

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of

the Town of Ashburnham

to the

Department of Public Utilities

of Massachusetts

For the Year ended December 31,

2014

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

Official title: Manager

Michael Rivers

Office address: 24 Williams Road

Ashburnham, MA 01430

GOULET, SALVIDIO & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Ashburnham Municipal Light Plant
Ashburnham, Massachusetts 01430

We have compiled the balance sheet of Ashburnham Municipal Light Plant as of December 31, 2014 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Massachusetts Department of Public Utilities and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

This report is intended solely for the information and use of the management of Ashburnham Municipal Light Plant and the Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than these specified parties.

Goulet, Salvidio & Associates P.C.

Goulet, Salvidio & Associates, P.C.

Worcester, Massachusetts
June 10, 2015

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GENERAL INFORMATION**Page 3**

- | | | |
|-----|---|--------------------------------------|
| 1. | Name of town (or city) making report. | Ashburnham |
| 2. | If the town (or city) has acquired a plant,
Kind of plant, whether gas or electric.
Owner from whom purchased, if so acquired.
Date of votes to acquire a plant in accordance with the provisions of
chapter 164 of the General Laws.
Record of votes: First vote: Yes, ; No, Second vote: Yes, ; No,
Date when town (or city) began to sell gas and electricity, | Electric

1908 |
| 3. | Name and address of manager of municipal lighting:

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

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

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

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

Mark Carlisle 24 Williams Road Ashburnham, MA 01430
Kevin A. Lashua 24 Williams Road Ashburnham, MA 01430
Richard Ahlin 24 Williams Road Ashburnham, MA 01430 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 563,925,497 |
| 9. | Tax rate for all purposes during the year:

Residential \$22.28
Open Space \$22.28
Commercial/Industrial/Personal Property \$22.28 | |
| 10. | Amount of manager's salary: | \$110,000 |
| 11. | Amount of manager's bond: | \$10,000 |
| 12. | Amount of salary paid to members of municipal light board (each): | \$0 |

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

		Amount	
INCOME FROM PRIVATE CONSUMERS:			
1	From sales of gas		0
2	From sales of electricity		5,300,000
3		TOTAL	5,300,000
4			
5	EXPENSES		
6	For operation, maintenance and repairs		4,795,000
7	For interest on bonds, notes or scrip		
8	For depreciation fund (3 % 9,992,412 as per page 9)		299,772
9	For sinking fund requirements		
10	For note payments		
11	For bond payments		
12	For loss in preceding year		
13		TOTAL	5,094,772
14			
15	COST:		
16	Of gas to be used for municipal buildings		
17	Of gas to be used for street lights		
18	Of electricity to be used for municipal buildings		157,000
19	Of electricity to be used for street lights		6,100
20	Total of above items to be included in the tax levy		163,100
21			
22	New construction to be included in the tax levy		
23	Total amounts to be included in the tax levy		163,100
CUSTOMERS			
Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
		Ashburnham	2937
		Westminster	39
		Gardner	15
		Fitchburg	2
TOTAL	0	TOTAL	2,993

APPROPRIATIONS SINCE BEGINNING OF YEAR

(Include also all items charge direct to tax levy, even where no appropriation is made or required.)

FOR CONSTRUCTION OR PURCHASE OF PLANT

*At meeting, to be paid from **

*At meeting, to be paid from **

TOTAL 0

**FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY
TO BE USED BY THE CITY OR TOWN FOR:**

1. Street lights 6,100

2. Municipal buildings 157,000

3.

TOTAL 163,100

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

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

In electric property:

Replaced one Digger Derrick pole truck, replaced Manager's vehicle, replaced 153 poles due to storms, accidents and planned upgrades using both AMLP crews and outside contractors. Continued tree trimming program using contract vendors.

In gas property:

Not applicable

Town Notes (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
Not Applicable							
TOTAL		0			TOTAL	0	

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

* Date of meeting and whether regular or special

** List original issues of bonds and notes including those that have been repaid

1. Report below the cost of utility plant in service according to prescribed accounts		TOTAL COST OF PLANT - ELECTRIC					
2. Do not include as adjustments, corrections of additions and retirements for the current or the		preceding year. Such items should be included in column (c) or (d) as appropriate.					
		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.					
		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	-	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	-	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)

