



The Commonwealth of Massachusetts

Return

of the

Electric Department of

The Town of North Attleborough, Massachusetts

to

The Commonwealth of Massachusetts

Department of Telecommunications & Energy

For the Year Ended December 31,

2013

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

Paula J. Tattrie

Official title: Business Division Manager

Office address: 275 Landry Avenue

TABLE OF CONTENTS

General Information	Page
Schedule of Estimates	3
Customers in each City or Town	4
Appropriations Since Beginning of Year	4
Changes in the Property	5
Bonds	5
Town Notes	6
Cost of Plant	7
Comparative Balance Sheet	8-9
Income Statement	10-11
Earned Surplus	12-13
Cash Balances	12
Materials & Supplies	14
Depreciation Fund Account	14
Utility Plant - Electric	14
Production Fuel & Oil Stocks	15-17
Miscellaneous Nonoperating Income	18
Other Income Deductions	21
Miscellaneous Credit to Surplus	21
Miscellaneous Debit to Surplus	21
Appropriations of Surplus	21
Municipal Revenues	22
Purchased Power	22
Sales for Resale	22
Electric Operating Revenues	37
Sales of Electricity to Ultimate Consumers	38
Electric Operation & Maintenance Expenses	39-42
Taxes Charged During Year	49
Other Utility Operating Income	50
Income from Merchandising, Jobbing & Contract Work	51
Electric Energy Account	57
Monthly Peaks & Output	57
Generating Station Statistics	58-59
Steam Generating Stations	60-61
Hydroelectric Generating Stations	62-63
Combustion Engine & Other Generating Stations	64-65
Generating Statistics (Small Stations)	66
Transmission Line Statistics	67
Substations	68
Overhead Distribution Lines Operated	69
Electric Distribution Services, Meters & Line Transformers	69
Conduit, Underground Cable & Submarine Cable	70
Street Lamps	71
Rate Schedule Information	79
Signature Page	81

FOR GAS PLANTS ONLY:

	Page		
Utility Plant - Gas	19-20	Gas Generating Plant	74
Gas Operating Revenues	43	Bollers	75
Sales of Gas to Ultimate Consumers	44	Scrubbers, Condensers & Exhausters	75
Gas Operation & Maint. Expenses	45-47	Purifiers	76
Purchased Gas	48	Holdrs	76
Sales for Resale	48	Transmission & Distribution Mains	77
Sales of Residuals	48	Gas Distribution Services, House Governors	78
Record of Sendout for the Year in MCF	72-73	and Meters	78

PAGES INTENTIONALLY OMITTED: 23 TO 36 & 53 TO 56

GENERAL INFORMATION

1. Name of town (or city) making report:
North Attleborough, Massachusetts
2. If the tw (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.
February 22, 1897
3. Name and address of manager of municipal lighting:
James C. Moynihan
275 Landry Avenue
North Attleboro, MA 02760
4. Name and address of mayor or selectmen:
John Rhyno, 627R Mt. Hope Street, North Attleboro, MA 02760
Mark Williamson, 28 Newell Drive, North Attleboro, MA 02760
Joan Marchitto, 503 Hoppin Hill, North Attleboro, MA 02760
Paul Belham, Sr, 126 Metters Street, North Attleboro, MA 02760
Michael Thompson, 154 Crescent Avenue, North Attleboro, MA 02760
5. Name and address of town (or city) treasurer:
Christopher Sweet
145 Blackberry Road
North Attleboro, MA 02760
6. Name and address of town (or city) clerk:
Maxwell Gould
35 Amvet Boulevard
North Attleboro, MA 02760
7. Names and addresses of members of municipal light board:
Edward T. Vandette, 46 Mt. Hope Street, North Attleboro, MA 02760
Thomas C. Corrigan, 624 Old Post Road, North Attleboro, MA 02760
Charles Mottinger, 74 Church Street 1st Floor, North Attleboro, MA 02760
8. Total valuation of estates in town (or city) according to last State Valuation: \$3,344,985,160.00
9. Tax rate for all purposes during the year:
- | | |
|-------------|-------|
| Residential | 13.24 |
| Commercial: | 13.24 |
10. Amount of manager's salary: 151,369.83
11. Amount of manager's bond: 300,000.00
12. Amount of salary paid to members of municipal light board (each):
- | | |
|-----------|----------|
| Chairman: | 1,066.00 |
| Member: | 1,066.00 |
| Member: | 1,066.00 |

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			
From sales of gas			
From sales of electricity			\$33,186,944.65
From rate stabilization fund			
TOTAL			<u>33,186,944.65</u>
EXPENSES:			
For Operation, maintenance and repairs			32,367,809.56
For interest on bonds, notes or scrip			74,806.00
For depreciation fund			1,390,788.00
For depreciation fund			
For sinking fund requirements			
For note payments			
For bond payments			275,000.00
For loss in preceding year			
TOTAL			<u>34,108,403.56</u>
COST:			
Of gas to be used for municipal buildings			
Of gas to be used for street lights			
Of electricity to be used for municipal buildings			1,644,655.52
Of electricity to be used for street lights			<u>152,077.76</u>
Total of above items to be included in the tax levy			<u>1,796,733.28</u>
New construction to be included in the tax levy			
Total amount to be included in the tax levy:			<u>1,796,733.28</u>
CUSTOMERS			
Names of cities or town in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities and towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec 31st.	City or Town	Number of Customers' Meters, Dec 31st.
		North Attleborough	13,358.00
Total			

APPRPRIATIONS SINCE BEGINNING OF YEAR		Amount
(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		_____
FOR THE ESTIMATED COST OF GAS OR ELECTRICITY TO BE USED BY THE CITY OR TOWN FOR:		
1.	Street Lights	\$152,077.76
2.	Municipal Buildings	1,644,655.52
3.		
Total		1,796,733.28
*Date of meeting and whether regular or special. Here insert bonds, notes or tax levy.		
CHANGES IN PROPERTY		
1. Describe briefly all the important physcal chanes in the property during the last fiscal period including additions, alterations or improvments to the works or physical property retired.		
In electric properly		
Several 1 phase pole line reconstruction/upgrades of existing lines		
Several 3/0 overhead reconstructions of existing plant		
Several 3/0 URD reconstructions of existing plant		
3/0 and 1/0 overhead and underground subdivisions		

The North Attleborough Electric Department

BONDS (Issued on Account of Gas or Electric Lighting)							
When Authorized	Date of Issue	Amount of Original Issue	Period of Payments		Interest		Amount Outstanding at end of Year
			Amounts	When Payable	Rate	When Payable	
March 13, 1893 R	Jan. 1, 1894	\$50,000					
March 17, 1958 R	May 1, 1958	\$150,000					
March 27, 1967 R	Nov. 15, 1968	\$800,000					
Dec. 1, 1975 S	April 1, 1976	\$960,000					
Oct. 20, 1980 R	Dec. 15, 1982	\$500,000					
April 3, 1989 R	May 15, 1990	\$4,000,000					
April 1998 R	Mar 15, 1999	\$4,000,000	\$215,000	Annually	4.25 - 5.0%	Semi-Annually	\$860,000
May 19, 2003 R	Aug 15, 2003	\$1,200,000	\$60,000	Annually	3.00 - 5.0%	Semi-Annually	\$600,000
	Total	\$11,660,000				Total	\$1,460,000

The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bonds and notes are repaid report the first three columns only.
Date of meeting and whether regular or special. List original issue of bonds and notes including those that have been retired.

The North Attleborough Electric Department

TOWN NOTES (Issued on Account of Gas or Electric Lighting)							
When Authorized	Date of Issue	Amount of Original Issue	Period of Payments		Interest		Amount Outstanding at end of Year
			Amounts	When Payable	Rate	When Payable	
March 13, 1899 R	July 1, 1899	\$13,900					\$0
March 11, 1902 R	July 1, 1902	\$3,000					\$0
March 19, 1906 R	May 1, 1906	\$35,000					\$0
Nov. 6, 1906 R	June 30, 1907	\$4,000					\$0
March 18, 1907 R	June 30, 1907	\$2,000					\$0
Oct. 20, 1980 R	Oct. 23, 1981	\$500,000					\$0
	Total	\$557,900				Total	\$0
<p>The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bonds and notes are repaid report the first three columns only. Date of meeting and whether regular or special. List original issue of bonds and notes including those that have been retired.</p>							

TOTAL COST OF PLANT - ELECTRIC

Account	Balance Beginning of Year	Additions	Retirements	Adjust	Transfe	Balance End of Year
1. INTANGIBLE PLANT						
303 Miscellaneous Intangible Plant						
Total Intangible Plant						
2. PRODUCTION PLANT						
A. Steam Plant Production						
106 Completed Const. Not Classified						
310 Land & Land Rights						
311 Structures & Improvements						
312 Boiler Plant Equipment						
313 Engines & Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Total Steam Production Plant						
B. Nuclear Production Plant						
320 Land & Land Rights						
321 Structures & Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Misc. Power Plant Equipment						
Total Nuclear Production Plant						
C. Hydraulic Production Plant						
330 Land & Land Rights						
331 Structures & Improvements						
332 Reservoirs, Dams & Waterways						
333 Water Wheels, Turbines & Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads & Bridges						
Total Hydraulic Production Plant						
D. Other Production Plant						
340 Land & Land Rights						
341 Structures & Improvements						
342 Fuel Holders, Producers & Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Total Other Production Plant						
3. TRANSMISSION PLANT						
350 Land & Land Rights						
351 Clearing Land & Rights of Way						
352 Structures & Improvements						
353 Station Equipment						
354 Towers & Fixtures						
355 Poles & Fixtures						
356 Overhead Conductors & Devices						
357 Underground Conduit						
358 Underground Conductors & Devices						
359 Roads & Trails						
Total Transmission Plant						

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

TOTAL COST OF PLANT - ELECTRIC

Account	Balance Beginning of Year	Additions	Retirements	Adjust	Transfe	Balance End of Year
4. DISTRIBUTION PLANT						
360 Land & Land Rights	\$99,623.22					\$99,623.22
361 Structures & Improvements	833,543.43	50,959.79				884,503.22
362 Station Equipment	6,976,088.10	120,774.70				7,096,862.80
363 Storage Battery Equipment						
364 Poles, Towers & Fixtures	4,516,220.39	133,945.89	(10,200.91)			4,639,965.37
365 Overhead Conductors & Devices	5,327,206.68	174,228.04	(64,083.69)			5,437,351.03
366 Underground Conduit	3,869,685.98	2,450.20				3,872,136.18
367 Underground Conduit & Devices	2,559,595.07	34,080.44	(2,526.42)			2,591,149.09
368 Line Transformers	3,903,679.20	(4,040.00)				3,899,639.20
369 Services	1,281,572.20	22,572.14	(16,809.77)			1,287,334.57
370 Meters	1,679,768.89	5,744.00	(12,465.18)			1,673,047.71
371 Installations on Customer's Premises	281,115.46					281,115.46
372 Leased Property on Customer's Premises	209,338.02					209,338.02
373 Street Lighting & Signal Systems	366,357.18	2,122.04				368,479.22
Total Distribution Plant	31,903,793.82	542,837.24	(106,085.97)			32,340,545.09
5. GENERAL PLANT						
389 Land & Land Rights						
390 Structures & Improvements	4,290,772.88	38,606.39				4,329,379.27
391 Office Furniture & Equipment	1,985,348.92	38,787.78				2,024,136.70
392 Transportation Equipment	1,880,702.32	86,360.02	(182,944.51)			1,784,117.83
393 Stores Equipment						
394 Tools, Shop & Garage Equipment	25,973.66	10,053.00				36,026.66
395 Laboratory Equipment	132,562.44					132,562.44
396 Power Operated Equipment		22,900.00				22,900.00
397 Communication Equipment	1,634,522.66	18,479.25				1,653,001.91
398 Miscellaneous Equipment	390,087.77					390,087.77
399 Other Tangible Property						
Total General Plant	10,339,970.65	215,186.44	(182,944.51)			10,372,212.58
Total Electric Plant in Service	42,243,764.47	758,023.68	(289,030.48)			42,712,757.67
Less Cost of Land, Land Rights, Right of Way						99,623.22
Total Cost upon which Depreciation is based						42,613,134.45

