

**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,**

**2017**

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

Official title: Manager

Kevin Sullivan

Office address: 24 Williams Road

Ashburnham, MA 01430

GOULET, SALVIDIO  
& ASSOCIATES, P.C.  

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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, 2017, and the related statements of income and unappropriated retained earnings for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Goulet, Salvidio & Associates P.C.

*Goulet, Salvidio & Associates, P.C.*

Worcester, Massachusetts  
March 21, 2018

324 Grove Street Worcester, MA 01605 • 54 East Main Street Webster, MA 01570

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## GENERAL INFORMATION

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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:	Kevin Sullivan                      24 Williams Road                      Ashburnham, MA 01430	
4. Name and address of mayor or selectmen:	Kyle Johnson                      32 Main Street                      Ashburnham, MA 01430 Leo Janssens II                      32 Main Street                      Ashburnham, MA 01430 John Mulhall                      32 Main Street                      Ashburnham, MA 01430	
5. Name and address of town (or city) treasurer:	Sara Paz                      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)	\$	597,937,144
9. Tax rate for all purposes during the year:	Residential	\$23.40
	Open Space	\$23.40
	Commercial/Industrial/Personal Property	\$23.40
10. Amount of manager's salary:		\$135,000
11. Amount of manager's bond:		\$50,000
12. Amount of salary paid to members of municipal light board (each):		\$0

**FURNISH SCHEDULE OF ESTIMATES REQUIRED BY GENERAL LAWS, CHAPTER 164, SECTION 57 FOR GAS AND ELECTRIC LIGHT PLANTS FOR THE FISCAL YEAR, ENDING DECEMBER 31, NEXT.**

		Amount
<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas	0
2	From sales of electricity	4,875,000
3		<b>TOTAL</b>
4		4,875,000
<b>EXPENSES</b>		
6	For operation, maintenance and repairs	4,200,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund ( 3 %                      11,256,311      as per page 9)	337,689
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13		<b>TOTAL</b>
14		4,537,689
<b>COST:</b>		
16	Of gas to be used for municipal buildings	
17	Of gas to be used for street lights	
18	Of electricity to be used for municipal buildings	76,524
19	Of electricity to be used for street lights	6,627
20	Total of above items to be included in the tax levy	83,151
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	83,151

**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	2941
		Westminster	39
		Winchendon	19
		Gardner	15
		Fitchburg	2
		Ashby	1
<b>TOTAL</b>	<b>0</b>	<b>TOTAL</b>	<b>3,017</b>

**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 6,627
- 2. Municipal buildings 76,524
- 3.

TOTAL 83,151

\* 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.

**Electric plant added:**

- 1. 4,200 feet of underground primary service
- 2. 2,100 feet of overhead primary service
- 3. 400 feet of overhead secondary service
- 4. 6 poles for new electric services
- 5. 22 new electric customers

**Electric plant reduced:**

- 1. 85 existing poles that had reached their useful life of whose integrity had been lost

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		Rate	Interest When Payable	Amount Outstanding at End of Year
			Amounts	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		Rate	Interest When Payable	Amount Outstanding at End of Year
			Amounts	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