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

TOTAL COST OF PLANT (Concluded)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	-	-				0
3	361 Structures and Improvements	-	-				0
4	362 Station Equipment	1,326,092	-				1,326,092
5	363 Storage Battery Equipment	-	-				0
6	364 Poles Towers and Fixtures	1,248,034	183,554	47,415			1,384,173
7	365 Overhead Conductors and Devices	679,318	-				679,318
8	366 Underground Conduit	9,230	-				9,230
9	367 Underground Conductors and Devices	417,962	-				417,962
10	368 Line Transformers	463,317	8,834	5,014			467,137
11	369 Services	1,041,115	24,377				1,065,492
12	370 Meters	388,151	96,793				484,944
13	371 Installations on Customer's Premises	-	-				0
14	372 Leased Prop on Customer's Premises	226,329	13,665				239,994
15	373 Streetlight and Signal Systems	72,310	50,314				122,624
16	Total Distribution Plant	5,871,858	377,537	52,429	0	0	6,196,966
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397	-				4,397
19	390 Structures and Improvements	1,823,757	13,844				1,837,601
20	391 Office Furniture and Equipment	227,987	4,775				232,762
21	392 Transportation Equipment	1,049,978	246,875	173,451			1,123,402
22	393 Stores Equipment	11,051	-				11,051
23	394 Tools, Shop and Garage Equipment	137,131	6,111				143,242
24	395 Laboratory Equipment	2,745	-				2,745
25	396 Power Operated Equipment	75,069	-				75,069
26	397 Communication Equipment	38,105	-				38,105
27	398 Miscellaneous Equipment	5,777	-				5,777
28	399 Other Tangible Property	53,319	-				53,319
29	Total General Plant	3,429,316	271,605	173,451	0	0	3,527,470
30	Total Electric Plant in Service	9,573,547	649,142	225,880	0	0	9,996,809
31							Total Cost of Electric Plant..... 9,996,809
33							Less Cost of Land, Land Rights, Rights of Way..... 4,397
34							Total Cost upon which Depreciation is based 9,992,412
The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.							

COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	5,177,927	5,539,993	362,066
3	101	Utility Plant - Gas (P. 20)			0
4	105	Property Held for Future Use (P. 17)	0	0	0
5	107	Construction Work in Progress (P. 17)	1,681	3,181	1,500
6		Total Utility Plant	5,179,608	5,543,174	363,566
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds			0
13	126	Depreciation Fund (P. 14)	1,105,739	993,326	(112,413)
14	128	Other Special Funds	1,765,042	1,576,596	(188,446)
15		Total Funds	2,870,781	2,569,922	(300,859)
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	916,104	849,527	(66,577)
18	132	Special Deposits	66,074	71,715	5,641
19	135	Working Funds	500	500	0
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable	220,899	153,472	(67,427)
22	143	Other Accounts Receivable	280,555	103,451	(177,104)
23	146	Receivables from Municipality			0
24	151	Materials and Supplies (P. 14)	209,231	250,267	41,036
25					
26	165	Prepayments	762,670	832,450	69,780
27	174	Miscellaneous Current Assets	978	976	(2)
28		Total Current and Accrued Assets	2,457,011	2,262,358	(194,653)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	55,065	0	(55,065)
33		Total Deferred Debits	55,065	0	(55,065)
34					
35		Total Assets and Other Debits	10,562,465	10,375,454	(187,011)

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0		0
3		SURPLUS			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	15,500	15,500	0
6	207	Appropriations for Construction Repayments	5,990	5,990	0
7	208	Unappropriated Earned Surplus (P. 12)	7,253,604	7,225,305	(28,299)
8		Total Surplus	7,275,094	7,246,795	(28,299)
9		LONG TERM DEBT			
10	221	Bonds (P. 6)			0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	466,071	406,792	(59,279)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	60,950	67,800	6,850
17	236	Taxes Accrued	0	0	0
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	37,231	47,472	10,241
20		Total Current and Accrued Liabilities	564,252	522,064	(42,188)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction	0	2,500	2,500
24	253	Other Deferred Credits	864,084	994,216	130,132
25		Total Deferred Credits	864,084	996,716	132,632
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves	93,993	33,283	(60,710)
31	265	Miscellaneous Operating Reserves	1,765,042	1,576,596	(188,446)
32		Total Reserves	1,859,035	1,609,879	(249,156)
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	0	0	0
35		Total Liabilities and Other Credits	10,562,465	10,375,454	(187,011)

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P. 37 and 43)	4,704,199	(92,989)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	4,275,247	65,654
5	402 Maintenance Expense	199,409	5,922
6	403 Depreciation Expense	287,076	11,901
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	4,761,732	83,477
11	Operating Income	(57,533)	(176,466)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(57,533)	(176,466)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	66,041	(95,945)
17	419 Interest Income	31,138	2,517
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	97,179	(93,428)
20	Total Income	39,646	(269,894)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		0
23	426 Other Income Deductions (P. 21)	0	(154,911)
24	Total Income Deductions	0	(154,911)
25	Income Before Interest Charges	39,646	(114,983)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes		0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit		0
30	431 Other Interest Expense	80	(13)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	80	(13)
33	NET INCOME	39,566	(114,970)

