



The Commonwealth of Massachusetts

RETURN

OF THE

MUNICIPAL LIGHT DEPARTMENT

OF THE

TOWN OF CHESTER

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2025

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

Official Title: Interim General Manager of Electric Light Office Address: 15 Middlefield Road, Unit 14
Chester, MA 01011

Rosanne McClafin

GOULET, SALVIDIO
& ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Commissioners
Chester Municipal Electric Light Department
Chester, MA 01011

Management is responsible for the accompanying financial statements of Chester Municipal Electric Light Department, which comprise the balance sheet as of December 31, 2025, and the related statement of income and retained earnings for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

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

This report is intended solely for the information and use of Chester Municipal Electric Light Department 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
August 3, 2026

TABLE OF CONTENTS

	Page
General Information	3
Schedule of Estimates	4
Customers in each City or Town	4
Appropriations Since Beginning of Year	5
Changes in the Property	5
Bonds	6
Town Notes	7
Cost of Plant	8- 8B
Comparative Balance Sheet	10-11
Income Statement	12
Earned Surplus	12
Cash Balances	14
Materials and Supplies	14
Depreciation Fund Account	14
Utility Plant-Electric	15-17
Production Fuel and Oil Stocks	18
Miscellaneous Nonoperating Income	21
Other Income Deductions	21
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Appropriations of Surplus	21
Municipal Revenues	22
Purchased Power	22
Sales for Resale	22
Electric Operating Revenues	37
Sales of Electricity to Ultimate Consumers	38
Electric Operation and Maintenance Expenses	39-42
Taxes Charged During Year	49
Other Utility Operating Income	50
Income from Merchandising, Jobbing and Contract Work	51
Sales for Resale	52-53
Purchased Power (except Interchange)	54-55
Interchange Power	56
Electric Energy Account	57
Monthly Peaks and Output	57
Generating Station Statistics	58-59
Steam Generating Stations	60-61
Hydroelectric Generating Stations	62-63
Combustion Engine and Other Generating Stations	64-65
Generating Statistics (Small Stations)	66
Transmission Line Statistics	67
Substations	68
Overhead Distribution Lines Operated	69
Electric Distribution Services, Meters, and Line Transformers	69
Conduit, Underground Cable and Submarine Cable	70
Streetlamps	71
Rate Schedule Information	79
Signature Page	81

FOR GAS PLANTS ONLY:	Page	Page
Utility Plant - Gas	19-20	Gas Generating Plant
Gas Operating Revenues	43	Boilers
Sales of Gas to Ultimate Customers	44	Scrubbers, Condensers & Exhausters
Gas Operation & Maintenance Expenses	45-47	Purifiers
Purchased Gas	48	Holders
Sales for Resale	48	Transmission and Distribution Mains
Sales of Residuals	48	Gas Distribution Services, House
Record of Sendout for the Year in MCF	72-73	Governors and Meters

PAGES INTENTIONALLY OMITTED : 9, 13, 19, 20, 23 TO 36, 43 TO 48, 72 to 78, 80

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: | |
| | Rosanne McClaflin 15 Middlefield Rd Chester, MA 01011 | |
| 4. | Name and address of mayor or selectmen: | |
| | Brian Forgue 15 Middlefield Rd Chester, MA 01011 | |
| | Jill Strong 15 Middlefield Rd Chester, MA 01011 | |
| 5. | Name and address of town (or city) treasurer: | |
| | Sara Hunter Massmunifin PO Box 351 Hardwick, MA 01037 | |
| 6. | Name and address of town (or city) clerk: | |
| | Teresa Donovan 15 Middlefield Rd Chester, MA 01011 | |
| 7. | Names and addresses of members of municipal light board: | |
| | Deryck Savoy 15 Middlefield Rd Chester, MA 01011 | |
| | Beth Lansing 15 Middlefield Rd Chester, MA 01011 | |
| 8. | Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$ 174,384,243 |
| 9. | Tax rate for all purposes during the year: | |
| | Residential: | \$18.06 |
| | Open Space: | \$18.06 |
| | Commercial/Industrial/Personal Property: | \$18.06 |
| 10. | Amount of manager's salary: | Manager of Elec \$83,975 |
| 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		1,800,000
3		TOTAL	1,800,000
4			
5	EXPENSES		
6	For operation, maintenance and repairs		1,650,000
7	For interest on bonds, notes or scrip		0
8	For depreciation fund (3 % 2,725,932 as per page 8B)		81,778
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	1,731,778
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		.
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	714

