

The Commonwealth of Massachusetts

Return
of the

**Municipal Light Department of
the City of
CHICOPEE**

to the

**Department of Public Utilities
of Massachusetts**

For the Year ended December 31,

2018

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

Official title:

Office address:

Jeffrey R. Cady

General Manager

725 Front Street
Chicopee, MA 01020-1778

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

GENERAL INFORMATION

1.	Name of town (or city) making report.	Chicopee, MA
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 Began operation and distribution 1896
3.	Name and address of manager of municipal lighting:	Jeffrey R. Cady Chicopee Electric Light Department 725 Front Street Chicopee, MA 01020-1778
4.	Name and address of mayor or selectmen:	Richard J. Kos City Hall Market Square Chicopee, MA 01013
5.	Name and address of town (or city) treasurer:	Marie T. Laflamme City Hall Market Square Chicopee, MA 01013
6.	Name and address of town (or city) clerk:	Keith Rattell City Hall Market Square Chicopee, MA 01013
7.	Names and addresses of members of municipal light board:	Joseph F. Pasternak, III, Chairman Robert L. Pajak Carl E. Sittard
8.	Total valuation of estates in town (or city) according to last State valuation (taxable)	\$3,965,972,567
9.	Tax rate for all purposes during the year:	\$ 17.96/1000 Res. \$34.58/1000 Comm.
10.	Amount of manager's salary:	\$178,268
11.	Amount of manager's bond:	\$10,000
12.	Amount of salary paid to members of municipal light board (each):	None

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	-
2	From sales of electricity	62,920,667
3	TOTAL	62,920,667
4		
EXPENSES		
6	For operation, maintenance and repairs	60,067,476
7	For interest on bonds, notes or scrip	
8	For depreciation fund (2.5919% 84,206,935.21 as per page 8B)	2,182,536
9	For sinking fund requirements	-
10	For note payments	-
11	For bond payments	-
12	For loss in preceding year	-
13	TOTAL	62,250,012
14		
COST:		
16	Of gas to be used for municipal buildings	-
17	Of gas to be used for street lights	-
18	Of electricity to be used for municipal buildings	2,585,318
19	Of electricity to be used for street lights	155,595
20	Total of above items to be included in the tax levy	2,740,913
21		
22	New construction to be included in the tax levy	-
23	Total amounts to be included in the tax levy	2,740,913

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	City of Chicopee	
		Department Meters	27,191
		Contract Lt. Customers	57
TOTAL	0	TOTAL	27,248

Bonds
(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
Jun 01, 1895	Sep 15, 1896	81,000					
Apr 05, 1901	Jun 01, 1901	30,000					
Oct 01, 1909	Dec 01, 1909	16,000					
Oct 16, 1911	May 26, 1912	96,000					
May 01, 1916	Jun 01, 1916	45,000					
Nov 05, 1917	May 01, 1918	30,000					
Jun 22, 1950	Sep 01, 1950	150,000					
Mar 31, 1954	Apr 01, 1954	250,000					
Jul 16, 1974	Jan 01, 1975	11,106,000					
Dec 20, 1977	Jun 01, 1978	16,000,000					
Nov 05, 1982	May 01, 1983	8,000,000					
Feb 06, 1985	Jul 01, 1985	18,735,000					
Feb 06, 1985	Aug 01, 1985	5,265,000					
	TOTAL	59,804,000					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

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	
Jun 06, 1896	Jun 15, 1896	6,000					
Dec 15, 1901	Dec 18, 1901	3,000					
Nov 28, 1904	Dec 01, 1904	2,500					
Aug 05, 1907	Nov 01, 1907	19,000					
Jan 06, 1983	Jan 10, 1983	945,000					
Jan 06, 1983	Jan 26, 1983	330,000					
Jan 06, 1983	Feb 25, 1983	375,000					
Jan 06, 1983	Mar 25, 1983	470,000					
Jan 06, 1983	Apr 26, 1983	515,000					
TOTAL		2,665,500				TOTAL	-

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

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

* Date of meeting and whether regular or special

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

TOTAL COST OF PLANT - ELECTRIC

1. Report below the cost of utility plant in service according to prescribed accounts
 2. Do not include as adjustments, corrections of additions and retirements for the current or the

preceding year. Such items should be included in column (c) or (d) as appropriate.
 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative

effect of such amounts.
 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	303 Misc Intangible Plant	2,825,000	0	0	0	0	2,825,000
3							
4		2,825,000	0	0	0	0	2,825,000
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0

TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights	371,362					371,362
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways	1,701,387	330,661				2,032,048
5	333 Water Wheels, Turbines and Generators	268,373					268,373
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	2,341,121	330,661	-	-	-	2,671,782
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements	667,139					667,139
13	342 Fuel Holders, Producers and Accessories	131,638					131,638
14	343 Prime Movers						
15	344 Generators	1,760,954					1,760,954
16	345 Accessory Electric Equipment	460,600					460,600
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	3,020,331	-	-	-	-	3,020,331
19	Total Production Plant	5,361,452	330,661	-	-	-	5,692,113
20	3. Transmission Plant						
21	350 Land and Land Rights	257,393					257,393
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment	1,773,122					1,773,122
25	354 Towers and Fixtures	538,872					538,872
26	355 Poles and Fixtures	897,608					897,608
27	356 Overhead Conductors and Devices	582,964					582,964
28	357 Underground Conduit	222,894					222,894
29	358 Underground Conductors and Devices	72,333					72,333
30	359 Roads and Trails	119,385					119,385
31	Total Transmission Plant	4,464,572	-	-	-	-	4,464,572

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	153,805	-	-	-	-	153,805
3	361 Structures and Improvements	30,557	-	-	-	-	30,557
4	362 Station Equipment	9,963,210	-	-	-	-	9,963,210
5	363 Storage Battery Equipment						
6	364 Poles Towers and Fixtures	3,424,502	136,326	(16,874)			3,543,954
7	365 Overhead Conductors and Devices	11,688,642	82,091				11,770,733
8	366 Underground Conduit	7,400,725	180,641				7,581,366
9	367 Underground Conductors and Devices	6,773,440	222,105				6,995,545
10	368 Line Transformers	7,052,231	145,420	(69,281)			7,128,371
11	369 Services	2,457,300	9,251				2,466,551
12	370 Meters	2,850,893	77,854	(68,964)			2,859,783
13	371 Installations on Customer's Premises	6,953					6,953
14	372 Leased Prop on Customer's Premises	696,544	8,193	(616)			704,121
15	373 Streetlight and Signal Systems	1,070,203	45,748	(5,016)			1,110,935
16	Total Distribution Plant	53,569,006	907,629	(160,751)	-	-	54,315,885
17	5. GENERAL PLANT						
18	389 Land and Land Rights	24,503					24,503
19	390 Structures and Improvements	8,047,216	17,103				8,064,319
20	391 Office Furniture and Equipment	186,290					186,290
21	392 Transportation Equipment	2,479,683	70,490	(45,515)			2,504,658
22	393 Stores Equipment	122,649	34,739				157,388
23	394 Tools, Shop and Garage Equipment	492,888	4,448				497,336
24	395 Laboratory Equipment	450,122	66,957				517,079
25	396 Power Operated Equipment						
26	397 Communication Equipment	3,363,762	29,018				3,392,780
27	398 Miscellaneous Equipment	61,748		(17,152)			44,596
28	399 Other Tangible Property	2,575,713	215,398	(463,630)			2,327,480
29	Total General Plant	17,804,573	438,153	(526,297)	-	-	17,716,429
30	Total Electric Plant in Service	84,024,603	1,676,443	(687,048)	-	-	85,013,998
31	Total Cost of Electric Plant.....						85,013,998
33	Less Cost of Land, Land Rights, Rights of Way.....						807,063
34	Total Cost upon which Depreciation is based						84,206,935