EARNED SURPLUS

Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		7,253,604
35			
36			
37	433 Balance Transferred from Income		39,566
38	434 Miscellaneous Credits to Surplus (P. 21)		0
39	435 Miscellaneous Debits to Surplus (P. 21)		
40	436 Appropriations of Surplus (P. 21)	67,865	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	7,225,305	
43			
44	TOTALS	7,293,170	7,293,170

CASH BALANCES AT END OF YEAR		
Line No.	Items (a)	Amount (b)
1	Operation Fund	849,527
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	849,527

MATERIALS AND SUPPLIES (Accounts 151-159, 163)
Summary per Balance Sheet

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25)		
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	250,267	
17	Merchandise (Account 155)		
18	Other Materials and Supplies (Account 156)		
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)		
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total Per Balance Sheet	250,267	0

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	1,105,739
26	Income during year from balance on deposit (interest)	11,088
27	Amount transferred from income (depreciation)	287,075
28		
29	TOTAL	1,403,902
30	CREDITS	
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	410,576
32	Amounts expended for renewals,viz:-	
33	Power Contract Settlement	
34		
35		
36		
37		
38		
39	Balance on hand at end of year	993,326
40	TOTAL	1,403,902

UTILITY PLANT - ELECTRIC							
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c).		effect of such amounts.			
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights		0			0	
8	311 Structures and Improvements		0			0	
9	312 Boiler Plant Equipment		0			0	
10	313 Engines and Engine Driven Generators		0			0	
11	314 Turbogenerator Units		0			0	
12	315 Accessory Electric Equipment		0			0	
13	316 Miscellaneous Power Plant Equipment		0			0	
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights		0			0	
18	321 Structures and Improvements		0			0	
19	322 Reactor Plant Equipment		0			0	
20	323 Turbogenerator Units		0			0	
21	324 Accessory Electric Equipment		0			0	
22	325 Miscellaneous Power Plant Equipment		0			0	
23	Total Nuclear Production Plant	0	0	0	0	0	0

UTILITY PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights		0			0	
3	331 Structures and Improvements		0			0	
4	332 Reservoirs, Dams and Waterways		0			0	
5	333 Water Wheels, Turbines and Generators		0			0	
6	334 Accessory Electric Equipment		0			0	
7	335 Miscellaneous Power Plant Equipment		0			0	
8	336 Roads, Railroads and Bridges		0			0	
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights		0			0	
12	341 Structures and Improvements		0			0	
13	342 Fuel Holders, Producers and Accessories		0			0	
14	343 Prime Movers		0			0	
15	344 Generators		0			0	
16	345 Accessory Electric Equipment		0			0	
17	346 Miscellaneous Power Plant Equipment	248,022	0	8,171	0	0	239,851
18	Total Other Production Plant	248,022	0	8,171	0	0	239,851
19	Total Production Plant	248,022	0	8,171	0	0	239,851
20	3. Transmission Plant						
21	350 Land and Land Rights		0			0	
22	351 Clearing Land and Rights of Way		0			0	
23	352 Structures and Improvements		0			0	
24	353 Station Equipment		0			0	
25	354 Towers and Fixtures		0			0	
26	355 Poles and Fixtures		0			0	
27	356 Overhead Conductors and Devices		0			0	
28	357 Underground Conduit		0			0	
29	358 Underground Conductors and Devices		0			0	
30	359 Roads and Trails		0			0	
31	Total Transmission Plant	0	0	0	0	0	0

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	0	0	0		0	0
3	361 Structures and Improvements	0	0	0		0	0
4	362 Station Equipment	491,222	0	39,783		0	451,439
5	363 Storage Battery Equipment	0	0	0		0	0
6	364 Poles Towers and Fixtures	858,678	183,554	57,111		0	985,121
7	365 Overhead Conductors and Devices	710	0	710		0	0
8	366 Underground Conduit	1,849	0	277		0	1,572
9	367 Underground Conductors and Devices	378,791		12,539		0	366,252
10	368 Line Transformers	12,533	8,834	13,899		0	7,468
11	369 Services	577,010	24,377	31,233		0	570,154
12	370 Meters	309,411	96,793	11,645		0	394,559
13	371 Installations on Customer's Premises	0	0	0		0	0
14	372 Leased Prop on Customer's Premises	126,978	13,665	6,790		0	133,853
15	373 Streetlight and Signal Systems	2,967	50,314	2,169		0	51,112
16	Total Distribution Plant	2,760,149	377,537	176,156	0	0	2,961,530
17	5. GENERAL PLANT						
18	389 Land and Land Rights	4,397	0	0		0	4,397
19	390 Structures and Improvements	1,300,009	13,844	54,713		0	1,259,140
20	391 Office Furniture and Equipment	90,105	4,775	6,840		0	88,040
21	392 Transportation Equipment	616,621	246,875	31,499		0	831,997
22	393 Stores Equipment	5,733	0	332		0	5,401
23	394 Tools, Shop and Garage Equipment	68,160	6,111	4,114		0	70,157
24	395 Laboratory Equipment	929	0	83		0	846
25	396 Power Operated Equipment	53,615	0	2,252		0	51,363
26	397 Communication Equipment	13,273	0	1,143		0	12,130
27	398 Miscellaneous Equipment	0	0	0		0	0
28	399 Other Tangible Property	16,914	0	1,773		0	15,141
29	Total General Plant	2,169,756	271,605	102,749	0	0	2,338,612
30	Total Electric Plant in Service	5,177,927	649,142	287,076	0	0	5,539,993
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	1,681	1,500	0	0	0	3,181
34	Total Utility Plant Electric	5,179,608	650,642	287,076	0	0	5,543,174