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

*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 . 0
2. Municipal buildings 0
3. 0
- 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

[illegible]

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	
							00
TOTAL		0				TOTAL	0

1. Report below the cost of utility plant in service according to prescribed accounts 2. Do not include as adjustments, corrections of additions and retirements for the current or the TOTAL COST OF PLANT - ELECTRIC 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						NONE
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						NONE
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						NONE
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						NONE
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	0	0	0			0
12	341 Structures and Improvements	0	0	0			0
13	342 Fuel Holders, Producers and Accessories	0	0	0			0
14	343 Prime Movers	0	0	0			0
15	344 Generators	0	0	0			0
16	345 Accessory Electric Equipment	0	0	0			0
17	346 Miscellaneous Power Plant Equipment	0	0	0			0
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	0	0	0			0
22	351 Clearing Land and Rights of Way	0	0	0			0
23	352 Structures and Improvements	0	0	0			0
24	353 Station Equipment	0	0	0			0
25	354 Towers and Fixtures	0	0	0			0
26	355 Poles and Fixtures	0	0	0			0
27	356 Overhead Conductors and Devices	0	0	0			0
28	357 Underground Conduit	0	0	0			0
29	358 Underground Conductors and Devices	0	0	0			0
30	359 Roads and Trails	0	0	0			0
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	0	0			2,066
3	361 Structures and Improvements	103,411	0	0			103,411
4	362 Station Equipment	0	0	0			0
5	363 Storage Battery Equipment	0	0	0			0
6	364 Poles Towers and Fixtures	1,181,159	0	0			1,181,159
7	365 Overhead Conductors and Devices	143,309	0	0			143,309
8	366 Underground Conduit	2,123	0	0			2,123
9	367 Underground Conductors and Devices	6,814	0	0			6,814
10	368 Line Transformers	168,195	3,321	0			171,516
11	369 Services	107,377	0	0			107,377
12	370 Meters	126,404	0	0			126,404
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	21,157	0	0			21,157
16	Total Distribution Plant	1,862,015	3,321	0	0	0	1,865,336
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	23,830	0	0			23,830
21	392 Transportation Equipment	748,578	0	0			748,578
22	393 Stores Equipment	560	0	0			560
23	394 Tools, Shop and Garage Equipment	46,224	0	0			46,224
24	395 Laboratory Equipment	695	0	0			695
25	396 Power Operated Equipment	12,413	0	0			12,413
26	397 Communication Equipment	10,445	0	0			10,445
27	398 Miscellaneous Equipment	19,917	0	0			19,917
28	399 Other Tangible Property	0	0	0			0
29	Total General Plant	862,662	0	0	0	0	862,662
30	Total Electric Plant in Service	2,724,677	3,321	0	0	0	2,727,998
31	Total Cost of Electric Plant.....						2,727,998
33	Less Cost of Land, Land Rights, Rights of Way.....						2,066
34	Total Cost upon which Depreciation is based						2,725,932
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)	843,923	766,346	(77,577)
3	101	Utility Plant - Gas (P. 20)	0	0	0
4					
5		Total Utility Plant	843,923	766,346	(77,577)
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	696,688	705,135	8,447
14	128	Other Special Funds	0	221,677	221,677
15		Total Funds	696,688	926,812	230,124
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	757,809	641,565	(116,244)
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	44,233	219,587	175,354
22	143	Other Accounts Receivable	0	10,800	10,800
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	187,237	184,613	(2,624)
25	165	Prepayments	8,710	8,710	0
26	174	Miscellaneous Current Assets	0	0	0
27		Total Current and Accrued Assets	997,989	1,065,275	67,286
28		DEFERRED DEBITS			
29	181	Unamortized Debt Discount	0	0	0
30	182	Extraordinary Property Losses	0	0	0
31	185	Other Deferred Debits	230,296	306,504	76,208
32		Total Deferred Debits	230,296	306,504	76,208
33					
34		Total Assets and Other Debits	2,768,896	3,064,937	296,041