		<b>TOTAL COST OF PLANT - ELECTRIC</b>									
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c) or (d) as appropriate.		Retirements (d)		Adjustments (e)		Transfers (f)		Balance End of Year (g)	
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		Additions (c)		Retirements (d)		Adjustments (e)		Transfers (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											
6	2. PRODUCTION PLANT										
7	A. Steam Production										
8	310 Land and Land Rights										
9	311 Structures and Improvements										
10	312 Boiler Plant Equipment										
11	313 Engines and Engine Driven Generators										
12	314 Turbogenerator Units										
13	315 Accessory Electric Equipment										
14	316 Miscellaneous Power Plant Equipment										
15	Total Steam Production Plant	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										
	7 Total Nuclear Production Plant	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	1,791,509	149,098	(37,089)			1,977,696
7	365 Overhead Conductors and Devices	679,318	-			12,503	679,318
8	366 Underground Conduit	9,613	-				9,613
9	367 Underground Conductors and Devices	419,099	120	(32,636)		149,594	419,219
10	368 Line Transformers	478,179	16,437				527,252
11	369 Services	1,166,505	30,201			1,681	1,196,706
12	370 Meters	486,134	15,407				501,541
13	371 Installations on Customer's Premises	-	-				0
14	372 Leased Prop on Customer's Premises	262,178	10,060				272,238
15	373 Streetlight and Signal Systems	127,712	7,617				135,329
16	Total Distribution Plant	6,746,339	228,940	(69,725)	0	163,778	7,045,004
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	-				123,150
19	390 Structures and Improvements	1,842,849	-				1,842,849
20	391 Office Furniture and Equipment	269,366	12,445				281,811
21	392 Transportation Equipment	1,123,534	220,221	(123,895)			1,467,650
22	393 Stores Equipment	11,051	-				11,051
23	394 Tools, Shop and Garage Equipment	149,631	2,801				152,432
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	61,439	-				61,439
29	Total General Plant	3,702,722	235,467	(123,895)	0	0	4,062,084
30	Total Electric Plant in Service	10,721,434	464,407	(193,620)	0	163,778	11,379,461
31					Total Cost of Electric Plant.....		11,379,461
32					Less Cost of Land, Land Rights, Rights of Way.....		123,150
33					Total Cost upon which Depreciation is based.....		11,256,311
34							

The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.

<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>UTILITY PLANT</b>			
2	101	Utility Plant - Electric (P. 17)	5,697,815	6,008,051	310,236
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)	55,670	0	(55,670)
6		Total Utility Plant	5,753,485	6,008,051	254,566
7					
8					
9					
10					
11		<b>FUND ACCOUNTS</b>			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	1,400,511	1,744,439	343,928
14	128	Other Special Funds	1,602,116	1,617,266	15,150
15		Total Funds	3,002,627	3,361,705	359,078
16		<b>CURRENT AND ACCRUED ASSETS</b>			
17	131	Cash (P. 14)	978,730	1,011,382	32,652
18	132	Special Deposits	88,325	90,922	2,597
19	135	Working Funds	500	500	0
20	141	Notes Receivable	0	0	0
21	142	Customer Accounts Receivable	220,069	217,744	(2,325)
22	143	Other Accounts Receivable	176,023	554,665	378,642
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	218,327	243,213	24,886
25					
26	165	Prepayments	877,849	873,298	(4,551)
27	174	Miscellaneous Current Assets	978	5,143	4,165
28		Total Current and Accrued Assets	2,560,801	2,996,867	436,066
29		<b>DEFERRED DEBITS</b>			
30	181	Unamortized Debt Discount	0	0	0
31	182	Extraordinary Property Losses	0	0	0
32	185	Other Deferred Debits	295,284	485,450	190,166
33		Total Deferred Debits	295,284	485,450	190,166
34					
35		Total Assets and Other Debits	11,612,197	12,852,073	1,239,876

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		<b>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0	0	0
3		<b>SURPLUS</b>			
4	205	Sinking Fund Reserves	0	0	0
5	206	Loans Repayment	15,500	15,500	0
6	207	Appropriations for Construction Repayments	5,990	5,990	0
7	208	Unappropriated Earned Surplus (P. 12)	5,794,247	5,992,416	198,169
8		Total Surplus	5,815,737	6,013,906	198,169
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	364,475	541,216	176,741
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	83,300	82,525	(775)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	55,836	66,390	10,554
20		Total Current and Accrued Liabilities	503,611	690,131	186,520
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	97,224	4,636	(92,588)
24	253	Other Deferred Credits	1,399,007	1,730,609	331,602
25		Total Deferred Credits	1,496,231	1,735,245	239,014
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	2,107,595	2,506,083	398,488
31	265	Miscellaneous Operating Reserves	1,602,116	1,617,266	15,150
32		Total Reserves	3,709,711	4,123,349	413,638
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction	86,907	289,442	202,535
35		Total Liabilities and Other Credits	11,612,197	12,852,073	1,239,876