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

COMPARATIVE BALANCE SHEET Assets and Liabilities

Title of Account	Balance Beginning of Year	Balance End of Year	Increase or Decrease
UTILITY PLANT			
101 Utility Plant - Electric (P.17)	\$15,912,176.96	\$14,984,435.24	(\$927,741.72)
101 Non Utility Plant - Net			
107 Construction Work in Progress			
123 Investment in Associated Companies			
Total Utility Plant	15,912,176.96	14,984,435.24	(927,741.72)
FUND ACCOUNTS			
125 Sinking Funds			
126 Depreciation Fund (P.14)	19,470,508.07	21,686,246.43	2,215,738.36
128 Other Special Funds	1,772,962.95	1,776,205.67	3,242.72
Total Funds	21,243,471.02	23,462,452.10	2,218,981.08
CURRENT AND ACCRUED ASSETS			
131 Cash (P.14)	11,073,580.07	7,220,491.41	(3,853,088.66)
132 Special Deposits	3,089,408.51	531,745.02	(2,557,663.49)
135 Working Funds	1,700.00	1,700.00	
141 Notes Receivable			
142 Customer Accounts Receivable	1,859,686.17	2,037,304.71	177,618.54
143 Other Accounts Receivable	229,897.41	62,994.80	(166,902.61)
146 Receivables from Municipality			
154 Materials and Supplies	603,380.92	696,803.08	93,422.16
Less Obsolete Inventory			
165 Prepayments	2,362,499.11	2,908,503.19	546,004.08
174 Miscellaneous Current Assets		2,322,797.38	2,322,797.38
Total Current and Accrued Assets	19,220,152.19	15,782,339.59	(3,437,812.60)
DEFERRED DEBITS			
181 Unamortized Debt Discount	54,448.72	43,141.12	(11,307.60)
182 Extraordinary Property Losses			
183 Preliminary Survey & Investigation Charges			
185 Other Deferred Debits			
Total Deferred Debits	54,448.72	43,141.12	(11,307.60)
Total Assets and Other Debits	56,430,248.89	54,272,368.05	(2,157,880.84)

The North Attleborough Electric Department

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
3	SURPLUS			
4	205 Sinking Fund Reserves			\$0
5	206 Loans Repayments	\$0	\$0	\$0
6	207 Appropriations for Construction Repayments	\$0	\$0	\$0
7	208 Unappropriated Earned Surplus (P.12)	\$7,038,820	\$7,877,892	\$839,072
	215 Restricted Surplus	\$38,564,505	\$37,030,028	(\$1,534,477)
8	Total Surplus	\$45,603,325	\$44,907,920	(\$695,405)
9	LONG TERM DEBT			
10	221 Bonds (P.6)	\$1,735,000	\$1,460,000	(\$275,000)
11	231 Notes Payable (P.7)			\$0
12	Total Bonds and Notes	\$1,735,000	\$1,460,000	(\$275,000)
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable	\$1,954,604	\$3,493,191	\$1,538,586
15	234 Payables to Municipality	\$0	\$0	\$0
16	235 Customer' Deposits	\$485,338	\$497,706	\$12,369
17	236 Taxes Accrued			\$0
18	237 Interest Accrued	\$35,362	\$29,422	(\$5,940)
19	242 Miscellaneous Current and Accrued Liabilities	\$332,541	\$354,829	\$22,288
20	Total Current and Accrued Liabilities	\$2,807,845	\$4,375,148	\$1,567,303
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt			\$0
23	252 Customer Advances for Construction	\$33,140	\$62,844	\$29,704
24	253 Other Deferred Credits	\$2,838,671	\$5,137	(\$2,833,534)
26	Total Deferred Credits	\$2,871,811	\$67,981	(\$2,803,830)
27	RESERVES			
28	260 Reserves for Uncollectable Accounts	\$313,946	\$362,923	\$48,977
29	260 Reserves for Rate Stabilization	\$3,098,323	\$3,098,396	\$73
30	262 Injuries and Damages Reserves			\$0
31	263 Pensions and Benefits			\$0
32	265 Miscellaneous Operating Reserves			\$0
33	Total Reserves	\$3,412,269	\$3,461,319	\$49,050
34	CONTRIBUTIONS IN AID OF			
35	CONSTRUCTION			
36	271 Contributions in Aid of Construction		\$0	\$0
37	Total Liabilities and Other Credits	\$56,430,249	\$54,272,368	(\$2,157,881)

State below if any earnings of the municipal lighting plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used, and the amount thereof.

STATEMENT OF INCOME FOR THE YEAR

<i>Account</i>	<i>Current Year</i>	<i>Increase or (Decrease) from Preceding Year</i>
OPERATING INCOME		
400 Operating Revenues (P.37 and 43)	\$30,580,266.52	\$4,147,825.41
Operating Expenses:		
401 Operation Expense (P.42 & 47)	27,092,381.01	4,032,868.12
402 Maintenance Expense (P.42 & 47)	1,442,438.37	175,299.51
403 Depreciation Expense	1,685,765.40	32,695.40
407 Amortization of Property Losses		
408 Taxes (p.49)		
Total Operating Expenses	30,220,584.78	4,240,863.03
Operating Income	359,681.74	(93,037.62)
414 Other Utility Operating Income (P.50)	62,251.06	(14,357.08)
Total Operating Income	421,932.80	(107,394.70)
OTHER INCOME		
415 Income from Merchandising, Jobbing & Contract W	164,633.15	(210,330.87)
419 Interest Income	432,782.65	(47,235.30)
421 Miscellaneous Nonoperating Income	12,646.01	(75,365.63)
Total Other Income	610,061.81	(332,931.80)
Total Income	1,031,994.61	(440,326.50)
MISCELLANEOUS INCOME DEDUCTIONS		
425 Miscellaneous Amortization		
426 Other Income Deductions	(1,337,394.34)	(1,067,227.45)
Total Income Deductions	(1,337,394.34)	(1,067,227.45)
Income before Interest Charges	(305,399.73)	(1,507,553.95)
INTEREST CHARGES		
427 Interest on Bonds and Notes	76,880.41	(13,356.26)
428 Amortization of Debt Discount and Expense	11,307.60	
429 Amortization of Premium on Debt/Credit		
431 Other Interest Expense	1,816.95	(80.99)
432 Interest Charged to Construction - Credit		
Total Interest Charges	90,004.96	(13,437.25)
Net Income	(395,404.69)	(1,494,116.70)

Annual Report of:

Year ended December 31, 2013

The North Attleborough Electric Department

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unappropriated Earned Surplus (at beginning of Period).....		\$7,038,819.57
35			
36			
37	433 Balance transferred from Income.....		\$519,283.46
38	434 Miscellaneous Credits to Surplus.....		\$4,757,767.12
39	435 Miscellaneous Debits to Surplus.....	\$4,137,978.52	
40	436 Appropriations of Surplus (P.21).....	\$300,000.00	
41	437 Surplus Applied to Depreciation.....		
42	208 Unappropriated Earned Surplus (at end of period).....		\$7,877,891.63
43			
44	TOTALS		

CASH BALANCES AT END OF YEAR (Account 131)	
Items	Amount
Operation Fund	\$7,220,491.41
Interest Fund	
Bond Fund	
Construction Fund	
Total	7,220,491.41
MATERIALS & SUPPLIES (Accounts 151 - 159, 163) Summary per Balance Sheet	
Account	Electric
Fuel (Account 151) (See Schedule, Page 25)	
Fuel Stock Expenses (Account 152)	
Residuals (Account 153)	
Plant Materials & Operating Supplies (Account 154)	696,803.08
Merchandise (Account 155)	
Other Materials & Supplies (Account 156)	
Nuclear Fuel Assemblies & Components - In Reactor (Account 157)	
Nuclear Fuel Assemblies & Components - Stock Account (Account 158)	
Nuclear Byproduct Materials (Account 159)	
Stores Expense (Account 163)	
Total	696,803.08
DEPRECIATION FUND ACCOUNT (Account 126)	
	Amount
DEBITS	
Balance of account at beginning of year	19,470,508.07
Amount transferred from Income - Interest and Gain/Loss	(920,482.12)
Amount transferred from income - Depreciation Expense	1,653,070.00
Amount transferred from Income - Rate Stabilization Fund	2,484,908.52
Contribution in Aid of Construction	
Total Debits	3,217,496.40
CREDITS	
Amount expended for construction purposes	1,001,758.04
Amount expended for renewals	
Capital Improvements	
Principal Payments	
Power Credit Transfer to Operating Fund	
Total Credits	1,001,758.04
Balance of account at end of year	21,686,246.43

UTILITY PLANT - ELECTRIC

1. Report below the items of utility plant in service according to prescribed accounts. 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c). 3. Credit adjustments of plant accounts should be enclosed in parenthesis indicate the negative effect of such amounts. 4. Reclassification or transfers within utility plant accounts should be shown in column (f).

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1. INTANGIBLE PLANT						
303 Miscellaneous Intangible Plant	_____	_____	_____			_____
Total Intangible Plant						
2. PRODUCTION PLANT						
A. Steam Plant Production						
106 Completed Const. Not Classified						
310 Land & Land Rights						
311 Structures & Improvements						
312 Boiler Plant Equipment						
313 Engines & Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment	_____	_____	_____			_____
Total Steam Production Plant						
B. Nuclear Production Plant						
320 Land & Land Rights						
321 Structures & Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Misc. Power Plant Equipment	_____	_____	_____			_____
Total Nuclear Production Plant						

UTILITY PLANT - ELECTRIC

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
C. Hydraulic Production Plant						
330 Land & Land Rights						
331 Structures & Improvements						
332 Reservoirs, Dams & Waterways						
333 Water Wheels, Turbines & Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads & Bridges						
Total Hydraulic Production Plant	_____	_____	_____			_____
D. Other Production Plant						
340 Land & Land Rights						
341 Structures & Improvements						
342 Fuel Holders, Producers & Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Total Other Production Plant	_____	_____	_____			_____
3. TRANSMISSION PLANT						
350 Land & Land Rights						
351 Clearing Land & Rights of Way						
352 Structures & Improvements						
353 Station Equipment						
354 Towers & Fixtures						
355 Poles & Fixtures						
356 Overhead Conductors & Devices						
357 Underground Conduit						
358 Underground Conductors & Devices						
359 Roads & Trails						
Total Transmission Plant	_____	_____	_____			_____

UTILITY PLANT - ELECTRIC

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
4. DISTRIBUTION PLANT						
360 Land & Land Rights	\$99,623.22					\$99,623.22
361 Structures & Improvements	\$279,775.23	\$50,959.79	(\$34,766.04)			\$295,968.98
362 Station Equipment	\$1,174,395.36	\$120,774.70	(\$290,964.96)			\$1,004,205.10
363 Storage Battery Equipment						
364 Poles, Towers & Fixtures	\$2,631,474.80	\$133,945.89	(\$188,366.04)			\$2,577,054.65
365 Overhead Conductors & Devices	\$2,995,428.46	\$174,228.04	(\$222,192.00)			\$2,947,464.50
366 Underground Conduit	\$1,168,728.89	\$2,450.20	(\$161,400.00)			\$1,009,779.09
367 Underground Conduit & Devices	\$1,550,258.04	\$34,080.44	(\$106,758.00)			\$1,477,580.48
368 Line Transformers	\$1,349,461.26	(\$4,040.00)	(\$162,818.04)			\$1,182,603.22
369 Services	\$538,747.46	\$22,572.14	(\$53,453.04)			\$507,866.56
370 Meters	\$1,030,975.88	\$5,744.00	(\$70,061.04)			\$966,658.84
371 Installations on Customer's Premises	\$0.00					\$0.00
372 Leased Property on Customer's Premises						
373 Street Lighting & Signal Systems	\$85,948.14	\$2,122.04	(\$15,279.96)			\$72,790.22
Total Distribution Plant	\$12,904,816.74	\$542,837.24	(\$1,306,059.12)			\$12,141,594.86
5. GENERAL PLANT						
389 Land & Land Rights						
390 Structures & Improvements	\$1,068,750.84	\$38,606.39	(\$178,962.96)			\$928,394.27
391 Office Furniture & Equipment	\$319,949.53	\$38,787.78	(\$62,035.80)			\$296,701.51
392 Transportation Equipment	\$493,193.52	\$86,360.02	(\$49,319.40)			\$530,234.14
393 Stores Equipment						
394 Tools, Shop & Garage Equipment	\$20,008.70	\$10,053.00	(\$3,611.04)			\$26,450.66
395 Laboratory Equipment	\$87,969.36		(\$18,429.96)			\$69,539.40
396 Power Operated Equipment		\$22,900.00				\$22,900.00
397 Communication Equipment	\$1,016,492.50	\$18,479.25	(\$67,247.52)			\$967,724.23
398 Miscellaneous Equipment	\$995.77		(\$99.60)			\$896.17
399 Other Tangible Property						
Total General Plant	\$3,007,360.22	\$215,186.44	(\$379,706.28)			\$2,842,840.38
Total Utility Plant Electric	\$15,912,176.96	\$758,023.68	(\$1,685,765.40)			\$14,984,435.24