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)	40,728,443	41,617,814	889,371	
3	101 Utility Plant - Gas (P. 20)				
4	121 Nuclear Fuel Millstone #3				
5	Total Utility Plant	40,728,443	41,617,814	889,371	
6					
7					
8					
9					
10					
11	FUND ACCOUNTS				
12	124 Investment - Hydro Quebec II	154,473	168,077	13,603	
13	125 Sinking Funds				
14	126 Depreciation Fund (P. 14)	23,389,710	23,638,850	249,140	
15	128 Other Special Funds	26,988,919	24,069,585	(2,919,334)	
16	Total Funds	50,533,102	47,876,511	(2,656,591)	
17	CURRENT AND ACCRUED ASSETS				
18	131 Cash (P. 14)	1,306,813	2,777,628	1,470,815	
19	132 Special Deposits	1,199,701	1,171,067	(28,634)	
20	135 Working Funds	2,000	2,000	-	
21	134 Other Special Deposits	1,498,894	1,467,857	(31,037)	
22	141 Notes Receivable				
23	142 Customer Accounts Receivable	4,616,915	5,268,077	651,162	
24	143 Other Accounts Receivable	868,228	703,197	(165,031)	
25	146 Receivables from Municipality				
26	151 Materials and Supplies (P. 14)	2,129,887	2,300,126	170,239	
27					
28	165 Prepayments	4,850,551	4,961,013	110,463	
29	171 Interest/Dividend Receivable	173,999	154,127	(19,872)	
30	174 Miscellaneous Current Assets				
31	Total Current and Accrued Assets	16,646,988	18,805,092	2,158,105	
32	DEFERRED DEBITS				
33	181 Unamortized Debt Discount				
34	182 Extraordinary Property Losses	6,869,525	6,001,795	(867,729)	
35	183 Preliminary Survey & Investment Chgs	-	-	-	
36	185 Other Deferred Debits				
37	186 Misc. Deferred Debits	2,458,914	2,824,719	365,805	
38	Total Deferred Debits	9,328,439	8,826,514	(501,924)	
39					
40	Total Assets and Other Debits	117,236,971	117,125,932	(111,039)	
L-15	Reserve Fund - Liability	-	-	-	
	Reserve Fund - Rate Stabilization	22,554,430	19,823,916	(2,730,514)	
	Reserve Fund - Retirement	4,310,490	4,121,670	(188,820)	
	Reserve Fund - Other	123,999	123,999	-	
	Total	26,988,919	24,069,585	(2,919,334)	
L-21	Braintree Watson -PPD Fund	278,821	164,290	(114,531)	
	Westover Fund	932,106	1,015,038	82,932	
	Swift River Hydro Operations Co Inc	25,000	25,000	-	
	Other Miscellaneous Special Deposits	262,967	263,529	562	
	Total	1,498,894	1,467,857	(31,037)	
L-28	Prepaid Insurance	11,064	6,147	(4,917)	
	MMWEC - PASNY	272,955	272,955	-	
	MMWEC FUND -WORKING CAPITAL	3,504,708	3,504,708	-	
	Prepaid Postage & Misc.	1,061,824	1,177,204	115,380	
	Total	4,850,551	4,961,013	110,463	

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	-	-	-
3	SURPLUS			
4	205 Sinking Fund Reserves			
5	206 Loans Repayment			
6	219 Accum Other Comprehensive Income	-	-	-
7	216 Unappropriated Earned Surplus (P. 12)	72,930,631	71,131,413	(1,799,218)
8	Total Surplus	72,930,631	71,131,413	(1,799,218)
9	LONG TERM DEBT			
10	221 Bonds (P. 6)			
11	231 Notes Payable (P. 7)			
12	Total Bonds and Notes	-	-	-
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable	4,959,253	5,147,296	188,044
15	234 Payables to Municipality			
16	235 Customers' Deposits	1,161,437	1,084,779	(76,658)
17	236 Taxes Accrued			
18	237 Interest Accrued	6,325	11,333	5,008
19	242 Miscellaneous Current and Accrued Liabilities	1,419,950	1,391,570	(28,380)
20	Total Current and Accrued Liabilities	7,546,964	7,634,977	88,013
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt			-
23	252 Customer Advances for Construction			-
24	253 Other Deferred Credits	22,910,990	21,797,651	(1,113,339)
25	Total Deferred Credits	22,910,990	21,797,651	(1,113,339)
26	RESERVES			
27	260 Reserves for Uncollectible Accounts	290,000	330,000	40,000
28	261 Property Insurance Reserve			-
29	262 Injuries and Damages Reserves	-	-	-
30	263 Pensions and Benefits Reserves	10,786,459	13,459,963	2,673,505
31	265 Miscellaneous Operating Reserves			
32	Total Reserves	11,076,459	13,789,963	2,713,505
33	CONTRIBUTIONS IN AID OF			
34	CONSTRUCTION			
35	271 Contributions in Aid of Construction	2,771,927	2,771,927	-
36	Total Liabilities and Other Credits	117,236,971	117,125,932	(111,039)

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.

L-19 Accrued Wages	199,626	236,046	36,419
Sales Tax Payable	53,869	61,204	7,335
In Lieu Of Tax	382,500	382,500	0
Misc Curr & Accr Lia	704,587	711,820	7,233
	1,340,582	1,391,570	50,987

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)	64,377,012	10,613,715
3	Operating Expenses:		
4	401 Operation Expense (p. 42)	56,752,856	6,935,934
5	402 Maintenance Expense (p.42)	1,642,580	116,274
6	403 Depreciation Expense	2,196,995	61,019
7	407 Amortization of Property Losses	867,729	-
8		-	-
9	408 Taxes (P. 49)	-	-
10	Total Operating Expenses	61,460,160	7,113,227
11	Operating Income	2,916,852	3,500,489
12	412 Rental Income - Hot Water Tanks	-	-
13	414 Other Utility Operating Income (P. 50)		
14	Total Operating Income	2,916,852	3,500,489
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	357,768	(4,520)
17	419 Interest Income	1,561,719	197,171
18	421 Miscellaneous Nonoperating Income (P. 21)	(1,560,158)	(2,055,800)
19	Total Other Income	359,330	(1,863,149)
20	Total Income	3,276,182	1,637,340
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization		
23	426 Other Income Deductions (P. 21)	16,561	(2,267)
24	Total Income Deductions	16,561	(2,267)
25	Income Before Interest Charges	3,259,621	1,639,607
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes		
28	428 Amortization of Debt Discount and Expense		
29	429 Amortization of Premium on Debt - Credit		
30	431 Other Interest Expense	38,547	31,359
31	432 Interest: Charged to Construction - Credit		
32	Total Interest Charges	38,547	31,359
33	NET INCOME	3,221,074	1,608,247

EARNED SURPLUS

Line No.	Account (a)	Debits (b)	Credits (c)
34	216 Unappropriated Earned Surplus (at beginning of period)		72,930,631
35			
36			
37	433 Balance Transferred from Income	-	3,221,074
38	434 Miscellaneous Credits to Surplus (P. 21)		-
39	435 Miscellaneous Debits to Surplus (P. 21)	4,280,292	
40	436 Appropriations of Surplus (P. 21)	740,000	
41	437 Surplus Applied to Depreciation		
42	216 Unappropriated Earned Surplus (at end of period)	71,131,413	
43			
44	TOTALS	76,151,705	76,151,705

CASH BALANCES AT END OF YEAR (Account 131)

Line No.	Items (a)	Amount (b)
1	Operation Fund	2,777,628
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	2,777,628

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)	55,624	
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154 (151))	2,244,502	
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	2,300,126	

DEPRECIATION FUND ACCOUNT (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of account at beginning of year	23,389,710
26	Income during year from balance on deposit (interest)	222,501
27	Amount transferred from income (depreciation)	3,033,612
28		
29	TOTAL	26,645,823
30	CREDITS	
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	3,000,000
32	Amounts expended for renewals,viz:-	
33	Loss during year from balance on deposit (interest)	
34		
35		
36		
37		
38		
39	Balance on hand at end of year	23,638,850
40	TOTAL	26,638,850

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	371,362	-	-	-	-	371,362
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways	1,393,539	330,661	(85,069)		82,665	1,721,796
5	333 Water Wheels, Turbines and Generators	264,887	-	(13,419)	-	-	251,469
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	2,029,788	330,661	(98,488)	-	82,665	2,344,626
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements	550,948	-	(18,782)	-	-	532,165
13	342 Fuel Holders, Producers and Accessories	23,942	-	(5,595)	-	-	18,347
14	343 Prime Movers			-			
15	344 Generators	81,497		(5,500)			75,997
16	345 Accessory Electric Equipment	246,302		(13,818)			232,484
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	902,689	-	(43,695)	-	-	858,994
19	Total Production Plant	2,932,477	330,661	(142,183)	-	82,665	3,203,620
20	3. Transmission Plant						
21	350 Land and Land Rights	257,393	-	-	-	-	257,393
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment	1,562,449		(53,194)			1,509,256
25	354 Towers and Fixtures	474,218		(16,166)			458,052
26	355 Poles and Fixtures	789,917		(26,928)			762,989
27	356 Overhead Conductors and Devices	513,031		(17,489)			495,542
28	357 Underground Conduit	196,147		(6,687)			189,460
29	358 Underground Conductors and Devices	63,653		(2,170)			61,483
30	359 Roads and Trails	105,248		(3,582)			101,666
31	Total Transmission Plant	3,962,057	-	(126,215)	-	-	3,835,842