<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	400 Operating Revenues (P. 37 and 43)	4,350,823	(236,433)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	3,973,892	(253,016)
5	402 Maintenance Expense	177,071	(4,161)
6	403 Depreciation Expense	317,949	9,996
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	4,468,912	(247,181)
11	Operating Income	(118,089)	10,748
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(118,089)	10,748
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	204,919	83,972
17	419 Interest Income	53,560	15,554
18	421 Miscellaneous Nonoperating Income (P. 21)	128,991	123,939
19	Total Other Income	387,470	223,465
20	Total Income	269,381	234,213
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization	(2,607)	(2,607)
23	426 Other Income Deductions (P. 21)	0	0
24	Total Income Deductions	(2,607)	(2,607)
25	Income Before Interest Charges	271,988	236,820
26	<b>INTEREST CHARGES</b>		
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	5,994	4,489
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	5,994	4,489
33	<b>NET INCOME</b>	265,994	232,331
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		5,794,247
35			
36			
37	433 Balance Transferred from Income		265,994
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)		
40	436 Appropriations of Surplus (P. 21)	57,825	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	5,992,416	
43			
44	<b>TOTALS</b>	6,060,241	6,060,241

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	1,011,382	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	<b>TOTAL</b>	1,011,382	
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)		
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	243,213	
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	243,213	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	<b>DEBITS</b>		
25	Balance of account at beginning of year		1,400,511
26	Income during year from balance on deposit (interest)		25,979
27	Amount transferred from income (depreciation)		317,949
28			
29	<b>TOTAL</b>		1,744,439
30	<b>CREDITS</b>		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		0
32	Amounts expended for renewals, viz:-		
33	Power Contract Settlement		
34			
35			
36			
37			
38			
39	Balance on hand at end of year		1,744,439
40	<b>TOTAL</b>		1,744,439

**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 effect of such amounts.  
 2. Do not include as adjustments, corrections of 3. Credit adjustments of plant accounts should be 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).  
 additions and retirements for the current or the enclosed in parentheses to indicate the negative

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							
6	2. PRODUCTION PLANT						
7	A. Steam Production						
8	310 Land and Land Rights		0			0	
9	311 Structures and Improvements		0			0	
10	312 Boiler Plant Equipment		0			0	
11	313 Engines and Engine Driven Generators		0			0	
12	314 Turbogenerator Units		0			0	
13	315 Accessory Electric Equipment		0			0	
14	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	223,508	0	8,172	0	0	215,336
18	Total Other Production Plant	223,508	0	8,172	0	0	215,336
19	Total Production Plant	223,508	0	8,172	0	0	215,336
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	371,874	0	39,780		0	332,094
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	1,288,346	149,098	82,056		0	1,355,388
7	365 Overhead Conductors and Devices	0	0	0		12,503	12,503
8	366 Underground Conduit	1,398	0	288		0	1,110
9	367 Underground Conductors and Devices	342,301	120	12,576		149,594	479,439
10	368 Line Transformers	6,419	16,437	6,420		0	16,436
11	369 Services	604,974	30,201	34,992		1,681	601,864
12	370 Meters	366,645	15,407	14,580		0	367,472
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	141,349	10,060	7,860		0	143,549
15	373 Streetlight and Signal Systems	48,774	7,617	3,840		0	52,551
16	Total Distribution Plant	3,172,080	228,940	202,392	0	163,778	3,362,406
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0		0	123,150
19	390 Structures and Improvements	1,153,975	0	55,285		0	1,098,690
20	391 Office Furniture and Equipment	110,678	12,445	8,076		0	115,047
21	392 Transportation Equipment	764,721	220,221	33,708		0	951,234
22	393 Stores Equipment	4,741	0	336		0	4,405
23	394 Tools, Shop and Garage Equipment	67,862	2,801	4,488		0	66,175
24	395 Laboratory Equipment	687	0	84		0	603
25	396 Power Operated Equipment	46,853	0	2,256		0	44,597
26	397 Communication Equipment	9,845	0	1,140		0	8,705
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	19,715	0	2,012		0	17,703
29	Total General Plant	2,302,227	235,467	107,385	0	0	2,430,309
30	Total Electric Plant in Service	5,697,815	464,407	317,949	0	163,778	6,008,051
31	104 Utility Plant Leased to Others	0	0	0		0	0
32	105 Property Held for Future Use	0	0	0		0	0
33	107 Construction Work in Progress	55,670	108,108	0		(163,778)	0
34	Total Utility Plant Electric	5,753,485	572,515	317,949	0	0	6,008,051