Annual Report of:

Year ended December 31, 2013

The North Attleborough Electric Department

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Gain/Loss on Property	\$11,825.00
2	Other	\$821.01
3		
4		
5		
6	TOTAL	\$12,646.01
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8	Gain/Loss on Investment	(\$1,337,394.34)
9		
10		
11		
12		
13		
14	TOTAL	
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15	Transfer from Depreciation	\$1,001,758.04
16	Transfer from Other (MMWEC Trust)	\$2,580,797.38
17	Reclass restricted Assets for Consumer Deposits	\$511,162.38
18	Change in Investment of Capital Assts, net of related debt	\$664,049.32
19		
20		
21		
22		
23	TOTAL	\$4,757,767.12
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24	Transfer to Depreciation	\$1,653,070.00
25	Transfer to Rate Stabilization	\$2,484,908.52
26		
27		
28		
29		
30		
31		
32	TOTAL	\$4,137,978.52
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33	Appropriated to the Town of North Attleborough from income for the reduction of the	
34	General Tax Levy	\$300,000.00
35		
36		
37		
38		
39		
40	TOTAL	\$300,000.00

MUNICIPAL REVENUES (Account 482,444) (K.W.H. sold under the provisions of Chapter 269, Acts of 1927)				
Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenues Received (c)	Avg. Revenues per M.C.F. (.0000) (d)
Total				
Acct. No.	Electric Schedule (a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (.0000) (d)
444	Municipals: (Other than Street Lighting)			
M-11	Small Municipal Service	1,226,941	161,733.55	.1318
M-12	Large Municipal Service	8,782,485	1,007,573.16	.1147
M-13 & M-23	Time of Use Municipal Service	3,658,240	433,919.07	.1186
Total		13,667,666	1,603,225.78	.1173
M-14	Street Lighting	693,802	147,201.91	.2122
Total Municipal		14,361,468	1,750,427.69	.1219

PURCHASES POWER (Account 555)				
Name of Utilities from which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Cost per K.W.H. (Cents) (0.0000) (e)
SEE PAGES 54 AND 55				
Totals				

SALES FR RESALE (Account 447)				
Name of Utilities to which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues K.W.H. (Cents) (0.0000) (e)
SEE PAGES 52 AND 53				
Totals				

ELECTRIC OPERATING REVENUES (ACCOUNT 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that 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 mean 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 of Commercial and Industrial Sales Account 442, according to Small (or Commercial) and 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 of demand. See account 442 of the Uniform System of Accounts.
- Explain basis of explanation.

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 (f)	Increase or (Decrease) from Preceding Year (g)
SALES OF ELECTRICITY						
440 Residential Sales	14,929,845	675,357	113,589,360	4,019,497	11,931	55
442 Commercial & Industrial Sales						
Small (or Commercial) see Instr. 5	2,810,433	31,524	19,264,356	14,658	1,015	6
Large (or Industrial) see Instr. 5	10,789,942	(164,233)	85,401,848	(2,435,438)	128	3
444 Municipal Sales (P.22)	1,750,428	142,311	14,361,468	893,254	132	1
445 Other Sales to Public Authorities						
446 Sales to Railroads & Railways						
448 Interdepartmental Sales						
449 Miscellaneous Electric Sales	138,867	2,102	1,004,691	3,486	816	4
491 Provision for Rate Refunds		3,459,949				
Total Sales to Ultimate Consumers	30,419,515	4,147,010	233,621,523	2,495,457	14,022	69
447 Sales for Resale						
Total Sales of Electricity	30,419,515	4,147,010	233,621,523	2,495,457	14,022	69
OTHER OPERATING REVENUES						
450 Forfeited Discounts	148,169	(1,847)				
451 Miscellaneous Service Revenues	14,584	2,664				
453 Sales of Water & Water Power						
454 Rent from Electric Property						
455 Interdepartmental Rents						
456 Other Electric Revenues						
448 Interdepartmental Sales non electric						
Total Other Operating Revenues	160,753	817				
Total Electric Operating Revenues	30,580,268	4,147,827	233,621,523	2,495,457	14,022	69
<i>Includes revenues from application of fuel clauses</i>						5,071,713
<i>Total KWH to which applied</i>						233,621,523

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account 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.

Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average	Number of Customers	
				Revenue Per KWH Cents (0.0000) (d)	July 31 (e)	Dec 31 (f)
440.	Residential A 1	107,493,473.00	14,277,645.16	13.28	11,286	11,290
440.	Residential A 5	6,095,887.00	652,199.62	10.70	651	678
442.	Commercial/Industrial CI 6	19,264,356.00	2,810,432.87	14.59	1,017	1,016
442.	Commercial/Industrial CI 7	85,401,648.00	10,789,941.77	12.63	127	129
444.	Municipal M14	693,802.22	147,201.91	21.22	1	1
445.	Municipal M11	1,226,941.00	161,733.55	13.18	106	107
445.	Municipal M12	8,782,485.00	1,007,573.16	11.47	19	19
445.	Municipal M13 & M23	3,658,240.00	433,919.07	11.86	5	5
449.	Leased Lights	1,004,691.00	138,866.62	13.82	812	822
Total Sales to Ultimate Consumers		233,621,523.22	30,419,513.73	13.02	14,024	14,067

(Page 37 Line 11)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION		
Operation:		
500 Operation supervision and engineering		
501 Fuel		
502 Steam expenses		
503 Steam from other sources		
504 Steam transferred - Cr.		
505 Electric expenses		
506 Miscellaneous steam power expenses		
507 Rents		
Total operation		
Maintenance:		
510 Maintenance supervision and engineering		
511 Maintenance of structures		
512 Maintenance of boiler plant		
513 Maintenance of electric plant		
514 Maintenance of miscellaneous steam plant		
Total maintenance		
Total power production expenses - steam power		
NUCLEAR POWER GENERATION		
Operation:		
517 Operation supervision and engineering		
518 Fuel		
519 Coolants and water		
520 Steam expenses		
521 Steam from other sources		
522 Steam transferred - Cr.		
523 Electric expenses		
524 Miscellaneous nuclear power expenses		
525 Rents		
Total operation		
Maintenance:		
528 Maintenance supervision and engineering		
529 Maintenance of structures		
530 Maintenance of reactor plant equipment		
531 Maintenance of electric plant		
532 Maintenance of miscellaneous nuclear plant		
Total maintenance		
Total power production expenses - nuclear power		
HYDRAULIC POWER GENERATION		
Operation:		
535 Operation supervision and engineering		
536 Water for power		
537 Hydraulic expenses		
538 Electric expenses		
539 Miscellaneous hydraulic power generation expenses		
540 Rents		
Total operation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
HYDRAULIC POWER GENERATION - continued		
Maintenance:		
541 Maintenance supervision and engineering		
542 Maintenance of structures		
543 Maintenance of Reservoirs, dams & waterways		
544 Maintenance of Electric Plant		
545 Maintenance of miscellaneous hydraulic plant		
Total maintenance		
Total power production expenses - hydraulic power		
OTHER POWER GENERATION		
Operation:		
546 Operation supervision and engineering		
547 Fuel		
548 Generation Expense		
549 Miscellaneous other power generation expenses		
550 Rents		
Total operation		
Maintenance:		
551 Maintenance supervision and engineering		
552 Maintenance of structures		
553 Maintenance of generating & electric plant		
554 Maintenance of miscellaneous other power generation plant		
Total maintenance		
Total power production expenses - other power		
OTHER POWER SUPPLY EXPENSES		
555 Purchased Power	18,233,711.28	3,446,752.27
556 System control & load dispatching		
557 Other expenses	369,671.77	(42.20)
Total other power supply expenses	18,603,383.05	3,446,710.07
Total power production expenses	18,603,383.05	3,446,710.07
TRANSMISSION EXPENSES		
Operation:		
560 Operation supervision and engineering		
561 Load dispatching		
562 Station expenses		
563 Overhead line expenses		
564 Underground line expenses		
565 Transmission of electricity by others	3,933,178.25	652,531.80
566 Miscellaneous transmission expenses		
567 Rents		
Total operation	3,933,178.25	652,531.80
Maintenance:		
568 Maintenance supervision and engineering		
569 Maintenance of structures		
570 Maintenance of station equipment		
571 Maintenance of overhead lines		
572 Maintenance of underground lines		
573 Maintenance of miscellaneous transmission plant		
Total maintenance		
Total transmission expenses	3,933,178.25	652,531.80

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
DISTRIBUTION EXPENSES		
Operation:		
580 Operation supervision and engineering	\$387,115.71	\$10,538.26
581 Load dispatching		
582 Station expenses	59,618.97	(4,111.97)
583 Overhead line expenses	76,741.84	(59,932.73)
584 Underground line expenses	23,450.97	675.30
585 Street lighting & signal system expenses	11,121.25	(633.29)
586 Meter expenses	94,540.45	(6,664.54)
587 Customer installations expenses	71,203.40	5,616.28
588 Miscellaneous distribution expenses	288,258.96	46,620.26
589 Rentals		
Total operation	1,012,051.55	(7,892.43)
Maintenance:		
590 Maintenance supervision and engineering		
591 Maintenance of structures	1,756.99	(19,101.80)
592 Maintenance of station equipment	57,376.39	13,743.09
593 Maintenance of overhead lines	532,370.04	3,564.15
594 Maintenance of underground lines	128,697.76	68,624.94
595 Maintenance of line transformers	82,672.49	35,499.56
596 Maintenance of street lighting & signal systems	15,107.22	(2,664.96)
597 Maintenance of meters	3,747.31	2,547.31
598 Maintenance of miscellaneous distribution plant		
Total maintenance	821,728.20	102,212.29
Total distribution expenses	1,833,779.75	94,319.86
CUSTOMER ACCOUNTS EXPENSES		
Operation:		
901 Supervision		
902 Meter reading expenses	35,821.13	1,336.01
903 Customer records & collection expenses	477,900.06	(44,401.59)
904 Uncollectible accounts	130,000.00	(53,000.00)
905 Miscellaneous customer accounts expenses		
Total customer accounts expenses	643,721.19	(96,065.58)
SALES EXPENSES		
Operation:		
908 Customer service expense	119,531.87	(1,290.67)
909 Electrical Information & Instruction	12,903.48	(5,247.95)
913 Advertising expense		
916 Miscellaneous sales expenses		
Total sales expenses	132,435.35	(6,538.62)
ADMINISTRATIVE & GENERAL EXPENSES		
Operation:		
920 Administrative & general salaries	642,582.68	5,389.85
921 Office supplies & expenses	87,833.16	(3,249.63)
922 Administrative expenses transferred - Cr.		
923 Outside services employed	219,502.04	(255,915.13)
924 Property insurance	21,405.00	(2,968.50)
925 Injuries & Damages	95,284.03	(7,774.55)
926 Employee pension & benefits	1,642,636.30	313,477.80
927 Franchise Requirements	12,171.14	(3,464.87)
928 Regulatory commission expenses		
929 Duplicate charges - Cr.		
930 Miscellaneous general expenses	33,939.15	(1,500.87)
931 Rent Expense	12,258.12	128.78
Total operations	2,767,611.62	44,122.88

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
ADMINISTRATIVE & GENERAL EXPENSES - continued		
Maintenance:		
933 Transportation Expenses	\$170,443.98	\$17,918.36
935 Maintenance of general plant	450,266.19	55,168.86
Total maintenance	620,710.17	73,087.22
Total administrative & general expenses	3,388,321.79	117,210.10
Total Electric Operation & Maintenance Expenses	28,534,819.38	4,208,167.63

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Functional Classification (a)	Operation (b)	Maintenance (c)
Power Production Expenses		
Electric Generation:		
Steam Power		
Nuclear Power		
Hydraulic Power		
Other Power		
Other Power Supply Expenses	18,603,383.05	
Total Power Production Expenses	18,603,383.05	
Transmission Expenses	3,933,178.25	
Distribution Expenses	1,012,051.55	821,728.20
Customer Accounts Expenses	643,721.19	
Sales Expenses	132,435.35	
Administrative & General Expenses	2,767,611.62	620,710.17
Total Electric Operations & Maintenance Expenses	27,092,381.01	1,442,438.37

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 & Maintenance Exenses (page 42, line 22 (d), depreciation (acct 403) and amortization (acct. 407).	98.82
Total Salaries & Wages of Electric Department for year, including amounts charged to Operating expenses, construction, & other accounts.	\$2,854,200.24
Total number of employees of Electric Department at end of year including administrative, operating, construction and other employees (including part time employees).	34.00

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the a distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and oter sales taxes which have been charged to accounts to which the material on which the tax was levied 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 ei and for all subdivisions can readily be ascertained.
4. The accounts to which the taxes charged w tributed 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 to more than one utility department or 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 pay-roll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit Cents)							
			(Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The North Attleborough Electric Department

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 Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	Pole Attachement fees		\$ 36,030.19	0	\$ 36,030.19
3	Scrap Sales		\$ 26,220.87	0	\$ 26,220.87
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals	\$0	\$62,251	\$0	\$62,251

The North Attleborough Electric Department

**PURCHASED POWER (Account 555)
(except interchange power)**

1. Report power purchased for resale during the year. Exclude from this schedule & report on page 56 particulars concerning interchange power transactions during the year.
 2. Provide subheadings & classify purchases as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Non-utilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "X" in column (c) if purchases involves import across a state line.
 3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).
 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 column (g) and (h) should be actual based on monthly readings & 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.

