	Inactive transformers on system		0	0	0.0
30	In customers' use		3,049	1,265	22,042
31	In company's use		1	1	150
32	Number at end of year		3,088	1,317	26,010

*

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	6.468	6.468	7,970	0	0
2		0.227	0.227	120/240		
3						
4						
5						
6						
7						
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46						
47						
48						
49	TOTALS	6.695	6.695	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	616	180	0	0	30	0	0	21	385
2										
3										
4										
5										
6										
7										
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50										
51										
52	TOTALS	616	180	0	0	30	0	0	21	385

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 2016.		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

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

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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**ASHBURNHAM MUNICIPAL LIGHT PLANT
GENERAL TERMS AND CONDITIONS
FOR ELECTRIC SERVICE
Approved July 21, 2016**

I. APPLICABILITY

The following Terms & Conditions of the Ashburnham Municipal Light Plant (“AMLP”) shall be a part of every Rate Schedule or contract for electric service, except as may be expressly modified by contract or a particular Rate Schedule, or superseded by any applicable order or regulation of the Massachusetts Department of Public Utilities (“DPU”). The provisions of these Terms and Conditions and the Schedule of Rates shall apply to all persons applying for or receiving service from AMLP (“Customer”) when effective and compliance thereof by the Customer is a condition precedent to the initial or continuing supply of electricity by AMLP.

These Terms and Conditions, and any amendments hereto, are binding on every Customer regardless of whether such Customer has actual notice of them. No agent or employee of AMLP is authorized to modify, change or waive any of these Terms and Conditions by oral agreement, representation or otherwise. These Terms and Conditions may be revised, amended, supplemented, or otherwise changed from time to time only by a duly authorized vote of the AMLP Board of Commissioners. Such changes, when effective, shall supersede the applicable provisions and shall be binding on all Customers. If any provision of these Terms and Conditions shall, for any reason and to any extent, be determined to be invalid or unenforceable, the remaining provisions will remain binding and enforceable.

II. INITIATING ELECTRIC SERVICE

- A. EXCLUSIVE SERVICE PROVIDER. AMLP shall be the exclusive electric service provider in its service territory. Any resident or Customer within AMLP’s electric service territory shall be prohibited from purchasing energy from any other entity or person. Any resident or Customer within AMLP’s electric service territory shall be prohibited from obtaining distribution services from any other service provider, except with AMLP’s express written consent, which may be withheld by AMLP in its sole discretion, or upon order of the DPU.
- B. SERVICE APPLICATION. Any person seeking to initiate temporary or permanent service or to change or to restore service shall complete and sign a written application on such forms provided or specified by AMLP. All adult occupants of the service location who are 18 years old or older are required to sign the application and shall be jointly and severally liable as the Customer-of-record. The Customer shall be responsible for the payment of all applicable fees at the time of application for service. AMLP may request any other information as it deems necessary to secure payment for all charges and to provide efficient and

reliable service. A completed application must be submitted at least five (5) days before service is to be commenced or restored.

- C. SECURITY DEPOSITS. AMLP may require any Customer, upon application for service or at any time, to furnish a security deposit in the form of cash or check, equal to an estimated bill for up to three months' service or such other amount as permitted by applicable law or regulation. If a prior history of usage is established, the estimate shall be based on the highest three-month period of service. For new commercial and industrial Customers, AMLP will calculate the amount of the security deposit based on the best information available for electric usage for the type of business in which the Customer is engaged and in no event, shall such deposit be less than \$300. AMLP may adjust the amount of the security deposit as necessary consistent with the Customer's usage history and as otherwise may be necessary to ensure that the full deposit is maintained. The security deposit may be maintained for the full term of service. Interest on security deposits held longer than six months shall be paid to the Customer or credited to the Customer's account in accordance with applicable laws or regulations. AMLP may waive the security deposit, in its sole discretion, when payment of the charges may be secured through other means.
- D. CONTINGENT UPON RIGHTS. The supply of service is contingent upon AMLP's ability to secure and retain the necessary location(s), rights-of-way or other property rights for its poles, wires, conduit, cable, and other equipment or apparatus. The Customer, at its sole expense, shall provide or secure any necessary permits, licenses, certificates, easements or rights-of-way on private property as may be required to enable AMLP to install and furnish the service for which application is made. AMLP, without liability, may suspend or terminate service if the Customer fails to maintain any such permits, licenses, certificates, easements or right-of-way grants required for such service.
- E. REFUSAL TO SERVE. AMLP reserves the right to refuse to supply service to new Customers or to supply additional load to any existing Customer if it is unable to obtain the necessary equipment and facilities or capital required for the purpose of furnishing such service, or the difficulty of access thereto is such that it causes an undue hardship on AMLP, financial or otherwise. AMLP also may refuse to supply service to loads of unusual characteristics which might affect the cost, quality or reliability of service supplied to AMLP's other Customers. As a condition to providing or continuing service, AMLP may require any Customer having such unusual loads to install special regulating and protective equipment, as determined by AMLP, at the Customer's sole expense.