**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)
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			
Kinds of Fuel and Oil - continued					
Line No.	Item (g)	Total Cost (b)	Kinds of Fuel and Oil		
			Quantity (h)	Cost (i)	Quantity (j)
14	On Hand Beginning of Year				
15	Received During Year				
16	TOTAL				
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred				
25	TOTAL DISPOSED OF				
26	BALANCE END OF YEAR				

Note A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1	Mutual Aid	128,991
2		
3		
4		
5		
6	TOTAL	128,991
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	0
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	0
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	0
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33	Town of Ashburnham - In Lieu of Taxes	67,825
34		
35		
36		
37		
38		
39		
40	TOTAL	67,825

<b>MUNICIPAL REVENUES (Account 482,444)</b> (K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4						
			<b>TOTALS</b>			
<b>Electric Schedule</b>						
		(a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other Than Street Lighting)	579,877	8,849	0.0153	
6						
7						
8						
9						
10						
11						
12			<b>TOTALS</b>	579,877	8,849	
13	444-1	Street Lighting	49,082	5,668	0.1155	
14						
15						
16						
17						
18			<b>TOTALS</b>	49,082	5,668	
19			<b>TOTALS</b>	628,959	14,517	
					0.0231	
<b>PURCHASED POWER (Account 555)</b>						
Line No.	Names of Utilities from Which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			<b>TOTALS</b>	0	0	0.0000
<b>SALES FOR RESALE (Account 447)</b>						
Line No.	Names of Utilities to Which Electric Energy is sold (a)		Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			<b>TOTALS</b>	0	0	

**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below the amount of operating revenue for the year for each presented account and the amount of increase or decrease over the preceding year.  
 2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.  
 3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate

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

Line No.	Account (a)	Operating Revenues				Kilowatt-hours Sold			Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)	
1	<b>SALES OF ELECTRICITY</b>									
2	440 Residential Sales	2,903,831	(63,801)	21,061,170	(22,692)	2,834	45			
3	442 Commercial and Industrial Sales	188,301	(21,827)	1,299,042	(102,127)	165	0			
4	Small Commercial B Sales	1,173,128	(145,280)	9,280,451	(1,773,747)	34	(24)			
5	Large Commercial C Sales	14,517	(12,061)	628,959	405,220	18	(5)			
6	444 Municipal Sales	0	0	0	0	0	3			
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	29,539	317	199,859	50,215	0	0			
11	Total Sales to Ultimate Consumers	4,309,316	(242,652)	32,469,481	(1,443,131)	3,051	19			
12	447 Sales for Resale	0	0	0	0	0	0			
13	Total Sales of Electricity*	4,309,316	(242,652)	32,469,481	(1,443,131)	3,051	19			
14	<b>OTHER OPERATING REVENUES</b>									
15	450 Forfeited Discounts	0	0							
16	451 Miscellaneous Service Revenues	0	0							
17	453 Sales of Water and Water Power	0	0							
18	454 Rent from Electric Property	24,116	12,601							
19	455 Interdepartmental Rents	0	0							
20	456 Other Electric Revenues	17,391	(6,382)							
21										
22										
23										
24										
25	Total Other Operating Revenues	41,507	6,219							
26	Total Electric Operating Revenue	4,350,823	(236,433)							

\* Includes revenues from application of fuel clauses \$ 3,226,098

Total KWH to which applied 32,269,622

**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	21,061,170	2,903,831	0.1379	2,816	2,834
2		Commercial	1,299,042	188,301	0.1450	174	165
3		Industrial	9,280,451	1,173,128	0.1264	34	34
4		Municipal Building	579,877	8,849	0.0153	18	18
5		Municipal Street Lighting	49,082	5,668	0.1155	180	180
6		Security Light	199,859	29,539	0.1478	432	432
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
<b>TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)</b>			<b>32,469,481</b>	<b>4,309,316</b>	<b>0.1327</b>	<b>3,654</b>	<b>3,663</b>