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)	895,112	935,415	40,303
8		Total Surplus	1,193,010	1,233,313	40,303
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	95,864	274,616	178,752
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	12,400	13,650	1,250
17	236	Taxes Accrued	795	0	(795)
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	37,430	0	(37,430)
20		Total Current and Accrued Liabilities	146,489	288,266	141,777
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt	0	0	0
23	252	Customer Advances for Construction	0	0	0
24	253	Other Deferred Credits	0	107,519	107,519
25		Total Deferred Credits	0	107,519	107,519
26		RESERVES			
27	260	Reserves for Uncollectible Accounts	0	0	0
28	261	Property Insurance Reserve	0	0	0
29	262	Injuries and Damages Reserves	0	0	0
30	263	Pensions and Benefits Reserves	831,090	862,068	30,978
31	265	Miscellaneous Operating Reserves	0	0	0
32		Total Reserves	831,090	862,068	30,978
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	598,307	573,771	(24,536)
35		Total Liabilities and Other Credits	2,768,896	3,064,937	296,041

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)	1,581,993	242,311
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	1,479,118	137,788
5	402 Maintenance Expense	170,344	71,146
6	403 Depreciation Expense	81,678	23
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)	0	0
10	Total Operating Expenses	1,731,140	208,957
11	Operating Income	(149,147)	33,354
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(149,147)	33,354
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	(1,620)
17	419 Interest Income	13,610	(129)
18	421 Miscellaneous Nonoperating Income (P. 21)	14,870	(64,454)
19	Total Other Income	28,480	(66,203)
20	Total Income	(120,667)	(32,849)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	(24,536)	0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	(24,536)	(24,536)
25	Income Before Interest Charges	(96,131)	(8,313)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	0	0
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	0	0
30	431 Other Interest Expense	451	451
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	451	451
33	NET INCOME	(96,582)	(8,764)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		895,112
35			
36	433 Balance Transferred from Income		(96,582)
37	434 Miscellaneous Credits to Surplus (P. 21)		136,885
38	435 Miscellaneous Debits to Surplus (P. 21)	0	
39	436 Appropriations of Surplus (P. 21)	0	
40	437 Surplus Applied to Depreciation	0	
41	208 Unappropriated Earned Surplus (at end of period)	935,415	
42			
43			
44	TOTALS	935,415	935,415

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operating Fund	641,565	
2	Stabilization Fund		
3	Bond Fund		
4	Construction Fund		
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	641,565	
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 18)	0	
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	184,613	
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year	696,688	
26	Income during year from balance on deposit (interest)	8,447	
27	Amount transferred from income (depreciation)	0	
28	Amount transferred in from surplus & other transfers in	0	
29	TOTAL	705,135	
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	0	
32	Amounts expended for renewals,viz:-		
33	Bond Principal Payment	0	
34	Amount repaid to Rate Stabilization		
35			
36			
37			
38			
39	Balance on hand at end of year	705,135	
40	TOTAL	705,135	

UTILITY PLANT - ELECTRIC

- | | | |
|---|---|--|
| 1. Report below the cost of utility plant in service according to prescribed accounts | the preceding year. Such items should be included in column (c). | negative effect of such amounts. |
| 2. Do not include as adjustments, corrections of additions and retirements for the current or | 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the | 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	0	0	0			0
12	341 Structures and Improvements	0	0	0			0
13	342 Fuel Holders, Producers and Accessories	0	0	0			0
14	343 Prime Movers	0	0	0			0
15	344 Generators	0	0	0			0
16	345 Accessory Electric Equipment	0	0	0			0
17	346 Miscellaneous Power Plant Equipment	0	0	0			0
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	0	0	0			0
22	351 Clearing Land and Rights of Way	0	0	0			0
23	352 Structures and Improvements	0	0	0			0
24	353 Station Equipment	0	0	0			0
25	354 Towers and Fixtures	0	0	0			0
26	355 Poles and Fixtures	0	0	0			0
27	356 Overhead Conductors and Devices	0	0	0			0
28	357 Underground Conduit	0	0	0			0
29	358 Underground Conductors and Devices	0	0	0			0
30	359 Roads and Trails	0	0	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	2,066	0	0	0	0	2,066
3	361 Structures and Improvements	7,539	0	226	0	780	8,093
4	362 Station Equipment	0	0	0	0	0	0
5	363 Storage Battery Equipment	0	0	0	0	0	0
6	364 Poles Towers and Fixtures	428,044	0	41,053	0	0	386,991
7	365 Overhead Conductors and Devices	0	0	0	0	0	0
8	366 Underground Conduit	0	0	0	0	0	0
9	367 Underground Conductors and Devices	0	0	0	0	0	0
10	368 Line Transformers	7,968	3,321	239	0	0	11,050
11	369 Services	27,206	0	816	0	0	26,390
12	370 Meters	27,832	0	835	0	0	26,997
13	371 Installations on Customer's Premises	0	0	0	0	0	0
14	372 Leased Prop on Customer's Premises	0	0	0	0	0	0
15	373 Streetlight and Signal Systems	0	0	0	0	0	0
16	Total Distribution Plant	500,655	3,321	43,169	0	780	461,587
17	5. GENERAL PLANT						
18	389 Land and Land Rights	0	0	0	0	0	0
19	390 Structures and Improvements	0	0	0	0	0	0
20	391 Office Furniture and Equipment	9,563	0	287	0	0	9,276
21	392 Transportation Equipment	318,047	0	37,752	0	0	280,295
22	393 Stores Equipment	0	0	0	0	0	0
23	394 Tools, Shop and Garage Equipment	6,035	0	181	0	0	5,854
24	395 Laboratory Equipment	0	0	0	0	0	0
25	396 Power Operated Equipment	0	0	0	0	0	0
26	397 Communication Equipment	7,598	0	228	0	0	7,370
27	398 Miscellaneous Equipment	2,025	0	61	0	0	1,964
28	399 Other Tangible Property	0	0	0	0	0	0
29	Total General Plant	343,268	0	38,509	0	0	304,759
30	Total Electric Plant in Service	843,923	3,321	81,678	0	780	766,346
31	104 Utility Plant Leased to Others	0	0	0			0
32	105 Property Held for Future Use	0	0	0			0
33	107 Construction Work in Progress	0	0	0			0
34	Total Utility Plant Electric	843,923	3,321	81,678	0	780	766,346