- F. REJECTION FOR UNPAID BALANCE. AMLP reserves the right to reject any applications made by or on behalf of any Customer whose bills for service remain unpaid at the time of the application. The Customer shall be required, as determined by AMLP, to execute a Cromwell Waiver to add the outstanding balance to the new account or to pay all outstanding bills in advance of supplying service.

III. INSTALLATION OF NEW SERVICE AND SERVICE CONNECTIONS

- A. CUSTOMER'S WIRING. The Customer is responsible for the installation of all wiring on the Customer's premises to the point of entrance, as specified by AMLP. The Customer's wiring and electrical equipment shall comply with applicable bylaws, state and local codes or requirements, the National Electric Safety Code, and/or AMLP's specifications and policies as may be established or amended from time to time. The Customer shall obtain written approval of the Town Wiring Inspector prior to the connection of new service. AMLP may refuse to provide service until the Customer's wiring has been approved for energization or if AMLP determines that the Customer's installation does not comply with applicable requirements
- B. EXTENSION OF DISTRIBUTION SERVICE. The extension of new service shall be subject to AMLP's requirements and specifications and at the Customer's expense. AMLP may require the execution of a separate construction agreement to address major or unusual new service installations.
- C. PRIMARY SERVICES. AMLP shall determine the necessity of installing primary service and the primary requirements applicable to the Customer. All equipment, installations and other work performed by the Customer shall be in accordance with applicable bylaws, state and local codes or requirements, the National Electric Safety Code and AMLP's requirements and specifications. The Customer shall be responsible for the full cost for designing the layout and the supply and installation of equipment and facilities for providing primary service, whether provided by AMLP or the Customer. AMLP will supply transformers exceeding 300-kva bank/padmout, at the Customer's expense. The Customer shall pay the full amount of engineering, equipment and construction costs prior to installation.
- D. SECONDARY SERVICES.
 - 1. Temporary Service (Overhead). Single-phase service will be provided in accordance with AMLP's specifications and subject to the charges set

forth in Article VII, Section G. The Customer shall be responsible for providing a meter socket, distribution equipment, and a suitable attachment point required to meet the National Electric Safety Code temporary service requirements. The service location will be determined by AMLP.

2. Permanent Service (Overhead). Single-phase service will be provided in accordance with AMLP's specifications and subject to the charges set forth in Article VII, Section G. The Customer shall be responsible for installing the service bolt as provided in Article IV, Section E. Meter Locations will be determined by AMLP.
3. Temporary Service (Underground). AMLP will consider single-phase temporary underground service requests on a case-by-case basis. If approved, the installation of temporary underground services shall comply with the requirements applicable to permanent underground service.
4. Permanent Service (Underground). The Customer is responsible, at its sole expense, for all excavation conduit, meter socket and wire associated with the underground service as well as all connections. All installations must comply with applicable codes and AMLP's requirements and specifications. AMLP will complete the final connections to the AMLP secondary. The Customer shall leave 30 ft. of secondary cable to allow for connection to AMLP secondary. The Customer shall provide enough conduit to extend up the pole approximately 25-ft. above the meter socket as well as clips and a weatherhead to complete the installation. Services that require the use of steel conduit will have a grounding clamp installed 6 inches down from the top suitable for a # 6 solid conductor to be attached by AMLP.
5. Three Phase Service (Temporary or Permanent). AMLP will consider three-phase service requests on a case by case basis. Requests for three phase secondary services shall be submitted in writing and shall include estimated load requirements. AMLP may request any other information as it deems necessary to evaluate the Customer's request. Costs associated with three-phase service will be determined by AMLP and are payable by the Customer in full prior to the commencement of construction.
6. Inspections. Temporary or permanent services will not be connected until the Ashburnham Wire Inspector has completed the inspection and notified AMLP.