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year					
2	Received During Year					
3	TOTAL	0				
4	Used During Year (Note A)					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF	0				
13	BALANCE END OF YEAR	0				
Line No.	Item (g)		Kinds of Fuel and Oil - continued			
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

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

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6	TOTAL	0
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	0
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	0
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	0
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33	Town of Ashburnham - In Lieu of Taxes	67,865
34		
35		
36		
37		
38		
39		
40	TOTAL	67,865

MUNICIPAL REVENUES (Account 482,444)						
(K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		TOTALS				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other Than Street Lighting)	205,083	23,284	0.1135	
6						
7						
8						
9						
10						
11						
12		TOTALS	205,083	23,284	0.1135	
13	444-1	Street Lighting	58,021	7,960	0.1372	
14						
15						
16						
17						
18		TOTALS	58,021	7,960	0.1372	
19		TOTALS	263,104	31,244	0.1188	
PURCHASED POWER (Account 555)						
Line No.		Names of Utilities from Which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			TOTALS	0	0	0.0000
SALES FOR RESALE (Account 447)						
Line No.		Names of Utilities to Which Electric Energy is sold (a)	Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

<p>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.</p> <p>2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.</p> <p>3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification</p>							
ELECTRIC OPERATING REVENUES (Account 400)							
Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	3,089,673	(39,775)	21,413,504	383,010	2,757	2
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	189,636	(78,752)	1,286,914	(518,573)	180	5
5	Large Commercial C Sales	1,338,785	32,476	11,099,306	378,463	39	(4)
6	444 Municipal Sales	31,244	(4,314)	263,104	59,050	17	2
7	445 Other Sales to Public Authorities		0		0		0
8	446 Sales to Railroads and Railways		0		0		0
9	448 Interdepartmental Sales		0		0		0
10	449 Miscellaneous Sales	30,984	(2,056)	189,420	18,018	0	0
11	Total Sales to Ultimate Consumers	4,680,322	(92,421)	34,252,248	319,968	2,993	5
12	447 Sales for Resale		0	0	0		0
13	Total Sales of Electricity*	4,680,322	(92,421)	34,252,248	319,968	2,993	5
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts		0				
16	451 Miscellaneous Service Revenues	4,378	1,293				
17	453 Sales of Water and Water Power		0				
18	454 Rent from Electric Property	11,299	789				
19	455 Interdepartmental Rents		0				
20	456 Other Electric Revenues	8,200	(2,650)				
21							
22							
23							
24							
25	Total Other Operating Revenues	23,877	(568)				
26	Total Electric Operating Revenue	4,704,199	(92,989)				
				<p>* Includes revenues from application of fuel clauses \$ 1,020,144</p> <p>Total KWH to which applied 34,062,828</p>			

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account number the K.W.H. sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1		Residential	21,413,504	3,089,673	0.1443	2,167	2,184
2		Commercial	1,286,914	189,636	0.1474	173	180
3		Industrial	11,099,306	1,338,785	0.1206	41	39
4		Municipal Building	205,083	23,284	0.1135	19	16
5		Municipal Street Lighting	58,021	7,960	0.1372	180	165
6		Security Light	189,420	30,984	0.1636	423	409
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			34,252,248	4,680,322	0.1366	3,003	2,993

