

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,

2015

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

Official title: Manager

Jill E Moretz

Office address: 15 Middlefield Road

Chester, MA 01011

RECEIVED
Rates and Revenue Division
APR 28 2016
Commonwealth of Massachusetts
Department of Public Utilities

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: | | |
| | Jill E Moretz | East Otis Road Otis, MA 01253 |
| 4. Name and address of mayor or selectmen: | | |
| | Donald Ellershaw | Skyline Trail Chester, MA 01011 |
| | John Baldasaro | Lyon Hill Road Chester, MA 01011 |
| | Barabra Huntton | Bromley Road Chester, MA 01011 |
| 5. Name and address of town (or city) treasurer: | | |
| | Mellissa McGovern | Fairview Heights Chester, MA 01011 |
| 6. Name and address of town (or city) clerk: | | |
| | Cheryl Provost | Hampden Street Chester, MA 01011 |
| 7. Names and addresses of members of municipal light board: | | |
| | Terry Murphy | Main Street Chester, MA 01011 |
| | Deryk Savoy | Skyline Trail Chester, MA 01011 |
| | Michael Hickson | Hampden Street Chester, MA 01011 |
| 8. Total valuation of estates in town (or city) according to last State valuation
(taxable) | \$116,822,944 | |
| 9. Tax rate for all purposes during the year: | | |
| | Residential | 20.16% |
| | Open Space | 20.16% |
| | Commercial/Industrial/Personal Property | 20.16% |
| 10. Amount of manager's salary: | \$48,048 | |
| 11. Amount of manager's bond: | \$40,000 | |
| 12. Amount of salary paid to members of municipal light board (each): | \$650 | |

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 % 2,393,727 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	689
TOTAL	0	TOTAL	689

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

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	
							0.00
	TOTAL	\$0				TOTAL	\$0

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

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

* Date of meeting and whether regular or special

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

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

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

TOTAL COST OF PLANT (Concluded)								
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	
1	4. DISTRIBUTION PLANT							
2	360 Land and Land Rights	2,066					2,066	
3	361 Structures and Improvements	70,419	30,997				101,416	
4	362 Station Equipment	0					0	
5	363 Storage Battery Equipment	0					0	
6	364 Poles Towers and Fixtures	931,883	20,855				952,738	
7	365 Overhead Conductors and Devices	143,309					143,309	
8	366 Underground Conduit	2,123					2,123	
9	367 Underground Conductors and Devices	6,814					6,814	
10	368 Line Transformers	162,321	0				162,321	
11	369 Services	107,377	0				107,377	
12	370 Meters	104,151	2,195				106,346	
13	371 Installations on Customer's Premises	0					0	
14	372 Leased Prop on Customer's Premises	0					0	
15	373 Streetlight and Signal Systems	19,232	0				19,232	
16	Total Distribution Plant	1,549,695	54,047	0	0	0	1,603,742	
17	5. GENERAL PLANT							
18	389 Land and Land Rights	0					0	
19	390 Structures and Improvements	0					0	
20	391 Office Furniture and Equipment	16,597					16,597	
21	392 Transportation Equipment	702,904	0				702,904	
22	393 Stores Equipment	560					560	
23	394 Tools, Shop and Garage Equipment	35,554					35,554	
24	395 Laboratory Equipment	695					695	
25	396 Power Operated Equipment	12,413					12,413	
26	397 Communication Equipment	9,620	0				9,620	
27	398 Miscellaneous Equipment	13,708					13,708	
28	399 Other Tangible Property	0					0	
29	Total General Plant	792,051	0	0	0	0	792,051	
30	Total Electric Plant in Service	2,341,746	54,047	0	0	0	2,395,793	
31	Total Cost of Electric Plant.....							2,395,793
33	Less Cost of Land, Land Rights, Rights of Way.....							2,066
34	Total Cost upon which Depreciation is based							2,393,727

COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.		Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1		UTILITY PLANT			
2	101	Utility Plant - Electric (P. 17)	1,208,513	1,190,748	(17,765)
3	101	Utility Plant - Gas (P. 20)			0
4					
5		Total Utility Plant	1,208,513	1,190,748	(17,765)
6					
7					
8					
9					
10					
11		FUND ACCOUNTS			
12	125	Sinking Funds	0	0	0
13	126	Depreciation Fund (P. 14)	395,217	467,274	72,057
14	128	Other Special Funds	0	0	0
15		Total Funds	395,217	467,274	72,057
16		CURRENT AND ACCRUED ASSETS			
17	131	Cash (P. 14)	648,293	631,630	(16,663)
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	151,521	151,262	(259)
22	143	Other Accounts Receivable	32,230	24,405	(7,825)
23	146	Receivables from Municipality	0	0	0
24	151	Materials and Supplies (P. 14)	119,729	127,669	7,940
25					
26	156	Prepayments			0
27	174	Miscellaneous Current Assets	0	0	0
28		Total Current and Accrued Assets	951,773	934,965	(16,808)
29		DEFERRED DEBITS			
30	181	Unamortized Debt Discount			
31	182	Extraordinary Property Losses			
32	185	Other Deferred Debits	0	0	0
33		Total Deferred Debits	0	0	0
34					
35		Total Assets and Other Debits	2,555,503	2,592,987	37,484

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)	1,368,194	1,406,591	38,397
8		Total Surplus	1,666,092	1,704,489	38,397
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	40,085	36,370	(3,715)
15	234	Payables to Municipality	0	0	0
16	235	Customers' Deposits	8,850	9,700	850
17	236	Taxes Accrued	367	326	(41)
18	237	Interest Accrued	0	0	0
19	242	Miscellaneous Current and Accrued Liabilities	37,805	30,465	(7,340)
20		Total Current and Accrued Liabilities	87,107	76,861	(10,246)
21		DEFERRED CREDITS			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	0	0	0
25		Total Deferred Credits	0	0	0
26		RESERVES			
27	260	Reserves for Uncollectible Accounts			0
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves			0
31	265	Miscellaneous Operating Reserves			0
32		Total Reserves	0	0	0
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271	Contributions in Aid of Construction	802,304	811,637	9,333
35		Total Liabilities and Other Credits	2,555,503	2,592,987	37,484

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)	986,043	78,999
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	754,699	165,647
5	402 Maintenance Expense	132,203	(27,385)
6	403 Depreciation Expense	71,812	9,671
7	407 Amortization of Property Losses	0	0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	958,714	147,934
11	Operating Income	27,329	(68,935)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	27,329	(68,935)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	0	0
17	419 Interest Income	3,100	632
18	421 Miscellaneous Nonoperating Income (P. 21)	25,701	23,119
19	Total Other Income	28,801	23,751
20	Total Income	56,131	(45,185)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	56,131	(45,185)
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	505	505
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	505	505
33	NET INCOME	55,626	(45,689)
EARNED SURPLUS			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		1,368,194
35			
36			
37	433 Balance Transferred from Income	0	55,626
38	434 Miscellaneous Credits to Surplus (P. 21)	0	(17,229)
39	435 Miscellaneous Debits to Surplus (P. 21)	0	0
40	436 Appropriations of Surplus (P. 21)	0	0
41	437 Surplus Applied to Depreciation	0	0
42	208 Unappropriated Earned Surplus (at end of period)	1,406,591	0
43			
44	TOTALS	1,406,591	1,406,591

CASH BALANCES AT END OF YEAR			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	503,568	
2	Rate Stabilization Fund	128,062	
3	Bond Fund	0	
4	Construction Fund	0	
5			
6			
7			
8			
9			
10			
11			
12	TOTAL	631,630	
MATERIALS AND SUPPLIES (Accounts 151-159, 163) Summary per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25)		
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	127,651	
17	Merchandise (Account 155)	18	0
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	127,669	0
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
24	DEBITS		
25	Balance of account at beginning of year		395,217
26	Income during year from balance on deposit (interest)		1,867
27	Amount transferred from income (depreciation-2014)		70,190
28			
29	TOTAL		467,274
30	CREDITS		
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)		0
32	Amounts expended for renewals,viz:-		0
33			
34			
35			
36			
37			
38			
39	Balance on hand at end of year		467,274
40	TOTAL		0

UTILITY PLANT - ELECTRIC

1. Report below the cost of utility plant in service according to prescribed accounts preceding year. Such items should be included in column (c).
 2. Do not include as adjustments, corrections of additions and retirements for the current or the effect of such amounts.
 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)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
23	Total Nuclear Production Plant	0	0	0	0	0	0

