

**THE COMMONWEALTH OF MASSACHUSETTS**

**RETURN**

**OF THE**

**CITY OF**

**WESTFIELD GAS AND ELECTRIC**

**TO THE**

**DEPARTMENT OF PUBLIC UTILITIES**

**OF MASSACHUSETTS**

**For the Year Ended December 31,**

**2011**

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

**James Rood**

**Official title:**

**Comptroller**

**Office address:**

**100 Elm Street  
Westfield, MA 01085**

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Annual Report of:

For the year ended December 31, 2011

**Westfield Gas & Electric****GENERAL INFORMATION**

- |  |                          |         |
|--|--------------------------|---------|
| 1. Name of town (or city) making this report.  |                          |         |
| Westfield, Massachusetts   |                          |         |
| 2. * If the town (or city) has acquired a plant,   |                          |         |
| Kind of plant, whether gas or electric:  | Gas and Electric         |         |
| * Owner from whom purchased, if so acquired:   | Westfield Gas & Electric |         |
| * 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,  | 1466                     |         |
| * Record of votes: First vote: No,   | 219                      |         |
| * Record of votes: Second vote: Yes,   | 1306                     |         |
| * Record of votes: Second vote: No,  | 445                      |         |
| * Date when town (or city) began to sell gas and electricity   | June 1, 1899             |         |
| 3. Name and address of manager of municipal lighting:  |                          |         |
| Daniel J. Howard<br>26 Deborah Lane<br>Westfield, Ma 01085   |                          |         |
| 4. Name and address of mayor or selectmen:   |                          |         |
| Mayor Daniel M. Knapik<br>45 East Silver Street<br>Westfield, Ma 01085                                   |                          |         |
| 5. Name and address of town (or city) treasurer:   |                          |         |
| Gregory Kallfa - 36 Cornish Drive - Westfield, Ma 01085  |                          |         |
| 6. Name and address of town (or city) clerk:   |                          |         |
| Karen Fanlon - 83 Cabot road - Westfield, Ma 01085   |                          |         |
| 7. Names and addresses of members of municipal light board:  |                          |         |
| Jane Wensley - 3 Lathrop Avenue - Westfield, Ma 01085  |                          |         |
| Thomas P. Flaherty-79 Wildflower Circle - Westfield, Ma 01085  |                          |         |
| Kevin M. Kelleher - 270 Prospect St Ext - Westfield, Ma 01085  |                          |         |
| Robert A. Paul - 35 Camelot Lane - Westfield, Ma 01085   |                          |         |
| Francis L. Liptak - 75 City View Boulevard - Westfield, Ma 01085   |                          |         |
| Edward Roman - 73 Glenwood Drive - Westfield, Ma 01085   |                          |         |
| Robert Sacco - 65 Devon Terrace - Westfield, Ma 01085  |                          |         |
| 8. Total valuation of estates in town (or city) according to last State valuation:                       | \$3,182,645,428          |         |
| 9. Tax rate for all purposes during the year: Fiscal 2012  | Residential              | \$16.13 |
|  | Commercial               | \$30.36 |
| 10. Amount of manager's salary:  | \$159,809                |         |
| 11. Amount of manager's bond:  | \$5,000                  |         |
| 12. Amount of salary paid to members of municipal light board (each):                                    | \$5,000                  |         |

Annual Report of:

For the year ended December 31, 2011

## Westfield Gas & Electric

### SCHEDULE OF ESTIMATE

\*\*\*\*\*

	Amount
<b>INCOME FROM PRIVATE CONSUMERS:</b>	
From sales of gas .....	16,109,786
From sales of electricly .....	49,247,137
<b>TOTAL:</b>	<b>65,356,923</b>
<b>EXPENSES:</b>	
For operation, maintenance and repairs .....	58,140,834
For interest on bonds, notes or scrip .....	346,094
For deprecaftion fund ( 3.0 percent on \$ as per page 8 & 9 )	3,124,579
For sinking fund requirements .....	
For note payments .....	
For bond payments .....	
 For loss in preceding year .....	
<b>TOTAL:</b>	<b>61,611,507</b>
<b>COST:</b>	
Of gas to be used for municipal buildings .....	733,445
Of gas to be used for street lights .....	
Of electricly to be used for municipal bldgs..	1,769,389
Of electricly to be used for street lights ...	372,414
Total of the above items to be Included in the tax levy .....	
New construction to be Included in the tax levy	
 Total amounts to be Included in the tax levy ..	<b>2,875,248</b>

CUSTOMERS	
<b>GAS:</b>	Number of Customers Meters, Dec. 31
City or Town	
Westfield	
<b>TOTAL:</b>	<b>9,620</b>
<b>ELECTRICITY:</b>	Number of Customers Meters, Dec. 31
City or Town	
Westfield	
<b>TOTAL:</b>	<b>17,508</b>

### Westfield Gas & Electric

#### APPROPRIATIONS SINCE BEGINNING OF YEAR

(Include also all items charged direct to tax levy, even where no appropriation is made or required.)