PURCHASED FROM (A)	STAT CLASS (B)	IMPORT ACROSS STATE LINES (C)	POINT OF RECEIPT (D)	SUB-STATION (E)	KW OR KVA OF DEMAND (SPECIFY WHICH)			TYPE OF DEMAND READING (I)	VOLTAGE AT WHICH DELIVERED (J)	KILOWATT HOURS (K)	COST OF ENERGY (OMIT CENTS)				COST PER KWH (CENTS) (0.0000) (P)
					CONTRACT DEMAND (F)	AVERAGE MONTHLY DEMAND (G)	ANNUAL MAX. DEMAND (H)				CAPACITY CHARGES (L)	ENERGY CHARGES (M)	OTHER CHARGES (N)**	TOTAL (O)	
MMWEC			No. Attleborough										\$772	\$772	\$0.0000
ENERGY NEW ENGLAND			No. Attleborough										\$98,112	\$98,112	\$0.0000
ENERGY MGMT-CONSULTING SERV													\$49,681	\$49,681	\$0.0000
LEGAL-PULMAN & KLINE													\$3,094	\$3,094	\$0.0000
NATIONAL GRID-HYDRO QUEBEC 2	0	X	No. Attleborough					60	115				\$53,429	\$53,429	\$0.0000
NATIONAL GRID-REMVEC II	0		No. Attleborough					60	115				\$4,526	\$4,526	\$0.0000
NATIONAL GRID-NETWORK TRANSN	0		No. Attleborough					60	115				(\$171,058)	(\$171,058)	\$0.0000
NATIONAL GRID-FACILITIES CHARG	0		No. Attleborough					60	115				\$31,441	\$31,441	\$0.0000
L'ENERGIA ENERGY CENTER													\$0	\$0	\$0.0000
NATIONAL GRID	0		No. Attleborough			0		60	115	60,270			\$8,884	\$8,884	\$0.1474

Other Public Authorities

FLUSH OF FUNDS	0		No. Attleborough										\$ (446,429)		(\$446,429)	\$0.0000	
PASNY	PP	X	No. Attleborough			1,771			60	115	10,225,912		\$82,857	\$49,681	\$197,971	\$330,480	\$0.0323
ENE - MILLER HYDRO			No. Attleborough						60	115	7,217,271		\$0	\$443,557		\$443,557	\$0.0615
ENE - SPRUCE MOUNTAIN			No. Attleborough								7,264,268			\$245,304	\$3,074	\$248,378	\$0.0342
MMWEC - STONYBROOK (PEAKER)	0		No. Attleborough			10,170			60	115	138,843		\$184,788	\$22,802	\$7,313	\$214,883	\$1.5477
MMWEC - STONYBROOK CC(INTER)	0		No. Attleborough			11,071			60	115	3,834,307		\$408,725	\$354,826	\$7,374	\$770,725	\$0.2121
MMWEC - MIX 1 - SEABROOK	0	X	No. Attleborough			74			60	115	739,680		\$53,525	\$8,065	\$51	\$59,641	\$0.0806
MMWEC - MIX 1 - MILLSTONE 3	0	X	No. Attleborough			758			60	115	8,347,136		\$440,498	\$45,818	\$4,824	\$491,240	\$0.0774
MMWEC - PROJ. 3 - MILLSTONE 3	0	X	No. Attleborough			1,239			60	115	10,256,703		\$775,703	\$74,321	\$7,957	\$857,981	\$0.0837
MMWEC - PROJ. 4, 5 & 6 (SEABROO	0	X	No. Attleborough			4,269			60	115	40,567,798		\$2,981,535	\$332,521	\$2,794	\$3,296,850	\$0.0813
MMWEC - WYMAN	0	X	No. Attleborough			1,032			60	115	271,584		\$23,398	\$52,391	\$1,133	\$76,922	\$0.2832
MMWEC - 2006A	0		No. Attleborough						60	115						\$0	\$0.0000
TAUNTON MUNICIPAL - CLEARY 9	0		No. Attleborough			10,000			60	115	6,519,363.00		\$847,356	\$548,911		\$1,396,267	\$0.2142
TOWN OF BRAINTREE - POTTER 2	0		No. Attleborough			4,922			60	115	698,654.00		\$280,449	\$86,542		\$366,991	\$0.5251
MMWEC-SERVICE BILLINGS															\$0	\$0.0000	
MMWEC - HYDRO QUEBEC	0	X	No. Attleborough						60	115				\$5,180	\$5,180	\$0.0000	
ENE - RISE											16,480,000		\$1,030	\$913,060	\$200	\$915,190	\$0.0555
ISO OATT			No. Attleborough						60	115					\$3,791,282	\$3,791,282	N/A
Totals											110,422,069		\$5,614,315	\$3,184,462	\$4,099,252	\$12,898,030	0.116807

** Includes transmission and administrative charges.

The North Attleborough Electric Department

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt hours received and delivered during the year and the net charge or credit under interchange power agreements.
 2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "X" in column (b).
 3. Particulars of settlements for interchange power shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit

or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions & 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 & credits and state the amounts and accounts in which such other amounts are included for the year.

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

Line No.	Name of Company (a)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt Hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	NEPEX		North Attleborough	115KV	243,609,490	110,355,680	133,253,810	9,638,531.50
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12	TOTALS				243,609,490	110,355,680	133,253,810	\$9,638,531.50

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	NET INTERCHANGE EXPENSE	8,573,288
14		NEPOOL EXPENSE	203,599
15		OTHER SETTLEMENTS & ANCILLARY SERVICES/EXPENSES	861,645
16			
17			0.00
18			0.00
19			0.00
20			0.00
21	TOTALS		9,638,531.50

The North Attleborough Electric Department

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)		Kilowatt-hours (b)
1	SOURCES OF ENERGY		
2	Generation (excluding station use):		
3	Steam	Gas Turbine Combined Cycle	0
4	Nuclear		
5	Hydro		
6	Other	Diesel	
7	Total generation		0
8	Purchases		110,422,069
9		{ In (gross)	243,609,490
10	Interchanges	{ Out (gross)	110,355,680
11		{ Net (Kwh)	133,253,810
12		{ Received	
13	Transmission for/by others (v	{ Delivered	
14		{ Net (kwh)	
15	TOTAL		243,675,879
16	DISPOSITION OF ENERGY		
17	Sales to ultimate consumers (including interdepartmental sales)		233,621,523
18	Sales for resale		
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	(66,391)	
24	Distribution losses	10,120,747	
25	Unaccounted for losses		
26	Total energy losses		10,054,356
27	Energy losses as percent of total on line 15	4.13%	
28	TOTAL		243,675,879

MONTHLY PEAKS AND OUTPUT

- | | |
|--|---|
| <p>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.</p> <p>2. Monthly peak col. (b) should be respondent's maximum Kw load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange minus temporary deliveries (not interchange) or 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.</p> | <p>3. State type of monthly peak reading (instantaneous 15, 30, or 60 minute integrated.)</p> <p>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.</p> <p>5. If the respondent has two or more power systems and physically connected, the information called for below should be furnished for each system.</p> |
|--|---|

Monthly Peak

Line No.	Month (a)	Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)	
29	January	dp	Monday	23	7:00:00 PM	60 min	22,201,280	
30	February	41,280	Tuesday	5	7:00:00 PM	60 min	19,774,304	
31	March	39,488	Thursday	7	7:00:00 PM	60 min	20,212,128	
32	April	34,512	Tuesday	2	9:00:00 PM	60 min	17,148,080	
33	May	47,712	Friday	31	6:00:00 PM	60 min	17,964,752	
34	June	53,920	Monday	24	5:00:00 PM	60 min	20,600,160	
35	July	58,048	Friday	19	3:00:00 PM	60 min	26,334,720	
36	August	46,912	Wednesday	21	5:00:00 PM	60 min	21,527,440	
37	September	51,408	Wednesday	11	5:00:00 PM	60 min	18,461,392	
38	October	34,928	Monday	7	7:00:00 PM	60 min	17,801,520	
39	November	40,720	Sunday	24	6:00:00 PM	60 min	19,131,488	
40	December	46,192	Tuesday	17	6:00:00 PM	60 min	22,452,224	
41	TOTAL							243,609,488

TRANSMISSION LINE STATISTICS

Report information concerning transmission lines as indicated below

Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
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44								
45								
46								
47	TOTALS				0	0	0	0

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

The North Attleborough Electric Department

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, reactors, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole

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

Line No.	Name & 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 & Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Sherman Substation Landry Ave., N. Attleboro	Transmission	115 KV	13.8 KV		56000	1	0	None		
2		Transmission	115 KV	69 KV		45667	1	0	None		
3		Distribution	69 KV	13.8 KV		44800	1	0	None		
4		Transmission	115 KV	13.8 KV		50000	1	0	None		
5											
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31											
32	TOTALS					186467	4	0			

The North Attleborough Electric Department

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles - Beginning of Year	150.30		150.30
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles - End of Year	150.30	0.00	150.30
5				
6				
7				
8	Distribution System Characteristics - A.C. or D.C., phase, cycles & operating voltages for Light & Power.			
9				
10	Lights - A.C., 1/0, 60 HZ, 8000 or 2400 to 120/240 volts.			
11	Power - A.C., 3/0, 60 HZ, 13800 or 4160 to 480/277, 240, 208 volts.			
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	8,202	14,017	2,415	163,783.0
17	Additions during year:				
18	Purchased		72	1	250
19	Installed	101			
20	Associated with utility plant acquired				
21	Total additions	101	72	1	250.0
22	Reductions during year:				
23	Retirements		128	179	(211,688.5)
24	Associated with utility plant sold		0		
25	Total reductions	0	128	179	(211,688.5)
26	Number at End of Year	8,303	13,961	2,237	375,721.5
27	In stock		603	271	43,998.0
28	Locked meters on customers' premises		93		
29	Inactive transformers on system			0	0.0
30	In customers' use		13,211	1,962	134,224
31	In company's use		54	4	197,500.0
32	Number at End of Year		13,961	2,237	375,721.5

0 0 0.0

The North Attleborough Electric Department

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 Distribution System (a)	Miles of Conduit Bank (All Sizes & Types) (b)	Underground Cable		Submarine Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	New Circuit E 11 Construction		2.55	13.8		
2						
3	E 3 Circuit Conversion		0.36	13.8		
4						
5	I-295 Crossing 5 Streets	.47	0.474	13.8		
6	Landry Ave.					
7	(Substation to riser poles 8-Way Duct,					
8	2-Banks)	1.44	16	13.8		
9						
10	Rt. 1 (295 to Town Line)	2.22	3.626	13.8		
11						
12	Allen Ave.	1	2	13.8		
13						
14	Misc. Duct Banks	12.5	24	13.8		
15						
16	Snowmass	0.2053	0.2053	13.8		
17						
18	Riordan Way	0.1038	0.1038	13.8		
19						
20	Circle Cout Project	0.0265	0.0265	13.8		
21						
22	Polymert Project	0.0324	0.0324	13.8		
23						
24	Whitings Pond		0.0778	13.8		
25						
26	Delphis Monast		1.7040	13.8		
27						
28	Chickadee		0.4349	13.8		
29						
30	Red Oak Extension		0.0460	13.8		
31						
32	Westwood Jeffrey Dr		0.1744	13.8		
33						
34	TOTALS	17.528	51.8151			

*Indicate number of conductors per cable.