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year

2. If the increases and decreases are not derived from previously reported figures, explain in footnote

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance of reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	2,532,591	(206,932)
27	556 System control and load dispatching		
28	557 Other expenses	592,520	67,351
29	Total other power supply expenses	3,125,111	(139,581)
30	Total power production expenses	3,125,111	(139,581)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others		0
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	6,863	(7,871)
6	583 Overhead line expenses	144,649	9,768
7	584 Underground line expenses	149	14
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	9,418	994
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	227,655	108,007
12	589 Rents	0	0
13	Total operation	388,734	110,912
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	0	0
17	592 Maintenance of station equipment	0	0
18	593 Maintenance of overhead lines	140,296	715
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	0	0
22	597 Maintenance of meters	0	0
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	140,296	715
25	Total distribution expenses	529,030	111,627
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	22,491	5,700
30	903 Customer records and collection expenses	166,811	4,080
31	904 Uncollectible accounts	389	(898)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	189,691	8,882
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision	0	0
37	912 Demonstrating and selling expenses	0	0
38	913 Advertising expenses	0	0
39	916 Miscellaneous sales expenses	0	0
40	Total sales expenses	0	0
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	116,820	6,318
44	921 Office supplies and expenses	6,382	(15,702)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	47,083	3,408
47	924 Property insurance	0	0
48	925 Injuries and damages	0	(238)
49	926 Employee pensions and benefits	363,984	80,063
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	37,442	11,592
53	931 Rents	0	0
54	Total operation	571,711	85,441

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continuer

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont		
2	Maintenance:		
3	932 Maintenance of general plant	1,147	(2,685)
4	933 Transportation	57,966	7,892
5	Total administrative and general expenses	630,824	90,648
	Total Electric Operation and Maintenance Expenses	4,474,656	71,576

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	3,125,111	0	3,125,111
13	Total power production expenses	3,125,111		3,125,111
14	Transmission Expenses	0		0
15	Distribution Expenses	388,734	140,296	529,030
16	Customer Accounts Expenses	189,691		189,691
17	Sales Expenses	0		0
18	Administrative and General Expenses	571,711	59,113	630,824
19	Total Electric Operation and			
20	Maintenance Expenses	4,275,247	199,409	4,474,656

- 21 Ratio of operating expenses to operating revenues 101.22%
 (carry out decimal two places, (e.g.. 0.00%)
 Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)
- 22 Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts. \$688,322
- 23 Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees) 10

TAXES CHARGED DURING THE YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State" and "Local" in such manner that the total tax for each State and for all subdivisions can be readily ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing and contract work during the year					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts				
3	allowances and returns				
4	Contract work	66,041			66,041
5	Commissions				
6	Other (list according to major classes)				
7	Shared Pole Cos				
8					
9					
10	Total Revenues	66,041	0	0	66,041
11					
12					
13	Costs and Expenses				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Jobbing/Contract Costs				
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expense				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	66,041	0	0	66,041

Annual report of:

ASHBURNHAM MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2014

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities.

For each sale designate statistical classification in column (b) thus: firm power, FP; dump or surplus power, DP; other, G,

and place an "x" in column (c) if sale involves export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to MMWEC: (a)	Statistical Classification (b)	Export Across State Line (c)	Point of Delivery (d)	Sub-Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
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11								
12								
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26								
27								
28								
29								
30								
31								

Annual Report of:

ASHBURNHAM MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2014

SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes

integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (n) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh: (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
							N/A	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								26
								27
								28
								29
								30
	TOTALS:	0	0.00	0.00	0.00	0.00		31

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

1. Report power purchased for resale during the year. Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases 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 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 purchase 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).

Line No.	Purchased From MMWEC (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo: Maximum Demand (g)	Annual Maximum Demand (h)
1	New York Power Authority	FP	X	SO. ASHBURNHAM		389		
2	Stonybrook Peacking	O		SO. ASHBURNHAM		1578		
3	Stonybrook Intermediate	O		SO. ASHBURNHAM				
4	Nuclear Mix 1 (Seabrook)	O		SO. ASHBURNHAM		14		
5	Nuclear Mix 1 (Millstone)	O	X	SO. ASHBURNHAM		147		
6	Nuclear Project 3 (Millstone)	O	X	SO. ASHBURNHAM		204		
7	Nuclear Project 4 (Seabrook)	O	X	SO. ASHBURNHAM		251		
8	Nuclear Project 5 (Seabrook)	O	X	SO. ASHBURNHAM		31		
9	Project 6 (Seabrook)	O	X	SO. ASHBURNHAM		452		
10	Hydro Quebec	O	X	SO. ASHBURNHAM				
11	ISO OATT							
12	System Power	DP						
13	Berkshire Wind Cooperative	O	X	SO. ASHBURNHAM				
14	Eagle Creek	O	X	SO. ASHBURNHAM		195		
15								
16	National Grid							
17	June Valuation							
18	Rate Stabilization							
19	Member Services							
20	Other Misc Power							
21	Abandonment of Prelim Surveys							
22								
23								
24								
25								
26								
27	** Includes transmission and administrative charges.							
28								

Annual Report of:

ASHBURNHAM MUNICIPAL LIGHT DEPT.

