

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,

2018

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.
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, 2018, 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 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 18, 2019

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

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

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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 Rosemarie Meissner 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 Steve Hogan 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)	\$ 636,970,737
9.	Tax rate for all purposes during the year:	\$23.40 Residential \$23.40 Open Space \$23.40 Commercial/Industrial/Personal Property \$23.40
10.	Amount of manager's salary:	\$147,000
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
INCOME FROM PRIVATE CONSUMERS:		
1	From sales of gas	0
2	From sales of electricity	5,182,996
3	TOTAL	5,182,996
4		
5	EXPENSES	
6	For operation, maintenance and repairs	4,713,938
7	For interest on bonds, notes or scrip	
8	For depreciation fund (3 % 15,176,426 as per page 9)	455,293
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	TOTAL	5,169,231
14		
15	COST:	
16	Of gas to be used for municipal buildings	
17	Of gas to be used for street lights	
18	Of electricity to be used for municipal buildings	78,170
19	Of electricity to be used for street lights	6,627
20	Total of above items to be included in the tax levy	84,797
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	84,797

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	2993
		Westminster	38
		Winchendon	19
		Gardner	16
		Fitchburg	2
		Ashby	1
TOTAL	0	TOTAL	3,069

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 | 78,170 |
| 3. | |
| | TOTAL <u>84,797</u> |

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

Electric plant added:

1. 1,200 feet of underground primary service
2. 1,200 feet of overhead primary service
3. 1,550 feet of overhead secondary service
4. 10 poles for new electric services
5. 19 new electric customers

Electric plant reduced:

1. 30 existing poles that had reached their useful life of whose integrity had been lost

In gas property: Not applicable

		TOTAL COST OF 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) or (d) as appropriate.		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)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3		0	0	0	0	0	0
4							
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						
14	Total Steam Production Plant	0	0	0	0	0	0
15	B. Nuclear Production Plant						
16	320 Land and Land Rights						
17	321 Structures and Improvements						
18	322 Reactor Plant Equipment						
19	323 Turbogenerator Units						
20	324 Accessory Electric Equipment						
21	325 Miscellaneous Power Plant Equipment						
22	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment	272,373	0	0	0	0	272,373
18	Total Other Production Plant	272,373	0	0	0	0	272,373
19	Total Production Plant	272,373	0	0	0	0	272,373
20	3. Transmission Plant						
21	350 Land and Land Rights						
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	0	-	0	0	0	0

TOTAL COST OF PLANT (Concluded)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	0	0				0
3	361 Structures and Improvements	0	0				0
4	362 Station Equipment	1,326,092	402				1,326,494
5	363 Storage Battery Equipment	0	3,327,552				3,327,552
6	364 Poles Towers and Fixtures	1,977,696	458,152	7,348			2,428,500
7	365 Overhead Conductors and Devices	679,318	9,574				688,892
8	366 Underground Conduit	9,613	0				9,613
9	367 Underground Conductors and Devices	419,219	29,608				448,827
10	368 Line Transformers	527,252	54,577	11,585		71,550	570,244
11	369 Services	1,196,706	18,853				1,215,559
12	370 Meters	501,541	514,124	501,541			514,124
13	371 Installations on Customer's Premises	0	0				0
14	372 Leased Prop on Customer's Premises	272,238	8,367				280,605
15	373 Streetlight and Signal Systems	135,329	2,840				138,169
16	Total Distribution Plant	7,045,004	4,424,049	520,474	0	71,550	10,948,579
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0				123,150
19	390 Structures and Improvements	1,842,849	0				1,842,849
20	391 Office Furniture and Equipment	281,811	1,433				283,244
21	392 Transportation Equipment	1,467,650	1,148				1,468,798
22	393 Stores Equipment	11,051	0				11,051
23	394 Tools, Shop and Garage Equipment	152,432	11,324				163,756
24	395 Laboratory Equipment	2,751	0				2,751
25	396 Power Operated Equipment	75,069	0				75,069
26	397 Communication Equipment	38,105	2,635				40,740
27	398 Miscellaneous Equipment	5,777	0				5,777
28	399 Other Tangible Property	61,439	0				61,439
29	Total General Plant	4,062,084	16,540	0	0	0	4,078,624
30	Total Electric Plant in Service	11,379,461	4,440,589	520,474	0	71,550	15,299,576
31							Total Cost of Electric Plant.....
33							Less Cost of Land, Land Rights, Rights of Way.....
34							Total Cost upon which Depreciation is based