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			
			NUMBER 2 DIESEL		NATURAL GAS	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	0	0	0		
2	Received During Year	0	0	0	0	0
3	TOTAL	0	0	0	0	0
4	Used During Year (Note A)				0	0
5	Prime Mover Fuel and Oil	0	0	0		
6						
7		NONE				
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF	0	0	0	0	0
13	BALANCE END OF YEAR	0	0	0	0	0
Line No.	Item (g)		Kinds of Fuel and Oil - continued			
			LUBE OIL			
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year		0	0		
15	Received During Year		0	0		
16	TOTAL		0	0		
17	Used During Year (Note A)					
18	Prime Mover Fuel and Oil		0	0		
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF		0	0		
26	BALANCE END OF YEAR		0	0		

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Dividends	4,339
2	Misc. Service Revenue	10,532
3		
4		
5		
6	TOTAL	14,871
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	Prior Period Adjustment	136,885
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	136,885
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

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	4442	Municipal Building M1: (Other Than Street Lighting)	39,816	67,559	1.6968	
6						
7						
8						
9						
10						
11						
12		TOTALS	39,816	67,559	1.6968	
13	4441	Street Lighting	39,816	7,209	0.1811	
14						
15						
16						
17						
18		TOTALS	39,816	7,209	0.1811	
19		TOTALS	79,632	74,768	0.9389	
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 23 KV	4,123,200	441,034	0.1070
21	PASNY		Town Line 23 KV	504,820	14,643	0.0290
22	ISO		Town Line 23 KV	203,695	430,154	2.1118
23	Great River Hydro		Town Line 23 KV	1,083,305	50,110	0.0463
24						
25						
26						
27						
28						
29			TOTALS	5,915,020	935,941	
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	None					
31						
32						
33						
34						
35						
36						
37						
38						
39			TOTALS	0	0	

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year. 2. If increases and decreases are not derived from previously reported figures, explain any inconsistencies. 3. Number of customers should be reported on the basis of meters, plus number of late rate accounts except where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification. 4. Unmetered sales should be included below. The details of such sales should be given in a footnote. 5. Classification on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification							
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	1,255,233	188,162	4,309,242	9,336	613	(1)
3	442 Commercial and Industrial Sales:						
4	Small Commercial B Sales	236,748	50,643	846,939	54,689	66	(5)
5	Large Commercial C Sales	0	0	0	0	0	0
6	444 Municipal Sales	74,768	6,127	284,084	(21,283)	24	1
7	445 Other Sales to Public Authorities	0	0	0	0	0	0
8	446 Sales to Railroads and Railways	0	0	0	0	0	0
9	448 Interdepartmental Sales	0	0	0	0	0	0
10	449 Miscellaneous Sales	0	0	0	0	0	0
11	Total Sales to Ultimate Consumers	1,566,749	244,932	5,440,265	42,742	703	(5)
12	447 Sales for Resale	0	0	0	0	0	0
13	Total Sales of Electricity*	1,566,749	244,932	5,440,265	42,742	703	(5)
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	18	18				
16	451 Miscellaneous Service Revenues	15,226	(2,819)				
17	453 Sales of Water and Water Power	0	0				
18	454 Rent from Electric Property	0	0				
19	455 Interdepartmental Rents	0	0				
20	456 Other Electric Revenues	0	180				
21							
22							
23							
24							
25	Total Other Operating Revenues	15,244	(2,621)				
26	Total Electric Operating Revenue	1,581,993	242,311				