#### FOR CONSTRUCTION OR PURCHASE OF PLANT:

- \*At meeting 19 , to be paid from
- \*At meeting 19 , to be paid from

TOTAL:                      \$0

#### FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY TO BE USED BY THE CITY OR TOWN FOR:

- 1. Street lights ..... \$372,414
- 2. Municipal buildings ..... \$2,502,834

TOTAL:                      \$2,875,248

#### CHANGES IN THE PROPERTY

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

In electric property:

None

In gas property:

None

Westfield Gas & Electric

**BONDS**  
(Issued on Account of Gas or Electric Lighting)

Line No	When Authorized	Date of Issue	Amount of Original Issue	Period of Payments		Rate	Interest When Payable	Amount Outstanding at end of Year
				Amounts	When Payable			
1	March 21, 1996	November 15, 1996	\$1,000,000	\$50,000	Annually	4.95	May November	\$250,000
2	December 22, 1997	August 1, 1998	\$1,000,000	\$50,000	Annually	4.71	February August	\$0
3	July 6, 1999	May 1, 2000	\$1,300,000	\$130,000	Annually	5.50	May November	\$0
4	August 28, 2001	December 15, 2001	\$650,000	\$65,000	Annually	3.94	June December	\$0
5	February 6, 2003	April 15, 2003	\$1,928,850	\$ 197,400	Annually	3.01	March September	\$364,350
6	July 15, 2004	July 15, 2004	\$1,000,000	\$ 120,000	Annually	3.51	February August	\$305,000
7	June 3, 2004	February 1, 2006	\$2,100,000	\$ 110,000	Annually	4.21	February August	\$1,540,000
8	February 1, 2008	February 1, 2008 Refin 8/1/98 Bond	\$520,155	4,598	Annually	3.08	February August	\$53,489
9	June 1, 2006	April 1, 2008	\$4,800,000	255,000	Annually	4.30	April October	4,035,000
10	June 1, 2006	April 1, 2008	\$1,200,000	60,000	Annually	4.32	April October	1,020,000
11		Total	\$15,499,005				Total	\$7,967,839

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

Westfield Gas & Electric

TOWN NOTES  
(Issued on Account of Gas or Electric Lighting)

Line No.	When Authorized	Date of Issue	Amount of Original Issue	Periodic Payments		Interest When Payable	Amount Outstanding at end of Year
				Amounts	When Payable		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
<b>Total</b>							<b>\$0</b>

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

## TOTAL COST OF PLANT -- ELECTRIC

	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						\$0
2							\$0
3		\$0	\$0	\$0	\$0	\$0	\$0
4	2. PRODUCTION PLANT						
5	A. Steam Plant Production						
6	310 Land & Land Rights						\$0
7	311 Structures and Improvements						\$0
8	312 Boiler Plant Equipment						\$0
9	313 Engines & Engine Driven Generators		None				\$0
10	314 Turbogenerator Units						\$0
11	318 Accessory Electric Equipment						\$0
12	316 Misc. Power Plant Equipment						\$0
13							\$0
14	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						\$0
17	321 Structures & Improvements						\$0
18	322 Reactor Plant Equipment		None				\$0
19	323 Turbogenerator Units						\$0
20	324 Accessory Electric Equipment						\$0
21	326 Misc. Power Plant Equipment						\$0
22	Total Nuclear Production Plant	\$0	\$0	\$0	\$0	\$0	\$0



TOTAL COST OF PLANT -- ELECTRIC - Continued							
Ino 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 & Land Rights						\$0
3	331 Structures & Improvements						\$0
4	332 Reservoirs, Dams & Waterways						\$0
6	333 Water Wheels, Turbines & Generators		None				\$0
6	334 Accessory Electric Equipment						\$0
7	335 Misc. Power Plant Equipment						\$0
8	336 Roads, Railroads & Bridges						\$0
9	Total Hydraulic Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
10	D. Other Production Plant						
11	340 Land & Land Rights						\$0
12	341 Structures & Improvements	\$ 890,688					\$890,688
13	342 Fuel Holders, Producers & Accessories						\$0
14	343 Prime Movers						\$0
15	344 Generators						\$0
16	345 Accessory Electric Equipment						\$0
17	346 Misc. Power Plant Equipment						\$0
18	Total Other Production Plant	\$890,688	\$0	\$0	\$0	\$0	\$890,688
19	TOTAL PRODUCTION PLANT	\$890,688	\$0	\$0	\$0	\$0	\$890,688
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						\$0
22	351 Clearing Land & Rights of Way						\$0
23	352 Structures & Improvements						\$0
24	353 Station Equipment						\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduits						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0



**TOTAL COST OF PLANT -- GAS**

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	<b>1. INTANGIBLE PLANT</b>						
2	301 Organization	\$0					\$0
3	303 Miscellaneous Intangible Plant	\$0					\$0
4	<b>Total Intangible Plant</b>	\$0	\$0	\$0	\$0	\$0	\$0
5	<b>2. PRODUCTION PLANT</b>						
6	<b>A. Manufactured Gas Production Plant</b>						
7	304 Land & Land Rights	\$ 90,991					\$90,991
8	305 Structures and Improvements	\$ -					
9	306 Boiler Plant Equipment	\$ -					
10	307 Other Power Equipment	\$ -					
11	310 Water Gas Generating Equipment	\$ -					\$0
12	311 Liquefied Petroleum Gas Equipment	\$ -					
13	312 Oil Gas Generating Equipment	\$ -					
14	313 Generating Equipment	\$ -					
15	<b>B. Other Processes</b>						
16	315 Catalytic Cracking Equipment	\$ -					
17	316 Other Reforming Equipment	\$ -					
18	317 Purification Equipment	\$ -					
19	318 Residual Refining Equipment	\$ -					
20	319 Gas Mixing Equipment	\$0	\$0	\$0		\$0	\$0
21	320 Other Equipment	\$ -					
22	<b>Total Manufactured Gas Production Plant</b>	\$90,991	\$0	\$0	\$0	\$0	\$90,991
23	<b>2. STORAGE PLANT</b>						
24	360 Land & Land Rights	\$ -					\$0
25	361 Structures & Improvements	\$ -					\$0
26	362 Gas Holders	\$ -					\$0
27	363 Other Equipment	\$ -					\$0
28	<b>Total Storage Plant</b>	\$0	\$0	\$0	\$0	\$0	\$0