E. GENERAL SERVICE REQUIREMENTS.

1. Attachments for Service Drop Conductors. For new construction, AMLP will provide service bolt for service conductors. The Customer shall be responsible for the installation of the service bolt in accordance with AMLP's requirements and specifications. The service bolt shall be located not less than six (6) inches below the service head or weather cap and shall have a horizontal clearance of six (6) to twelve (12) inches from the service entrance cable.
2. Underground Installations. AMLP does not allow direct buried cable or wire. For all underground installations, service shall be installed in conduit per AMLP's specifications.
3. Additional Engineering Requirements and Specifications. AMLP reserves the right to impose any Customer-specific engineering requirements or specifications, as AMLP, in its discretion, deems necessary for the protection of its distribution system and for the provision of safe and reliable service to the Customer and its other Customers. The Customer is responsible for ascertaining whether any special engineering requirements or specifications will apply. AMLP or its outside engineer will prepare any engineering plans required by AMLP at the Customer's sole cost.
4. Additional Equipment. AMLP may install any equipment that it deems necessary for the reliable and efficient provision of service and the protection of its facilities, including remote disconnect and current limiting devices.
5. Ownership of Equipment and Facilities. All equipment and facilities shall be owned by AMLP up to the delivery point, whether installed by the Customer or AMLP.

IV. ADDITIONAL SERVICE REQUIREMENTS AND LIMITATIONS

- A. LOAD CHARACTERISTICS. AMLP will determine the character of service to be made available at each location. As provided in Article II, Section E, AMLP may refuse to supply service or may suspend or discontinue service to loads of unusual characteristics that might adversely affect AMLP's equipment and facilities, the quality of service supplied to other Customers, the public safety, or the safety of AMLP personnel, or require the installation of regulating equipment, as determined by AMLP in its sole discretion. The Customer shall notify AMLP in writing, on a form approved by the AMLP, before any change or addition is made in the load characteristics of the Customer's equipment. The Customer shall be liable for any damage caused by any such changes or additions made

without the AMLP's written approval, including any damage to AMLP's meters, transformers, lines, or other equipment.

- B. TYPE OF SERVICE. The type and/or size of service requested by a Customer may not be available at the location where such service is desired. Non-standard service only may be made available upon the express written approval of the General Manager of AMLP, as determined in AMLP's sole discretion, and at the sole expense of the Customer.
- C. COMPLIANCE WITH RATE AVAILABILITY. To the extent applicable, the use of service shall not be for any purposes other than those covered by the availability provision of the particular rate under which service is supplied.
- D. SUITABILITY OF EQUIPMENT AND APPARATUS. The Customer's wiring, equipment and apparatus shall be suitable for compatible operation with the service supplied by AMLP and shall, at all times, conform to the requirements of any legally constituted authorities and to those of AMLP, and the Customer shall keep such wiring, apparatus, and equipment in proper repair. The Customer shall not use the service supplied for any purpose or with any apparatus that would cause any disturbances or which may impair or render unsafe the service supplied by AMLP to its other Customers. AMLP shall not be responsible for the maintenance or installation of the equipment and property on the Customer's side of the delivery point, nor shall AMLP have any duty to investigate the same. However, AMLP reserves the right, but not the obligation, to disconnect its service, if to its knowledge and in its judgment, the Customer's installation has become or is dangerous, defective, or in violation of applicable safety codes or AMLP's requirements or specifications. The Customer shall be liable for any damage resulting to AMLP's apparatus or facilities or to its other Customers caused by the Customer's failure to comply with any provision of these Terms & Conditions.
- E. COMPLIANCE WITH LAWS. The Customer shall comply with all applicable by-laws, codes, requirements, certificates, permits and approvals of federal, state or municipal bodies or authorities with respect to the installation and maintenance of its equipment and facilities and shall be required to furnish satisfactory evidence of such compliance upon request. AMLP shall not be required to supply or continue service unless all applicable permits and approvals have been obtained or compliance with applicable codes has been established.
- F. RESALES PROHIBITED. Service supplied by AMLP shall be for the exclusive use of the Customer for the purpose and class of service specified, and such service shall not be resold.