* 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	440	Residential	4,309,242	1,255,233	0.2913	612	614
2	442	Commercial	846,939	236,748	0.2795	66	66
3	444	Municipal	244,268	67,559	0.2766	21	21
4	444	Street Lighting	39,816	7,209	1.6968	3	3
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			5,440,265	1,566,749	0.2880	702	704

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year			
2. If the increases and decreases are not derived from previously reported figures, explain in footnote			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering	0	0
5	501 Fuel	0	0
6	502 Steam Expenses	0	0
7	503 Steam from other sources	0	0
8	504 Steam transferred -- Cr.	0	0
9	505 Electric expenses	0	0
10	506 Miscellaneous steam power expenses	0	0
11	507 Rents	0	0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering	0	0
15	511 Maintenance of Structures	0	0
16	512 Maintenance of boiler plant	0	0
17	513 Maintenance of electric plant	0	0
18	514 Maintenance of miscellaneous steam plant	0	0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering	0	0
24	518 Fuel	0	0
25	519 Coolants and water	0	0
26	520 Steam Expenses	0	0
27	521 Steam from other sources	0	0
28	522 Steam transferred -- Cr.	0	0
29	523 Electric expenses	0	0
30	524 Miscellaneous nuclear power expenses	0	0
31	525 Rents	0	0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering	0	0
35	529 Maintenance of Structures	0	0
36	530 Maintenance of reactor plant	0	0
37	531 Maintenance of electric plant	0	0
38	532 Maintenance of miscellaneous nuclear plant	0	0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering	0	0
44	536 Water for power	0	0
45	537 Hydraulic expenses	0	0
46	538 Electric expenses	0	0
47	539 Miscellaneous hydraulic power generation expenses	0	0
48	540 Rents	0	0
49	Total Operation	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering	0	0
4	542 Maintenance of structures	0	0
5	543 Maintenance or reservoirs, dams and waterways	0	0
6	544 Maintenance of electric plant	0	0
7	545 Maintenance of miscellaneous hydraulic plant	0	0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering	0	0
13	547 Fuel	0	0
14	548 Generation Expenses	0	0
15	549 Miscellaneous other power generation expense	0	0
16	550 Rents	0	0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering	0	0
20	552 Maintenance of Structures	0	0
21	553 Maintenance of generating and electric plant	0	0
22	554 Maintenance of miscellaneous other power generation plant	0	0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	935,942	126,187
27	556 System control and load dispatching	0	0
28	557 Other expenses	1,614	1,614
29	Total other power supply expenses	937,556	127,801
30	Total power production expenses	937,556	127,801
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering	0	0
34	561 Load dispatching	0	0
35	562 Station expenses	0	0
36	563 Overhead line expenses	0	0
37	564 Underground line expenses	0	0
38	565 Transmission of electricity by others	27,712	501
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	27,712	501
42	Maintenance:		
43	568 Maintenance supervision and engineering	0	0
44	569 Maintenance of structures	0	0
45	570 Maintenance of station equipment	0	0
46	571 Maintenance of overhead lines	0	0
47	572 Maintenance of underground lines	0	0
48	573 Maintenance of miscellaneous transmission plant	0	0
49	Total maintenance	0	0
50	Total transmission expenses	27,712	501