Annual Report of:

For Year Ended December 31, 2011

## Westfield Gas &amp; Electric

## 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)
	<b>UTILITY PLANT</b>			
2	101 Utility Plant - Electric (P.17)	34,523,006	34,961,099	438,093
3	101 Utility Plant - Gas (P.20)	24,814,028	26,640,817	1,826,789
	<b>Total Utility Plant</b>	<b>\$59,337,034</b>	<b>\$61,601,916</b>	<b>2,264,882</b>
8	124 Other Investments	\$ 327,294	\$ 317,581	(9,713)
	<b>FUND ACCOUNTS</b>			
12	125 Sinking Funds			
13	126 Depreciation Fund (P. 14)	\$ -	788,254	788,254
14	128 Other Special Funds	\$ 23,192,955	\$ 24,127,784	934,829
	<b>Total Funds</b>	<b>\$ 23,192,955</b>	<b>\$ 24,916,038</b>	<b>1,723,083</b>
	<b>CURRENT AND ACCRUED ASSETS</b>			
17	131 Cash (P. 14)	3,041,430	5,237,444	2,196,014.00
18	132 Special Deposits	-	-	
19	135 Working Funds	1,194	1,194	0.00
20	141 Notes Receivable	-	-	
21	142 Customer Accounts Receivable	5,564,473	5,309,025	-255,448.00
22	143 Other Accounts Receivable	7,205,440	6,989,264	-216,176.00
23	16 Receivables from Associated Companies	440,874	609,601	168,727.00
24	151 Materials and Supplies (P.14)	1,805,143	1,757,759	-47,384.00
25	163 Stores Expense			
26	165 Prepayments	5,819,047	2,963,554	-2,855,493.00
27	174 Miscellaneous Current Assets			
	<b>Total Current and Accrued Assets</b>	<b>\$ 23,877,601</b>	<b>\$ 22,867,841</b>	<b>\$ (1,009,760)</b>
	<b>DEFERRED DEBITS</b>			
30	181 Unamortized Debt Discount	\$ 36,248	\$ 34,314	(\$1,934)
31	182 Extraordinary Property Losses	\$ 856,641	\$ 819,396	(\$37,245)
32	183 Preliminary Survey and Investigation Charges	\$ 38,980	\$ -	(\$38,980)
	<b>Total Deferred Debits</b>	<b>\$ 931,869</b>	<b>\$ 853,710</b>	<b>(\$78,159)</b>
	<b>Total Assets and Other Debits</b>	<b>\$107,866,753</b>	<b>\$110,557,086</b>	<b>\$2,890,333</b>

## 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	<b>APPROPRIATIONS</b>			
2	201 Appropriations for Construction			
3	<b>SURPLUS</b>			
4	205 Sinking Fund Reserves			
5	206 Loans Repayments	18,442,118	19,331,417	889,299
6	207 Appropriations for Construction Repayments	\$0	\$0	
7	208 Unappropriated Earned Surplus (P.12)	31,759,156	34,192,367	2,433,201
8	Total Surplus	\$50,201,274	\$ 53,523,774	\$ 3,322,500
9	<b>LONG TERM DEBT</b>			
10	221 Bonds (P.6)	8,757,138	7,867,839	(889,299)
11	231 Notes Payable (P.7)	\$2,000,000	\$ -	(2,000,000)
12	Total Bonds and Notes	\$10,757,138	\$ 7,867,839	\$ (2,889,299)
13	<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232 Accounts Payable	6,122,096	6,271,230	149,134
15	234 Payables to Municipality	196,157	198,948	2,791
16	235 Customer' Deposits	17,439	65,475	48,036
17	236 Taxes Accrued	3,579	3,579	0
18	237 Interest Accrued	0	0	
19	242 Miscellaneous Current and Accrued Liabilities	2,954,031	2,767,041	(186,990)
20	Total Current and Accrued Liabilities	\$ 9,293,302	\$ 9,306,273	\$ 12,971
21	<b>DEFERRED CREDITS</b>			
22	251 Unamortized Premium on Debt			
23	252 Customer Advances for Construction			
24	253 Other Deferred Credits			
25	Total Deferred Credits	\$0	\$0	\$0
26	<b>RESERVES</b>			
27	260 Reserves for Uncollectible Accounts	581,998	755,737	173,739
28	261 Property Insurance Reserve	0.00	0.00	
29	262 Injuries and Damages Reserves	0.00	0.00	
30	263 Pensions and Benefits	0.00	0.00	
31	265 Miscellaneous Operating Reserves	32,190,836	33,783,815	1,592,979
32	Total Reserves	\$32,772,834	\$ 34,539,552	\$1,766,718
33	<b>CONTRIBUTIONS IN AID OF</b>			
34	<b>CONSTRUCTION</b>			
35	271 Contributions in Aid of Construction	4,642,205	5,319,648	677,443
36				
37	Total Liabilities and Other Credits	\$ 107,666,753	\$ 110,657,086	\$ 2,890,333

State below if any earnings of the municipal lighting plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used, and the amount thereof.