V. INSTALLTION, ACCESS AND PROTECTION OF AMLP'S EQUIPMENT AND METERS

- A. INSTALLATION AND MAINTENANCE OF METER. Unless otherwise specified herein or in an applicable rate schedule, at its expense, AMLP will furnish and install, at locations it designates, one or more meters for the purpose of measuring electricity supplied. All meters installed by AMLP shall remain the property of AMLP, regardless of whether such meter is repaired or replaced by AMLP at the Customer's expense as provided herein. AMLP shall maintain and test the meters in accordance with applicable laws or regulations.
- B. CHANGES TO METERS DUE TO UNAUTHORIZED USE. Whenever AMLP determines that an unauthorized use of electricity is being made at the service location, AMLP may make any changes to its meters, appliances or other equipment on the Customer's premises or take any other corrective action as may be appropriate under the circumstances to ensure the safety and security of the equipment and its installation. Any such changes shall be made at the Customer's sole expense.
- C. SPACE AND HOUSING. The Customer shall furnish and maintain, at no cost to AMLP, the necessary space, housing, fencing, barriers, and foundations for the protection of equipment to be installed upon the Customer's premises, whether such equipment is furnished by the Customer or AMLP. If the Customer refuses or fails to do so, AMLP, at its option, may charge the Customer the costs for furnishing and maintaining the necessary facilities or devices for the protection of its equipment. Such space, housing, fencing, barriers and foundations shall be in conformity with applicable laws and regulations and subject to AMLP's specifications and approval.
- D. ACCESS TO AMLP'S EQUIPMENT AND METERS. At all times, the meter and any other AMLP equipment installed on the Customer's premises for the purposes of supplying service, shall be readily accessible to AMLP at all reasonable times for reading, inspection, repairs, replacements, and testing. Access to AMLP's meters and equipment shall be free from all obstructions, including shrubbery, fencing, and other obstructions. AMLP may refuse to supply or may suspend service if access cannot be readily obtained, as determined by AMLP in its sole discretion.
- E. GRANT OF RIGHTS. The Customer hereby gives AMLP permission to access the Customer's premises at all reasonable times for the purposes of installing, inspecting, testing, reading, maintaining, repairing, replacing or removing AMLP's meters, equipment or appliances. If access is refused or is otherwise not provided, AMLP may take such corrective action as it deems necessary, including suspending service until access is obtained. The Customer shall be responsible for all costs incurred by AMLP to obtain such access. The Customer shall pay all

such charges in full before service will be restored or any new service will be supplied.

- F. INTERFERENCE AND TAMPERING PROHIBITED. No person, unless expressly authorized by AMLP in writing, shall disconnect, remove, inspect or otherwise tamper with any meter or other equipment or facilities owned by AMLP. Neither Customer, nor anyone acting on the Customer's behalf, shall break any seals or change any settings to AMLP's meters or equipment. Upon request, AMLP will temporarily relocate meters (which shall not include service equipment) at no additional cost to accommodate construction projects at the service location. The Customer shall be responsible for the safekeeping of AMLP's meters and equipment, which includes taking all reasonable precautions to prevent damage or interference therewith. AMLP may impose any additional reasonable conditions as it deems necessary for the protection of its equipment and facilities. The Customer shall be responsible for all costs associated with any damage or interference with AMLP's meters and/or equipment, including the cost of repairs or replacements as determined by AMLP in its sole discretion. AMLP reserves the right to suspend or discontinue service until full restitution is made and to take other reasonable measures to ensure the safety and protection of its property. In addition, any person found tampering with such AMLP equipment or meters may be subject to a fine or imprisonment, or both, as provided by G.L. c. 164, Section 126 or other applicable law.
- G. MULTIPLE DWELLING UNITS AND BUILDINGS. Separate dwelling units, whether within the same building or in separate buildings on the same premises, shall be separately metered and considered as separate Customers, whenever practicable. AMLP shall be supplied with a simplified plan and each unit in the building shall be designated by an appropriate number for identification purposes. If a residence is converted to multiple units, or for some other reason it becomes impracticable in the judgment of AMLP to separately meter individual dwelling units, service may be supplied through one meter under the applicable residential or general service rate. Customers who wish to use a single meter to measure total consumption shall bring wiring to a central point. The wiring and location of the central point shall be subject to AMLP's approval. AMLP shall not be required to install separate service for any garage, barn, or other out-building if such service may be supplied from the main premises. Landlord customers shall comply with the requirements of the State Sanitary Code.