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



<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>HYDRAULIC POWER GENERATION - Continued</b>		
2	Maintenance:		
3	541 Maintenance Supervision and engineering	0	0
4	542 Maintenance of structures	0	0
5	543 Maintenance of reservoirs, dams and waterways	0	0
6	544 Maintenance of electric plant	0	0
7	545 Maintenance of miscellaneous hydraulic plant	0	0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	<b>OTHER POWER GENERATION</b>		
11	Operation:		
12	546 Operation supervision and engineering	0	0
13	547 Fuel	0	0
14	548 Generation Expenses	0	0
15	549 Miscellaneous other power generation expense	0	0
16	550 Rents	0	0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering	0	0
20	552 Maintenance of Structures	0	0
21	553 Maintenance of generating and electric plant	0	0
22	554 Maintenance of miscellaneous other power generation plant	0	0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	2,115,864	(291,413)
27	556 System control and load dispatching	0	0
28	557 Other expenses	603,116	(14,026)
29	Total other power supply expenses	2,718,980	(305,439)
30	Total power production expenses	2,718,980	(305,439)
31	<b>TRANSMISSION EXPENSES</b>		
32	Operation:		
33	560 Operation supervision and engineering	0	0
34	561 Load dispatching	0	0
35	562 Station expenses	0	0
36	563 Overhead line expenses	0	0
37	564 Underground line expenses	0	0
38	565 Transmission of electricity by others	0	0
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering	0	0
44	569 Maintenance of structures	0	0
45	570 Maintenance of station equipment	0	0
46	571 Maintenance of overhead lines	0	0
47	572 Maintenance of underground lines	0	0
48	573 Maintenance of miscellaneous transmission plant	0	0
49	Total maintenance	0	0
50	Total transmission expenses	0	0

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	7,252	56
6	583 Overhead line expenses	141,844	4,197
7	584 Underground line expenses	150	(17)
8	585 Street lighting and signal system expenses	271	271
9	586 Meter expenses	7,080	(2,447)
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	155,728	29,684
12	589 Rents	0	0
13	Total operation	312,325	31,744
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	119,894	(9,777)
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	119,894	(9,777)
25	Total distribution expenses	432,219	21,967
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	14,201	(1,686)
30	903 Customer records and collection expenses	200,741	21,841
31	904 Uncollectible accounts	1,799	1,630
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	216,741	21,785
34	<b>SALES EXPENSES</b>		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	0	0
40	Total sales expenses	0	0
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	116,358	(17,700)
44	921 Office supplies and expenses	8,848	650
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	89,303	40,304
47	924 Property insurance	0	0
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	483,718	(16,117)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	27,619	(8,246)
53	931 Rents	0	0
54	Total operation	725,846	(1,109)

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont.</b>			
2	Maintenance:			
3	932 Maintenance of general plant	11,680	3,516	
4	933 Transportation	45,497	2,100	
5	Total administrative and general expenses	783,023	4,507	
	Total Electric Operation and Maintenance Expenses	4,150,963	(257,180)	
<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	2,718,980	0	2,718,980
13	Total power production expenses	2,718,980		2,718,980
14	Transmission Expenses	0		0
15	Distribution Expenses	312,325	119,894	432,219
16	Customer Accounts Expenses	216,741		216,741
17	Sales Expenses	0		0
18	Administrative and General Expenses	725,846	57,177	783,023
19	Total Electric Operation and			
20	Maintenance Expenses	3,973,892	177,071	4,150,963
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)			102.71%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$876,274
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			9

TAXES CHARGED DURING THE YEAR									
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Electric Acct 408,409 (c)	Gas Acct 408,409 (d)	(e)	(f)	(g)	(h)	(i)
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS								