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
	<b>OPERATING INCOME</b>		
1			
2	400 Operating Revenues (P.37 and 43)	\$67,399,274	\$2,136,438
3	Operating Expenses:		
4	401 Operation Expense (P. 42 & 47)	\$58,397,805	\$946,662
5	402 Maintenance Expense (P. 42 and 47)	\$2,779,599	(\$311,146)
6	403 Depreciation Expense	\$2,893,104	\$297,331
7	407 Amortization of Property Losses	\$37,245	\$37,245
8			
9	408 Taxes (P. 49)	\$0	\$0
10	Total Operating Expenses	\$64,207,753	\$970,092
11	Operating Income	\$3,191,521	\$1,166,346
12	414 Other Utility Operating Income (P. 50)	\$0	\$0
13			
14	Total Operating Income	\$3,191,521	\$1,166,346
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing and Contract Work (P.51)	\$460,545	(\$87,999)
17	419 Interest Income	\$47,729	(\$38,755)
18	421 Miscellaneous Nonoperating Income	\$423,477	(\$516,150)
19	Total Other Income	\$931,751	(\$642,904)
20	Total Income	\$4,123,272	\$523,442
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization	\$0	\$0
23	426 Other Income Deductions	\$0	\$0
24	Total Income Deductions	\$0	\$0
25	Income Before Interest Charges	\$4,123,272	\$523,442
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes	\$398,038	(\$90,015)
28	428 Amortization of Debt Discount and Expense	\$1,934	\$0
29	429 Amortization of Premium on Debt-Credit	\$0	\$0
30	431 Other Interest Expense	\$0	(\$50,000)
31	432 Interest Charged to Construction - Credit	\$0	\$0
32	Total Interest Charges	\$399,972	(\$140,015)
33	<b>NET INCOME</b>	\$3,723,300	\$663,467
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		\$31,759,156
35			
36			
37	433 Balance Transferred from Income		\$3,723,300
38	434 Miscellaneous Credits to Surplus (P. 21)		
39	435 Miscellaneous Debits to Surplus (P. 21)	\$1,290,099	
40	436 Appropriations of Surplus (P. 21)		
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	\$34,192,357	
43			
44	Totals	\$36,482,456	\$36,482,456

## STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Electric		Gas	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
	<b>OPERATING INCOME</b>				
1	400 Operating Revenues (P.37 and 43)	\$ 50,001,857	\$ 1,168,297	\$ 17,397,417	\$ 1,216,221
2	Operating Expenses:				
3	401 Operation Expense (P. 42 & 47)	\$ 44,501,918	\$ 1,106,653	\$ 13,895,887	\$ 946,200
4	402 Maintenance Expense (P. 42 and 47)	\$ 1,650,832	\$ (382,701)	\$ 1,128,767	\$ 70,553
5	403 Depreciation Expense	\$ 1,836,484	\$ 71,961	\$ 1,166,620	\$ 28,856
6	407 Amortization of Property Losses		\$ -	\$ 37,245	\$ 37,245
7			\$ -		\$ -
8			\$ -		\$ -
9	408 Taxes (P. 49)	\$ -	\$ -	\$ -	\$ -
10	Total Operating Expenses	\$ 47,989,234	\$ 795,914	\$ 16,218,519	\$ 1,082,854
11	Operating Income	\$ 2,012,623	\$ 372,383	\$ 1,178,898	\$ 133,367
12	414 Other Utility Operating Income (P. 50)	\$ -	\$ -	\$ -	\$ -
13	Total Operating Income	\$ 2,012,623	\$ 372,383	\$ 1,178,898	\$ 133,367
14	<b>OTHER INCOME</b>				
15	415 Income from Merchandising, Jobbing and Contract Work	\$ 304,606	\$ 51,265	\$ 155,939	\$ 57,671
16	419 Interest Income	\$ 38,183	\$ (21,629)	\$ 9,546	\$ (5,407)
17	421 Miscellaneous Nonoperating Income (p21)	\$ 374,488	\$ (166,310)	\$ 48,989	\$ (3,675)
18	Total Other Income	\$ 717,277	\$ (136,674)	\$ 214,474	\$ 48,589
19	Total Income	\$ 2,729,900	\$ 235,710	\$ 1,393,371	\$ 181,956
20	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
21	425 Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -
22	426 Other Income Deductions	\$ -	\$ -	\$ -	\$ -
23	Total Income Deductions	\$ -	\$ -	\$ -	\$ -
24	Income Before Interest Charges	\$ 2,729,900	\$ 235,710	\$ 1,393,371	\$ 181,956
25	<b>INTEREST CHARGES</b>				
26	427 Interest on Bonds and Notes	\$ 280,181	\$ 55,624	\$ 117,857	\$ (60,957)
27	428 Amortization of Debt Discount and Expense	\$ 1,199	\$ -	\$ 735	\$ -
28	429 Amortization of Premium on Debt-Credit		\$ -		\$ -
29	431 Other Interest Expense	\$ -	\$ -	\$ -	\$ -
30	432 Interest Charged to Construction - Credit		\$ -		\$ -
31	Total Interest Charges	\$ 281,380	\$ 55,624	\$ 118,592	\$ (60,957)
32	<b>NET INCOME</b>	\$ 2,448,520	\$ 180,086	\$ 1,274,779	\$ 242,913
33					