The North Attleborough Electric Department

STREET LAMPS CONNECTED TO SYSTEM											
Line No.	City or Town (a)	Total (b)	Type								
			Incandescent		Mercury Vapor		Fluorescent		Sodium		
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	
1	North Attleborough	2871								1990	881
2											
3											
4											
5											
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50											
51											
52	TOTALS	2871	0	0	0	0	0	0	0	1990	881

The North Attleborough Electric Department

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No changes to be reported		

The North Attleborough Electric Department

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

 Mayor,

 Manager of Electric Light

Selectmen
 or
 Members
 of the
 Municipal
 Light
 Board

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

Bristol ss. April 30, 2014

Then personally appeared James C. Moynihan
Charles Mottinger
Thomas Corrigan



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

Janine M. Newman
 Notary Public or
 Justice of the Peace.



A Customer Owned Utility
Serving Our Community Since 1894

General Terms and Conditions for Electric Service

AS ADOPTED BY THE BOARD OF ELECTRIC COMMISSIONERS:
March 7, 2007

AS AMENDED:

August 1, 2013 (amend 7.05(a))

April 26, 2007

October 30, 2007 (amend 7.07, by adding 7.07(c))

June 20, 2012 (amend 3.03, by adding (b.))

Version Prepared: 8-5-13

North Attleborough General Terms & Conditions for

Electric Service

Table of Contents

1.00 General Information

- 1.01. Applicability
- 1.02. Modifications and Waiver
- 1.03. Conflicts
- 1.04. Location
- 1.05. Inclusions in Contracts and Rates
- 1.06. Enforcement

2.00 General Requirements for Service

- 2.01. Where to Apply for Service
- 2.02. Application and Notice Requirements
- 2.03. Availability of Service
- 2.04. Choice of Rate
- 2.05. Character of Service
- 2.06. Single Point of Delivery
- 2.07. Compliance With Availability
- 2.08. Compliance With Bylaws
- 2.09. Inspection Certificates
- 2.10. Multi-Unit Residential - Service and Metering
- 2.11. Service to New Subdivisions
- 2.12. Refusal to Serve
- 2.13. Discontinuance of Service

3.00 General Conditions of Supply and Use of Service

- 3.01. Quality and Management of Energy Services and Service Interruptions
- 3.02. Auxiliary and Temporary Service
- 3.03. Suspension of Service for Repairs
- 3.05. Suitability of Customer Apparatus
- 3.06. Responsibility of Customer
- 3.07. Department Responsibilities
- 3.08. Limitation on Liability
- 3.09. Changes in Customer's Condition or Installation
- 3.10. Rights of Way
- 3.11. Rights on Customer's Premises
- 3.12. Changes in Location
- 3.13. Spare Capacity or Supply

4.00 Metering – Meter Tampering

- 4.01. General
- 4.02 Departmental Property
- 4.03. Broken, Cut Seals or Tampering

5.00 Measurement of Electricity – Misuse

- 5.01 Measurement of Electricity - Misuse

6.00 Measurement of Electricity - Definitions

- 6.01 Measurement of Electricity – Definitions

7.00 Payment Terms

- 7.01. Billing Period
- 7.02. Payment for Service
- 7.03 Termination of Service for Non - Payment
- 7.04. Final Bill
- 7.05 Reconnection Charge
- 7.06 Late Payment – Non Residential Customer
- 7.07 Requirement for a Deposit
- 7.08 Interest on Cash Deposits
- 7.09 Requirement of Minimum Payment
- 7.10 Discontinuance of Service for Failure to Pay Bill

APPENDIX

APPENDIX A: RATES – TARIFFS (BY CLASS)

1.00 General Information

1.01. Applicability.

The following Terms and Conditions shall be part of each Rate Schedule of the North Attleborough Electric Department (“Department”), now or hereafter in effect, except as may be expressly modified by agreement or a particular Rate Schedule, or superseded by any applicable order or regulation of the **Department of Public Utilities (“DPU”)**. The provisions of these Terms and Conditions and the Schedule of Rates apply to everyone receiving service from the Department when effective without regard to whether a service application has been made by the Customer or accepted by the Department under Article 200 hereof. These Terms and Conditions are binding on every customer regardless of whether they have actual notice of them.

1.02. Modifications and Waiver.

These Terms and Conditions and any Rate Schedule may be revised, amended, modified, supplemented or supplanted in whole or in part from time to time upon approval of the North Attleborough Electric Board of Commissioners (“Board”) and in accordance with any applicable procedures provided in M.G.L. c. 164, §§ 57 and 58. When effective, all such revisions, amendments, supplements, or replacements will appropriately supersede the existing provisions of these Terms and Conditions or Rate Schedules. Any duly adopted modification or replacement to these Terms and Conditions or any Rate Schedule shall be available for public inspection during normal business hours at the offices of the Department or the **DPU**. No agent or employee of the Department or the North Attleborough is authorized to modify or waive any provision or requirement of these Terms or Conditions or any Rate Schedule or to bind the Department to perform in any manner contrary thereto. Any promise contrary to these Terms and Conditions or any applicable Rate Schedule shall not be binding unless the Applicant or Customer executes a written agreement with the Department and signed by the General Manager or a majority of the commissioners of the Board, where applicable, as provided in these Terms and Conditions.

1.03. Conflicts.

If a conflict exists between the express terms of any Rate Schedule or duly executed special contract and these Terms and Conditions, the express terms of the Rate Schedule or special contract shall control. If a conflict exists between any applicable **DPU** order or regulation and any provision of these Terms and Conditions, the applicable order or regulation shall govern to the extent such conflict exists.

1.04 Location.

The Terms and Conditions are on file with the Department in its main office located at 275 Landry Avenue, North Attleborough, Massachusetts 02760.

1.05. Inclusions in Contracts and Rates.

These Terms and Conditions shall be deemed to be part of every contract for service entered into by the Department and shall govern all classes of service where applicable, unless specifically excepted or modified herein by a particular rate schedule (see Terms and Conditions, Appendix A) or special written contract with a Customer.

1.06 Enforcement

The Department's General Manager, or his/her designee, shall be responsible for the organization, administration and enforcement of the Terms and Conditions set forth herein.

2.00 General Requirements for Service

2.01. Where to Apply for Service

- a. All requests for installation of a new service, turn-off and alterations to existing service may be made at the Department's principal business office located at 275 Landry Avenue, North Attleborough, Massachusetts, 02760, or by telephone at 508-643-6300.
- b. The department's public business hours are 8:00 a.m. to 4:00 p.m. (Monday through Wednesday and Friday). Public business hours are extended to 4:30 p.m. on Thursdays, except during the months of July and August.

2.02. Application and Notice Requirements

- a. All new Customers are required to complete a written application form provided by the Department and signed by the person or entity responsible for payments of electric bills and furnish any applicable security deposit.
- b. Security deposits may be required for new and existing customers to secure payment for up to three months of electric service, or as may be otherwise prescribed by M.G.L. c. 164 and regulations promulgated by the DPU. The amount of the security deposit may be based on the actual or estimated bill for the largest month's use of service, and may be updated periodically. Interest shall be paid in accordance with M.G.L. c. 164, § 58A, which will be credited on the next bill for electric service after December 31 of each year.
- c. The balance of the security deposit, after deducting any amount owed to the Department for services rendered, will be refunded to the Customer upon termination of the Customer's account. (Additional security deposit information may be obtained from the business office.)
- d. The application form provided by the Department shall include information the Department may deem essential to supply service to the applicants. All applicants must be of legal age or an emancipated minor to contract for service with the Department. The Department reserves the right to verify the identity of the Applicant and the information provided. Landlord Customers shall provide appropriate contact information, including a valid phone number and street mailing address. For seasonal residential service, the Department only will accept applications for service from the owner of the premises, unless the tenant provides the Department with a signed lease or other evidence demonstrating occupancy for a minimum of a six-month period.

- e. The Customer shall be responsible for the payment of electricity consumed at the service location until a final bill has been issued as provided under Article 4.03.
- f. Forty-eight hours (business hours) notice is required on all requests to disconnect or reconnect existing service. It is essential that an application for new or additional service or notification of changes to existing service be made as early as possible so that, when required, engineering and construction details may be arranged and construction of the new or changed facilities may be completed on the date required.

2.03. Availability of Service

- a. The supply of electric service is contingent upon the Department's ability to secure and retain the necessary location for its poles, wires, conduit, cable and other apparatus.
- b. Prior to ordering equipment for the start of construction by the Customer or his or her agent, the Customer shall be responsible for ensuring the availability of the service desired and for determining if the Department has requirements additional to those contained herein for such service. In general, the Department will not provide any service until the Customer's wiring has been inspected by the Wiring Inspector and approved for energization.
 - c. Designation of service entrance and meter locations must be made before wiring specific to such locations is installed.
- d. The Department does not accept responsibility for information given orally by the Customer relative to the type of service available at specific locations unless an authorized representative of the Department confirms such information in writing.

2.04. Choice of Rate

- a. Every Customer is entitled to request service under the lowest rate applicable to the service supplied during each calendar year.
- b. Upon receipt of a completed application for electric service, the Department may provide information concerning the various Rate Schedules under which the applicant appears to be eligible to receive electric service. The applicant, however, shall have the duty to inquire into the various Rate Schedules offered by the Department. Upon the applicant's request, the Department will assist the applicant in selecting the most appropriate and beneficial Rate Schedule but the Department makes no guarantee or warranty that the rates and terms of the selected Rate Schedule will be the most favorable given the present or future service needs of the Customer. Prior to the initial billing, the Department shall provide a written statement describing the rates and the Customer's

rate classification in accordance DPU's billing and termination regulations. All new electric water heaters must provide for separate metering and will be put on the Off-Peak Rate.

- c. Unless otherwise specifically stated to the contrary in a particular Rate Schedule, all rates are based on the supply of service to the Customer throughout the twelve months of the year, and changes from one rate to another will not be made for periods of less than twelve months.
- d. The Department shall not be liable for any claim that service provided to any Customer might have been less expensive or more advantageous to such Customer if supplied under a different rate.
- e. The Department's rates, rate schedules and tariffs are subject to change pursuant to and in accordance with the Department's under G. L. c. 164, §58.

2.05. Character of Service

The Character of Service, which the Department will supply, will be that available in the locality in which the service is to be furnished. Except as may be especially provided in a particular rate or in these Rules and Regulations, the Department does not offer to supply service of non-standard characteristics.

2.06. Single Point of Delivery

Where service is supplied to a Customer at more than one point of delivery, each point of delivery will be considered to be a separate Customer account, and the bill will be rendered accordingly unless otherwise specifically provided for in a particular Rate Schedule.

2.07. Compliance With Availability

The electric service provided by the Department shall not be used except for purposes stated in Rate Schedule under which service is supplied.

2.08. Compliance With Bylaws

Before the Department will furnish service, the Customer shall comply with all applicable bylaws, ordinances, codes and requirements of Federal, State and Municipal bodies and shall be required to furnish at the Department's request, satisfactory evidence of such compliance.

2.09. Inspection Certificates

Approval in writing by the Town Wiring Inspector is required before any new service will be energized.

2.10. Multi-Unit Residential - Service and Metering

- a. Individual dwelling units in a multiple dwelling will be individually metered wherever practicable, provided the wiring on the Customer's side of the meter and related matters are in conformity with the State and Local Sanitary, Electrical and Building codes. If a residence is converted to multiple units, or for some other reason it becomes impracticable in the judgment of the Department to separately meter individual dwelling units, service may be supplied through one meter under the applicable residential or general service rate. The Department shall not be required to install separate service for any garage, barn, or other out-building if such service may be supplied from the main premises. Landlord customers shall comply with the requirements of the State Sanitary Code.
- b. Separate dwelling units, whether within the same building or in separate buildings on the same residential premises, shall be considered separate Customers. Such multi-dwelling units will be metered and billed individually
- c. The Department does not supply electric service for resale, remetering, sub metering, master metering or other disposition to tenants or occupants. The Customer shall not resell, make a specific charge for, re-meter or sub meter, or measure any of the electric energy so redistributed or furnished.
- d. For master meter accounts existing prior to the effective date of these Terms and Conditions, the master meter bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.
- e. If a residence is a multi-dwelling unit, or if for some other reason, including but not limited to violations of the State Local Sanitary, Electrical and Building Codes caused by the wiring on the premises, it is impractical in the judgment of the Department or the Department is unauthorized to meter separately individual dwelling units, any service supplied through one or several meters will be the responsibility of the owner of record of the premises under the applicable residential or general service rate and said owner will be responsible for bills in said units.

2.11. Service to New Subdivisions.

Where applicable, prior to the establishment of permanent service, the applicant shall meet the requirements of the Department's "Requirements for New Developments - Residential and Commercial/Industrial."