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	(11,781)
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses Transportation	0	0
6	583 Overhead line expenses	0	0
7	584 Underground line expenses	0	0
8	585 Street lighting and signal system expenses	0	0
9	586 Meter expenses	0	0
10	587 Customer installations expenses	0	0
11	588 Miscellaneous distribution expenses	58,350	15,325
12	589 Rents	0	0
13	Total operation	58,350	3,544
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	2,783	(2,339)
17	592 Maintenance of station equipment	0	0
18	593 Maintenance of overhead lines	163,090	77,153
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	0	(1,912)
21	596 Maintenance of street lighting and signal systems	4,471	3,751
22	597 Maintenance of meters	0	(5,507)
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	170,344	71,146
25	Total distribution expenses	228,694	74,690
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	8,968	3,735
30	903 Customer records and collection expenses	117,306	9,532
31	904 Uncollectible accounts	(76)	(76)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	126,198	13,191
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	92,629	79,060
44	921 Office supplies and expenses	15,394	(581)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	30,327	(14,095)
47	924 Property insurance	0	0
48	925 Injuries and damages	10,881	7,061
49	926 Employee pensions and benefits	129,059	(68,105)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	20,439	(1,462)
53	931 Rents	0	0
54	933 Transportation expense	30,573	(9,127)
55	Total operation	329,302	(7,249)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	ADMINISTRATIVE AND GENERAL EXPENSES - Cont.			
2	Maintenance:			
3	932 Maintenance of general plant	0	0	
4	Total administrative and general expenses	329,302	(7,249)	
5	Total Electric Operation and Maintenance Expenses	1,649,462	208,934	
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	0	0	0
12	Other Power Supply Expenses	937,556	0	937,556
13	Total power production expenses	937,556		937,556
14	Transmission Expenses	27,712		27,712
15	Distribution Expenses	58,350	170,344	228,694
16	Customer Accounts Expenses	126,198		126,198
17	Sales Expenses	0		0
18	Administrative and General Expenses	329,302	0	329,302
19	Total Electric Operation and			
20	Maintenance Expenses	1,479,118	170,344	1,649,462
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)			109.43%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.		\$	330,948
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			4

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									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	0	0	0					

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					
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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,				
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					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16					
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49	TOTAL COSTS AND EXPENSES	0	0	0	0
50	Net Profit (or loss)	0	0	0	0

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 and "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: (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	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
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26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41	* Winter period contract demand.							
42								

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)		
None								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
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								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42

54

Annual report of:CHESTER MUNICIPAL ELECTRIC LIGHT DEPT. Year Ended December 31, 2025

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 Nonutilites, (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								
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	** Includes transmission and administrative charges.							
32								

								55
Annual Report of:		CHESTER MUNICIPAL ELECTRIC LIGHT DEPT.				Year Ended December 31, 2025		
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 minute 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)		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
	TOTALS:	0	0	0	0	0		32

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 (a)	Delivered (f)	Net Difference (g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				0	0	0	0

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL		0

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	0
4	Nuclear	0
5	Hydro	0
6	Other	0
7	Total Generation	0
8	Purchases	5,915,020
9	(In gross)	0
10	Interchanges	0
11	(Net (Kwh))	0
12	(Received	0
13	Transmission for/by others (wheeling)	0
14	< Delivered	0
14	(Net (Kwh))	0
15	TOTAL	5,915,020
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales)	5,440,265
18	Sales for resale	0
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	
22	Energy losses	
23	Transmission and conversion losses	0
24	Distribution losses	474,755
25	Unaccounted for losses	
26	Total energy losses	474,755
27	Energy losses as percent of total on line 15	8.03%
28	TOTAL	5,915,020

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 Chester

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	1,231	Wednesday	1/22/2025	19:00	60 min	658,214
30	February	1,186	Sunday	2/2/2025	18:00	60 min	562,037
31	March	1,142	Sunday	3/2/2025	19:00	60 min	490,335
32	April	890	Tuesday	4/8/2025	21:00	60 min	421,328
33	May	726	Friday	5/2/2025	19:00	60 min	398,936
34	June	1,164	Wednesday	6/4/2025	19:00	60 min	456,661
35	July	1,124	Wednesday	7/16/2025	17:00	60 min	564,250
36	August	999	Sunday	8/17/2025	14:00	60 min	454,543
37	September	734	Sunday	9/28/2025	20:00	60 min	375,109
38	October	821	Thursday	10/30/2025	19:00	60 min	422,063
39	November	1,646	Saturday	11/29/2025	12:00	60 min	480,958
40	December	4,577	Monday	12/1/2025	10:00	60 min	630,586
41						TOTAL	5,915,020

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	None		
2								
3								
4								
5								
6								
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38								
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40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52	TOTALS							