Annual Report of:

For Year Ended December 31, 2011

## Westfield Gas &amp; Electric

CASH BALANCES AT END OF YEAR (Account 131)			
Line No.	Items (a)	Amount (b)	
1	Operation Fund	5,237,444	
2	BAN Fund	0	
3	Bond Fund	61,830	
4	Construction Fund	0	
5	Reserve Fund	24,065,954	
6			
7			
	Total	29,365,228	
MATERIALS & 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)	-	21,474
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials & Operating Supplies (Account 154)	1,083,080	621,198
17	Merchandise (Account 155)	12,803	19,204
18	Other Materials & Supplies (Account 156)		
19	Nuclear Fuel Assemblies & Components - In Reactor (Account 157)		
20	Nuclear Fuel Assemblies & Components - Stock Account (Acct 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total Per Balance Sheet	1,095,883	661,876
DEPRECIATION FUND ACCOUNT (Account 126)			
Line No.	(a)	Amount (b)	
<b>DEBITS</b>			
24	Balance of account at beginning of year		0
25	Income during year from balance on deposit		27
26	Amount transferred from Operations Fund		3,063,822
27	Amount transferred from Bond Fund		0
28	Amount transferred from Construction Fund		0
29	Depreciation Allowance		2,993,104
30			
31		Total	6,056,953
32			
33			
<b>CREDITS</b>			
34	Amount expended for construction purposes (Sec. 57, C. 164 of G.L.)		5,268,699
35	Amounts expended for renewals, viz:		
36			
37			
38	Capital Improvements		
39	Principal Payments		
40			
41			
42			
43			
44	Balance on hand at end of year		788,254
45		Total	6,056,953
46			

Annual Report of:

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						\$0
2							\$0
3		\$0	\$0	\$0	\$0	\$0	\$0
4							
5	2. PRODUCTION PLANT						
6	A. Steam Plant						
7	310 Land & Land Rights						\$0
8	311 Structures & Improvements						\$0
9	312 Boiler Plant Equipment						\$0
10	313 Engines & Engine Driven Generators		None				\$0
11	314 Turbogenerator Units						\$0
12	315 Accessory Electric Equipment						\$0
13	316 Misc. Power Plant Equipment						\$0
14	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						\$0
17	321 Structures & Improvements						\$0
18	322 Reactor Plant Equipment		None				\$0
19	323 Turbogenerator Units						\$0
20	324 Accessory Electric Equipment						\$0
21	325 Misc. Power Plant Equipment						\$0
22	Total Nuclear Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
23							

Annual Report of:

**Westfield Gas & Electric**

**UTILITY PLANT - ELECTRIC (Continued)**

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						\$0
2	330 Land & Land Rights						\$0
3	331 Structures & Improvements						\$0
4	332 Reservoirs, Dams & Waterways						\$0
5	333 Water Wheels, Turbines & Generators		None				\$0
6	334 Accessory Electric Equipment						\$0
7	335 Misc. Power Plant Equipment						\$0
8	336 Roads, Railroads & Bridges						\$0
9	Total Hydraulic Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
10	D. Other Production Plant						\$0
11	340 Land & Land Rights	\$0					\$0
12	341 Structures & Improvements	\$896,344		(\$31,933)		\$1	\$864,412
13	342 Fuel Holders, Producers & Accessories	\$0					\$0
14	343 Prime Movers	\$0					\$0
15	344 Generators	\$0					\$0
16	345 Accessory Electric Equipment	\$0					\$0
17	346 Misc. Power Plant Equipment	\$0					\$0
18	Total Other Production Plant	\$896,344	\$0	(\$31,933)	\$0	\$1	\$864,412
19	Total Production Plant	\$896,344	\$0	(\$31,933)	\$0	\$1	\$864,412
20	3. TRANSMISSION PLANT						\$0
21	350 Land & Land Rights						\$0
22	351 Clearing Land & Rights of Way						\$0
23	352 Structures & Improvements						\$0
24	353 Station Equipment		None				\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0

## UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	\$351,471					\$351,471
3	361 Structures & Improvements	\$281,351		(\$18,214)			\$263,137
4	362 Station Equipment	\$1,555,438	\$17,010	(\$53,818)		\$546,544	\$2,065,175
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$727,733	\$14,822	(\$30,305)	(\$416)		\$711,834
7	365 Overhead Conductors & Devices	\$9,087,132	\$529,745	(\$343,786)	(\$127)		\$9,272,964
8	366 Underground Conduit	\$284,873	\$251,992	(\$26,996)			\$509,869
9	367 Underground Conductors & Devices	\$4,311,536	\$6,801	(\$181,401)			\$4,136,936
10	368 Line Transformers	\$5,651,938	\$72,306	(\$254,546)	(\$10,174)	(\$546,545)	\$4,912,979
11	369 Services	\$1,272,038	\$152,030	(\$62,287)		\$1	\$1,361,782
12	370 Meters	\$575,065	\$37,347	(\$31,201)			\$581,210
13	371 Installations on Customers Premises	\$89,908		(\$6,099)		(\$1)	\$83,809
14	372 Leased Property on Cust's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$702,240	\$834	(\$32,257)			\$670,817
16	Total Distribution Plant	\$24,890,724	\$1,082,886	(\$1,040,909)	(\$10,716)	(\$1)	\$24,921,993
17	5. GENERAL PLANT						
18	389 Land & Land Rights	\$10,000					\$10,000
19	390 Structures & Improvements	\$3,366,311		(\$183,749)			\$3,182,562
20	391 Office Furniture & Equipment	\$1,013,056	\$400,477	(\$163,458)		\$1	\$1,250,075
21	392 Transportation Equipment	\$699,515	\$434,029	(\$144,422)			\$1,189,121
22	393 Stores Equipment	\$13,042		(\$1,192)			\$11,850
23	394 Tools, Shop & Garage Equipment	\$99,794	\$4,220	(\$17,345)		(\$1)	\$86,668
24	395 Laboratory Equipment	\$48,133		(\$468)			\$47,665
25	396 Power Operated Equipment	\$18,596		(\$979)			\$17,617
26	397 Communications Equipment	\$3,193,009	\$296,707	(\$249,006)			\$3,240,710
27	398 Misc. Equipment	\$74,483		(\$3,023)		\$1	\$71,461
28	399 Other Tangible Property	\$0					\$0
29	Total General Plant	\$8,735,938	\$1,135,433	(\$763,642)	\$0	\$1	\$9,107,730
30	Total Electric Plant in Service	\$34,523,008	\$2,218,319	(\$1,836,484)	(\$10,716)	\$1	\$34,894,125
31	104 Utility Plant Leased to Others	\$0					\$0
32	106 Completed Construction Not Classified	\$0					\$0
33	107 Construction Work in Progress	\$0	\$66,974				\$66,974
34	Total Utility Plant Electric	\$34,523,008	\$2,285,293	(\$1,836,484)	(\$10,716)	\$1	\$34,961,099

Westfield Gas & Electric

PRODUCTION FUEL AND OIL STOCKS (Included In Account 151)

Line No	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
			Propane	Propane	LNG	LNG
1	On Hand Beginning of Year.....	\$ -	0	\$ -	0	\$ -
2	Received During Year.....	\$ -	0	\$ -	0	\$ -
4	TOTAL	\$ -	0	\$ -	0	\$ -
6	Used During Year (Note A).....					
7	Sendout	\$ -	0	\$ -	0	\$ -
8	Boiler Fuel	\$ -	-	\$ -	0	\$ -
9	Distribution Use	\$ -	0	\$ -	0	\$ -
10	Boil Off (flared-plant decommis)	\$ -	0	\$ -	0	\$ -
11	Sold or Transferred.....					
13	TOTAL DISPOSED OF	\$ -	0	\$ -	0	\$ -
15	BALANCE END OF YEAR	\$ -	0	\$ -	0	\$ -
17			KINDS OF FUEL AND OIL			
18	Item (a)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
20	On Hand Beginning of Year.....					
23	Received During Year.....					
25	TOTAL		0	0	0	0
27	Used During Year (Note A).....					
30			NONE			
32	Sold or Transferred.....					
34	TOTAL DISPOSED OF		0	0	0	0
36	BALANCE END OF YEAR		0	0	0	0

UTILITY PLANT - GAS							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						\$0
2		\$0	\$0	\$0	\$0	\$0	\$0
3							
4							
5	2. PRODUCTION PLANT						
6	A. Manufactured Gas Production Plant						
7	304 Land & Land Rights	\$90,991					\$90,991
8	305 Structures & Improvements	\$0					\$0
9	306 Boiler Plant Equipment	\$0					\$0
10	307 Other Power Equipment	\$0					\$0
11	310 Water Gas Generation Equipment	\$0					\$0
12	311 Liquefied Petroleum Gas Equipment	\$0					\$0
13	312 Oil Gas Generating Equipment	\$0					\$0
14	313 Generating Equipment - Other	\$0					\$0
15	B Process	\$0					\$0
16	315 Catalytic Cracking Equipment	\$0					\$0
17	316 Other Reforming Equipment	\$0					\$0
18	317 Purification Equipment	\$0					\$0
19	318 Residual Refining Equipment	\$0					\$0
20	319 Gas Molding Equipment	\$0					\$0
21	320 Other Equipment	\$0					\$0
22	Total manufactured Gas Production Plant	\$90,991	\$0	\$0	\$0	\$0	\$90,991
23	3. STORAGE PLANT						
24	360 Land & Land Rights	\$0					\$0
25	361 Structures & Improvements	\$0					\$0
26	362 Gas Holders	\$0					\$0
27	363 Other Equipment	\$0					\$0
28	Total Storage	\$0	\$0	\$0	\$0	\$0	\$0

## UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION AND DISTRIBUTION PLANT						
2	365.1 Land & Land Rights	\$106,843					\$106,843
3	365.2 Rights of Way	\$0					\$0
4	366 Structures and Improvements	\$7,637		(\$1,058)			\$6,579
5	367 Mains	\$16,635,722	\$1,784,828	(\$872,952)		\$1	\$17,767,598
6	368 Compressor Station Equipment	\$0					\$0
7	369 Measuring and Regulating	\$562,466	\$50,915	(\$18,696)			\$594,685
8	Station Equipment	\$0					\$0
9	380 Services	\$4,477,804	\$474,582	(\$199,539)		\$1	\$4,762,848
10	381 Meters	\$808,834	\$22,244	(\$42,050)			\$789,028
11	382 Meter Installations	\$0					\$0
12	383 House Regulators	\$47,389		(\$4,799)			\$42,590
13	386 Other Property on Customers Premises	\$0					\$0
14	387 Other Equipment	\$779		(\$81)		\$1	\$698
15	Total Transmission and Distribution Plant	\$22,647,473	\$2,342,569	(\$939,174)	\$0	\$3	\$24,050,971
16	5. GENERAL PLANT						
17	389 Land & Land Rights	\$0					\$0
18	390 Structures & Improvements	\$974,729	\$13,448	(\$46,367)			\$941,810
19	391 Office Furniture & Equipment	\$195,339	\$162,399	(\$54,670)			\$303,068
20	392 Transportation Equipment	\$289,031		(\$38,314)			\$250,717
21	393 Stores Equipment	\$6,768		(\$659)			\$6,110
22	394 Tools, Shop & Garage Equipment	\$117,621	\$12,776	(\$2,484)			\$127,913
23	395 Laboratory Equipment	\$35,543		(\$3,582)			\$31,961
24	396 Power Operated Equipment	\$34,819		(\$1,645)			\$33,274
25	397 Communications Equipment	\$360,628	\$74,177	(\$67,253)		(\$1)	\$367,551
26	398 Miscellaneous Equipment	\$61,088		(\$2,572)		\$1	\$58,615
27	399 Other Tangible Property	\$0					\$0
28	Total General Plant	\$2,076,564	\$262,800	(\$217,446)	\$0	\$0	\$2,120,918
29	Total Electric Plant In Service	\$24,814,028	\$2,605,369	(\$1,156,620)	\$0	\$3	\$26,262,780
30	104 Utility Plant Leased to Others	\$0					\$0
31	106 Completed Construction Not Classified	\$0					\$0
32	107 Construction Work In Progress	\$0	\$378,037				\$378,037
33	Total Utility Plant Gas	\$24,814,028	\$2,983,406	(\$1,156,620)	\$0	\$3	\$26,640,817

Annual Report of:

Westfield Gas & Electric

For Year Ended December 31, 2011

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Electric Division	\$ 374,488
2	Gas Division	\$ 48,989
3		\$ -
4		\$ -
5		\$ -
6		\$ -
	TOTAL	\$ 423,477
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7		
8	None	
9		
10		
11		
12		
13		
14		
	TOTAL	\$ -
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	Bond Principal Repayments	\$ 889,298
25	In Lieu of Tax Payment to the Town	\$ 400,801
26		
27		
28		
29		
30		
31		
32		
	TOTAL	\$ 1,290,099
APPROPRIATIONS OF SURPLUS (Account 438)		
Line No.	Item (a)	Amount (b)
33		
34		\$ -
35		
36		
37		
38		
39		
40		
	TOTAL	\$ -



MUNICIPAL REVENUES (Account 482,444)					
(K.W.H. sold under the provisions of Chapter 269, Acts of 1927)					
Line No.	Acc. No.	Gas Schedule (a)	Cubic Feet (b)	Revenues Received (c)	Avg. Revenues per M.C.F. (0000) (d)
	482	Municipals	20,892	\$ 282,188	\$ 124,8968
		Totals	20,892	\$ 282,188	\$ 124,8968
Line No.	Acc. No.	Electric Schedule (a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (0000) (d)
	444	Municipals: (Other than Street Lighting)	12,190,643	\$ 1,769,388	\$ 0.1451
		Total	12,190,643	\$ 1,769,388	\$ 0.1451
	M-14	Street Lighting	2,980,368	\$ 372,414	\$ 0.1258
		Total	2,980,368	\$ 372,414	\$ 0.1258
		Totals	15,171,011	\$ 2,141,802	\$ 0.1414

PURCHASES 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 K.W.H. (Cents) (0.0000) (e)
	See Page 54 thru 56				
		Totals	0	\$	\$0.0000

SALES FOR RESALE (Account 447)					
Line No.	Names of Utilities to which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues (Cents) (0.0000) (e)
	See Page 62 and 63				
		Totals	0	\$	\$

Annual Budget:

Westfield Gas & Electric

ELECTRIC OPERATING REVENUES (ACCOUNT 400)

- 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.
- If increases and decreases are not derived from previously reported figures explain any inconsistencies.
- Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that 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.
- Unmetered sales should be included below, the details of such sales should be given in a footnote.
- Classification of Commercial and Industrial Sales Account 442, according to Small (or Commercial) and 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 of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

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.

Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are

Line No.	Account No.	Operating Revenues		Government Subsidies		Decrease from Preceding Year (b)	Number of Meters or Customers per Month (c)	Average Number of Customers per Month (d)
		Amount (a)	Percentage of Decrease from Preceding Year (e)	Amount (f)	Percentage of Decrease from Preceding Year (g)			
<b>SALES OF ELECTRICITY</b>								
440	Residential Sales	\$ 17,512,797	\$ 295,094	132,751,638	(216,201)	15,580	(11)	
442	Commercial & Industrial Sales	\$ 14,119,310	\$ (84,253)	100,542,932	(2,392,756)	1,682	(6)	
	Small (or Commercial) see instr. 5	\$ 15,882,935	\$ 1,067,806	129,396,364	6,582,802	108	0	
	Large (or Industrial) see instr. 5	\$ 2,141,803	\$ (244)	15,150,911	(397,238)	138	0	
444	Municipal Sales (P. 22)	\$ 125,915	\$ 1,910	866,716	18,393	0	0	
445	Other Sales to Public Authorities							
446	Sales to Railroads & Railways							
448	Interdepartmental Sales							
449	Miscellaneous Electric Sales	\$ (652,558)	\$ (489,646)					
447	Total Sales to Ultimate Consumers	\$ 17,512,797	\$ 295,094	132,751,638	(216,201)	15,580	(11)	
	Sales for Resale	\$ 811,636	\$ 248,052	10,052,834	3,174,859	27,508	(7)	
	Total Sales of Electricity	\$ 18,324,433	\$ 543,146	142,804,472	1,039,348	43,088	(18)	
<b>OTHER OPERATING REVENUES</b>								
450	Forfeited Discounts							
451	Miscellaneous Service Revenues							
453	Sales of Water & Water Power							
454	Rent from Electric Property							
455	Interdepartmental Rents							
456	Other Electric Revenues							
	Total Other Operating Revenues	\$ 3,000,357	\$ 1,358,720					
	Total Electric Operating Revenues	\$ 21,324,790	\$ 1,901,866	142,804,472	1,039,348	43,088	(18)	