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	153,805	-	-	-	-	153,805
3	361 Structures and Improvements	7,649	-	(917)	-	-	6,732
4	362 Station Equipment	7,811,954	-	(245,002)	-	-	7,566,953
5	363 Storage Battery Equipment			-			
6	364 Poles Towers and Fixtures	1,890,075	136,326	(102,735)	-	30,918	1,954,584
7	365 Overhead Conductors and Devices	4,853,440	82,091	(347,964)	-	(8,630)	4,578,937
8	366 Underground Conduit	4,089,676	180,641	(136,633)	-	8,525	4,142,209
9	367 Underground Conductors and Devices	2,016,523	222,105	(101,788)		23,428	2,160,268
10	368 Line Transformers	3,118,907	145,420	(211,567)		(1,864)	3,050,895
11	369 Services	490,188	9,251	(18,212)		64	481,292
12	370 Meters	985,694	77,854	(66,013)			997,536
13	371 Installations on Customer's Premises						
14	372 Leased Prop on Customer's Premises	141,235	8,193	(20,740)		381	129,069
15	373 Streetlight and Signal Systems	579,739	45,748	(28,108)		8,971	606,350
16	Total Distribution Plant	26,138,885	907,629	(1,279,679)	-	61,794	25,828,630
17	5. GENERAL PLANT						
18	389 Land and Land Rights	24,503	-	-	-	-	24,503
19	390 Structures and Improvements	3,288,233	17,103	(158,910)			3,146,426
20	391 Office Furniture and Equipment	17,635		(4,163)			13,472
21	392 Transportation Equipment	854,556	70,490	(172,063)		(9,500)	743,483
22	393 Stores Equipment	29,179	34,739	(3,395)			60,522
23	394 Tools, Shop and Garage Equipment	26,804	4,448	(12,592)			18,659
24	395 Laboratory Equipment	142,302	66,957	(24,462)			184,797
25	396 Power Operated Equipment						
26	397 Communication Equipment	667,044	29,018	(179,938)			516,123
27	398 Miscellaneous Equipment						
28	399 Other Tangible Property	444,231	215,398	(93,392)			566,236
29	Total General Plant	5,494,486	438,153	(648,917)	-	(9,500)	5,274,221
30	Total Electric Plant in Service	38,527,905	1,676,443	(2,196,994)	-	134,960	38,142,313
31	104 Utility Plant Leased to Others						
32	105 Property Held for Future Use						
	106 Completed Const.-Not Classified						
33	107 Construction Work in Progress	2,200,538	1,274,963				3,475,501
34	Total Utility Plant Electric	40,728,443	2,951,406	(2,196,994)	-	134,960	41,617,814

MISCELLANEOUS NONOPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Miscellaneous Nonoperating Income -Net Gain/Losses on Disposition of Property	-
2	Miscellaneous Nonoperating Income -Others	27,610
3	Miscellaneous Nonoperating Income -Net Gains/Disp of Investments	(181,593)
4	Miscellaneous Nonoperating Income -Net Unrealized Gains/Losses of Investments	(1,406,174)
5		
6	TOTAL	(1,560,158)
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7	Donations	16,561
8		
9		
10		
11		
12		
13		
14	TOTAL	16,561
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	-
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24	Adjusment for Other Post Employment Benefits Liability per GASB #75	4,280,292.00
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	4,280,292.00
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33	In Lieu of Tax Payment - City of Chicopee	740,000
34		
35		
36		
37		
38		
39		
40	TOTAL	740,000

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)	21,320,788	2,685,079	12.5937
6					
7					
8					
9					
10					
11					
12		TOTALS	21,320,788	2,685,079	12.5937
13	444-1	Street Lighting:	1,610,612	166,698	10.3500
14					
15					
16					
17					
18		TOTALS	1,610,612	166,698	10.3500
19		TOTALS	22,931,400	2,851,777	12.4361

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	ISO-New England	Chicopee, MA 115 KV	112,139,297	17,410,638	15.5259
21	P.A.S.N.Y.	Chicopee, MA 115 KV	22,519,933	288,520	1.2812
22	Ameresco	Chicopee, MA 13.8 KV	46,618,307	2,151,051	4.6142
23	Chicopee Solar, LLC	Chicopee, MA 13.8 KV	4,582,362	250,685	5.4707
24	Chicopee River Solar, LLC	Chicopee, MA 13.8 KV	3,038,015	189,325	6.2319
25	Chicopee Granby Road Solar, LLC	Chicopee, MA 13.8 KV	2,399,284	149,799	6.2435
26	Southern Sky Renewable Energy Chicopee LLC	Chicopee, MA 13.8 KV	2,625,979	138,222	5.2637
27	Consolidated Edison Solutions	Chicopee, MA 13.8 KV	4,620,895	228,338	4.9414
28	Braintree Watson	Chicopee, MA 115 KV	3,910,781	1,029,992	26.3372
29	MMWEC	Chicopee, MA 115 KV	246,464,000	13,286,390	5.3908
30	Ashuelot Hydro	Chicopee, MA 115 KV	5,269,124	319,277	6.0594
31	Eagle Creek Hydro	Chicopee, MA 115 KV	9,660,204	473,833	4.9050
32	Hancock Wind	Chicopee, MA 115 KV	16,659,794	793,923	4.7655
33					
34					
35					
36					
			480,507,974	36,709,993	7.6398

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)
37					
38					
39					
40					
41					
42					
43		TOTALS	0	-	

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	26,808,403	3,349,298	203,219,480	15,524,549	23,439	327
3	442 Commercial and Industrial Sales	27,165,244	2,397,985	212,809,725	6,205,830	2,560	107
4	Small Commercial B Sales						
5	Large Commercial C Sales						
6	444 Municipal Sales	2,851,777	349,844	22,931,400	1,889,641	167	4
7	445 Other Sales to Public Authorities						
	Federal	2,423,157	235,016	22,976,120	995,994	5	0
	State	1,699,850	173,426	13,150,991	642,762	77	1
8	446 Sales to Railroads and Railways						
9	448 Interdepartmental Sales						
10	449 Miscellaneous Sales - Rate Stabilization	2,520,000	4,120,000				
11	Total Sales to Ultimate Consumers	63,468,431	10,625,569	475,087,716	25,258,776	26,247	438
12	447 Sales for Resale		-				0
13	Total Sales of Electricity	63,468,431	10,625,569	475,087,716	25,258,776	26,247	438
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts	42,726	6,510				
16	451 Miscellaneous Service Revenues	65,710	6,079				
17	453 Sales of Water and Water Power						
18	454 Rent from Electric Property	227,990	(15,401)				
19	455 Interdepartmental Rents						
20	456 Other Electric Revenues						
21	457 Miscellaneous Revenues	572,155	(9,042)				
22							
23							
24							
25	Total Other Operating Revenues	908,581	(11,854)				
26	Total Electric Operating Revenue	64,377,012	10,613,715				

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	203,219,480	26,808,403	13.19000	22,999	23,430
2	442	Commercial & Industrial	212,809,725	27,165,244	12.77000	2,421	2,564
3							
4	444	Municipal	22,931,400	2,851,777	12.44000	162	167
5							
6	445	Other Sales to Public Authorities:					
7		Federal	22,976,120	2,423,157	10.55000	5	5
8		State	13,150,991	1,699,850	12.93000	76	77
9							
10	449	Miscellaneous Sales					
11		Rate Stabilization		2,520,000			
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			475,087,716	63,468,431	13.36000	25,663	26,243

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		
5	501 Fuel		
6	502 Steam Expenses		
7	503 Steam from other sources		
8	504 Steam transferred -- Cr.		
9	505 Electric expenses		
10	506 Miscellaneous steam power expenses		
11	507 Rents		
12	Total Operation	-	-
13	Maintenance:		
14	510 Maintenance supervision and engineering		
15	511 Maintenance of Structures		
16	512 Maintenance of boiler plant		
17	513 Maintenance of electric plant		
18	514 Maintenance of miscellaneous steam plant		
19	Total Maintenance	-	-
20	Total power production expenses -steam power	-	-
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		
24	518 Fuel		
25	519 Coolants and water		
26	520 Steam Expenses		
27	521 Steam from other sources		
28	522 Steam transferred -- Cr.		
29	523 Electric expenses		
30	524 Miscellaneous nuclear power expenses		
31	525 Rents		
32	Total Operation	-	-
33	Maintenance:		
34	528 Maintenance supervision and engineering		
35	529 Maintenance of Structures		
36	530 Maintenance of reactor plant		
37	531 Maintenance of electric plant		
38	532 Maintenance of miscellaneous nuclear plant		
39	Total Maintenance	-	-
40	Total power production expenses -nuclear power	-	-
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		
44	536 Water for power		
45	537 Hydraulic expenses	344,764	136,360
46	538 Electric expenses		
47	539 Miscellaneous hydraulic power generation expenses		
48	540 Rents		
49	Total Operation	344,764	136,360

