

PAID

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,

2023

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

Official title: Manager

Form AC-19

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. 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,

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
 Craig Gauthier Emery St. 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 Bromley 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	17.83%
Open Space	17.83%
Commercial/Industrial/Personal Property	17.83%

10. Amount of manager's salary: **\$74,880**

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.

			Amount
INCOME FROM PRIVATE CONSUMERS:			
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 %	2,716,725 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

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

(Issued on Account of Gas or Electric Lighting.)

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 preceding year. Such items should be effect of such amounts.

according to prescribed accounts column (c) or (d) as appropriate. 4. Reclassifications or transfers within utility plant

2. Do not include as adjustments, a. Credit adjustments of plant account accounts should be shown in column (f).

additions and retirements for the current or in enclosed in parentheses to indicate the negative

Line No.	Account	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						
14	Total Steam Production	0	0	0	0	0	0
15	B. Nuclear Production Plant						
16	320 Land and Land Rights						
17	321 Structures and Improvements						
18	322 Reactor Plant Equipment						
19	323 Turbogenerator Units						
20	324 Accessory Electric Equipment						
21	325 Miscellaneous Power Plant Equipment						
22	Total Nuclear Production	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)							
Line No.	Account	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	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	0	0	0	0	0	
19	Total Production Plant	0	0	0	0	0	
20	E. 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 Fittings						
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission	0	0	0	0	0	

Line No.		Account	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 Fittings	1,176,242	600	870			1,175,972
7	365	Overhead Conductors	143,309					143,309
8	366	Underground Conduit	2,123					2,123
9	367	Underground Conduit	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	0					0
14	372	Leased Prop on Customer	0					0
15	373	Streetlight and Signal	21,155					21,155
16	Total Distribution Plant		1,857,096	600	870	0	0	1,856,826
17	5. GENERAL PLANT							
18	380	Land and Land Rights	0					0
19	381	Structures and Improvements	0					0
20	382	Office Furniture and Equipment	23,630					23,630
21	383	Transportation Equipment	746,697	36,980	34,999			746,578
22	384	Stores Equipment	660					660
23	385	Tools, Shop and Garage	38,531	7,693				46,224
24	386	Laboratory Equipment	695					695
25	387	Power Operated Equipment	12,413					12,413
26	388	Communication Equipment	10,444					10,444
27	389	Miscellaneous Equipment	19,221					19,221
28	390	Other Tangible Property	0					0
29	Total General Plant		852,291	44,673	34,999	0	0	861,965
30	Total Electric Plant		2,709,387	45,273	35,869	0	0	2,718,791
31								2,718,791
32								2,718,791
33								2,066
34								2,716,725

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.

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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)	957,292	920,475	(36,818)
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	957,292	920,475	(36,818)
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	680,850	688,438	7,587
14	128	Other Special Funds	0	0	0
15		Total Funds	680,850	688,438	7,587
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	847,918	759,386	(88,532)
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	217,226	61,077	(156,149)
22	143	Other Accounts Receivable	1,684	0	(1,684)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	150,653	118,849	(31,804)
25					
26	156	Prepayments		6,269	6,269
27	174	Miscellaneous Current Assets	0	0	0
28		Total Current and Accrued Assets	1,217,481	945,581	(271,900)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	0	372,025	372,025
33		Total Deferred Debits	0	372,025	372,025
34					
35		Total Assets and Other Debits	2,855,623	2,926,518	70,895

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)	1,706,216	1,026,745	(679,471)
8		Total Surplus	2,004,114	1,324,643	(679,471)
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	23,754	72,386	48,632
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	9,250	9,250	0
17	236	Taxes Accrued	626	408	(218)
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities		85,564	85,564
20		Total Current and Accrued Liabilities	33,630	167,608	133,978
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		835,960	835,960
31	265	Miscellaneous Operating Reserves			0
32		Total Reserves	0	835,960	835,960
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	817,879	598,307	(219,572)
35		Total Liabilities and Other Credits	2,855,623	2,926,518	70,895

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)	1,313,039	5,726
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	1,264,574	374,708
5	402 Maintenance Expense	352,851	94,122
6	403 Depreciation Expense	81,220	480
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	1,698,645	469,310
11	Operating Income	(385,606)	(463,584)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(385,606)	(463,584)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	0
17	419 Interest Income	18,760	14,871
18	421 Miscellaneous Nonoperating Income (P. 21)	18,718	7,673
19	Total Other Income	37,478	22,544
20	Total Income	(348,128)	(441,041)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(24,536)	(24,536)
23	426 Other Income Deductions	0	0
24	Total Income Deductions	(24,536)	(24,536)
25	Income Before Interest Charges	(323,592)	(416,505)
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	0	(751)
31	432 Interest: Charged to Construction - Credit		0
32	Total Interest Charges	0	(751)
33	NET INCOME	(323,592)	(415,753)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		1,706,216
35			
36			
37	433 Balance Transferred from Income	0	(323,592)
38	434 Miscellaneous Credits to Surplus (P. 21)	0	(12,782)
39	435 Miscellaneous Debits to Surplus (P. 21)	343,097	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)	1,026,745	0
43			
44	TOTALS	1,369,842	1,369,842