VI. ADDITIONAL CUSTOMER RESPONSIBILITIES.

- A. PROTECTION OF CUSTOMER EQUIPMENT AND APPLIANCES. The Customer acknowledges that computers, reproduction, X-ray, data processing equipment, electronics, similar and other devices can be extremely sensitive to power system transients or loss of voltage. The Customer is solely responsible for the protection of its equipment and appliances and should consult the equipment manufacturer for suitable devices to protect against these conditions. AMLP shall

not be liable for any losses or damage to the Customer's equipment and appliances.

- B. INSTALLATION OF RELAYS. The Customer shall install, at its own expense, a reverse-phase relay of approved type on all alternating-current motors for passenger and freight elevators, hoists and cranes, and a reverse-power or other approved relays for parallel operation. The Customer is responsible for protecting all polyphase equipment from loss of phase conditions (single phasing).
- C. CHANGES IN CUSTOMER'S CONDITIONS OR INSTALLATION. The Customer shall provide advance written notice to AMLP of any proposed change to the purpose or location of the Customer's equipment or service conditions. Such changes shall not be made until approved by AMLP in writing. AMLP may request any information as it deems necessary to evaluate the effect of the proposed change on its system. The Customer shall be liable for any damage to the meters or other apparatus and equipment of AMLP caused by the changed conditions or installation made without AMLP's express prior approval. AMLP may terminate or refuse to provide service to any location if changes in the Customer's equipment, installation or interconnection fail to meet specifications or requirements prescribed AMLP.
- D. RELOCATION OF FACILITIES. If for any reason, it becomes necessary for AMLP to relocate any of its poles, wires or cables by which the Customer is served, the Customer, at its own expense, shall change the location of its point of delivery to a point readily accessible from the new location, and shall make any change in the wiring system in connection therewith.

VII. RATES, CHARGES AND BILLING

- A. RATE. AMLP will determine the rate applicable to each Customer based upon such Customer's usage or class of service. Every Customer is entitled to request service under the lowest rate applicable to the service supplied during each calendar year. AMLP shall not be liable for any claim that service provided to the Customer might have been less expensive or more advantageous to the Customer if supplied under a different rate.
- B. CHANGES IN RATE. AMLP's rates, rate schedules and tariffs are subject to change pursuant to and in accordance with G. L. c. 164, § 58. Service shall be billed at the new rate as of effective date.
- C. BILLING. All meters shall be read at least every other month as provided in the DPU billing and termination regulations, except where access to the meter cannot be obtained on the regular reading date. Bills for regular service charges shall be rendered monthly, except when AMLP determines that a different billing period is required or desirable as permitted by applicable law or regulation. Charges for

the installation, maintenance, and repairs of equipment and facilities will be billed as applicable. AMLP may require payment in advance for such work.

- D. DUE DATE. All bills shall be due and payable upon receipt. The bill shall be deemed to be received on the date of hand delivery or three days following the date of mailing, as applicable, unless otherwise specified in the applicable rate schedule. If a bill for monthly service is not paid in full within one hundred twenty (120)* days of the original invoice date and the amount is not subject to a good faith dispute, the invoice shall be deemed to be past due and service shall be subject to termination in accordance with applicable laws and regulations. The Customer also may be subject to late payment fees.

*To be reduced in future from 120 to 45 days after conversion to new AMI metering system.

- E. LIABILITY FOR CHARGES. The Customer shall be and shall remain the Customer of record and shall be liable for all charges for service until such time as the Customer requests termination of service and a final meter reading is obtained by AMLP. All requests for termination shall be in writing on such forms required by AMLP. Continuous service will be provided to rental properties during periods of vacancy upon the filing of an application for continuous service pursuant to which the property owner or management company agrees to pay for the charges until a new Customer-of-record is established.