212. Refusal to Serve

- a. The Department reserves the right to refuse to supply service to new Customers or to supply additional load to an existing Customer if it is unable to do so under a standard rate, the Customer fails to fulfill the application requirements as set forth under Article 2.02, or if the Department is unable to obtain the necessary easements, equipment, facilities, capital or capacity required for the purpose of furnishing such service to loads of unusual characteristics which might affect the cost or quality of service supplied to other Customers of the Department.
- b. The Department may require a Customer having such unusual loads to install special regulating and protective equipment at the Customer's cost in accordance with the Department's specifications as a condition of service.
- c. The Department may, in the exercise of reasonable judgment, refuse to supply service to loads of unusual characteristics that might adversely affect the quality of service supplied to other customers, the public safety, or the safety of Department personnel. In lieu of such refusal, the Department may require a customer to install at its expense any necessary regulating and protective equipment in accordance with requirements and specifications of the Department.
- d. The Department may refuse to provide service until the applicant pays in full all amounts in arrears at all service locations in which the applicant is or was the customer-of-record before new service will be established. The applicant shall pay any reconnection fee or other such fees assess under the applicable Rate Schedule as a condition to receiving service.
- e. The Customers refused service have the right of appeal under Chapter 164, section 60 of the General Laws of Massachusetts.

2.13 Discontinuance of Service

- a. The Department may discontinue the supply of service and/or remove its equipment from the customer's premises if the customer fails to comply with any of the provisions herein, the terms of applicable Rate Schedules, any supplemental rules and regulations of the Department or any laws or regulations of a governmental authority having jurisdiction, or the terms of any supplementary or special agreement entered into with the Department.
- b. Service shall be discontinued in accordance with applicable billing and termination procedures of the DPU. The Department may also discontinue service and remove its equipment from the customers' premises in case of violation of any general laws, local ordinances or by-laws, or government regulations. The Department may assess an Account Restoration Charge upon such discontinuance of service.

3.00 General Conditions of Supply and Use of Service

3.01. Quality and Management of Energy Services and Service Interruptions

- a. The Department endeavors to furnish adequate and reliable service but does not guarantee continuous service or warrant that service will be free from interruptions and the Department disclaims any and all loss or liability resulting therefrom and, to the extent authorized by applicable law, it shall not be liable for direct or consequential losses or damages of any kind resulting from any stoppage, interruption, variations or diminution of service caused by the Customer's acts or omissions, acts of the public enemy, a state of war, requirements of Federal, State or Municipal authorities, strikes, acts of God or the elements, accidents, operating conditions or contingencies or other causes.
- b. When a part or parts of the interconnected generation, transmission or distribution system is threatened by a condition affecting the integrity of the supply of electricity or when a condition of actual or threatened shortage of available energy supplies and resources exists, the Department may, in its sole judgment, curtail, allocate, or interrupt service to any Customer or Customers. Such curtailment, allocation or interruption shall, where possible or practicable, be in accordance with the terms and conditions of any applicable energy emergency or load curtailment plan which shall be adopted by energy dispatching and control centers in which the Department is a participant.
- c. The Department does not undertake regulating the voltage or frequency of its service more closely than is standard commercial practice. If a Customer requires voltage or frequency regulation that is more refined, he/she shall furnish, install, maintain and operate the necessary apparatus at his/her own expense.

3.02. Auxiliary and Temporary Service

- a. Temporary service is available to any Customer who can be served from the Department's existing lines or facilities. For such temporary service the Customer shall pay the total cost of installation and removal of any poles, wires, transformers, meter equipment or other facilities that may be necessary.
- b. Service supplied by the Department shall not be used to supplement or relay, or as a standby to any other service, unless the Customer shall make such guarantees in respect to the payment for such service as shall be just and reasonable in each case. Service cannot be resold. Where such service is supplied, the Customer shall not operate its plant in parallel with the Department's system without the consent of the Department, and then only under such conditions as the Department may specify from time to time.
- c. Service will be billed under any regular rate applicable to the type of service supplied.

- d. The Department may require an advance payment covering the estimated cost of installation and disconnection use of service or both.

3.03. Suspension of Service for Repairs or Due to Emergencies

- a. The Department reserves the right to curtail or temporarily interrupt from time to time the Customer's service in order that repairs, replacements or changes may be made in the Department's facilities either on or off the Customer's premises.
- b. The Department reserves the right to suspend or interrupt service, on its own volition, in cases of emergency for reasons of public safety, health or reliability.
- c. The Customer will normally be notified in advance to the extent practicable except in cases of emergency. Nothing in this section shall be deemed to require the Department to make such repairs, replacements or changes at times other than the Department's normal business hours (Refer to Article 201).

3.04. Resale of Service

- a. All electricity delivered hereunder shall be for the exclusive use of the customer and shall not be resold. Any service rendered is furnished by the Department to the Customer for the purpose and class of service specified in the applicable part of the Schedule of Rates, and such service, except as provided in Article 3.05 concerning service resupply for residential customers, shall not be resold to others or used for other purposes.
- b. A Customer may furnish electric energy for the use of his or her tenants or occupants, provided that the Customer shall not resell, make a specific charge for, re-meter or sub meter, or measure any of the electric energy so redistributed or furnished. The Customer shall be responsible for payment for all electricity consumed.
- c. A homeowner or condominium association may furnish electric energy to common areas or to individual condominium units where such units or buildings are not separately metered and the cost of such service is included in the association's fee to its members. [Note: Need to discuss.]
- d. Resupply of service as provided in this Article shall require prior written consent of the Department.

3.05. Suitability of Customer Apparatus

- a. All Customer apparatus shall be suitable for compatible operation with the service supplied by the Department and the Customer shall not use the service for any purpose or with any apparatus which would cause a disturbance on the lines, mains or systems of the Department sufficient to impair or render unsafe the service supplied by the Department to its other Customers.

- b. The Customer shall be liable for any damages resulting on the Department's apparatus or facilities or to other Customers caused by failure to comply with any provisions of this article.

3.06. Responsibility of Customer

- a. The customer-of-record shall be liable for service taken until such time as the customer-of-record requests termination of service and a final meter reading is recorded.
- b. In all cases the Customer is responsible for maintaining on its property, its own facilities, wiring and appliances that are suitable and proper for the safe and satisfactory reception and use of the service to be furnished by the Department.
- c. Title toll apparatus or facilities provided by the Department to supply service whether or not affixed to the Customer's property shall remain solely with the Department. The Customer shall return the Department's property in the condition received, ordinary wear and tear excepted.
- d. The Customer shall pay the costs for any damage to the Department's property caused by the Customer or occurring as a result of the Customer's failure to take reasonable precautions to protect such property from damage.

3.07. Department Responsibilities

- a. Service is delivered to the Customer at the point where the service connection is maintained.
- b. The Customer shall be solely liable for direct, indirect or consequential damages of any kind, resulting in injuries to persons or property arising out of (or traceable to) trouble/defects in the apparatus, piping, wiring facilities or equipment or any cause occurring beyond the point where the service connection of the Department terminates.
- c. The Department makes no warranties, either expressed or implied as to the adequacy, safety or other characteristics of any equipment, wires, appliances or unauthorized devices owned and/or used by the Customer. No action undertaken by the Department, such as conducting an inspection of or providing assistance to the Customer's equipment, in no way shall be construed as or constitute a warranty.

3.08. Limitation on Liability

- a. The Department shall not be liable for any injury, casualty, or damage to the person or property of any Customer or any other person, whether in contract or tort, arising from, relating to or caused by any interruption, abnormal voltage, discontinuance or reversal of its service, due to causes beyond its immediate control, whether accident, labor difficulties, conditions of fuel supply, the attitude of any public authority, a reduction in voltage, rotating of the use of feeders, selected black-outs or failure to receive any electricity for which in any manner it has contracted, or due to the operation in accordance with good utility practice of any emergency load reduction program by the Department or one with whom it has contracted for the supply of electricity or inability for any other reason to maintain uninterrupted and continuous service; provided, however, that if the Department is unable to supply electricity for a continued period of two (2) days or more due to the causes stated herein, upon request of the customer, the demand charge, if any, shall be suspended for the duration of such interruption, reversal, or discontinuance of service.
- b. Whenever the integrity of the supply of electric service may be threatened by conditions of the Department's system or on a part or parts of the transmission and/or distribution system with which the Department is interconnected, the Department, in its sole judgment, may curtail or interrupt electrical service to the customer and such curtailment or interruption shall not constitute a default by the Department. The Department shall not be responsible for any failure to supply electric service or any interruption or abnormal voltage of the supply, or any damage resulting from the restoration of service, if such failure, interruption, abnormal voltage or damage except to the extent of the Department's willful misconduct or gross negligence.
- c. The Department shall not be liable for damage to the person or property of the customer or any other persons resulting from the use of electricity or the presence of Department appliances and equipment on the customer's premises. In any event, for non-residential customers served under general service rates, Department shall not be liable in contract, in tort (including negligence under G.L. c.258 and Mass. G.L. c.93A), strict liability or otherwise for any special, indirect or consequential damages whatsoever including, but not limited to, loss of profits or revenue, loss of use of equipment, cost of capital, cost of temporary equipment, overtime, business interruption, spoilage of goods, claims of customers of the customer or other economic harm.
- d. The Department does not make any warranty, expressed or implied, as to the adequacy, safety or other characteristics of any equipment, wiring or devices, installed on the customer's premise. The Department shall not be liable for damages resulting in any way from the supplying or use of electricity or from the presence or operation of the Department's service, conductors, appurtenances or other equipment on the customer's premises.

- e. The customer assumes full responsibility for the proper use of electricity furnished by the Department and for the condition, suitability, and safety of any and all wires, cable, generators, devices or appurtenances energized by electricity on the customer's premises, or owned or controlled by the customer that are not the Department's property. The customer shall indemnify and save harmless the Department from and against any and all claims, expenses, legal fees, losses, suits, awards or judgments for injuries to or deaths of persons or damage of any kind, whether to property or otherwise, arising directly or indirectly by reason of:
 - (1) The routine presence of or use of electricity over the wires, cables, devices or appurtenances owned or controlled by the customer; or
 - (2) The failure of the customer to perform any of his or her duties and obligations as set forth in the Terms and Conditions, Rate Schedules or other supplementary requirements for service where such failure creates safety hazards; or
 - (3) The customer's improper use of electricity or electric wires, cables, devices or appurtenances. Except as otherwise provided by law, the Department shall not be liable for damages claimed to have resulted from the Department's conduct of its business except when the Department, its employees or agents have acted in a grossly negligent, or intentionally wrongful manner.

- f. The Department may discontinue the supply of service and/or remove its equipment from the customer's premises if the customer fails to comply with the provisions of these Terms and Conditions, any Rate Schedule, any supplementary rules, regulations or requirements for service or any supplementary, or special agreement entered into with the Department, or arising from a violation of any applicable law, local ordinance or by-law, or government regulation, subject to any applicable billing and termination procedures of the DPU. The Department may assess an Account Restoration Charge upon such discontinuance of service.

3.09. Changes in Customer's Condition or Installation

- a. The Customer shall give advance notice to the Department of any proposed change in the Customer's load or other conditions of use or of any change of purpose or location of the installation of any Customer equipment or facilities. Such change in the Customer's service conditions or installation shall not be made until such notice has been given and permission has been received from the Department. Failure to give notice of such changes shall render the Customer liable for any damage to the meters or other apparatus and equipment of the Department caused by the changed conditions or installation.

3.10. Rights of Way

- a. The Department shall not be required to extend its facilities for the purpose of rendering service until it has satisfactory rights-of-way or easements to permit the installation, operation and maintenance of its facilities.
- b. To the extent required, the Customer, without expense to the Department, shall grant to or secure for the Department such rights-of-way or easements acceptable to the Department whether across property controlled by the Customer or by others needed to serve the Customer.

3.11. Rights on Customer's Premises

- a. In accepting service, the Customer shall thereby agree to furnish the Department, without charge, a suitable location for all of the property and equipment of the Department, including metering, necessary in furnishing such service.
- b. The Department shall have access to the Customer's premises for the purpose of installing, reading, inspecting, repairing, removing, replacing, disconnecting, or otherwise maintaining its meters, equipment, and facilities, and for all proper purposes.
- c. To the extent applicable, the Customer shall furnish the Department with keys to all meter rooms.

3.12. Changes in Location

- a. If the Department transfers its overhead wires to an underground location or changes the location of any of its service facilities, the Department may require, at the Customer's sole expense, the Customer to make any necessary changes to the Customer's portion of the service connection or pay for any changes which may directly or indirectly benefit the Customer.

3.13. Spare Capacity or Supply

Pursuant to a separate agreement, the Department may, provided it has spare generating and transmission capacity, supply electricity for trial purposes at other than its regular rates.