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		
4	542 Maintenance of structures		
5	543 Maintenance or reservoirs, dams and waterways		
6	544 Maintenance of electric plant		
7	545 Maintenance of miscellaneous hydraulic plant		
8	Total maintenance	-	-
9	Total power production expenses - hydraulic power	344,764	136,360
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering		
13	547 Fuel	133,833	75,097
14	548 Generation Expenses	-	-
15	549 Miscellaneous other power generation expense		
16	550 Rents		
17	Total Operation	133,833	75,097
18	Maintenance:		
19	551 Maintenance supervision and engineering		
20	552 Maintenance of Structures		
21	553 Maintenance of generating and electric plant	41,865	12,878
22	554 Maintenance of miscellaneous other power generation plant		
23	Total Maintenance	41,865	12,878
24	Total power production expenses - other power	175,698	87,975
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased power	36,709,993	6,614,931
27	556 System control and load dispatching		
28	557 Other expenses	559,472	(87,544)
29	Total other power supply expenses	37,269,464	6,527,388
30	Total power production expenses	37,789,926	6,751,722
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering	20,264	(2,633)
34	561 Load dispatching		
35	562 Station expenses		
36	563 Overhead line expenses		
37	564 Underground line expenses		
38	565 Transmission of electricity by others	10,146,569	481,124
39	566 Miscellaneous transmission expenses		
40	567 Rents		
41	Total Operation	10,166,833	478,491
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures	8,134	254
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines	1,346	1,346
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
48	574 Maintenance of transmission plant	6,491	(7,729)
49	Total maintenance	15,972	(6,129)
50	Total transmission expenses	10,182,805	472,362

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	447,740	18,122
4	581 Load dispatching (Operation Labor)		
5	582 Station expenses	349,330	7,627
6	583 Overhead line expenses	510,098	27,635
7	584 Underground line expenses	23,853	6,413
8	585 Street lighting and signal system expenses	34,754	9,958
9	586 Meter expenses	216,852	5,956
10	587 Customer installations expenses	143,735	28,151
11	588 Miscellaneous distribution expenses	170,941	(14,986)
12	589 Rents	200	(1,000)
13	Total operation	1,897,503	87,876
14	Maintenance:		
15	590 Maintenance supervision and engineering		
16	591 Maintenance of structures	6,601	5
17	592 Maintenance of station equipment	184,825	11,446
18	593 Maintenance of overhead lines	701,586	10,736
19	594 Maintenance of underground lines	28,001	1,425
20	595 Maintenance of line transformers	10,997	(45)
21	596 Maintenance of street lighting and signal systems	1,254	476
22	597 Maintenance of meters	3,536	(2,751)
23	598 Maintenance of miscellaneous distribution plant		
24	Total maintenance	936,799	21,292
25	Total distribution expenses	2,834,302	109,168
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision		
29	902 Meter reading expenses	130,289	(18,453)
30	903 Customer records and collection expenses	1,561,522	163,623
31	904 Uncollectible accounts	190,938	86,428
32	905 Miscellaneous customer accounts expenses		
	908 Customer assistance expenses	461,790	65,935
	909 Informational/Instruct expenses	22,059	3,709
33	Total customer accounts expenses	2,366,597	301,241
34	SALES EXPENSES		
35	Operation:		
36	911 Supervision		
37	912 Demonstrating and selling expenses		
38	913 Advertising expenses		
39	916 Miscellaneous sales expenses		
40	Total sales expenses	-	-
41	ADMINISTRATIVE AND GENERAL EXPENSES		
42	Operation:		
43	920 Administrative and general salaries	657,378	(16,544)
44	921 Office supplies and expenses	177,369	(20,215)
45	922 Administrative expenses transferred - Cr		
46	923 Outside services employed	82,101	(82,823)
47	924 Property insurance	66,740	(1,650)
48	925 Injuries and damages	243,989	30,204
49	926 Employee pensions and benefits	3,127,100	(595,125)
50	928 Regulatory commission expenses		-
51	929 Store Expense		
52	930 Miscellaneous general expenses	218,586	20,233
53	931 Rents	597	(4,600)
54	Total operation	4,573,861	(670,519)

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.	4,573,861	(670,519)
2	Maintenance:		
3	935 Maintenance of general plant	326,940	30,549
4	933 Maintenance of transportation equipment	321,005	57,684
5	Total Maintenance	647,945	88,233
6	Total administrative and general expenses	5,221,806	(582,286)
7	Total Electric Operation and Maintenance Expenses	58,395,436	7,052,207

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
8	Power Production Expenses			
9	Electric Generation:			
10	Steam Power:			
11	Nuclear Power			
12	Hydraulic Power	344,764		344,764
13	Other Power	133,833	41,865	175,698
14	Other Power Supply Expenses	37,269,464		37,269,464
15	Total power production expenses	37,748,061	41,865	37,789,926
16	Transmission Expenses	10,166,833	15,972	10,182,805
17	Distribution Expenses	1,897,503	936,799	2,834,302
18	Customer Accounts Expenses	2,366,597		2,366,597
19	Sales Expenses	-		-
20	Administrative and General Expenses	4,573,861	647,945	5,221,806
21	Power Production Expenses	19,004,794	1,600,715	20,605,510
22	Maintenance Expenses	56,752,856	1,642,580	58,395,436

23 Ratio of operating expenses to operating revenues 95.47%
 (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)

24 Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts. \$ 5,690,356

25 Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees) 71

TAXES CHARGED DURING THE YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State" and "Local" in such manner that the total tax for each State and for all subdivisions can be readily ascertained.
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
 5. For any tax which it was necessary to apportion more than one utility department account, state in a footnote the basis of apportioning such tax.
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Electric Acct 408,409 (c)	Gas Acct 408,409 (d)	(e)	(f)	(g)	(h)	(i)
1	N/A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	-	-						

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column

Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,	959,773			959,773
3	allowances and returns				
4	Contract work				
5	Commissions				
6	Other (list according to major classes)				
7					
8					
9					
10	Total Revenues	959,773			959,773
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Jobbing/Contract Costs	602,005			602,005
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					
50	TOTAL COSTS AND EXPENSES	602,005			602,005
51	Net Profit (or loss)	357,768			357,768

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)		
						0.00		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
								32
								33
								34
								35
								36
	TOTALS:	0	0.00	0.00	0	0		37

**PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)**

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

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

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) *	Total (o)		
60 Minute	13.8 KV	22,519,933	171,008	117,512		288,520	1.2812	1
								2
60 Minute	13.8 KV	46,618,307		2,151,051		2,151,051	4.6142	3
								4
60 Minute	13.8 KV	5,269,124		319,277		319,277	6.0594	5
								6
60 Minute	13.8 KV	4,582,362		250,685		250,685	5.4707	7
								8
60 Minute	13.8 KV	3,038,015		189,325		189,325	6.2319	9
								10
60 Minute	13.8 KV	2,399,284		149,799		149,799	6.2435	11
								12
60 Minute	13.8 KV	3,910,781	521,719	508,273		1,029,992	26.3372	13
								14
60 Minute	13.8 KV	9,660,204		473,833		473,833	4.9050	15
								16
60 Minute	13.8 KV	16,659,794	(4,195)	798,117		793,923	4.7655	17
								18
60 Minute	13.8 KV	2,625,979		138,222		138,222	5.2637	19
								20
60 Minute	13.8 KV	4,620,895		228,338		228,338	4.9414	21
								22
60 Minute	13.8 KV	246,464,000	332,414	12,953,976		13,286,390	5.3908	23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	368,368,678	1,020,946	18,278,409	0	19,299,355	5.2391	42

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. 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.