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CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	698,948	
2	Stabilization Fund	60,438	
3	Bond Fund	0	
4	Construction Fund	0	
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	759,386	
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)	118,849	
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))		
17	Merchandise (Account 155)		
18	Other Materials and Supplies (Account 156)		
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)		
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total Per Balance Sheet	118,849	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	680,850	
26	Income during year from balance on deposit (interest)	7,588	
27	Amount transferred from income (depreciation-20)		
28			
29	TOTAL	688,438	
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	688,438	
40	TOTAL	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			2,066
3	361 Structures and Improvements	13,743		3,102			10,641
4	362 Station Equipment	0		0			0
5	363 Storage Battery Equipment	0		0			0
6	364 Poles Towers and Fixtures	505,661	600	40,669	871		464,721
7	365 Overhead Conductors and Devices	0		0			0
8	366 Underground Conduit	0		0			0
9	367 Underground Conductors and Devices	0		0			0
10	368 Line Transformers	18,058		5,046			13,013
11	369 Services	33,651		3,221			30,428
12	370 Meters	35,416		3,792			31,624
13	371 Installations on Customer's Premises	0		0			0
14	372 Leased Prop on Customer's Premises	0		0			0
15	373 Streetlight and Signal Systems	0		0			0
16	Total Distribution Plant	608,595	600	55,830	871	0	552,493
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0		0			0
19	390 Structures and Improvements	0		0			0
20	391 Office Furniture and Equipment	10,993		715			10,278
21	392 Transportation Equipment	325,863	36,980	22,398	34,999	34,999	340,445
22	393 Stores Equipment	0		0			0
23	394 Tools, Shop and Garage Equipment	1,352	7,693	1,387			7,658
24	395 Laboratory Equipment	0		0			0
25	396 Power Operated Equipment	(237)		0			(236)
26	397 Communication Equipment	8,225		313			7,911
27	398 Miscellaneous Equipment	2,502		577			1,926
28	399 Other Tangible Property	0		0			0
29	Total General Plant	348,698	44,673	25,390	34,999	34,999	367,983
30	Total Electric Plant in Service	957,292	44,673	81,220	35,870	34,999	920,475
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	0					0
34	Total Utility Plant Electric	957,292	44,673	81,220	35,870	34,999	920,475

2,718,794.19

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
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14		TOTAL
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		0
16		
17		
18		
19		
20		
21		
22		
23		TOTAL
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24	Prior Period Adjustment	343,097
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	343,097
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		
35		
36		
37		
38		
39		
40		TOTAL

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)	223,883	62,965	0.2812	
6	444-3	Municipal Power				
7						
8						
9						
10						
11						
12		TOTALS	223,883	62,965	0.2812	
13	444-1	Street Lighting:	39,816	7,472	0.1877	
14						
15						
16						
17						
18		TOTALS	39,816	7,472	0.1877	
19		TOTALS	263,699	70,437	0.2671	
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	SHELL		Town Line 23KV	4,536,000	470,510	0.1037
21	PASNY(via MMWEC)		Town Line 23KV	500,581	15,019	0.0300
22	ISO		Town Line 23KV	(68,448)	287,980	-4.2073
23	Great River		Town Line 23KV	76,971	36,593	0.4754
24						
25						
26						
27						
28						
29			TOTALS	5,045,104	810,102	0.1606
SALES FOR RESALE (Account 447)						
not m4						
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	None					
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

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Annual Report of The Town of Chester

Year Ended December 31, 2023

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.

2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies.

3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate

meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. The details of such sales should be given in a footnote.

5. Classification on Commercial and Industrial Sales, Account 44 Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification

Line No.	Account (a)	Operating Revenues			Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Previous Year	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	1,029,627	1,010,773	18,854	4,219,193	(57,048)	612	7
3	442 Commercial and Industrial Sales							
4	Small Commercial Sales	175,926	189,750	(13,824)	738,085	(57,945)	73	1
5	Large Commercial Sales	0	0	0	0	0	0	0
6	444 Municipal Sales	70,437	70,510	(73)	300,781	(1,359)	22	0
7	445 Other Sales to Public Authorities	0	0	0	0	0		
8	446 Sales to Railroads and Railways	0	0	0	0	0		
9	448 Interdepartmental Sales	0	0	0	0	0		
10	449 Miscellaneous Sales	0	0	0	0	0		
11	Total Sales to Ultimate Consumers	1,275,990	1,271,033	4,957	5,258,059	(116,352)	707	8
12	447 Sales for Resale	0		0	0	0	0	0
13	Total Sales of Electricity*	1,275,990	1,271,033	4,957	5,258,059	(116,352)	707	8
	OTHER OPERATING REVENUES							
15	450 Forfeited Discounts	22,049	21,280	769				
16	451 Miscellaneous Service Revenues	15,000	15,000	0				
17	453 Sales of Water and Water Power	0	0	0				
18	454 Rent from Electric Property	0	0	0				
19	455 Interdepartmental Rents	0	0	0				
20	456 Other Electric Revenues	0	0	0				
21								
22								
23								
24								
25	Total Other Operating Revenues	37,049	36,280	769				
26	Total Electric Operating Revenue	1,313,039	1,307,313	5,726				