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)	6,008,051	9,830,077	3,822,026	
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)	0	0	0	
6	Total Utility Plant	6,008,051	9,830,077	3,822,026	
7					
8					
9					
10					
11	FUND ACCOUNTS				
12	125 Sinking Funds	0	0	0	
13	126 Depreciation Fund (P. 14)	1,744,439	1,866,986	122,547	
14	128 Other Special Funds	1,617,266	2,073,784	456,518	
15	Total Funds	3,361,705	3,940,770	579,065	
16	CURRENT AND ACCRUED ASSETS				
17	131 Cash (P. 14)	1,011,382	670,994	(340,388)	
18	132 Special Deposits	90,922	441,603	350,681	
19	135 Working Funds	500	500	0	
20	141 Notes Receivable	0	0	0	
21	142 Customer Accounts Receivable	217,744	267,480	49,736	
22	143 Other Accounts Receivable	554,665	153,802	(400,863)	
23	146 Receivables from Municipality	0	0	0	
24	151 Materials and Supplies (P. 14)	243,213	142,978	(100,235)	
25					
26	165 Prepayments	873,298	925,664	52,366	
27	174 Miscellaneous Current Assets	5,143	5,143	0	
28	Total Current and Accrued Assets	2,996,867	2,608,164	(388,703)	
29	DEFERRED DEBITS				
30	181 Unamortized Debt Discount	0	0	0	
31	182 Extraordinary Property Losses	0	0	0	
32	185 Other Deferred Debits	485,450	548,677	63,227	
33	Total Deferred Debits	485,450	548,677	63,227	
34					
35	Total Assets and Other Debits	12,852,073	16,927,688	4,075,615	

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)	5,348,542	5,201,418	(147,124)
8		Total Surplus	5,370,032	5,222,908	(147,124)
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	541,216	484,104	(57,112)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	82,525	78,365	(4,160)
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	66,390	3,541,659	3,475,269
20		Total Current and Accrued Liabilities	690,131	4,104,128	3,413,997
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	4,636	0	(4,636)
24	253	Other Deferred Credits	1,730,609	2,100,691	370,082
25		Total Deferred Credits	1,735,245	2,100,691	365,446
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	3,149,957	3,073,654	(76,303)
31	265	Miscellaneous Operating Reserves	1,617,266	2,073,784	456,518
32		Total Reserves	4,767,223	5,147,438	380,215
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	289,442	352,523	63,081
35		Total Liabilities and Other Credits	12,852,073	16,927,688	4,075,615

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)	4,868,365	517,542
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	4,445,152	471,260
5	402 Maintenance Expense	386,388	209,317
6	403 Depreciation Expense	337,689	19,740
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	5,169,229	700,317
11	Operating Income	(300,864)	(182,775)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(300,864)	(182,775)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	154,602	(50,317)
17	419 Interest Income	76,812	23,252
18	421 Miscellaneous Nonoperating Income (P. 21)	2,088	(126,903)
19	Total Other Income	233,502	(153,968)
20	Total Income	(67,362)	(336,743)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(8,761)	(6,154)
23	426 Other Income Deductions (P. 21)	0	0
24	Total Income Deductions	(8,761)	(6,154)
25	Income Before Interest Charges	(58,601)	(330,589)
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	20,375	14,381
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	20,375	14,381
33	NET INCOME	(78,976)	(344,970)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		5,348,542
35			
36			
37	433 Balance Transferred from Income		(78,976)
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)		
40	436 Appropriations of Surplus (P. 21)	68,148	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	5,201,418	
43			
44	TOTALS	5,269,566	5,269,566

CASH BALANCES AT END OF YEAR					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	670,994			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	TOTAL	670,994			
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)	142,978			
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			142,978	0
DEPRECIATION FUND ACCOUNT (Account 126)					
Line No.	(a)	Amount (b)			
24	DEBITS				
25	Balance of account at beginning of year	1,744,439			
26	Income during year from balance on deposit (interest)	21,598			
27	Amount transferred from income (depreciation)	337,704			
28					
29	TOTAL	2,103,741			
30	CREDITS				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	236,755			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	1,866,986			
40	TOTAL	2,103,741			

		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.		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).	
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					
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		0	0	0	0	0	0
4							
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	
14	Total Steam Production Plant	0	0	0	0	0	0
15	B. Nuclear Production Plant						
16	320 Land and Land Rights		0			0	
17	321 Structures and Improvements		0			0	
18	322 Reactor Plant Equipment		0			0	
19	323 Turbogenerator Units		0			0	
20	324 Accessory Electric Equipment		0			0	
21	325 Miscellaneous Power Plant Equipment		0			0	
22	Total Nuclear Production Plant	0	0	0	0	0	0
23							