SUBSTATIONS											
1. Report below the information called for concerning substations of the respondent as of the end of the year.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.			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.					
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.			5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.								
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.			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								
Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
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	0.000	0.000	0.000
2	Added During Year	0.000		0.000
3	Retired During Year	0.000		0.000
4	Miles -- End of Year	0.000	0.000	0.000
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
10	Three-phase, AC distribution system, 60 cycles, 13,800 volts			
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
17	Additions during year				
18	Purchased	0			0
19	Installed	0		0	0
20	Associated with utility plant acquired				
21	Total Additions	0	0	0	0
22	Reductions during year:				
23	Retirements	0	0	0	0
24	Associated with utility plant sold				
25	Total Reductions	0	0	0	0
26	Number at end of year	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		0		
31	In company's use		0	0	0
32	Number at end of year		0	0	0

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						
2						
3						
4						
5						
6						
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42						
43						
44						
45						
46						
47						
48						
49	TOTALS	0	0	0	0	0

*indicate number of conductors per cable

STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	Type							
			L. E. D.		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	LED (j)
1	Chester	158	0	0	3	0	0	0	0	155
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
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41										
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44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	158	0	0	3	0	0	0	0	155

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
		See Attached 2025 Rate Schedules		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Rosanne McClafflin 84-2026
.....
Rosanne McClafflin Interim General Manager

Deryck Savoy
.....
Deryck Savoy Chairman

Beth Lansing
.....
Beth Lansing Vice-Chairman

.....
.....
.....
.....
.....
.....

Selectmen
or
Members
of the
Municipal
Light
Board

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

..... SS 20

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

INDEX

	Page
Appropriations of Surplus	21
Appropriations Since Beginning of Year	5
Bonds	6
Cash Balances	14
Changes in the Property	5
Combustion Engine and Other Generating Stations	64-65
Comparative Balance Sheet	10-11
Conduit, Underground Cable and Submarine Cable	70
Cost of Plant	8- 8B
Customers in each City or Town	4
Depreciation Fund Account	14
Earned Surplus	12
Electric Distribution Services, Meters, and Line Transformers	69
Electric Energy Account	57
Electric Operating Revenues	37
Electric Operation and Maintenance Expenses	39-42
General Information	3
Generating Station Statistics	58-59
Generating Statistics (Small Stations)	66
Hydroelectric Generating Stations	62-63
Income from Merchandising, Jobbing and Contract Work	51
Income Statement	12
Interchange Power	56
Materials and Supplies	14
Miscellaneous Credits to Surplus	21
Miscellaneous Debits to Surplus	21
Miscellaneous Nonoperating Income	21
Monthly Peaks and Output	57
Municipal Revenues	22
Other Income Deductions	21
Other Utility Operating Income	50
Overhead Distribution Lines Operated	69
Production Fuel and Oil Stocks	18
Purchased Power	22
Purchased Power Detailed (except Interchange)	54-55
Rate Schedule Information	79
Sales for Resale	22
Sales for Resale Detailed	52-53
Sales of Electricity to Ultimate Consumers	38
Schedule of Estimates	4
Signature Page	81
Steam Generating Stations	60-61
Streetlamps	71
Substations	68
Taxes Charged During Year	49
Town Notes	7
Transmission Line Statistics	67
Utility Plant-Electric	15-17

FOR GAS PLANTS ONLY:

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

PAGES INTENTIONALLY OMITTED : 9, 13, 19, 20, 23 TO 36, 43 TO 48, 72 to 78, 80

Chester Municipal Electric Light Department

LEGAL NOTICE

The Chester Municipal Electric Light Department has filed the following rates with the Massachusetts Department of Public Utilities. These rates cancel previous rates filed with the MDPU March 25, 2020:

Residential Service:

Customer Charge	\$6.60
Transmission Charge	\$0.02445/kWh
Distribution Charge	\$0.12246/kWh
Energy Charge	\$0.05748/kWh

MDPU No. 53 Residential Service Schedule

MDPU No. 54 Commercial Service Schedule

MDPU No. 55 Municipal Rate Schedule

MDPU No. 56 Large Power Rate Schedule

MDPU No. 57 Street Lighting Rate Schedule

MDPU No. 58 Purchases Power Cost Adjustment Charge Schedule

These new rates will be effective April 1, 2025. ALL rates are available at the CMELD office, 15 Middlefield Road, Chester MA 01011. (413) 354-7811.

Electric Light Board

Chester Municipal Electric Light Department

03/05/2025