4.00 Metering – Meter Tampering

4.01. General

- a. All services will be metered.

4.02. Departmental Property

- a. The Customer shall so maintain and operate its electric equipment and apparatus as not to endanger or interfere with the service of the Department. Electric meters are the property of the Department.
- b. Only Department personnel are authorized to cut and open the Department's padlock seal on any meter, remove and install a meter, install jumper pieces or other bypassing devices, remove or install sleeves, change the meter registration, or tamper in any way with the electric meter. The Customer shall not tamper with nor permit any third party or person in its custody or control to tamper with the Department's meters and equipment.
- c. The Department may exercise any rights or remedies available under applicable law and regulations, whether civil or criminal, in the event the Customer, directly or indirectly, prevents or hinders any such employee or agent of the Department from entering such premises for the purposes of making such examination of the meter(s).

4.03. Broken, Cut Seals or Tampering

- a. When a meter's seal is found broken, all costs attributable to re-scaling the meter, investigation of potential meter tampering, charges for electricity used, but not metered as a result of the tampering, and all other administrative costs attributable to the broken meter seal and other damage caused by tampering or the Customer's misuse or negligence will be charged to the Customer.
- b. If meter tampering is suspected, service from that meter may be disconnected.
- c. To restore service after it has been disconnected, application must be made in person at the Department's offices. The Customer shall be responsible for paying the prevailing reconnection fee and furnish a deposit or such other security acceptable to the Department to resume service, equal to three months' average consumption at the service location.
- d. Service will be reconnected within **24 hours** after the Department's acceptance of payment of the reconnection fee and deposit, if the matter has been resolved to the satisfaction of the Department.
- e. All instances of suspected meter tampering will be reported to the Police Department for further investigation and prosecution.

5.00 Electricity – Definitions and Misuse

5.01 Measurement of Electricity - Misuse

- a. If the occupant of the service location fails to give the Department notice of a change to the customer-of-record, the occupant of the service location may be held liable for all charges for electricity used by the occupant since the last reading of the meter whether or not such reading may precede said user's occupancy as shown on the Department's books.
- b. Whenever any service has been obtained at a premises on an unmetered basis, or any authorized service has been obtained at any premises to persons unknown, or for which payments have not been made due to a question of Customer identity, the owner of record of such premise shall be liable to the Department for all outstanding charges.

6.00 Electricity – Definitions

6.01 Measurement of Electricity – Definitions

- a. **Holidays:** The Department observes the following holidays on such dates as they are observed in the Department's service territory: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, the day after Thanksgiving and Christmas.
- b. **Demand:** The demand is the maximum rate of taking electricity. Under ordinary load conditions, it will be based upon one or more fifteen-minute peaks as herein defined. A fifteen-minute peak is the average rate of delivery of electricity during any fifteen-minute period as determined by any suitable instrument. In the case of extremely fluctuating loads, however, where the demand based on the average over fifteen minutes does not fairly represent the maximum demand imposed by the Customer, the demand will be based upon the instantaneous peak or the peak for a shorter period than fifteen minutes. If the fluctuating load causes a deterioration of the Department's service to its other customers, the Department shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation shall pay the cost to implement the new service arrangement together with applicable taxes.
- c. **Month:** Whenever reference is made to "month" in connection with electricity delivered, service furnished, or payments to be made, it shall mean the period between two successive regular monthly meter readings, the second of which occurs in the month to which reference is made.

7.00 Payment Terms

7.01. Billing Period

The normal billing period typically is one month, although billing cycles shall be according to the applicable Rate Schedule.

7.02. Payment for Service

- a. All bills shall be due and payable upon receipt. Payment shall be net 25 days from the date of billing.
- b. A periodic interest charge of 1.5 percent (1.5%), Annual Interest Rate of eighteen (18) percent, will be added to any unpaid "Previous Balance" appearing on a bill to the extent not prohibited by applicable law or **DPU** regulations annual interest rate of 18 percent, will be added to any unpaid "previous balance" appearing on the bill.
- c. Payments shall be applied first to unpaid balances, including late payment charges.
- d. The Department shall charge customers \$30.00 for each returned check.

7.03 Termination of Service for Non - Payment

All bills shall be due and payable upon receipt. However, bills rendered to residential customers shall not be due for purposes of terminating service for non-payment, until (a) 45 days from the date of receipt or (b) a period at least equal to the time that has elapsed between receipt of such bill and the most recent previous bill, whichever period of time is greater. All applicable laws and **DPU** regulations governing termination of service are incorporated herein.

7.04. Final Bill

- a. The Customer shall be liable for service taken until notice of termination has been received and confirmed by the Department and until such time as the meter is read and disconnected.
- c. The bill for service rendered up to the date of termination will be labeled "final bill" and is payable upon receipt. The Customer shall be responsible for interest on the outstanding balance if the bill is not be paid in a timely manner.

7.05. Reconnection Charge

- a. The Customer shall be responsible for paying a disconnection, reconnection or other such fees assessed under the applicable Rate Schedule as a condition to the continuation and/or restoration of electric service."
- b. In most instances, service will be reconnected within 24 hours after the Department's acceptance of payment of the reconnection fee and cash deposit or other security acceptable to the Department, if applicable..

7.06. Late Payment Charge – Non Residential Customer

- a. When a bill is rendered to a non-residential Customer other than the Commonwealth or a political subdivision thereof on a monthly basis and is not paid within 25 days after the date of receipt, interest at the rate of 1-1/2% per month will be charged on the unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment.
- b. For purposes of this paragraph the date of receipt of a bill by a Customer shall be presumed to be three days following the date of mailing, unless the bill is delivered rather than mailed, in which case the date of receipt shall be the same as the date of delivery.

7.07 Requirement for a Deposit

- a. The Department may require a deposit of cash or other collateral satisfactory to it as security for the prompt payment of any indebtedness for: (a) any new customer; (b) any present customer requesting restoration of service or service at a new location if service to the customer, under the same or any other name, was lawfully terminated for non-payment during the preceding 18 months; or (c) from any present non-residential customer.
- b. The deposit required will not exceed the equivalent of three months' average use.
- c. Street Light Deposit – Private Ways - The Department may, to protect public safety, require a deposit greater than the equivalent of three months' average use, of cash or other collateral satisfactory to it as security for the prompt payment of any indebtedness for service to a customer who has, under the same or any other name, leased street lights from the department, consistent with a subdivision plan approved by the North Attleborough Planning Board, pursuant to its authority per MGLc. 41, sections 81-K to 81GG, inclusive, to ensure that all street lights rented from the Department remain operational until such time as the Town may accept any and all private ways within the subdivision as "public ways".

7.08 Requirement of Minimum Payment

Whenever the estimated expenditures for the equipment necessary to supply electricity to a Customer's premises shall be of such an amount that the income to be derived therefrom at the applicable rates will, in the opinion of the Department, be insufficient to warrant such expenditures, the Department may require the Customer to guarantee a minimum annual payment for a specified term or to pay the whole or a part of the cost of such equipment. Upon request, the Department will provide the Customer with a cost estimate explaining the basis for the term of the guarantee and/or the charges for the equipment.

7.09 Discontinuance of Service for Failure to Pay Bill

The Department shall have the right pursuant to G.L. c. 164 and DPU billing and termination regulations, to discontinue electric service on due notice and to remove its property from the premises in the event the Customer fails to pay any bill due for each service, or fails to perform any of its obligations to the Department. After such discontinuance, the Department may charge the Customer a reconnection charge for restoration of service

NORTH ATTLEBOROUGH ELECTRIC DEPARTMENT

TERMS AND CONDITIONS

APPENDIX

APPENDIX A: CLASSES OF SERVICE (RATES - SCHEDULES)



A Customer Owned Utility
Serving Our Community Since 1884

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Residential A 1 Rate

Effective February 1, 2004

Residential A 1
M.D.L.E. No. 216
Superseding
M.D.P.U. No. 116

Applicable to:

This rate is available for all domestic purposes in privately owned single or multiple unit dwellings, condominium common areas, and for churches and adjacent church owned buildings used for religious or residential purposes.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 3 wire, single phase

Rate Schedule:

MONTHLY CHARGES:

Delivery Services:

Customer Charge: \$5.00 / month
Distribution Charge: \$.027920 / kWh
Transmission Charge: \$.004970 / kWh
Generation Charge: \$.034930 / kWh

Supplier Services:

Energy Charge: \$.037080 / kWh

Power Cost Adjustments:

TRANSMISSION COST ADJUSTMENT

The Transmission Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Transmission Cost Adjustment.

The transmission cost adjustment shall recover from customers taking transmission service under the Department's rates, all charges incurred by and billed to the Department by transmission providers for the transmission of electrical energy to North Attleborough and for all transmission related services incurred by and billed to the Department by regional transmission or operating entities such as NEPOOL, a regional transmission group (RTG), an independent system operator (ISO), or other regional bodies.

The transmission cost adjustment factor shall be established annually based upon a forecast of transmission and transmission related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The transmission cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of transmission and transmission related costs for the following year plus any over or under recovery of transmission costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.004970 cents per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the transmission charge rate will increase by the same amount. However, if the resulting number is negative, the transmission charge rate will decrease by the same amount.

GENERATION COST ADJUSTMENT

The Generation Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Generation Cost Adjustment.

The generation cost adjustment shall recover from customers all purchased power costs not recovered by the Transmission Charge and the Energy Charge. Generation costs are commonly referred to as fixed costs, or capacity costs, and include generation operating costs and generation capacity costs and are usually charged to North Attleborough Electric Department on a per kilowatt basis. Also included are ancillary costs related to the purchase of electrical energy.

The generation cost adjustment factor shall be established annually based upon a forecast of generation and generation related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The generation cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of generation and generation related costs for the following year plus any over or under recovery of generation and generation related costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.034930 per kilowatt-hour shall be the adjustment factor.

- If the resulting number is positive, the generation charge rate will increase by the same amount. However, if the resulting number is negative, the generation charge rate will decrease by the same amount.

ENERGY COST ADJUSTMENT

The Energy Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Energy Cost Adjustment.

The energy cost adjustment shall recover from customers all purchased power energy (fuel) costs. These costs are commonly referred to as either fuel or fuel related costs or variable power production costs and are billed to North Attleborough Electric Department on a per kilowatt-hour basis.

The energy cost adjustment factor shall be established annually based upon a forecast of energy (fuel) and fuel related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

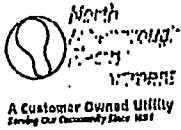
The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The energy cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of energy (fuel) and energy related costs for the following year plus any over or under recovery of energy (fuel) and energy related costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.037080 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the energy charge rate will increase by the same amount. However, if the resulting number is negative, the energy charge rate will decrease by the same amount.

Credit for Controlled Electric Water Heater:

Customers, who have installed an electric water heater of a type approved by the Department and where the Department is allowed to control the operation of the electric water heater and where the electric water heater is the sole source of energy for domestic hot water service, will receive a credit of \$4.50 applied to their monthly electric bill.



275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Small General Service Rate C1-6

Effective February 1, 2004

Business C1-6
M.D.T.E. No. 219
Superceding
M.D.T.E. No. 119

Applicable to:

Any commercial or industrial customer with an average monthly consumption of less than 10,000 kilowatt hours and an average monthly peak hourly usage of less than 40 kilowatts.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 4 wire, three phase
480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Delivery Services:
Customer Charge: \$5.00 / month
Distribution Charge: \$.048080 / kWh
Transmission Charge: \$.004970 / kWh
Generation Charge: \$.030950 / kWh
Supplier Services:
Energy Charge: \$.037080 / kWh

Power Cost Adjustments:

TRANSMISSION COST ADJUSTMENT

The Transmission Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Transmission Cost Adjustment.

The transmission cost adjustment shall recover from customers taking transmission service under the Department's rates, all charges incurred by and billed to the Department by transmission providers for the transmission of electrical energy to North Attleborough and for all transmission related services incurred by and billed to the Department by regional transmission or operating entities such as NEPOOL, a regional transmission group (RTG), an independent system operator (ISO), or other regional bodies.

The transmission cost adjustment factor shall be established annually based upon a forecast of transmission and transmission related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The transmission cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of transmission and transmission related costs for the following year plus any over or under recovery of transmission costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.004970 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the transmission charge rate will increase by the same amount. However, if the resulting number is negative, the transmission charge rate will decrease by the same amount.

GENERATION COST ADJUSTMENT

The Generation Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Generation Cost Adjustment.