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

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	2,066					2,066
3	361 Structures and Improvements	3,503	30,997	1,038			33,462
4	362 Station Equipment	0		0			0
5	363 Storage Battery Equipment	0		0			0
6	364 Poles Towers and Fixtures	545,478	20,856	28,582			537,751
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	51,664	0	4,870			46,796
11	369 Services	59,426	0	3,221			56,204
12	370 Meters	40,789	2,195	3,190			39,794
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	932	0	577			355
16	Total Distribution Plant	703,858	54,048	41,478	0	0	716,428
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	8,341		498			7,843
21	392 Transportation Equipment	476,740		28,108			448,632
22	393 Stores Equipment	0		0			0
23	394 Tools, Shop and Garage Equipment	7,359		1,067			6,291
24	395 Laboratory Equipment	0		0			0
25	396 Power Operated Equipment	2,360		372			1,989
26	397 Communication Equipment	9,856		289			9,567
27	398 Miscellaneous Equipment	0		0			0
28	399 Other Tangible Property	0		0			0
29	Total General Plant	504,656	0	30,334	0	0	474,322
30	Total Electric Plant in Service	1,208,513	54,048	71,812	0	0	1,190,749
31	104 Utility Plant Leased to Others	0		0			0
32	105 Property Held for Future Use	0		0			0
33	107 Construction Work in Progress	0		0			0
34	Total Utility Plant Electric	1,208,513	54,048	71,812	0	0	1,190,749

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				
			Kinds of Fuel and Oil - continued			
Line No.	Item (g)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

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

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

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)	268,788	46,975	0.1748
6	444-3	Municipal Power			
7					
8					
9					
10					
11					
12		TOTALS	268,788	46,975	0.1748
13	444-1	Street Lighting:	64,224	11,787	0.1835
14					
15					
16					
17					
18		TOTALS	64,224	11,787	0.1835
19		TOTALS	333,012	58,762	0.1765
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	Integrus	Town Line 23KV	5,421,946	314,223	0.0580
21	PASNY(via MMWEC)	Town Line 23KV	532,423	17,217	0.0323
22					
23					
24					
25					
26					
27					
28					
29		TOTALS	5,954,369	331,440	0.0557
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	

Annual Report of The Town of Chester

Year Ended December 31, 2015

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 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	766,422	75,104	4,168,501	(16,268)	597	3
3	442 Commercial and Industrial Sales						
4	Small Commercial Sales	150,685	14,843	876,957	(7,101)	71	1
5	Large Commercial Sales	0	0	0	0	0	0
6	444 Municipal Sales	58,762	7,880	333,012	12,044	21	(2)
7	445 Other Sales to Public Authorities	0	0	0	0		
8	446 Sales to Railroads and Railways	0	0	0	0		
9	448 Interdepartmental Sales	0	0	0	0		
10	449 Miscellaneous Sales	0	0	0	0		
11	Total Sales to Ultimate Consumers	975,869	97,827	5,378,470	(11,325)	689	2
12	447 Sales for Resale	0	0	0	0	0	0
13	Total Sales of Electricity*	975,869	97,827	5,378,470	(11,325)	689	2
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	19,784	(154)				
16	451 Miscellaneous Service Revenues	(9,609)	(14,434)				
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	0				
21							
22							
23							
24							
25	Total Other Operating Revenues	10,175	(14,588)				
26	Total Electric Operating Revenue	986,043	83,238				

* Includes revenues from application of fuel clauses \$ 87,665

Total KWH to which applied 5,314,246

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	4,168,501	766,422	0.1839		
2		Commercial	876,957	150,685	0.1718		
3		Industrial	0	0	0.0000		
4		Municipal	268,788	46,975	0.1748		
5		Street Lighting	64,224	11,787	0.1835		
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			5,378,470	975,869	0.1814	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	HYDRAULIC POWER GENERATION - Continued		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	OTHER POWER GENERATION		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	403,041	71,736
27	556 System control and load dispatching		
28	557 Other expenses		0
29	Total other power supply expenses	403,041	71,736
30	Total power production expenses	403,041	71,736
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		0
34	561 Load dispatching		0
35	562 Station expenses		0
36	563 Overhead line expenses		0
37	564 Underground line expenses		0
38	565 Transmission of electricity by others	24,935	379
39	566 Miscellaneous transmission expenses		0
40	567 Rents		0
41	Total Operation	24,935	379
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	24,935	379