Year Ended December 31, 2014

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in columns (g) and (h) should be actual based on monthly readings and

should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)**	Total (o)		
60 MINUTES		2,374,820	18,754	11,684	71,087	101,525	\$0.0428	1
60 MINUTES		84,846	28,456	13,352	1,349	43,157	\$0.5087	2
60 MINUTES		1,363,307	87,412	157,123	1,366	245,901	\$0.1804	3
60 MINUTES		133,674	5,942	956	8	6,906	\$0.0517	4
60 MINUTES		1,209,161	62,201	8,265	996	71,462	\$0.0591	5
60 MINUTES		1,656,534	134,483	11,371	1,492	147,346	\$0.0889	6
60 MINUTES		2,220,386	138,307	15,863	140	154,310	\$0.0695	7
60 MINUTES		274,432	18,005	1,966	17	19,988	\$0.0728	8
60 MINUTES		4,000,171	336,526	28,630	329	365,485	\$0.0914	9
60 MINUTES					10,213	10,213	N/A	10
					445,740	445,740	N/A	11
		10,647,600		629,776	0	629,776	\$0.0591	12
60 MINUTES		2,341,714		0	174,579	174,579	\$0.0746	13
60 MINUTES		572,631		29,433	99	29,532	\$0.0516	14
							N/A	15
					22,788	22,788	N/A	16
					(45,459)	(45,459)	N/A	17
					(188,446)	(188,446)	N/A	18
					66,639	66,639	N/A	19
		3,839,780			198,754	198,754	\$0.0518	20
					55,065	55,065	N/A	21
							N/A	22
								23
								24
								25
								26
								27
	TOTALS:	30,719,056	830,086	908,419	816,756	2,555,261		28

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Particulars of settlements for interchange power

shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling,

coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

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

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter- changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	NEPEX		SO. ASHBURNHAM		34,430,680	29,193,170	5,237,510	569,850
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				34,430,680	29,193,170	5,237,510	569,850

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	490,761
17		NEPOOL EXPENSES	79,089
18			
19			
20			
21			
22			
23			
24	TOTAL		569,850

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
1	SOURCES OF ENERGY	
2	Generation	
3	Steam	
4	Nuclear	
5	Hydro	
6	Other	
7	Total Generation	
8	Purchases	30,719,056
9	(In (gross)	0
10	Interchanges < Out (gross)	5,237,510
11	(Net (Kwh)	5,237,510
12	(Received	0
13	Transmission for/by others (wheeling) < Delivered	0
14	(Net (Kwh)	0
15	TOTAL	35,956,566
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	34,252,248
18	Sales for resale	0
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	66,822
22	Energy losses	
23	Transmission and conversion losses	
24	Distribution losses 4.55%	1,637,496
25	Unaccounted for losses	
26	Total energy losses	1,637,496
27	Energy losses as percent of total on lir 4.55%	
28	TOTAL	35,956,566

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.

2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation

as to the nature of the emergency.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)

4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.

5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Town of Ashburnham

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	7,308	Thursday	1/2/2014	18:00	60 min	3,657,655
30	February	6,670	Tuesday	2/8/2014	19:00	60 min	3,154,431
31	March	6,535	Monday	3/3/2014	19:00	60 min	3,297,665
32	April	5,443	Monday	4/7/2014	20:00	60 min	2,750,170
33	May	4,822	Sunday	5/4/2014	21:00	60 min	2,816,589
34	June	5,494	Monday	6/30/2014	21:00	60 min	2,677,787
35	July	6,182	Wednesday	7/23/2014	20:00	60 min	3,098,343
36	August	5,645	Wednesday	8/27/2014	21:00	60 min	2,781,409
37	September	6,199	Tuesday	9/2/2014	20:00	60 min	2,714,805
38	October	5,443	Sunday	10/26/2014	19:00	60 min	2,698,355
39	November	6,132	Wednesday	11/26/2014	18:00	60 min	2,958,595
40	December	6,619	Monday	12/8/2014	19:00	60 min	3,350,762
41						TOTAL	35,956,566

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

TRANSMISSION LINE STATISTICS

Report information concerning transmission line as indicated below

Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2					NONE	NONE		
3								
4								
5								
6								
7								
8								
9								
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41								
42								
43								
44								
45								
46								
47	TOTALS				0		0	

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

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Ashburnham	Dist Sub Station	115000	13800		20,000 kva	1	1	0	0	0
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
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16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26	TOTALS					0	1	1			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	138.88		138.88
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles -- End of Year	138.88	0.00	138.88
5	* Distribution System Characteristics - AC, 3 Phase, 60 cycles and 13800/7970 operating voltages for Light and Power			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	2,988	2,988	1,312	25,420
17	Additions during year:				
18	Purchased		6		
19	Installed		35	6	580
20	Associated with utility plant acquired				
21	Total Additions	0	41	6	580
22	Reductions during year:				
23	Retirements			10	155
24	Associated with utility plant sold				
25	Total Reductions	0	0	10	155
26	Number at end of year	2,988	3,029	1,308	25,845
27	In stock		0	48	1,218
28	Locked meters on customers' premises		35		
29	Inactive transformers on system				
30	In customers' use		2,993	1,259	24,477
31	In company's use		1	1	150
32	Number at end of year		3,029	1,308	25,845

*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)

Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.

Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)	Underground Cable		Submarine Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	Town of Ashburnham - General	5.710	5.710	7,970	0	0
2		0.170	0.170	120/240		
3						
4						
5						
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44						
45						
46						
47						
48						
49	TOTALS	5.880	5.880	7,970	0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Ashburnham	529	0	0	0	79	2	2	0	446
2										
3										
4										
5										
6										
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48										
49										
50										
51										
52	TOTALS	529	0	0	0	79	2	2	0	446

RATE SCHEDULE INFORMATION

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
01-Jul-14		See Attached Rate Schedule		

ASHBURNHAM MUNICIPAL LIGHT PLANT
ASHBURNHAM, MASSACHUSETTS
RESIDENTIAL SERVICES – SCHEDULE “A”

AVAILABILITY

Single-phase service under this rate is furnished through one meter for all domestic purposes in individual single private residences or single apartments. Incidental commercial use (not exceeding 20% of the total energy use) on the same premises is permitted under this rate. Not available to customers with capacity requirements in excess of fifteen (15) kilowatts.

BILLING RATES

New Rate

<u>Minimum charge</u>	\$5.00 per monthly billing period
<u>Energy Charge</u>	12.80 cents per kilowatt-hour
<u>Renewable Energy Trust</u>	.0005 cents per Kilowatt hour

PURCHASED POWER ADJUSTMENT

As provided in the Light Plant’s “Purchased Power Cost Adjustment and PASNY Adjustment Clause.” Applicable to all kilowatt-hours billed under this rate.

PASNY CREDIT

As provided in the Light Plant’s “Purchased Power Cost Adjustment and PASNY Adjustment Clause.” Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

A ten (10) percent discount is allowed if payment is received at the Light Plant’s office not later than 15 days from the billing date. No discount is allowed when arrears are due. Such discounts do not apply to the portion of the bill which is billed under the Plant’s “Purchased Power Cost Adjustment and PASNY Adjustment Clause.”

APARTMENTS OR MULTIPLE DWELLINGS

When separate metering of individual occupancy is not practical, service may be furnished through a single meter. In this instance, the Minimum Charge will be applied to each occupancy connected to the meter.

SPECIAL PROVISION

The Ashburnham Municipal Light Plant will disconnect or reconnect service during regular work hours, at the request of the customer, at an additional charge of \$50.00.

METER READING AND BILLING

All meters shall be read and bills rendered monthly or bimonthly except in cases where access to the meter is not obtained on the regular reading date, or where for other reasons the Light Plant decides that a different billing period is required or desirable. Budget payment is available to electric heating customers on a twelve-month cycle and adjusted annually.

GENERAL TERMS AND CONDITIONS

Service hereunder is subject to the Lighting Plant “Terms and Conditions”, filed October, 2009

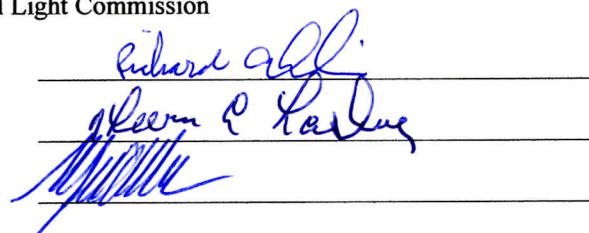
Effective: On bills rendered after July 1, 2014

Filled by: Ashburnham Municipal Light Commission

Richard Ahlin

Kevin Lashua

Mark Carlisle



ASHBURNHAM MUNICIPAL LIGHT PLANT
ASHBURNHAM, MASSACHUSETTS
INDUSTRIAL SERVICES – SCHEDULE “D”

AVAILABILITY

Service under this rate is furnished to industrial customers whose monthly demand is five(5) kilowatts or more and who takes all their requirements under this rate. All electricity furnished will be through one service and one meter, unless for the convenience of the Light Plant. A customer may be transferred from this rate to rate Schedule C at its request or at the option of the Light Plant if the customer's monthly demand remains less than 10 kilowatts for six (6) consecutive months.

RATE – APPLIED MONTHLY

NEW RATE

<u>CUSTOMER CHARGE</u>	\$24.15 per monthly billing period
<u>DEMAND CHARGE</u>	\$9.00 per kilowatt
<u>ENERGY CHARGE</u>	7.71 cents per kilowatt-hour
<u>Renewable Energy Trust</u>	.0005 cents per Kilowatt hour

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

DEMAND

The demand shall be the highest fifteen-minute kilowatt demand established during the month but not less than eighty (80) percent of the maximum demand established during the preceding eleven months. Customers under this rate who permanently improve their demand usage through Light Plant verifiable conservation or load management improvements may, after application, be granted an adjustment to its previously established eleven (11) month ratchet requirement.