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State" and "Local" in such manner that the total tax for each State and for all subdivisions can be readily ascertained.  
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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					
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46					
47					
48					
49					
50					
51	TOTALS				

<b>INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)</b>					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	204,919			204,919
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	204,919	0	0	204,919
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	<b>TOTAL COSTS AND EXPENSES</b>	0	0	0	0
51	<b>Net Profit (or loss)</b>	204,919	0	0	204,919



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
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								25
								26
								27
								28
								29
								30
<b>TOTALS:</b>		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		2,779,723	19,003	13,676	33,137	65,816	\$0.0237	1
60 MINUTES		30,266	29,736	7,235	4,693	41,664	\$1.3766	2
60 MINUTES		662,871	89,301	35,979	1,802	127,082	\$0.1917	3
60 MINUTES		131,343	3,513	792	9	4,314	\$0.0328	4
60 MINUTES		1,258,208	44,479	8,414	985	53,878	\$0.0428	5
60 MINUTES		1,723,726	71,692	11,535	1,350	84,577	\$0.0491	6
60 MINUTES		2,181,666	61,620	13,180	142	74,942	\$0.0344	7
60 MINUTES		269,643	8,876	1,626	17	10,519	\$0.0390	8
60 MINUTES		3,930,415	50,010	23,797	255	74,062	\$0.0188	9
60 MINUTES					8,567	8,567	N/A	10
					551,777	551,777	N/A	11
		10,234,550		515,080	0	515,080	\$0.0503	12
60 MINUTES		2,259,403	291,835	0	0	291,835	\$0.1292	13
60 MINUTES		726,431		35,958	54	36,012	\$0.0496	14
					6,308	6,308	N/A	15
					426	426	N/A	16
					15,150	15,150	N/A	17
					369,615	369,615	N/A	18
					(27,315)	(27,315)	N/A	19
					(23,470)	(23,470)	N/A	20
		4,022,565			81,298	81,298	N/A	21
							N/A	22
								23
								24
								25
								26
								27
								28
<b>TOTALS:</b>		<b>30,210,810</b>	<b>670,065</b>	<b>667,272</b>	<b>1,024,800</b>	<b>2,362,137</b>		

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 or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours		Net Difference (g)	Amount of Settlement (h)
					Received (e)	Delivered (f)		
1	NEPEX		SO. ASHBURNHAM		32,242,040	28,379,090	3,862,950	356,843
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				32,242,040	28,379,090	3,862,950	356,843

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	273,884
17		NEPOOL EXPENSES	82,959
18			
19			
20			
21			
22			
23			
24	TOTAL		356,843

**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	<b>SOURCES OF ENERGY</b>		
2	Generation		
3	Steam		
4	Nuclear		
5	Hydro		
6	Other		
7	<b>Total Generation</b>		
8	Purchases		30,210,810
9		( In (gross) 32,242,040	
10	Interchanges	< Out (gross) (28,379,090)	
11		( Net (Kwh)	3,862,950
12		( Received 0	
13	Transmission for/by others (wheeling)	< Delivered 0	
14		( Net (Kwh)	0
15	<b>TOTAL</b>		<b>34,073,760</b>
16	<b>DISPOSITION OF ENERGY</b>		
17	Sales to ultimate consumers (including interdepartmental sales)		32,469,481
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	4.71%	1,604,279
25	Unaccounted for losses		
26	<b>Total energy losses</b>		<b>1,604,279</b>
27	Energy losses as percent of total on line	4.71%	
28		<b>TOTAL</b>	<b>34,073,760</b>

**MONTHLY PEAKS AND OUTPUT**

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.  
 2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