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 Operation supervision and engineering	0	0
4	581 Load dispatching (Operation Labor)	0	0
5	582 Station expenses	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	(570)
11	588 Miscellaneous distribution expenses	23,451	8,099
12	589 Rents	494	(2)
13	Total operation	23,945	7,527
14	Maintenance:		
15	590 Maintenance supervision and engineering	0	0
16	591 Maintenance of structures	309	(3,084)
17	592 Maintenance of station equipment	0	0
18	593 Maintenance of overhead lines	94,030	(43,968)
19	594 Maintenance of underground lines	0	0
20	595 Maintenance of line transformers	0	0
21	596 Maintenance of street lighting and signal systems	10,059	8,440
22	597 Maintenance of meters	0	(1,229)
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	104,398	(39,841)
25	Total distribution expenses	128,343	(32,314)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	0	0
29	902 Meter reading expenses	9,258	3,071
30	903 Customer records and collection expenses	(840)	(746)
31	904 Uncollectible accounts	849	613
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	9,266	2,937
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	89,518	5,579
44	921 Office supplies and expenses	29,616	(2,166)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	18,935	(1,381)
47	924 Property insurance	6,762	(3,759)
48	925 Injuries and damages	14,633	2,242
49	926 Employee pensions and benefits	131,034	(19,096)
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	3,013	774
53	931 Rents	0	0
54	Total operation	293,512	(17,806)

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	27,806	2,868	
4	Total administrative and general expenses	321,317	(14,939)	
5	Total Electric Operation and Maintenance Expenses	886,902	27,799	
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	403,041	0	403,041
13	Total power production expenses	403,041	0	403,041
14	Transmission Expenses	24,935	0	24,935
15	Distribution Expenses	23,945	104,398	128,343
16	Customer Accounts Expenses	9,266	0	9,266
17	Sales Expenses	0		
18	Administrative and General Expenses	293,512	27,806	321,317
19	Total Electric Operation and			
20	Maintenance Expenses	754,699	132,203	886,902
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)			97.23%
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			254,783
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			7

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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38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)

Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,	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					
13	Costs and Expenses:				
14	Cost of sales (list according to major	0			0
15	classes of cost)				
16					
17	Materials	0			0
18	Outside Service Labor	0			0
19	Labor	0			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
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								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	5,953,958
(In (gross)	0
< Out (gross)	0
(Net (Kwh)	0
Transmission for/by others (wheeling)	
(Received	0
< Delivered	0
(Net (Kwh)	0
TOTAL	5,953,958
DISPOSITION OF ENERGY	
Sales to ultimate consumers (including interdepartmental sales)	5,378,470
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	9.50% 565,395
Unaccounted for losses	
Total energy losses	565,395
Energy losses as percent of total on line 15	9.50%
TOTAL	5,943,865

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.

Annual Report of The 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	1203	Wednesday	7	19:00	60 minute	652,132
30	February	1259	Monday	16	19:00	60 minute	627,187
31	March	1142	Tuesday	3	19:00	60 minute	578,319
32	April	877	Wednesday	8	20:00	60 minute	443,952
33	May	542	Saturday	2	18:00	60 minute	416,500
34	June	677	Tuesday	23	17:00	60 minute	428,814
35	July	941	Wednesday	29	15:00	60 minute	475,177
36	August	828	Tuesday	18	17:00	60 minute	484,926
37	September	865	Tuesday	8	17:00	60 minute	436,601
38	October	816	Wednesday	28	19:00	60 minute	443,526
39	November	908	Monday	30	18:00	60 minute	460,855
40	December	1101	Tuesday	29	18:00	60 minute	505,969
41						TOTAL	5,953,958

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								
2	NONE							
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0	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 with capacity of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to function: 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.
 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), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	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											
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						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										
13										
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42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	157	0	0	2	0	0	0	155	0

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

Jill E Moretz

Jill E Moretz

Manager of Electric Light

~~*Tom J. Murphy*~~

Selectmen
or
Members
of the
Municipal
Light
Board

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

Hampden

SS

April 25th 19 *2016*

Then personally appeared



PATRICIA D. CARLINO

Notary Public

Commonwealth of Massachusetts

My Commission Expires

September 16, 2022

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

Patricia D. Carlino

Notary Public or
Justice of the Peace