The generation cost adjustment shall recover from customers all purchased power costs not recovered by the Transmission Charge and the Energy Charge. Generation costs are commonly referred to as fixed costs, or capacity costs, and include generation operating costs and generation capacity costs and are usually charged to North Attleborough Electric Department on a per kilowatt basis. Also included are ancillary costs related to the purchase of electrical energy.

The generation cost adjustment factor shall be established annually based upon a forecast of generation and generation related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The generation cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of generation and generation related costs for the following year plus any over or under recovery of generation and generation related costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.

- The resulting number minus \$.030950 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the generation charge rate will increase by the same amount. However, if the resulting number is negative, the generation charge rate will decrease by the same amount.

ENERGY COST ADJUSTMENT

The Energy Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Energy Cost Adjustment.

The energy cost adjustment shall recover from customers all purchased power energy (fuel) costs. These costs are commonly referred to as either fuel or fuel related costs or variable power production costs and are billed to North Attleborough Electric Department on a per kilowatt-hour basis.

The energy cost adjustment factor shall be established annually based upon a forecast of energy (fuel) and fuel related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The energy cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of energy (fuel) and energy related costs for the following year plus any over or under recovery of energy (fuel) and energy related costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.037080 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the energy charge rate will increase by the same amount. However, if the resulting number is negative, the energy charge rate will decrease by the same amount.

Monthly Minimum Charge:

The minimum charge per month shall be the Customer Charge.



275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Large General Service C1-7

Effective February 1, 2004

Business C1-7
M.D.T.E. No. 220
Superceding
M.D.T.E. No. 120

Applicable to:

Any commercial or industrial customer with an average monthly consumption equal to or greater than 10,000 kilowatt hours and an average monthly peak hourly usage equal to or greater than 40 kilowatts. At the option of North Attleborough Electric Department, customers with a monthly peak hourly usage equal to or greater than 25 kilowatts may receive service under this rate.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 4 wire, three phase
480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge: \$40.00 / month
Capacity Charge: \$10.50 / kW
where the kilowatts are the maximum amount measured in any 15 minute period during the month.

Distribution Charge: \$.031340 / kWh

Transmission Charge: \$.004970 / kWh

Supplier Services:

Energy Charge: \$.037080 / kWh

Power Cost Adjustments:

TRANSMISSION COST ADJUSTMENT

The Transmission Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Transmission Cost Adjustment.

The transmission cost adjustment shall recover from customers taking transmission service under the Department's rates, all charges incurred by and billed to the Department by transmission providers for the transmission of electrical energy to North Attleborough and for all transmission related services incurred by and billed to the Department by regional transmission or operating entities such as NEPOOL, a regional transmission group (RTG), an independent system operator (ISO), or other regional bodies.

The transmission cost adjustment factor shall be established annually based upon a forecast of transmission and transmission related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The transmission cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of transmission and transmission related costs for the following year plus any over or under recovery of transmission costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.004970 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the transmission charge rate will increase by the same amount. However, if the resulting number is negative, the transmission charge rate will decrease by the same amount.

ENERGY COST ADJUSTMENT

The Energy Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Energy Cost Adjustment.

The energy cost adjustment shall recover from customers all purchased power energy (fuel) costs. These costs are commonly referred to as either fuel or fuel related costs or variable power production costs and are billed to North Attleborough Electric Department on a per kilowatt-hour basis.

The energy cost adjustment factor shall be established annually based upon a forecast of energy (fuel) and fuel related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The energy cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of energy (fuel) and energy related costs for the following year plus any over or under recovery of energy (fuel) and energy related costs will provide the numerator for the adjustment factor calculation.

- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.037080 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the energy charge rate will increase by the same amount. However, if the resulting number is negative, the energy charge rate will decrease by the same amount.

Monthly Minimum Charge:

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

- The minimum term of service shall be 12 months. For seasonal service, a charge of \$60.00 will be required to resume service.
- Customers with more than one meter shall be billed separately for each meter unless metered separately for the convenience of North Attleborough Electric Department.
- For change or termination of service, 30 days written notice will be required.
- See Energy Emergency Clause.
- The Department's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.
- All electricity delivered hereunder shall be for the exclusive use of the customer and shall not be resold.

Farm Discount:

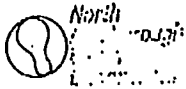
Customers who are engaged in the business of agriculture or farming as defined by MGL Chapter 128 Section 1A at their service location are eligible for a discount from their distribution service rates.

The discount will be calculated at 10% of the retail delivery service charge plus energy charges if applicable to the total service charge rendered to the customer each month.

Customers who meet the requirements for the Farm Discount must provide the Department with appropriate documentation of their eligibility for the discount.

Terms of Payment:

Payment shall be net 25 days from date of billing. A periodic interest charge of 1 1/2 percent Annual Interest Rate of 18 percent, will be added to any unpaid "Previous Balance" appearing on a bill.



A Customer Owned Utility
Serving Our Community Since 1821

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Private Area Lighting LL-1 Rate

Effective February 1, 2004

Private Area
Lighting LL-1
N.D.T.E. No. 226
Superseding
N.D.T.E. No. 126

Applicable to:

Any customer other than the Town of North Attleborough for outdoor lighting service.

Character of Service:

North Attleborough Electric Department will own, install, service, maintain and energize a vapor-type outdoor luminaire to be unmetered and connected directly to the distribution system of North Attleborough Electric Department. The fixture, controlled by photoelectric control, shall be energized year-round from approximately 1/2 hour after sunset to approximately 1/2 hour before sunrise, for a total of approximately 4,175 hours annually.

Mounting will be on an existing utility pole and supplied by an aerial cable. Additional poles will be installed and billed to the customer per the rate schedule. At the option of North Attleborough Electric Department, luminaires may be installed on a customer's pole or standard; however, an acceptable service agreement and minimum service period will be required.

Rate Schedule:

MONTHLY CHARGES:

Delivery Services:

Distribution Charge:

SIZE	APPROX LUMENS	APPROX ANNUAL KWH PER FIXTURE	DISTRIBUTION CHANGE
50 Watt	4,000	260	\$157460 / kWh
70 Watt	8,800	341	\$119710 / kWh
100 Watt	9,600	480	\$037080 / kWh
150 Watt	16,000	802	\$056260 / kWh
250 Watt	27,500	1,256	\$044680 / kWh
400 Watt	50,000	1,900	\$029680 / kWh
Transmission Charge:			\$004970 / kWh
Generation Charge:			\$032320 / kWh
Supplier Services:			
Energy Charge:			\$037080 / kWh

Power Cost Adjustments:

TRANSMISSION COST ADJUSTMENT

The Transmission Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Transmission Cost Adjustment.

The transmission cost adjustment shall recover from customers taking transmission service under the Department's rates, all charges incurred by and billed to the Department by transmission providers for the transmission of electrical energy to North Attleborough and for all transmission related services incurred by and billed to the Department by regional transmission or operating entities such as NEPOOL, a regional transmission group

(RTG), an independent system operator (ISO), or other regional bodies.

The transmission cost adjustment factor shall be established annually based upon a forecast of transmission and transmission related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The transmission cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of transmission and transmission related costs for the following year plus any over or under recovery of transmission costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.004970 cents per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the transmission charge rate will increase by the same amount. However, if the resulting number is negative, the transmission charge rate will decrease by the same amount.

GENERATION COST ADJUSTMENT

The Generation Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Generation Cost Adjustment.

The generation cost adjustment shall recover from customers all purchased power costs not recovered by the Transmission Charge and the Energy Charge. Generation costs are commonly referred to as fixed costs, or capacity costs, and include generation operating costs and generation capacity costs and are usually charged to North Attleborough Electric Department on a per kilowatt basis. Also included are ancillary costs related to the purchase of electrical energy.

The generation cost adjustment factor shall be established annually based upon a forecast of generation and generation related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and

revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

The generation cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of generation and generation related costs for the following year plus any over or under recovery of generation and generation related costs will provide the numerator for the adjustment factor calculation.
- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.032320 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the generation charge rate will increase by the same amount. However, if the resulting number is negative, the generation charge rate will decrease by the same amount.

ENERGY COST ADJUSTMENT

The Energy Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Energy Cost Adjustment.

The energy cost adjustment shall recover from customers all purchased power energy (fuel) costs. These costs are commonly referred to as either fuel or fuel related costs or variable power production costs and are billed to North Attleborough Electric Department on a per kilowatt-hour basis.

The energy cost adjustment factor shall be established annually based upon a forecast of energy (fuel) and fuel related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

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- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.037080 per kilowatt-hour shall be the adjustment factor.



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Private Area Lighting LL-1 Rate

Effective February 1, 2004

Private Area
Lighting LL-1
R.D.T.E. No. 226
Superseding
R.D.T.E. No. 128

Applicable to:

Any customer other than the Town of North Attleborough for outdoor lighting service.

Character of Service:

North Attleborough Electric Department will own, install, service, maintain and energize a vapor-type outdoor luminaire to be un-metered and connected directly to the distribution system of North Attleborough Electric Department. The fixture, controlled by photoelectric control, shall be energized year-round from approximately 1/2 hour after sunset to approximately 1/2 hour before sunrise, for a total of approximately 4,175 hours annually.

Mounting will be on an existing utility pole and supplied by an aerial cable. Additional poles will be installed and billed to the customer per the rate schedule. At the option of North Attleborough Electric Department, luminaires may be installed on a customer's pole or standard; however, an acceptable service agreement and minimum service period will be required.

Rate Schedule:

MONTHLY CHARGES:

Delivery Services:

Distribution Charge:

SIZE	APPROX LUMENS	APPROX ANNUAL KWH PER FIXTURE	DISTRIBUTION CHARGE
50 Watt	4,000	260	\$157460 / kWh
70 Watt	5,800	341	\$119710 / kWh
100 Watt	9,600	480	\$097060 / kWh
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400 Watt	50,000	1,900	\$029680 / kWh
Transmission Charge:			\$004970 / kWh
Generation Charge:			\$032320 / kWh
Supplier Services:			
Energy Charge:			\$037000 / kWh

Power Cost Adjustments:

TRANSMISSION COST ADJUSTMENT

The Transmission Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Transmission Cost Adjustment.

The transmission cost adjustment shall recover from customers taking transmission service under the Department's rates, all charges incurred by and billed to the Department by transmission providers for the transmission of electrical energy to North Attleborough and for all transmission related services incurred by and billed to the Department by regional transmission or operating entities such as NEPOOL, a regional transmission group

(RTG), an independent system operator (ISO), or other regional bodies.

The transmission cost adjustment factor shall be established annually based upon a forecast of transmission and transmission related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

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The transmission cost adjustment factor shall be calculated in the following manner:

- The Department's forecast of transmission and transmission related costs for the following year plus any over or under recovery of transmission costs will provide the numerator for the adjustment factor calculation.
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- The resulting number minus \$.004970 cents per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the transmission charge rate will increase by the same amount. However, if the resulting number is negative, the transmission charge rate will decrease by the same amount.

GENERATION COST ADJUSTMENT

The Generation Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Generation Cost Adjustment.

The generation cost adjustment shall recover from customers all purchased power costs not recovered by the Transmission Charge and the Energy Charge. Generation costs are commonly referred to as fixed costs, or capacity costs, and include generation operating costs and generation capacity costs and are usually charged to North Attleborough Electric Department on a per kilowatt basis. Also included are ancillary costs related to the purchase of electrical energy.

The generation cost adjustment factor shall be established annually based upon a forecast of generation and generation related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

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- The resulting number minus \$.032320 per kilowatt-hour shall be the adjustment factor.
- If the resulting number is positive, the generation charge rate will increase by the same amount. However, if the resulting number is negative, the generation charge rate will decrease by the same amount.

ENERGY COST ADJUSTMENT

The Energy Charge under this rate as set forth under Monthly Charge shall be adjusted from time to time in accordance with the Department's Energy Cost Adjustment.

The energy cost adjustment shall recover from customers all purchased power energy (fuel) costs. These costs are commonly referred to as either fuel or fuel related costs or variable power production costs and are billed to North Attleborough Electric Department on a per kilowatt-hour basis.

The energy cost adjustment factor shall be established annually based upon a forecast of energy (fuel) and fuel related costs and shall include a full reconciliation and adjustment for any over or under recoveries occurring in the prior year.

The Department may recalculate the adjustment factor at any time should significant over or under recoveries occur. If actual costs and revenues are unavailable for any month, said costs or revenues shall be estimated subject to later adjustment for purposes of the foregoing calculations.

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- The Department's forecast of sales of kilowatt-hours to retail customers for the following year shall be the denominator.
- The resulting number minus \$.037080 per kilowatt-hour shall be the adjustment factor.