

The Commonwealth of Massachusetts

Return

of the

Municipal Light Department of the Town of Chester

to the

The Commonwealth of Massachusetts

Department of Public Utilities

For the Year ended December 31,

2022

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

Official title: Manager

Diane M. Hall

Office address: 15 Middlefield Road

Chester, MA 01011

GENERAL INFORMATION**Page 3**

- | | |
|--|--|
| 1. Name of town (or city) making report. | Chester |
| 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 |
| 3. Name and address of manager of municipal lighting: | |
| Diane Hall | Chestnut Ridge Rd Housatonic, MA 01236 |
| 4. Name and address of mayor or selectmen: | |
| Richard Sutton | Skyline Trail Chester, MA 01011 |
| John Baldasaro | Lyon Hill Road Chester, MA 01011 |
| Jason Forgue | Bromley Road Chester, MA 01011 |
| 5. Name and address of town (or city) treasurer: | |
| Sara Hunter | Hardwick, MA 01037 |
| 6. Name and address of town (or city) clerk: | |
| Terry Donovan | Bromely Road Chester, MA 01011 |
| 7. Names and addresses of members of municipal light board: | |
| Terry Murphy | Main Street Chester, MA 01011 |
| Deryck Savoy | Skyline Trail Chester, MA 01011 |
| Duane Pease | Hampden Street Chester, MA 01011 |
| 8. Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$145,756,946 |
| 9. Tax rate for all purposes during the year: | |
| | Residential 19.18% |
| | Open Space 19.18% |
| | Commercial/Industrial/Personal Property 19.18% |
| 10. Amount of manager's salary: | \$58,877 |
| 11. Amount of manager's bond: | \$40,000 |
| 12. Amount of salary paid to members of municipal light board (each): | \$700 |

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.

	INCOME FROM PRIVATE CONSUMERS:		Amount
1	From sales of gas		0
2	From sales of electricity		0
3		TOTAL	0
4			
5	EXPENSES		
6	For operation, maintenance and repairs		0
7	For interest on bonds, notes or scrip		0
8	For depreciation fund (3 %	2,707,321 as per page 9)	0
9	For sinking fund requirements		0
10	For note payments		0
11	For bond payments		0
12	For loss in preceding year		0
13		TOTAL	0
14			
15	COST:		
16	Of gas to be used for municipal buildings		0
17	Of gas to be used for street lights		0
18	Of electricity to be used for municipal buildings		0
19	Of electricity to be used for street lights		0
20	Total of above items to be included in the tax levy		0
21			
22	New construction to be included in the tax levy		0
23	Total amounts to be included in the tax levy		0
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
	None	Chester	699

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 19 , to be paid from **

*At meeting 19 , 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
2. Municipal buildings
- 3.

TOTAL 0

* Date of meeting and whether regular or special

** Here insert bonds, notes or tax levy

CHANGES IN THE PROPERTY

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

In electric property:**In gas property:**

Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
None							
	TOTAL	0				TOTAL	NONE

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

		TOTAL COST OF PLANT - ELECTRIC					
1. Report below the cost of utility plant in service according to prescribed accounts		preceding year. Such items should be included in column (c) or (d) as appropriate.				effect of such amounts.	
2. Do not include as adjustments, corrections of additions and retirements for the current or the		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative				4. Reclassifications or transfers within utility plant accounts should be shown in column (f).	
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
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	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	0