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	215,336	0	8,172	0	0	207,164
18	Total Other Production Plant	215,336	0	8,172	0	0	207,164
19	Total Production Plant	215,336	0	8,172	0	0	207,164
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	332,094	402	39,780		0	292,716
5	363 Storage Battery Equipment	0	3,327,552	0		0	3,327,552
6	364 Poles Towers and Fixtures	1,355,388	458,152	67,198		0	1,746,342
7	365 Overhead Conductors and Devices	12,503	9,574	12,503		0	9,574
8	366 Underground Conduit	1,110	0	288		0	822
9	367 Underground Conductors and Devices	479,439	29,608	12,576		0	496,471
10	368 Line Transformers	16,436	54,577	15,816		71,550	126,747
11	369 Services	601,864	18,853	35,904		0	584,813
12	370 Meters	367,472	514,124	15,048	352,424	0	514,124
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	143,549	8,367	8,172		0	143,744
15	373 Streetlight and Signal Systems	52,551	2,840	4,059		0	51,332
16	Total Distribution Plant	3,362,406	4,424,049	211,344	352,424	71,550	7,294,237
17	5. GENERAL PLANT						
18	389 Land and Land Rights	123,150	0	0		0	123,150
19	390 Structures and Improvements	1,098,690	0	55,283		0	1,043,407
20	391 Office Furniture and Equipment	115,047	1,433	8,461		0	108,019
21	392 Transportation Equipment	951,234	1,148	44,025		0	908,357
22	393 Stores Equipment	4,405	0	336		0	4,069
23	394 Tools, Shop and Garage Equipment	66,175	11,324	4,572		0	72,927
24	395 Laboratory Equipment	603	0	84		0	519
25	396 Power Operated Equipment	44,597	0	2,256		0	42,341
26	397 Communication Equipment	8,705	2,635	1,140		0	10,200
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	17,703	0	2,016		0	15,687
29	Total General Plant	2,430,309	16,540	118,173	0	0	2,328,676
30	Total Electric Plant in Service	6,008,051	4,440,589	337,689	352,424	71,550	9,830,077
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	0	0	0		0	0
34	Total Utility Plant Electric	6,008,051	4,440,589	337,689	352,424	71,550	9,830,077

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)	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	Mutual Aid	1,683
2	Miscellaneous Non-Operating Revenue	15,171
3	Unrealized Gain/Loss on Investments	(14,766)
4		
5		
6	TOTAL	2,088
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	68,148
34		
35		
36		
37		
38		
39		
40	TOTAL	68,148

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)	595,747	15,905	0.0267	
6						
7						
8						
9						
10						
11						
12		TOTALS	595,747	15,905	0.0267	
13	444-1	Street Lighting	50,046	6,060	0.1211	
14						
15						
16						
17						
18		TOTALS	50,046	6,060	0.1211	
19		TOTALS	645,793	21,965	0.0340	
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	

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)	Amount for Year (e)	Increase or (Decrease) from Preceding Year (f)	Increase or (Decrease) from Preceding Year (g)		
1	SALES OF ELECTRICITY								
2	440 Residential Sales	3,313,115	409,284	22,769,818	1,708,648	2,848	14		
3	442 Commercial and Industrial Sales	188,493	192	1,239,367	(59,675)	164	0		
4	Small Commercial B Sales	1,298,542	125,414	9,782,879	502,428	37	(1)		
5	Large Commercial C Sales	21,965	7,448	645,793	16,834	16	3		
6	444 Municipal Sales	0	0	0	0	0	(2)		
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	31,181	1,642	199,706	(153)	4	4		
10	449 Miscellaneous Sales	4,853,296	543,980	34,637,563	2,168,082	3,069	0		
11	Total Sales to Ultimate Consumers								
12	Sales for Resale	4,853,296	543,980	34,637,563	2,168,082	3,069	18		
13	Total Sales of Electricity*								
14	OTHER OPERATING REVENUES								
15	450 Forfeited Discounts	0	0	0	0	0	0		
16	451 Miscellaneous Service Revenues	0	0	0	0	0	0		
17	453 Sales of Water and Water Power	881	(23,235)	0	0	0	0	3,443,052	
18	454 Rent from Electric Property	0	0	0	0	0	0		
19	455 Interdepartmental Rents	14,188	(3,203)	0	0	0	0		
20	456 Other Electric Revenues							34,437,857	
21									
22									
23									
24									
25	Total Other Operating Revenues	15,069	(26,438)						
26	Total Electric Operating Revenue	4,868,365	517,542						

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.
 3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