- F. LIABILITY FOR UNMETERED SERVICE AND UNBILLED CHARGES. When the Customer receives service that has not been metered or has not been charged due to a billing error or otherwise, AMLP may issue a make-up bill for the unbilled charges. The charges will be based on the actual use (if available) or estimated use (if actual meter readings are not available), at the applicable rate(s) for service during the period of unmetered or unbilled use.

- G. ADDITIONAL FEES AND CHARGES.

Renewable Energy Charge. All bills for electric service shall be subject to a mandatory renewable energy charge pursuant to G.L. c. 25, § 20. The Customer shall be charged .0005 cents per kilowatt hour or such other amount prescribed by law.

Disconnection Fee. The Customer may be charged a disconnection fee of \$50.00, including temporary disconnections.

Reconnection Fee. The Customer shall be subject to a reconnection fee for each reconnection of service. The reconnection charge between the hours of 7:00am and 3:00pm Monday through Friday, except holidays, shall be subject to a \$50.00 fee. If the Customer requests reconnection of service between the

hours of 3:00pm and 7:00am, or on weekends and holidays, the reconnection fee shall be \$300.00.

Temporary Removal of Service Drop. The Customer will be charged a fee of \$50.00 for the temporary removal of the service drop during normal business hours to facilitate construction, repairs, and the Customer's tree trimming at the service location. The Customer will be charged AMLP's actual costs for removals outside of normal business hours.

***Tree Removal.** Trees which are dead, dying, or significantly damaged create hazard to life and property. It is the legal responsibility of the landowner to remove dead, dying, or diseased trees which could potentially cause damage to AMLP lines or equipment.*

It is the policy of the department to charge tree owners for damages caused by trees which the landowner knew, or should reasonably have known were hazardous.

Tree removal or pruning should only be performed by qualified tree service companies which maintain appropriate training, licensing, equipment, insurance, and personnel to perform such services near high voltage equipment and lines. AMLP may at times provide a list of potential tree services for customer convenience, but no such list is to be construed as an endorsement or approval of any company(s). Anyone procuring tree services must use appropriate diligence and discretion in employing such contractors.

Temporary Service Fee for Events. The Customer will be charged a minimum fee of \$50.00 for short-term events, such as concerts and fairs.

Late Payment Fee. To the extent permitted by law and unless otherwise specified in the applicable rate schedule, past due bills where such amount(s) is not subject to dispute, may bear interest on any unpaid balance, including any outstanding interest charges, at a rate equal to the lower of (i) 1.5% per month and (ii) the maximum rate allowed by law, from the date that the bill was considered past due.

Returned Check Fee. AMLP may charge a minimum fee of \$25.00 for each returned check. AMLP, at its option, may charge to the Customer the actual costs incurred by AMLP for each returned check.

Primary Service Extensions. The Customer will be charged AMLP's actual costs to extend electric service.

Secondary Services – Overhead (Temporary and Permanent). Single-phase service will be provided from existing lines and poles up to a distance of 200 feet for a service charge of \$150.00. For Single Phase service beyond 200 feet from an existing pole or service within 200 feet but requiring the installation of a new pole or anchor, the Customer will be charged \$325 per pole (which includes associated secondary cable) and \$75.00 per anchor. The service requirements shall be determined by AMLP at its sole discretion.

Secondary Services – Underground (Temporary and Permanent). Single-phase underground service will be provided at actual costs for labor and materials.

Engineering Rate. All engineering services, including layout of pole line, will be charged to the Customer at a rate of \$150.00 per hour.

Meter Changes. Meter changes at the Customer's request are subject to a \$150.00 fee. The fee will be refunded if the meter is found to be inaccurate.