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

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

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	ISO NE		Chicopee, MA	13.8 KV	112,906,142	(766,845)	112,139,297	\$ 17,410,638
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				112,906,142	(766,845)	112,139,297	17,410,638

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	ISO NE	Energy Received from ISO NE	17,582,340
14		Energy Delivered to ISO NE	(171,702)
15			
16			
17			
18			
19			
20			
21	TOTAL		17,410,638

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)			Kilowatt-hours (b)
1	SOURCES OF ENERGY			
2	Generation			
3	Steam			
4	Nuclear			
5	Hydro			4,884,209
6	Other			843,781
7	Total Generation			5,727,990
8	Purchases			368,368,678
9		(In (gross)	112,906,142	
10	Interchanges	< Out (gross)	(766,845)	
11		(Net (Kwh)		112,139,297
12		(Received	0	
13	Transmission for/by others (wheeling)	< Delivered	0	
14		(Net (Kwh)		
15	TOTAL			486,235,965
16	DISPOSITION OF ENERGY			
17	Sales to ultimate consumers (including interdepartmental sales)			475,087,716
18	Sales for resale			
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			1,275,277
22	Energy losses			
23	Transmission and conversion losses	5,447,472		
24	Distribution losses	4,425,500		
25	Unaccounted for losses			
26	Total energy losses			9,872,972
27	Energy losses as percent of total on line 15	2.03%		
28		TOTAL		486,235,965

MONTHLY PEAKS AND OUTPUT

- Report hereunder the information called for pertaining to simultaneous peaks as to the nature of the emergency established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.
- 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
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)
- 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.
- 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 City of Chicopee

Line No.	Month (a)	Monthly Peak					Type of Reading (f)	Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)			
29	January.....	84,053	Fri.	5	6:00 PM	Watt Meter	47,761,522	
30	February.....	75,246	Fri.	2	7:00 PM	Watt Meter	38,413,646	
31	March.....	68,615	Wed.	7	7:00 PM	Watt Meter	40,603,357	
32	April.....	65,481	Mon.	16	1:00 PM	Watt Meter	35,861,324	
33	May.....	74,425	Tues.	29	5:00 PM	Watt Meter	35,159,709	
34	June.....	89,724	Mon.	18	5:00 PM	Watt Meter	37,837,275	
35	July.....	95,594	Mon.	16	5:00 PM	Watt Meter	48,097,963	
36	August.....	100,770	Wed.	29	3:00 PM	Watt Meter	47,595,899	
37	September.....	97,788	Thur.	6	3:00 PM	Watt Meter	38,009,903	
38	October.....	67,428	Wed.	10	5:00 PM	Watt Meter	35,991,674	
39	November.....	70,440	Thur.	15	6:00 PM	Watt Meter	38,699,562	
40	December.....	75,202	Thur.	13	6:00 PM	Watt Meter	42,204,131	
41		60 Minutes Integrated Peak					TOTAL	486,235,965

GENERATING STATION STATISTICS (Large Stations)

(Except Nuclear, See Instruction 10)

1. Large stations for the purpose of this schedule are steam and hydro stations of 2,500 Kw* or more of installed capacity and other stations of 500 Kw* or more of installed capacity (name plate ratings). (10,000 Kw and 2,500 Kw, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.).

2. If any plant is leased, operated under a license from the Federal Power Commission, or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.

3. Specify if total plant capacity is reported in kva instead of kilowatts as called for on line 5.

4. If peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If a group of employees attends more than one generating station, report on line 11 the approx. avg no of employees assignable to each station.

6. If gas is used and purchased on a therm basis, the BTU content of the gas should be given & the quantity of fuel consumed converted to M cu.ft.

7. Quantities of fuel consumed & the avg cost per unit of fuel consumed should be consistent with chgs to expense accts 501 &

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1	Kind of plant (steam,hydro,int.comb.,gas turbine)	DIESEL	HYDRO	
2	Type of plant construction (conventional,outdoor boiler,full outdoor, etc.)	Outdoor Encl.	Full Outdoor	
3	Year originally constructed	1978	1983	
4	Year last unit was installed	1978	1983	
5	Total installed capacity (maximum generator name plate ratings in kw)	8,250 KW	2,500 KW	
6	Net peak demand on plant-kilowatts (60 min.)	8,250 KW	2,007 KW	
7	Plant hours connected to load			
8	Net continuous plant capability,kilowatts:			
9	(a) When not limited by condenser water	N/A	N/A	
10	(b) When limited by condenser water	N/A	N/A	
11	Average number of employees	1	0	
12	Net generation, exclusive of station use	843,781	4,884,209	
13	Cost of plant (omit cents):			
14	Land and land rights		371,362	
15	Structures and improvements	667,139		
16	Reservoirs, dams, and waterways		2,300,421	
17	Equipment costs	2,353,192		
18	Roads, railroads, and bridges			
19	Total cost	3,020,331	2,671,782	
20	Cost per kw of installed capacity	366	1,285	
21	Production expenses:			
22	Operation supervision and engineering			
23	Station labor			
24	Fuel	133,833		
25	Supplies and expenses, including water	-	344,764	
26	Maintenance	41,865		
27	Rents			
28	Steam from other sources			
29	Steam transfered- Credit			
30	Total production expenses p.40 line 24	175,698	344,764	
31	Expenses per net Kwh (5 places)	0.20823	0.07059	
32	Fuel: Kind	No. 2 Diesel	Water	
33	Unit:(Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-M cu.ft.)(Nuclear,indicate)	BBLS		
34	Quantity (units) of fuel consumed	1,467		
35	Average heat content of fuel (BTU per lb.of coal, per gal.of oil, or per cu.ft. of gas)	139,000	BTU Per Gal	
36	Average cost of fuel per unit, del. f.o.b. plant	2.2689	Per Gal	
37	Average cost of fuel per unit consumed	2.1716	Per Gal	
38	Average cost of fuel consumed per million BTU	15.6227	Per MMBTU	
39	Average cost of fuel consumed per kwh net gen	0.1586	Per Kwh	
40	Average BTU per kwh net generation	10,153	BTU per Kwh	

GENERATING STATION STATISTICS (Large Stations)--Concluded

(Except Nuclear, See Instruction 10)

547 as shown on line 24.

8. The items under cost of plant and production expenses represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses, however, do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

9. If any plant is equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined operation with a

conventional steam unit, the gas turbine should be included with the steam station.

10. If the respondent operates a nuclear power generating station submit: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of the fuel accounting specifying the accounting methods and types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, and other physical and operating characteristics of the plant.

Plant (e)	Plant (f)	Plant (g)	Plant (h)	Plant (i)	Plant (j)	Line No.
N/A						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
						32
						33
						34
						35
						36
						37
						38
						39
						40

STEAM GENERATING STATIONS							
Line No.	Name of Station (a)	Location of Station (b)	Boiler				
			Num. & Yr. Installed (c)	Kind of Fuel & Method of Firing (d)	Rated Pressure in lbs. (e)	Rated Steam Temp. (f)	Rated Max. Cont. M lbs. Steam/Hr (g)
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

HYDROELECTRIC GENERATING STATIONS							
Line No.	Name of Station (a)	Location of Station (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit (e)	Year Install (f)	Gross Static Head with Pond Full (g)
1	Chicopee Hydro	Bridge St.	Chicopee River	Unattended			
2	UNIT #1				Horizontal Kaplan	1983	26.25'
3	UNIT #2				Horizontal Kaplan	1983	26.25'
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							

COMBUSTION ENGINE AND OTHER GENERATING STATIONS

(except nuclear stations)

1. Report the information called for concerning generating stations & equipment at end of year. Show associated prime movers and generators on the same line.

2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.

3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company, give name of lessor, date & term of lease, & annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent owner-

			PRIME MOVERS				
Line No.	Name of Station (a)	Location of Station (b)	Diesel or Other Type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Belted or Direct Connected (g)
1	Front St.	Chicopee, MA	Diesel	General Motors	1978	2	Direct
2	Chicopee Hydro	Chicopee, MA	Hydro	ESAC	1983		Direct
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

GENERATING STATION STATISTICS (Small Stations)												
Line No.	Name of Plan (a)	Year Const. (b)	Installed Capacity Name Plate Rating-KW (c)	Peak Demand KW (60 Min.) (d)	Net Generate. Excluding Station Use (e)	Cost Of Plant (Omit c) (f)	Plant Cost Per KW Inst. Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omit c)			Kind of Fuel (k)	Fuel Cost Per KWH Net Generate. (cents) (l) (2)
								Labor (h)	Fuel (i)	Other (j)		
1	N/A											
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
TOTALS:			0		0	0		0	0	0		0

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	Fairmont 1638 Line at NU Structure 3079A (@ Ingham St.)	CMLP Memorial 7P Sub	115 kV	Embedded Wood Poles and Steel Poles on Foundations	0.7		1	1590 ACSS
2	Piper 1904 Line at NU Structure 3078A (@ Ingham St.)	CMLP Memorial 7P Sub	115 kV	Embedded Wood Poles and Steel Poles on Foundations	0.7		1	1590 ACSS
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				1.4	0	2	