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

* 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	22,769,818	3,313,115	0.1455	2,848	2,848
2		Commercial	1,239,367	188,493	0.1521	165	164
3		Industrial	9,782,879	1,298,542	0.1327	37	37
4		Municipal Building	595,747	15,905	0.0267	18	16
5		Municipal Street Lighting	50,046	6,060	0.1211	180	180
6		Security Light	199,706	31,181	0.1561	430	430
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			34,637,563	4,853,296	0.1401	3,678	3,675

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	2,486,020	370,156
27	556 System control and load dispatching	0	0
28	557 Other expenses	627,734	24,618
29	Total other power supply expenses	3,113,754	394,774
30	Total power production expenses	3,113,754	394,774
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	13,229	5,977
6	583 Overhead line expenses	147,034	5,190
7	584 Underground line expenses	394	244
8	585 Street lighting and signal system expenses	7,193	6,922
9	586 Meter expenses	10,337	3,257
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	140,039	(15,689)
12	589 Rents	0	0
13	Total operation	318,226	5,901
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	0	0
17	592 Maintenance of station equipment	5,360	5,360
18	593 Maintenance of overhead lines	324,630	204,736
19	594 Maintenance of underground lines	176	176
20	595 Maintenance of line transformers	3,609	3,609
21	596 Maintenance of street lighting and signal systems	344	344
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	334,119	214,225
25	Total distribution expenses	652,345	220,126
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	9,849	(4,352)
30	903 Customer records and collection expenses	213,559	12,818
31	904 Uncollectible accounts	2,502	703
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	225,910	9,169
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	148,692	32,334
44	921 Office supplies and expenses	13,095	4,247
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	86,669	(2,634)
47	924 Property insurance	11,280	11,280
48	925 Injuries and damages	0	0
49	926 Employee pensions and benefits	500,828	17,110
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	26,698	(921)
53	931 Rents	0	0
54	Total operation	787,262	61,416

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	4,006	(7,674)	
4	933 Transportation	48,263	2,766	
5	Total administrative and general expenses	839,531	56,508	
	Total Electric Operation and Maintenance Expenses	4,831,540	680,577	
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	3,113,754	0	3,113,754
13	Total power production expenses	3,113,754		3,113,754
14	Transmission Expenses	0		0
15	Distribution Expenses	318,226	334,119	652,345
16	Customer Accounts Expenses	225,910		225,910
17	Sales Expenses	0		0
18	Administrative and General Expenses	787,262	52,269	839,531
19	Total Electric Operation and			
20	Maintenance Expenses	4,445,152	386,388	4,831,540
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)			106.18%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			\$934,094
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

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		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					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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32					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	154,602			154,602
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cost				
8					
9					
10	Total Revenues	154,602	0	0	154,602
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)	154,602	0	0	154,602

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
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								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		2,584,837	19,003	13,488	45,644	78,135	\$0.0302	1
60 MINUTES		61,438	29,779	11,950	1,401	43,130	\$0.7020	2
60 MINUTES		716,331	92,806	57,261	2,333	152,400	\$0.2128	3
60 MINUTES		132,277	3,406	768	8	4,182	\$0.0316	4
60 MINUTES		1,389,801	44,937	8,864	942	54,743	\$0.0394	5
60 MINUTES		1,903,976	62,403	12,144	1,288	75,835	\$0.0398	6
60 MINUTES		2,197,170	59,064	12,749	139	71,952	\$0.0327	7
60 MINUTES		271,563	7,445	1,576	17	9,038	\$0.0333	8
60 MINUTES		3,958,344	135,413	22,968	251	158,632	\$0.0401	9
60 MINUTES					10,664	10,664	N/A	10
60 MINUTES					558,375	558,375	N/A	11
60 MINUTES		8,259,450		418,018	0	418,018	\$0.0506	12
60 MINUTES		2,072,751	334,260	0	0	334,260	\$0.1613	13
60 MINUTES		753,476		36,958	54	37,012	\$0.0491	14
						0	N/A	15
					(20,079)	(20,079)	N/A	16
					314,778	314,778	N/A	17
					76,034	76,034	N/A	18
					(241,945)	(241,945)	N/A	19
					3,579	3,579	N/A	20
		3,699,674			203,131	203,131	N/A	21
					121,259	121,259	N/A	22
					(8,918)	(8,918)	N/A	23
								24
								25
								26
								27
								28
TOTALS:		28,001,088	788,516	596,744	1,068,955	2,454,215		

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 Non-utilities, (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, 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		34,265,110	26,315,540	7,949,570	659,539
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15			TOTALS		34,265,110	26,315,540	7,949,570	659,539

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	579,697
17		NEPOOL EXPENSES	79,842
18			
19			
20			
21			
22			
23			
24		TOTAL	659,539

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased and interchanged for the year.