VIII. SUSPENSION OR TERMINATION OF SERVICE

- A. **SUSPENSION OF SERVICE FOR REPAIRS AND EMERGENCIES.** AMLP reserves the right to suspend service at any time for the purposes of making repairs, replacements or changes to AMLP's equipment or facilities, whether on or off the Customer's premises. AMLP also may suspend service at any time, in its judgment, to protect the safety of its workers or the public or its property, or otherwise when AMLP deems that an emergency exists. However, nothing in this Section shall be deemed to require AMLP to make any such repairs, replacements or changes, at times other than AMLP's normal business hours. The Customer typically will be notified in advance to the extent practicable except in cases of emergency.
- B. **NON-COMPLIANCE.** AMLP shall have the right to suspend or discontinue service when the Customer fails to comply with or fails to perform any of the requirements or obligations of these Terms and Conditions or any applicable rate schedule or service agreement with AMLP, including non-payment of charges when due, or if the equipment and apparatus of the Customer interferes with AMLP's system or service to AMLP's other Customers.
- C. **REASONS OF SAFETY OR FRAUD.** AMLP may suspend or discontinue service without prior notice in the following situations:

1. Where the Customer's wiring or equipment is found to be in a dangerous or unsafe condition or for other reasons affecting the health or safety of the public or AMLP's workers; and/or
 2. If necessary to protect AMLP from fraud or theft.
- D. CAUSES BEYOND AMLP'S CONTROL. AMLP may discontinue or suspend service and remove any AMLP equipment which, in the opinion of AMLP, may have become unsuitable by reason of deterioration, civil commotion, vandalism, state of war, explosions, fire, storm, flood, lightning, or any other causes beyond AMLP's reasonable control.
- E. AS PERMITTED BY DPU REGULATIONS. AMLP may discontinue service in accordance with or as permitted by the DPU's billing and termination regulations, 220 C.M.R. 25.00, *et seq.*
- F. REMOVAL OF APPLIANCES. AMLP may remove its equipment and appliances upon termination or discontinuance of service. Such appliances and/or equipment shall not be restored except upon the filing and acceptance of a new application for service and payment of all outstanding charges and the costs of removal and restoration of service.

IX. LIMITATIONS ON LIABILITY AND DAMAGES AND EXCLUSIONS

- A. SERVICE QUALITY AND INTERRUPTIONS. While AMLP endeavors to furnish adequate and reliable service, AMLP does not guarantee continuous service or warrant that service will be free from interruptions or defects and disclaims any and all loss or liability resulting from its failure to provide service or its inability to maintain uninterrupted and continuous service to the extent allowed by law. AMLP shall not be responsible for any variation or diminution in service, abnormal voltage, or reversal of its service, except to the extent that such condition is caused solely by AMLP's gross negligence or willful misconduct. In no event shall AMLP be liable for any indirect, incidental or consequential losses or damages of any kind resulting therefrom. AMLP shall have no duty to regulate voltage and/or frequency beyond that required by the American National Standard for Electric Power Systems and Equipment, ANSI C84.1, and if the Customer requires regulation of voltage and/or frequency that is more refined, the Customer shall furnish, install, maintain and operate the necessary apparatus at his own expense.

The Customer acknowledges that when a part or parts of the interconnected generation, transmission or distribution systems may be threatened by a condition which may affect the integrity of the supply of electric service, or when a condition of actual or threatened shortage of available energy supplies and resources shall exist, AMLP may, in its sole judgment, curtail, allocate, or interrupt such service to the Customer.

- B. USE OF ELECTRICITY OR PRESENCE OF APPLIANCES. AMLP shall not be liable for injuries or damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of AMLP's appliances and equipment on the Customer's premises. Neither by inspection nor non-rejection does AMLP in any way give any warranty, express or implied, as to the adequacy, safety or other characteristics of any equipment, wiring or devices, installed on the Customer's premises. AMLP shall not be liable for injuries or damages resulting in any way from the supplying or use of electricity or from the presence or operation of AMLP's service, conductors, appurtenances or other equipment on the Customer's premises.
- C. OTHER EVENTS. Notwithstanding the foregoing limitations, AMLP disclaims any and all liability for losses or damages due to any other causes beyond its immediate control, whether fire, explosion, flood, weather conditions, accidents, labor difficulties, conditions of fuel supply, the attitude of any public authority, reduction in voltage, rotational utilization of distribution feeders, scheduled black-outs, failure to receive electricity for which in any manner it has contracted, or due to the operation in accordance with good utility practice of an emergency load reduction program by AMLP or one with whom it has contracted for the supply of electricity.