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

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	No. of Xmps In Serv (g)	No. of Spare Xmps (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equip (i)	Number of Units (j)	Total Capacity (k)
1	Chicopee Sub #1	Gen. - Attended	4.16kV	13.8kV		9,375	1	0			
2											
3	Chicopee Sub 18L	Dist. - Unattended	115kV	13.8kV		150,000	3	0			
4											
5	Memorial 7P	Dist. - Unattended	115kV	13.8kV		120,000	2	0			
6											
7	Chicopee Hydro	Gen. - Unattended	4.16kV	13.8kV		2,500	1	0			
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			TOTALS			281,875	7	0			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	218.77	0.00	218.77
2	Added During Year	1.56		1.56
3	Retired During Year	1.33		1.33
4	Miles -- End of Year	219.00	0.00	219.00
5				
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
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:	16,305	26,390	2,988	297,707.0
17	Additions during year	18			
18	Purchased	*****	3,248	15	3,000.0
19	Installed	0		*****	*****
20	Associated with utility plant acquired			0	0.0
21	Total Additions	18	3,248	15	3,000.0
22	Reductions during year:				
23	Retirements	8	824	22	3,505.0
24	Associated with utility plant sold			0	0.0
25	Total Reductions	8	824	22	3,505.0
26	Number at end of year	16,315	28,814	2,981	297,202.0
27	In stock		1,490		
28	Locked meters on customers' premises		115		
29	Inactive transformers on system				
30	In customers' use		27,191		
31	In company's use		18	2,981	297,202.0
32	Number at end of year		28,814	2,981	297,202.0

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 PRIMARY (d)	Feet * (e)	Operating Voltage SECONDARY (f)
1	1 Conduit Bank	50.950				
2	2 Conduit Bank	15.496				
3	3 Conduit Bank	4.162				
4	4 Conduit Bank	9.115				
5	5 Conduit Bank	0.316				
6	6 Conduit Bank	8.000				
7	7 Conduit Bank	0.019				
8	8 Conduit Bank	1.447				
9	9 Conduit Bank	6.236				
10	10 Conduit Bank	0.770				
11	11 Conduit Bank	0.293				
12	12 Conduit Bank	4.297				
13	13 Conduit Bank	0.016				
14	15 Conduit Bank	0.112				
15	16 Conduit Bank	0.800				
16	20 Conduit Bank	0.734				
17						
18						
19						
20	Manholes: Previous Total	868				
21						
22	Adjustment in 2018	1				
23						
24	Total Manholes	869				
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTALS	102.763				

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 Distribution System (a)	Miles of Conduit Bank (All sizes and types) (b)	Underground Cable		Underground Cable	
			Miles* (c)	Op. Voltage PRIMARY (d)	Miles* (e)	Op. Voltage SECONDARY (f)
1	800 MCM 1/C Cable	NOTE 3	0.284	NOTE 1		NOTE 2
2	750 MCM 1/C Cable		0.068	4.16 kV		
3	750 MCM 1/C Cable		3.040			
4	500 MCM 3/C Cable		1.731			
5	500 MCM 1/C Cable		38.195		11.202	
6	350 MCM 4/C Cable				1.250	
7	350 MCM 3/C Cable		2.927		0.659	
8	350 MCM 1/C Cable		12.873		12.096	
9	4/0 3/C Cable		0.147		3.852	
10	4/0 1/C Cable		25.915		36.042	
11	1/0 3/C Cable				5.710	
12	1/0 1/C Cable		6.520		31.458	
13	2 1/C Cable		100.725		25.445	
14	4 1/C Cable		1.358		13.696	
15	6 1/C Cable		5.032		52.568	
16	8 1/C Cable				0.347	
17	14 1/C & 12 2/C Cable				2.854	
18	4/0, 1/0, 2, 4, 6, 8 Bare				55.253	
19	#4/0 1/C Street Light Cable				0.263	
20	#2/0 1/C Street Light Cable				0.120	
21	#1/0 1/C Street Light Cable				2.196	
22	#2 1/C Street Light Cable				2.157	
23	#4 1/C Street Light Cable				14.196	
24	#6 2/C Street Light Cable				0.496	
25	#6 1/C Street Light Cable				1.081	
26	#8 1/C Street Light Cable				6.552	
27	#10 1/C Street Light Cable				1.190	
28	#12 1/C Street Light Cable				7.212	
29						
30	NOTE 1 - Unless otherwise noted - 4.8 kV or 13.8 kV					
31	NOTE 2 - Unless otherwise noted - 600V or less					
32	NOTE 3 - See Page 70 for Conduit information					
33						
34	TOTALS		198.815		287.895	

* Indicate number of conductors per cable.

MUNICIPAL and SECURITY LAMPS CONNECTED TO DISTRIBUTION SYSTEM

Line No.	Rated Lamp Wattage (Watts)	Actual Line Wattage (Watts)	Lumens EA	TYPES							
				Incandescent		LED		High Pressure Sodium		Metal Halide	
				Municipal (c)	Security (d)	Municipal (e)	Security (f)	Municipal (g)	Security (h)	Municipal (i)	Security (j)
1	Incandescent										
2	67	67	635	0	0						
3	115	115	1270	0	0						
4	150	150	1730	0	0						
5	LED										
6	48	48	5571			1,858					
7	49	49	4865			1,318	39				
8	58	58	2664			204	0				
9	116	116	4188			2	0				
10	129	129	13754			585					
11	140	140	12852			73					
12	143	143	13891			546	13				
13	177	177	18277			40					
14	215	215	18570			138					
15	High Pressure Sodium										
16	100	130	8550					0	353		
17	150	190	13500					12	0		
18	250	295	24750					0	521		
19	400	465	44000					32	150		
20	Metal Halide										
21	100	125	6500							0	0
22	250	294	14000							0	98
23	320	366	20500							0	111
24	400	465	22500							0	63
25	1000	1090	82000							0	16
26											
27	LED Flood Lights										
28											
29	146	146	20200			12					
30	196	196	25900				32				
31	297	297	38700			2					
37											
38	Total Municipal & Security Lamps =					6,218					
39	Total Line Wattage (watts) =					781,399					
40	Total Municipal & Security Lumens =					69,156,150					
41											
42											
43											
44											
45											
46											
47											
48	TOTALS			0	0	4,764	52	44	1,024	0	288

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		

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
Hydroelectric Generating Stations	62-63
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 Governors and Meters	78	Record of Sendout for the Year in MCF	72-73
Gas Generating Plant	74	Sales for Resale	48
Gas Operating Revenues	43	Sales of Gas to Ultimate Customers	44
Gas Operation & Maintenance Expenses	45-47	Sales of Residuals	48
Holdings	76	Scrubbers, Condensers & Exhausters	75
Purchased Gas	48	Transmission and Distribution Mains	77
		Utility Plant - Gas	19-20

PAGES INTENTIONALLY OMITTED : 9, 13, 19, 20, 23 TO 36, 43 TO 48, 66, 72 TO 78, 80

M.D.P.U. No. 95
Cancels M.D.P.U. No. 87
Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Industrial Service

Designation	IS		
Available	In Chicopee, Massachusetts		
Applicable	To any manufacturing customer having a consistent demand of 1000 kW or more for all purposes.		
Character of Service	AC; 60 cycles; three phase. Voltage as available.		
Rate	<u>Delivery Services</u>	Customer Charge	\$135.00/Month
		<i>Energy Charge</i> Distribution On-Peak	1.54¢ / kWh
		<i>Energy Charge</i> Distribution Off-Peak	1.36¢ / kWh
		<i>Energy Charge</i> Transmission On-Pk	0.9¢ / kWh
		<i>Energy Charge</i> Transmission Off-Pk	0.9¢ / kWh
		<i>Demand Charges</i> Distribution	\$2.15 / kVA
		Transmission	\$4.37 / kVA
	<u>Supply Services</u>	Generation Charge On-Peak	7.30¢ / kWh
		Generation Charge Off-Peak	5.65¢ / kWh
		Purchase Power Adjustment	per kWh
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.		
Primary Service Discount	A discount of 4% of the monthly bill will be allowed for customer owning high voltage equipment and taking energy with a demand of 100 kW or more.		
Determination of Billing Demand	The billing demand shall be the highest metered 30-minute kW demand during the month.		
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.		
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.		
Filed	April 14, 2017		

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 96
Cancels M.D.P.U No. 88
Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Large General Service