Line No.	Item (a)			Kilowatt-hours (b)
1	SOURCES OF ENERGY			
2	Generation			
3	Steam			
4	Nuclear			
5	Hydro			
6	Diesel			94,575
7	Total Generation			94,575
8	Purchases			28,001,088
9		(In (gross)	34,265,110	
10	Interchanges	< Out (gross)	(26,315,540)	
11		(Net (Kwh)		7,949,570
12		(Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		(Net (Kwh)		0
15	TOTAL			36,045,233
16	DISPOSITION OF ENERGY			
17	Sales to ultimate consumers (including interdepartmental sales)			34,637,563
18	Sales for resale			0
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			61,013
22	Energy losses			
23	Transmission and conversion losses			
24	Distribution losses	3.74%	1,346,657	
25	Unaccounted for losses			
26	Total energy losses			1,346,657
27	Energy losses as percent of total on line	3.74%		
28	TOTAL			36,045,233

MONTHLY PEAKS AND OUTPUT

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

as to the nature of the emergency.
 3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)
 4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.
 5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Town of Ashburnham

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	7,459	Monday	01/01/2018	18:00	60 min	3,655,127
30	February	6,468	Wednesday	02/07/2018	18:00	60 min	2,913,784
31	March	5,880	Wednesday	03/07/2018	19:00	60 min	3,108,172
32	April	5,492	Thursday	04/05/2018	20:00	60 min	2,752,960
33	May	4,871	Thursday	05/03/2018	20:00	60 min	2,540,922
34	June	5,278	Monday	06/18/2018	20:00	60 min	2,520,150
35	July	6,598	Sunday	07/01/2018	20:00	60 min	3,193,588
36	August	6,965	Wednesday	08/29/2018	21:00	60 min	3,177,932
37	September	6,985	Monday	09/03/2018	20:00	60 min	2,805,662
38	October	5,527	Sunday	10/28/2018	19:00	60 min	2,870,680
39	November	6,732	Thursday	11/22/2018	11:00	60 min	3,093,931
40	December	6,518	Sunday	12/09/2018	18:00	60 min	3,412,325
41						TOTAL	36,045,233

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

TRANSMISSION LINE STATISTICS								
Report information concerning transmission line as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3					NONE	NONE		
4								
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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 (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. Unatt. Substation	115000	13800		20,000 kva	1	0	0	0	0	0
3												
4												
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25												
26	TOTALS					0	1	0	0	0	0	

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.

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	139.58		139.58
2	Added During Year	0.52		0.52
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	140.10	0.00	140.10
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:	3,065	3,172	1,350	27,675
17	Additions during year:				
18	Purchased	0	122	36	4,625
19	Installed	19	3,088	22	3,925
20	Associated with utility plant acquired				
21	Total Additions	19	3,210	58	8,550
22	Reductions during year:				
23	Retirements	0	3,069	24	745
24	Associated with utility plant sold		103		
25	Total Reductions	0	3,172	24	745
26	Number at end of year	3,084	3,210	1,384	35,480
27	In stock		109	60	4,010
28	Locked meters on customers' premises		0	0	0
29	Inactive transformers on system		0	0	0
30	In customers' use		3,097	1,317	28,170
31	In company's use		4	7	3,300
32	Number at end of year		3,210	1,384	35,480

*

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	6.960	7.490	7,970	0	0
2		0.227	0.227	120/240		
3						
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49	TOTALS	7.187	7.717	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	138	0	0	0	0	0	0	39	0
2	Ashburnham Water	2	0	0	0	0	0	0	0	2	0
3	Private Res & Comm	430	0	13	0	22	0	0	0	0	395
4	Stevens Memorial Library	1	0	0	0	0	0	0	0	1	0
5											
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51											
52	TOTALS	610	138	13	0	22	0	0	0	42	395

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.



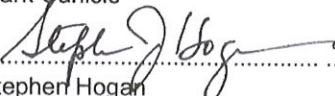
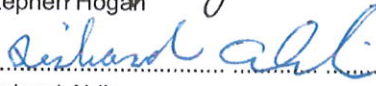
Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No Revised Rates for 2018.		

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....		Mayor
3/24/19		
	Kevin Sullivan	Manager of Electric Light
3/20/19	)
	Mark Carlisle	
3/20/19		
	Stephen Hogan	Selectmen or Members of the Municipal Light Board
03-20-19	)
	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