TOTAL COST OF PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
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	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	2,066					2,066
3	361 Structures and Improvements	103,411					103,411
4	362 Station Equipment	0					0
5	363 Storage Battery Equipment	0					0
6	364 Poles Towers and Fixtures	1,163,417	12,825				1,176,242
7	365 Overhead Conductors and Devices	143,309					143,309
8	366 Underground Conduit	2,123					2,123
9	367 Underground Conductors and Devices	6,814					6,814
10	368 Line Transformers	168,195					168,195
11	369 Services	107,377					107,377
12	370 Meters	126,404					126,404
13	371 Installations on Customer's Premises	0					0
14	372 Leased Prop on Customer's Premises	0					0
15	373 Streetlight and Signal Systems	21,155					21,155
16	Total Distribution Plant	1,844,271	12,825	0	0	0	1,857,096
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0					0
19	390 Structures and Improvements	0					0
20	391 Office Furniture and Equipment	22,330	1,500				23,830
21	392 Transportation Equipment	746,597					746,597
22	393 Stores Equipment	560					560
23	394 Tools, Shop and Garage Equipment	38,531					38,531
24	395 Laboratory Equipment	695					695
25	396 Power Operated Equipment	12,413					12,413
26	397 Communication Equipment	10,444					10,444
27	398 Miscellaneous Equipment	17,379	1,842				19,221
28	399 Other Tangible Property	0					0
29	Total General Plant	848,949	3,342	0	0	0	852,291
30	Total Electric Plant in Service	2,693,220	16,167	0	0	0	2,709,387
31							
32							
33							
34							
	Total Cost of Electric Plant.....						2,709,387
	Less Cost of Land, Land Rights, Rights of Way.....						2,066
	Total Cost upon which Depreciation is based						2,707,321

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.

Annual Report of The Town of Chester

Year Ended December 31, 2022

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)	1,021,864	957,292	(64,572)
3	101 Utility Plant - Gas (P. 20)			0
4				
5	Total Utility Plant	1,021,864	957,292	(64,572)
6				
7				
8				
9				
10				
11	FUND ACCOUNTS			
12	125 Sinking Funds	0	0	0
13	126 Depreciation Fund (P. 14)	679,940	680,850	910
14	128 Other Special Funds	0	0	0
15	Total Funds	679,940	680,850	910
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14)	790,259	847,918	57,659
18	132 Special Deposits	0	0	0
19	135 Working Funds	0	0	0
20	141 Notes Receivable	0	0	0
21	142 Customer Accounts Receivable	148,302	217,226	68,924
22	143 Other Accounts Receivable	10,138	1,684	(8,454)
23	146 Receivables from Municipality	0	0	0
24	151 Materials and Supplies (P. 14)	132,405	150,653	18,248
25				
26	156 Prepayments			0
27	174 Miscellaneous Current Assets	0	0	0
28	Total Current and Accrued Assets	1,081,104	1,217,481	136,377
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount			
31	182 Extraordinary Property Losses			
32	185 Other Deferred Debits	0	0	0
33	Total Deferred Debits	0	0	0
34				
35	Total Assets and Other Debits	2,782,908	2,855,623	72,715

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		APPROPRIATIONS			
2	201	Appropriations for Construction	0	0	0
3		SURPLUS			
4	205	Sinking Fund Reserves	0	0	0
5	206	Loans Repayment	297,898	297,898	0
6	207	Appropriations for Construction Repayments	0	0	0
7	208	Unappropriated Earned Surplus (P. 12)	1,630,491	1,706,216	75,725
8		Total Surplus	1,928,389	2,004,114	75,725
9		LONG TERM DEBT			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)	0	0	0
12		Total Bonds and Notes	0	0	0
13		CURRENT AND ACCRUED LIABILITIES			
14	232	Accounts Payable	12,664	23,754	11,090
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	11,250	9,250	(2,000)
17	236	Taxes Accrued	431	626	195
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	12,295		(12,295)
20		Total Current and Accrued Liabilities	36,640	33,630	(3,010)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	0	0	0
25		Total Deferred Credits	0	0	0
26		RESERVES			
27	260	Reserves for Uncollectible Accounts			0
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves			0
32		Total Reserves	0	0	0
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	817,879	817,879	(0)
35		Total Liabilities and Other Credits	2,782,908	2,855,623	72,715