Designation	LGS																						
Available	In Chicopee, Massachusetts																						
Applicable	To any commercial customer having a consistent demand of 300 kW or more for all purposes.																						
Character of Service	AC; 60 cycles; three phase. Voltage as available.																						
Rate	<table><tr><td><u>Delivery Services</u></td><td>Customer Charge</td><td>\$135.00/Month</td></tr><tr><td></td><td><i>Energy Charge</i> Distribution</td><td>1.54¢ / kWh</td></tr><tr><td></td><td><i>Energy Charge</i> Transmission</td><td>0.9¢ / kWh</td></tr><tr><td></td><td><i>Demand Charges</i> Distribution</td><td>\$2.15 / kVA</td></tr><tr><td></td><td></td><td>Transmission</td><td>\$4.37 / kVA</td></tr><tr><td><u>Supply Services</u></td><td>Generation Charge</td><td>7.30¢ / kWh</td></tr><tr><td></td><td>Purchase Power Adjustment</td><td>per kWh</td></tr></table>	<u>Delivery Services</u>	Customer Charge	\$135.00/Month		<i>Energy Charge</i> Distribution	1.54¢ / kWh		<i>Energy Charge</i> Transmission	0.9¢ / kWh		<i>Demand Charges</i> Distribution	\$2.15 / kVA			Transmission	\$4.37 / kVA	<u>Supply Services</u>	Generation Charge	7.30¢ / kWh		Purchase Power Adjustment	per kWh
<u>Delivery Services</u>	Customer Charge	\$135.00/Month																					
	<i>Energy Charge</i> Distribution	1.54¢ / kWh																					
	<i>Energy Charge</i> Transmission	0.9¢ / kWh																					
	<i>Demand Charges</i> Distribution	\$2.15 / kVA																					
		Transmission	\$4.37 / kVA																				
<u>Supply Services</u>	Generation Charge	7.30¢ / kWh																					
	Purchase Power Adjustment	per kWh																					
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.																						
Primary Service Discount	A discount of 4% of the monthly bill will be allowed for customer owning high voltage equipment and taking energy with a demand of 100 kW or more.																						
Determination of Billing Demand	The billing demand shall be the highest metered 30-minute kW demand during the month.																						
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.																						
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.																						
Filed	April 14, 2017																						

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 97
Cancels M.D.P.U No. 89
Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Large General Service - Off Peak Heating and Water Heating Service

Designation	LGSO		
Available	In Chicopee, Massachusetts		
Applicable	To any commercial customer having a water heater of a type approved by the Plant for off peak storage water heating and during the hours specified by the Plant. Where the customer also has all-electric heating, this rate schedule applies to the entire electric consumption of such customer during the specified off peak hours.		
Character of Service	AC; 60 cycles; phase and voltage as available.		
Rate	<u>Delivery Services</u>	Customer Charge	\$4.00 / Month
		Distribution Charge	1.36¢ / kWh
		Transmission Charge	0.9¢ / kWh
	<u>Supply Services</u>	Generation Charge	6.30¢ / kWh
		Purchase Power Adjustment	per kWh
Minimum Bill	\$4.00 / Month.		
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.		
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.		
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.		
Filed	April 14, 2017		

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 98

Cancels M.D.P.U. No. 90

Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Small General Service

Designation	SGS															
Available	In Chicopee, Massachusetts															
Applicable	To any commercial customer having a consistent demand less than 300 kW for all purposes.															
Character of Service	AC; 60 cycles; phase and voltage as available.															
Rate	<table><tr><td><u>Delivery Services</u></td><td>Customer Charge</td><td>\$10.00 / Month</td></tr><tr><td></td><td>Distribution Charge</td><td>3.470¢ / kWh</td></tr><tr><td></td><td>Transmission Charge</td><td>2.308¢ / kWh</td></tr><tr><td><u>Supply Services</u></td><td>Generation Charge</td><td>7.30¢ / kWh</td></tr><tr><td></td><td>Purchase Power Adjustment</td><td>per kWh</td></tr></table>	<u>Delivery Services</u>	Customer Charge	\$10.00 / Month		Distribution Charge	3.470¢ / kWh		Transmission Charge	2.308¢ / kWh	<u>Supply Services</u>	Generation Charge	7.30¢ / kWh		Purchase Power Adjustment	per kWh
<u>Delivery Services</u>	Customer Charge	\$10.00 / Month														
	Distribution Charge	3.470¢ / kWh														
	Transmission Charge	2.308¢ / kWh														
<u>Supply Services</u>	Generation Charge	7.30¢ / kWh														
	Purchase Power Adjustment	per kWh														
Minimum Bill	For customers having a load consisting of lighting and motors up to 1/2 horsepower, the minimum bill shall be \$10.00. For customers with motors aggregating more than 1/2 horsepower, the minimum bill shall be \$10.00 plus \$1.00 per kVA for transformer capacity installed.															
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.															
Primary Service Discount	A discount of 4% of the monthly bill will be allowed for customer owning high voltage equipment and taking energy with a demand of 100 kW or more.															
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.															
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.															
Filed	April 14, 2017															

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 99

Cancels M.D.P.U. No. 91

Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Small General Service - Off Peak Heating and Water Heating Service

Designation	SGSO		
Available	In Chicopee, Massachusetts		
Applicable	To any commercial customer having a water heater of a type approved by the Plant for off peak storage water heating and during the hours specified by the Plant. Where the customer also has all-electric heating, this rate schedule applies to the entire electric consumption of such customer during the specified off peak hours.		
Character of Service	AC; 60 cycles; phase and voltage as available.		
Rate	<u>Delivery Services</u>	Customer Charge	\$4.00 / Month
		Distribution Charge	1.93¢ / kWh
		Transmission Charge	1.354¢ / kWh
	<u>Supply Services</u>	Generation Charge	7.00¢ / kWh
		Purchase Power Adjustment	per kWh
Minimum Bill	\$4.00 / Month.		
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.		
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.		
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.		
Filed	April 14, 2017		

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 100
Cancels M.D.P.U No. 92
Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Residential Service

Designation	R																		
Available	In Chicopee, Massachusetts																		
Applicable	To residential customers for all domestic uses in individual residences or apartments.																		
Character of Service	AC; 60 cycles; single phase; voltage as available.																		
Rate	<table><tr><td><u>Delivery Services</u></td><td>Customer Charge</td><td>\$5.60 / Month</td></tr><tr><td></td><td>Distribution Charge</td><td>2.97¢ / kWh</td></tr><tr><td></td><td>Transmission Charge</td><td>2.308¢ / kWh</td></tr><tr><td><u>Supply Services</u></td><td>Generation Charge</td><td>7.30¢ / kWh</td></tr><tr><td></td><td>Purchase Power Adjustment</td><td>per kWh</td></tr><tr><td></td><td>Hydro Credit</td><td>per kWh</td></tr></table>	<u>Delivery Services</u>	Customer Charge	\$5.60 / Month		Distribution Charge	2.97¢ / kWh		Transmission Charge	2.308¢ / kWh	<u>Supply Services</u>	Generation Charge	7.30¢ / kWh		Purchase Power Adjustment	per kWh		Hydro Credit	per kWh
<u>Delivery Services</u>	Customer Charge	\$5.60 / Month																	
	Distribution Charge	2.97¢ / kWh																	
	Transmission Charge	2.308¢ / kWh																	
<u>Supply Services</u>	Generation Charge	7.30¢ / kWh																	
	Purchase Power Adjustment	per kWh																	
	Hydro Credit	per kWh																	
Minimum Bill	\$5.60 / Month.																		
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.																		
Hydro Credit	Hydro Credit savings are passed on to all residential customers as a benefit from the Niagara Hydro Project. Hydro Credit applied to all kWh's.																		
Payment	Bills are due when rendered.																		
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.																		
Filed	April 14, 2017																		

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 101

Cancels M.D.P.U No. 93

Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Residential Off Peak Heating and Water Heating Service

Designation	RO		
Available	In Chicopee, Massachusetts		
Applicable	To any residential customer having a water heater of a type approved by the Plant for off peak storage water heating and during the hours specified by the Plant. Where the customer also has all electric heating, this rate schedule applies to the entire electric consumption of such customer during the specified off peak hours.		
Character of Service	AC; 60 cycles; single phase, or three phase; voltage as available.		
Rate	<u>Delivery Services</u>	Customer Charge	\$2.00 / Month
		Distribution Charge	1.82¢ / kWh
		Transmission Charge	1.473¢ / kWh
	<u>Supply Services</u>	Generation Charge	7.00¢ / kWh
		Purchase Power Adjustment	per kWh
		Hydro Credit	per kWh
Minimum Bill	\$2.00 / Month.		
Purchase Power Adjustment	There shall be an adjustment in rate for all kWh's consumed due to the cost of purchased power as provided in the "Purchased Power Adjustment Clause" in effect at the time of billing.		
Hydro Credit	Hydro Credit savings are passed on to all residential customers as a benefit from the Niagara Hydro Project. Hydro Credit applied to all kWh's.		
Service Conditions	All water heaters and incidental apparatus should be of a type and size which meet the approval of the Plant as specified in the General Terms and Conditions. The installation of water heaters shall be arranged so that only the upper element can operate during the on peak hours and only the lower element can operate during the designated off peak hours. Energy used by the lower element during the designated off peak hours shall be metered separately and billed hereunder. For all electric heating customers, the rate schedule shall be applicable to the total energy consumption during the designated off peak hours. Off peak energy consumption shall be metered separately.		
Payment	Bills are due when rendered.		
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.		
Filed	April 14, 2017		