PURCHASED POWER ADJUSTMENT

As provided in the Light Plant's "Purchased Power Cost Adjustment Clause." Applicable to all kilowatt-hours billed under this rate.

TERMS OF SERVICE

Customers served under this rate must provide the Light Plant with two year prior notice before:
(1) purchasing, allowing to be purchased, or using electricity from any source other than the Light Plant; or
(2) installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the customer's location as of January 1, 1995.

DISCOUNT

A ten (10) percent discount is allowed if payment is received at the Light Plant's office not later than 15 days from the billing date. No discount is allowed when arrears are due. Such discounts do not

apply to the portion of the bill which is billed under the Plant's "Purchased Power Cost Adjustment Clause."

METER READINGS AND BILLING

All meters shall be read and bills rendered monthly or bimonthly except in cases where access to the meter is not obtained on the regular reading date, or where for other reasons the Light Plant decides that a different billing period is required or desirable. In the case of bimonthly billing, the Customer Charge, the specified number of kilowatt-hours and the minimum charge shall be doubled.

GENERAL TERMS AND CONDITIONS

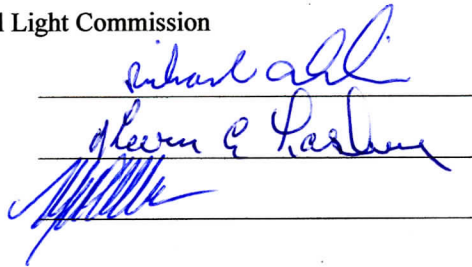
Service hereunder is subject to the Lighting Plant "Terms and Conditions", filed October 2009
Effective: On bills rendered after July 1, 2014

Filled by: Ashburnham Municipal Light Commission

Richard Ahlin

Keven Lashua

Mark Carlisle

Three handwritten signatures in blue ink are positioned over three horizontal lines. The first signature is for Richard Ahlin, the second for Keven Lashua, and the third for Mark Carlisle. The signatures are written in a cursive, stylized manner.

ASHBURNHAM MUNICIPAL LIGHT PLANT
ASHBURNHAM, MASSACHUSETTS
GENERAL SERVICES – SCHEDULE “C”

AVAILABILITY

This rate is available to all customers whose monthly demand does not exceed 10 kilowatts per month. A customer may be transferred from this rate to rate Schedule D at its request or at the option of the Light Plant or if the customer's monthly demand exceeds 10 kilowatts for three consecutive months.

BILLING RATES

NEW RATE

<u>Customer Charge</u>	\$5.00 per monthly billing period
<u>Energy Charge</u>	13.00 cents per kilowatt-hour
<u>Renewable Energy Trust</u>	.0005 cents per Kilowatt hour

MINIMUM CHARGE

The minimum monthly net bill under this rate shall be the customer charge.

PURCHASED POWER ADJUSTMENT

As provided in the Light Plant's "Purchased Power Cost Adjustment and PASNY Adjustment Clause." Applicable to all kilowatt-hours billed under this rate.

DISCOUNT

A ten (10) percent discount is allowed if payment is received at the Light Plant's office not later than 15 days from the billing date. No discount is allowed when arrears are due. Such discounts do not apply to the portion of the bill which is billed under the Plant's "Purchased Power Cost Adjustment Clause."

METER READINGS AND BILLING

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GENERAL TERMS AND CONDITIONS

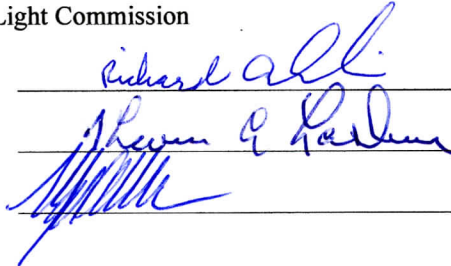
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Filled by: Ashburnham Municipal Light Commission

Richard Ahlin

Kevin Lashua

Mark Carlisle



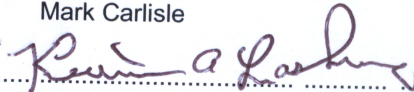
THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....
Mayor

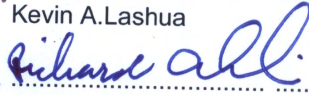

.....
Michael Rivers

.....
Manager of Electric Light


.....
Mark Carlisle


.....
Kevin A. Lashua

.....
Selectmen
or
Members
of the
Municipal
Light
Board


.....
Richard Ahlin

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

..... SS

..... 19

Then personally appeared

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

.....
Notary Public or
Justice of the Peace