State below if any earning 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			
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)	1,307,313	105,764
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	889,866	(6,586)
5	402 Maintenance Expense	258,729	100,189
6	403 Depreciation Expense	80,740	5
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	1,229,335	93,608
11	Operating Income	77,978	12,156
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	77,978	12,156
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	0
17	419 Interest Income	3,889	1,218
18	421 Miscellaneous Nonoperating Income (P. 21)	11,046	(22,211)
19	Total Other Income	14,935	(20,993)
20	Total Income	92,913	(8,838)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	92,913	(8,838)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	0	0
28	428 Amortization of Debt Discount and Expense		0
29	429 Amortization of Premium on Debt - Credit	0	0
30	431 Other Interest Expense	751	715
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	751	715
33	NET INCOME	92,161	(9,553)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		1,630,491
35			
36			
37	433 Balance Transferred from Income	0	92,161
38	434 Miscellaneous Credits to Surplus (P. 21)	0	(16,436)
39	435 Miscellaneous Debits to Surplus (P. 21)	0	0
40	436 Appropriations of Surplus (P. 21)	0	0
41	437 Surplus Applied to Depreciation	0	0
42	208 Unappropriated Earned Surplus (at end of period)	1,706,216	0
43			
44	TOTALS	1,706,216	1,706,216

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CASH BALANCES AT END OF YEAR

Line No.	Items (a)	Amount (b)
1	Operation Fund	726,604
2	Stabilization Fund	121,314
3	Bond Fund	0
4	Construction Fund	0
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	847,918

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))	150,653	
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	150,653	0

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	679,940
26	Income during year from balance on deposit (interest)	910
27	Amount transferred from income (depreciation-20)	
28		
29	TOTAL	680,850
30	CREDITS	
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	
32	Amounts expended for renewals,viz:-	0
33		
34		
35		
36		
37		
38		
39	Balance on hand at end of year	680,850
40	TOTAL	0

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						
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	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						
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						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
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	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	2,066	0	0			2,066
3	361 Structures and Improvements	16,845	0	3,102			13,743
4	362 Station Equipment	0	0	0			0
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	532,766	12,825	39,930			505,661
7	365 Overhead Conductors and Devices	0	0	0			0
8	366 Underground Conduit	0	0	0			0
9	367 Underground Conductors and Devices	0	0	0			0
10	368 Line Transformers	23,103	0	5,046			18,058
11	369 Services	36,873	0	3,221			33,651
12	370 Meters	39,208	0	3,792			35,416
13	371 Installations on Customer's Premises	0	0	0			0
14	372 Leased Prop on Customer's Premises	0	0	0			0
15	373 Streetlight and Signal Systems	490	0	490			0
16	Total Distribution Plant	651,351	12,825	55,582	0	0	608,595
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0			0
19	390 Structures and Improvements	0	0	0			0
20	391 Office Furniture and Equipment	10,208	1,500	715			10,993
21	392 Transportation Equipment	348,261	0	22,398			325,863
22	393 Stores Equipment	0	0	0			0
23	394 Tools, Shop and Garage Equipment	2,508	0	1,156			1,352
24	395 Laboratory Equipment	0	0	0			0
25	396 Power Operated Equipment	(238)	0	0			(237)
26	397 Communication Equipment	8,538	0	313			8,225
27	398 Miscellaneous Equipment	1,237	1,842	577			2,502
28	399 Other Tangible Property	0	0	0			0
29	Total General Plant	370,514	3,342	25,159	0	0	348,698
30	Total Electric Plant in Service	1,021,864	16,167	80,740	0	0	957,292
31	104 Utility Plant Leased to Others	0		0			0
32	105 Property Held for Future Use	0		0			0
33	107 Construction Work in Progress	0		0			0
34	Total Utility Plant Electric	1,021,864	16,167	80,740	0	0	957,292

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	0				
2	Received During Year	0				
3	TOTAL	0				
4	Used During Year (Note A)	0				
5						
6						
7						
8						
9						
10						
11	Sold or Transferred	0				
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		0
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		0
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		
34		
35		
36		
37		
38		
39		
40	TOTAL	0