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	6,586	Sunday	01/08/2017	18:00	60 min	3,323,954
30	February	6,384	Thursday	02/09/2017	19:00	60 min	2,882,003
31	March	6,098	Sunday	03/05/2017	19:00	60 min	3,160,377
32	April	5,107	Thursday	04/06/2017	20:00	60 min	2,534,232
33	May	4,956	Thursday	05/18/2017	20:00	60 min	2,573,583
34	June	5,645	Monday	06/12/2017	21:00	60 min	2,636,925
35	July	5,510	Wednesday	07/19/2017	20:00	60 min	2,882,796
36	August	5,426	Tuesday	08/22/2017	21:00	60 min	2,741,632
37	September	5,712	Tuesday	09/26/2017	20:00	60 min	2,595,272
38	October	5,208	Monday	10/09/2017	19:00	60 min	2,575,254
39	November	5,830	Sunday	11/12/2017	18:00	60 min	2,829,192
40	December	6,989	Sunday	12/31/2017	18:00	60 min	3,338,540
41						<b>TOTAL</b>	<b>34,073,760</b>

<b>GENERATING STATIONS</b>						<b>Pages 58 through 66</b>
<b>GENERATING STATION STATISTICS (Large Stations)</b> (Except Nuclear)						<b>Pages 58-59</b>
<b>Line No.</b>	<b>Item (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>STEAM GENERATING STATIONS</b>						<b>Pages 60-61</b>
<b>Line No.</b>	<b>Item (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>HYDROELECTRIC GENERATING STATIONS</b>						<b>Pages 62-63</b>
<b>Line No.</b>	<b>Item (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>COMBUSTION ENGINE AND OTHER GENERATING STATIONS</b>						<b>Pages 64-65</b>
<b>Line No.</b>	<b>Item (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>GENERATING STATION STATISTICS (Small Stations)</b>						<b>Page 66</b>
<b>Line No.</b>	<b>Item (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
1	<b>NONE</b>					
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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46								
47	TOTALS				0		0	

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

Line No.	Name and Location of Substation (e)	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)	Tertiary (e)					Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
				Secondary (d)								
1												
2	Ashburnham	Dist Sub Station	115000	13800	20,000 kva	1	1		0	0	0	0
3												
4												
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24												
25												
26	<b>TOTALS</b>					0	1	1				

**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 (c), (d), and (e) 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.

OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Length (Pole Miles)			
		Wood Poles	Steel Towers	Total	
1	Miles -- Beginning of Year	139.11		139.11	
2	Added During Year	0.47		0.47	
3	Retired During Year	0.00		0.00	
4	Miles -- End of Year	139.58	0.00	139.58	
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	3,067	1,339	26,485
17	Additions during year:				
18	Purchased	0	0	15	715
19	Installed	22	26	6	570
20	Associated with utility plant acquired				
21	Total Additions	22	26	21	1,285
22	Reductions during year:				
23	Retirements	0	0	10	95
24	Associated with utility plant sold				
25	Total Reductions	0	0	10	95
26	Number at end of year	3,065	3,093	1,350	27,675
27	In stock		76	63	4,294
28	Locked meters on customers' premises		0	0	0
29	Inactive transformers on system		0	0	0
30	In customers' use		3,016	1,286	23,231
31	In company's use		1	1	150
32	Number at end of year		3,093	1,350	27,675
*					



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	6.733	7.263	7,970	0	0
2		0.227	0.227	120/240		
3						
4						
5						
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49	TOTALS	6.960	7.490	7,970	0	0

\*Indicate number of conductors per cable

**STREET LAMPS CONNECTED TO SYSTEM**

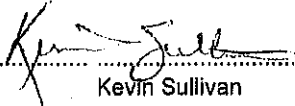
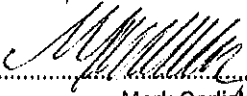

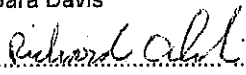
Line No.	City or Town (a)	Total (b)	Type								
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium		
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	
1	Ashburnham Hwy.	177	159	0	0	0	0	0	0	18	0
2	Ashburnham Water	3	0	0	0	0	0	0	0	3	0
3	Private Res & Comm	432	4	0	23	0	0	0	0	405	0
4											
5											
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51											
52	TOTALS	612	163	0	23	0	0	0	0	426	0

**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 2017.		

**THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY**

.....	Mayor
	) Manager of Electric Light
Kevin Sullivan	
	
Mark Carlisle	
	) Selectmen or Members of the Municipal Light Board
Sara Davis	
	
Richard Ahlin	)
.....	
.....	
.....	

**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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