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

M.D.P.U. No. 102
Cancels M.D.P.U. No. 94
Effective Billing: May 1, 2017

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Purchase Power Adjustment Clause

Designation	PPA
Available	In Chicopee, Massachusetts
Applicable	As defined in each of the individual rate schedules filed with Mass. DTE for the City of Chicopee Municipal Lighting Plant.
Definition	Average Purchased Power Costs - 8.979¢/kWh (Purchased Power Base Cost) The difference between the average Purchased Power Cost for the preceding quarter and the Purchased Power Base Cost as defined herein. The resulting charge or credit will be billed on a per kilowatt-hour basis as applicable
Base Cost	8.979¢/kWh
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this adjustment clause.
Filed	April 14, 2017

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

CITY OF CHICOPEE, MASSACHUSETTS
Municipal Lighting Plant

Street Light Schedule Rate

Designation	Street Light Rate
Available	In Chicopee, Massachusetts
Applicable	Public street light service supplied to the City where the Department has private facilities for supplying electricity and where the installation work involved is limited to the necessary lighting unit and connection on the same pole.
Energy Charge	10.35¢ per kWh
Payment	Bills are due when rendered. Payment must be made within twenty-five (25) days. Thereafter, 1.5% per month interest will be added to unpaid balance. Public accounts subject to Sec. 94D of C. 164 MGL.
General Terms and Conditions	Service hereunder is subject to the General Terms and Conditions which are incorporated as a part of this rate schedule.
Filed	April 14, 2017

CITY OF CHICOPEE MUNICIPAL LIGHTING PLANT
725 Front Street
Chicopee, Massachusetts 01020
(413) 598-8311
<http://www.celd.com>

EXTRACTS FROM CHAPTER 164 OF THE GENERAL LAWS AS AMENDED

SECTION 56. The Mayor of a city, or the selectmen or municipal light board, if any, of a town acquiring a gas or electric plant shall appoint a manager of municipal lighting who shall, under the direction and control of the mayor, selectmen or municipal light board, if any, and subject to this chapter, have full charge of the operation and management of the plant, the manufacture and distribution of gas or electricity, the purchase of supplies, the employment of agents and servants, the method, time, price, quantity and quality of the supply, the collection of bills, and the keeping of accounts, His compensation and term of office shall be fixed in cities by the city council and in towns by the selectmen or municipal light board, if any: and, before entering upon the performance of his official duties, he shall give bond to the city or town for the faithful performance thereof in a sum and form and with sureties to the satisfaction of the mayor, selectmen or municipal light board, if any, and shall at the end of each municipal year, render to them such detailed statement of his doings and of the business and financial matters in his charge as the department may prescribe. All moneys payable to or received by the city, town, manager or municipal light board in connection with the operation of the plant, for the sale of gas or electricity or otherwise, shall be paid to the city or town treasurer. All accounts rendered to or kept in the gas or electric plant of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject to the inspection of the selectmen. The auditor or officer having similar duties, or the selectmen, may require any person presenting for settlement an account or claim against such plant to make oath before him or them, in such form as he or they may prescribe, as to the accuracy of such account or claim. The willful making of a false oath shall be punishable as perjury. The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or payrolls of such plants before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed. This section shall not abridge the powers conferred on town accountants by sections fifty-five to sixty-one, inclusive, of chapter forty-one. The manager shall at any time, when required by the mayor, selectmen, municipal light board, if any, or department, make a statement to such officers of his doings, business, receipts, disbursements, balances, and of the indebtedness of the town in his department.

SECTION 57. At the beginning of each fiscal year, the manager of municipal lighting shall furnish to the mayor, selectmen or municipal light board, if any, an estimate of the income from sales of gas and electricity to private consumers during the ensuing fiscal year, and of the expense of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or certificates of indebtedness issued to pay for the plant, an amount for depreciation equal to three percent of the cost of the plant exclusive of land and any water power appurtenant thereto, or such smaller or larger amount as the department may approve, the requirements of the sinking fund or debt incurred for the plant, and the loss, if any, in the operation of the plant during the preceding year, and of the costs, as defined in Section 58, of the gas and electricity to be used by the town. The town shall include in its annual appropriations and in the tax levy not less than the estimated cost of the gas and electricity to be used by the town as above defined and estimated. By cost of the plant is intended the total amount expended on the plant to the beginning of the fiscal year for the purpose of establishing, purchasing, extending or enlarging the same. By loss in operation is intended the difference between the actual income from private consumers plus the appropriations for maintenance for the preceding fiscal year and the actual expense of the plant, reckoned as above, for that year in case such expenses exceeded the amount of such income and appropriation. The income from sales and the money appropriated as aforesaid shall be used to pay the annual expense of the plant, defined as above, for the fiscal year, except that no part of the sum therein included for depreciation shall be used for any other purpose than renewals in excess of ordinary repairs, extensions, reconstructions, enlargements and additions. The surplus, if any, of said annual allowances for depreciation after making the above payments shall be kept as a separate fund and used for renewals other than ordinary repairs, extensions, reconstructions, enlargements and additions in succeeding years; and no debt shall be incurred under section forty for any extension, reconstruction or enlargements of the plant in excess of the amount needed therefor in addition to the amount then on hand in said depreciation fund. Said depreciation fund shall be kept and managed by the town treasurer as a separate fund, subject to appropriation by the city council or selectmen or municipal light board, if any, for the foregoing purpose. So much of said fund as the department may from time to time approve may also be used to pay notes, bonds or certificates of indebtedness issued to pay for the cost of reconstruction or renewals in excess of ordinary repairs, when such notes, bonds or certificates of indebtedness become due. All appropriations for the plant shall be either for the annual expense defined as above, or for extensions, reconstruction, enlargements or additions; and no appropriation shall be used for any purpose other than that stated in the vote making the same. No bonds, notes or certificates of indebtedness shall be issued by a town for the annual expenses as defined in this section.

SECTION 63. A town manufacturing or selling gas or electricity for lighting shall keep records of its work and doings at its manufacturing station, and in respect to its distributing plant, as may be required by the department. It shall install and maintain apparatus, satisfactory to the department, for the measurement and recording of the output of gas and electricity, and shall sell the same by meter to private consumers when required by the department, and, if required by it, shall measure all gas or electricity consumed by the town. The books, accounts and return shall be made and kept in a form prescribed by the department, and the accounts shall be closed annually on the last day of the fiscal year of such town, and a balance sheet of the date shall be taken therefrom and included in the return to the department. The mayor, selectmen or municipal light board and manager shall, at any time, on request, submit said books and accounts to the inspection of the department and furnish any statement or information required by it relative to the condition, management and operation of said business. The department shall, in its annual report, describe the operation of the several municipal plants with such detail as may be necessary to disclose the financial condition and results of each plant; and shall state what towns, if any, operating a plant have failed to comply with this chapter, and what towns, if any, are selling gas or electricity with the approval of the department at less than cost. The mayor, or selectmen, or municipal light board, if any, shall annually, on or before such date as the department fixes, make a return to the department, for the preceding fiscal year, signed and sworn to by the mayor, or by a majority of the selectmen or municipal light board, if any, and by the manager, stating the financial condition of said business, the amount of authorized and existing indebtedness, a statement of income and expenses in such detail as the department may require, and a list of its salaried officers and the salary paid to each. The mayor, the selectmen or the municipal light board may direct any additional returns to be made at such time and in such detail as he or they may order. Any officer of a town manufacturing or selling gas or electricity for lighting who, being required by this section to make an annual return to the department, neglects to make such annual return shall, for the first fifteen days or portion thereof during which such neglect continues, forfeit five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each day thereafter not more than fifteen dollars a day. Any such officer who unreasonably refuses or neglects to make such return shall, in addition thereto, forfeit not more than five hundred dollars. If a return is defective or appears to be erroneous, the department shall notify the officer to amend it within fifteen days. Any such officer who neglects to amend said return within the time specified, when notified to do so, shall forfeit fifteen dollars for each day during which such neglect continues. All forfeitures incurred under this section may be recovered by an information in equity brought in the supreme judicial court by the attorney general, at the relation of the department, and when so recovered shall be paid to the commonwealth.

SECTION 69. The supreme judicial court for the county where the town is situated shall have jurisdiction on petition of the department or of twenty taxable inhabitants of the town to compel the fixing of prices by the town in compliance with sections fifty-seven and fifty-eight, to prevent any town from purchasing, operating or selling a gas or electric plant in violation of any provisions of this chapter, and generally to enforce compliance with the terms and provisions thereof relative to the manufacture or distribution of gas or electricity by a town.