* Includes revenues from application of fuel clauses \$

Total KWH to which applied

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1		Residential	4,219,193	1,029,627	0.2440		605
2		Commercial	738,085	175,926	0.2384		72
3		Industrial	0	0	0.0000		0
4		Municipal	223,883	62,965	0.2812		20
5		Street Lighting	39,816	7,472	0.1877		2
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			5,220,977	1,275,990	0.2444	0	699

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.			
2	Maintenance:	46,695	7,034	
3	932 Maintenance of general plant	335,854	143,070	
4	Total administrative and general expenses	1,617,425	468,831	
5	Total Electric Operation and Maintenance Expenses			
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				
9				
10				
11				
12	Other Power Supply Expenses	810,102	0	810,102
13	Total power production expenses	810,102	0	810,102
14	Transmission Expenses	20,619	0	20,619
15	Distribution Expenses	45,560	306,156	351,716
16	Customer Accounts Expenses	99,134	0	99,134
17	Sales Expenses	0		
18	Administrative and General Expenses	289,159	46,695	335,854
19				
20	Total Electric Operation and Maintenance Expenses	1,264,574	352,851	1,617,425
21	Ratio of operating expenses to operating revenues (carry out decimal two places, (e.g., 0.00%)) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)			129.37%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			344,806
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			5

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.			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.				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.		
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			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.				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									
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16									
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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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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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,	0			0
3	allowances and returns				
4	Contract work	0			0
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	0	0	0	0
11					
12	Costs and Expenses:				
13	Cost of sales (list according to major	0			0
14	classes of cost)				
15					
16					
17	Materials	0			0
18	Outside Service Labor	0			0
19	Labor	0			
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	0	0	0	0

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 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)		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
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								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42

ELECTRIC ENERGY ACCOUNT

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

Item (a)		Kilowatt-hours (b)
SOURCES OF ENERGY		
Generation		
Steam		
Nuclear		
Hydro		
Other		
Total Generation		0
Purchases		5,571,566
	(In (gross)	0
Interchanges	< Out (gross)	0
	(Net (Kwh)	0
	(Received	0
Transmission for/by others (wheeling)	< Delivered	0
	(Net (Kwh)	0
TOTAL		5,571,566
DISPOSITION OF ENERGY		
Sales to ultimate consumers (including interdepartmental sales)		5,210,922
Sales for resale		0
Energy furnished without charge		
Energy used by the company (excluding station use):		
Electric department only		0
Energy losses		0
Transmission and conversion losses	0.00%	0
Distribution losses	6.47%	360,644
Unaccounted for losses		
Total energy losses		360,644
Energy losses as percent of total on line 15	6.47%	
TOTAL		5,571,566

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

TRANSMISSION LINE STATISTICS

Report information concerning transmission line as indicated below.

Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
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35								
36								
37								
38								
39								
40								
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 function, 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 (f), (g), and (h) 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)	Conversion Apparatus and Special Equipment			Capacity (k)
			Primary (c)	Secondary (d)	Tertiary (e)			Number of Spare Transformers (h)	Type of Equipment (i)	Number of Units (j)	
1	NONE										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
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16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
			TOTALS			0	0	0			

OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Length (Pole Miles)			
		Wood Poles	Steel Towers	Total	
1	Miles -- Beginning of Year	0.00		0.00	
2	Added During Year	0.00		0.00	
3	Retired During Year				
4	Miles -- End of Year	0.00	0.00	0.00	
5					
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:	0	0	0	0.0
17	Additions during year:				
18	Purchased				
19	Installed				
20	Associated with utility plant acquired				
21	Total Additions	0	0	0	0.0
22	Reductions during year:				
23	Retirements	0			
24	Associated with utility plant sold	0			
25	Total Reductions	0	0	0	0.0
26	Number at end of year	0	0	0	0.0
27	In stock			0	0.0
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use				
31	In company's use			0	0.0
32	Number at end of year		0	0	0.0

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

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						
2	NONE					
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		0.00	0.00			
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTALS	0.00 Miles	0.00		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										
2	Chester	157	0		2	0			155	
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
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47										
48										
49										
50										
51										
52	TOTALS	157	0	0	2	0	0	0	155	0

Next Page is 79

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-Jun-13	MDTE No. 34	Residential Service		
01-Jun-13	MDTE No. 35	Commercial Service		
01-Jun-13	MDTE No. 36	Municipal Service		
01-Jun-13	MDTE No. 37	Large Power Service		
01-Jun-13	MDTE No. 38	Street Lighting Service		
01-Jun-13	MDTE No. 39	Purchased Power Cost Adj		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Mayor

Miaze M. Hall

Manager of Electric Light

x Deane C. Pearson

x [Signature]

x Deryck Savary

Selectmen
or
Members
of the
Municipal
Light
BoardSIGNATURES 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