\* Includes revenues from application of fuel clauses  
Total KWH to which applied

# Westfield Gas & Electric

## SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account 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 K.W.H. Cents (0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	440-00	Res. Light	109,408,777	\$ 14,640,633	\$ 0.1329	13,282	13,326
2	440-01	Res. Heat	23,342,861	\$ 3,072,266	\$ 0.1316	2,254	2,258
3	440-02	Comm. Heat	1,131,223	\$ 161,457	\$ 0.1427	106	110
4	442-01	Comm. Light	99,411,709	\$ 13,967,852	\$ 0.1404	1,674	1,672
5	442-02	Ind. Power	129,396,864	\$ 15,852,935	\$ 0.1226	107	108
6	444-01	Mun. Street Light	2,960,368	\$ 372,414	\$ 0.1258	1	1
7	444-02	Mun. Buildings	10,914,584	\$ 1,577,630	\$ 0.1445	127	127
8	444-03	Mun. Power	1,275,969	\$ 191,759	\$ 0.1503	10	10
9	446-01	Area Light	886,716	\$ 125,915	\$ 0.1420		
10	449-01	Deferred Revenue		\$ (662,558)			
11							
12							
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48							
49	<b>TOTAL SALES TO ULTIMATE CONSUMERS (Page 37 line 11)</b>		378,729,081	\$ 49,190,201	0.1299	17,461	17,508

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Account No.	Account	Amount for Year	Amount for Year
		(D)	(D)
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION</b>			
	Operation:		
600	Operation supervision and engineering		
601	Fuel		
602	Steam expenses		
603	Steam from other sources		None
604	Steam transferred - Cr.		
605	Electric expenses		
606	Miscellaneous steam power expenses		
607	Rents		
	<b>Total operation</b>	\$0	\$0
	Maintenance:		
610	Maintenance supervision and engineering		
611	Maintenance of structures		None
612	Maintenance of boiler plant		
613	Maintenance of electric plant		
614	Maintenance of miscellaneous steam plant		
	<b>Total maintenance</b>	\$0	\$0
	<b>Total power production expenses - steam power</b>	\$0	\$0
<b>NUCLEAR POWER GENERATION</b>			
	Operation:		
617	Operation supervision and engineering		
618	Fuel		
619	Coolants and water		
620	Steam expenses		
621	Steam from other sources		None
622	Steam transferred - Cr.		
623	Electric expenses		
624	Miscellaneous nuclear power expenses		
625	Rents		
	<b>Total operation</b>	\$0	\$0
	Maintenance:		
628	Maintenance supervision and engineering		
629	Maintenance of structures		None
630	Maintenance of reactor plant equipment		
631	Maintenance of electric plant		
632	Maintenance of miscellaneous nuclear plant		
	<b>Total maintenance</b>	\$0	\$0
	<b>Total power production expenses - nuclear power</b>	\$0	\$0
<b>HYDRAULIC POWER GENERATION</b>			
	Operation:		
636	Operation supervision and engineering		
638	Water for power		
637	Hydraulic expenses		None
638	Electric expenses		
639	Miscellaneous hydraulic power generation expenses		
640	Rents		
	<b>Total operation</b>	\$0	\$0

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

Line No.	Account (a)	Amount (or Year) (b)	Increase or (Decrease) Preceding Year (c)
<b>HYDRAULIC POWER GENERATION - continued</b>			
Maintenance:			
541	Maintenance supervision and engineering		None
542	Maintenance of structures		
543	Maintenance of Reservoirs, dams & waterways		
544	Maintenance of Electric Plant		
545	Maintenance of miscellaneous hydraulic plant		
	<b>Total maintenance</b>	\$0	\$0
	<b>Total power production expenses - hydraulic power</b>	\$0	\$0
<b>OTHER POWER GENERATION</b>			
Operation:			
546	Operation supervision and engineering		
547	Fuel	\$ 8,708	\$ (20,002)
548	Generation Expense		
549	Miscellaneous other power generation expenses		
550	Rents		
	<b>Total operation</b>	\$8,708	\$(20,002)
Maintenance:			
551	Maintenance supervision and engineering		
552	Maintenance of structures		
553	Maintenance of generating & electric plant	\$ 4,743	\$ (9,855)
554	Maintenance of miscellaneous other power generation plant	\$ 8,089	\$ (13,827)
	<b>Total maintenance</b>	\$12,812	\$ (23,682)
	<b>Total power production expenses - other power</b>	\$21,520	\$(43,684)
<b>OTHER POWER SUPPLY EXPENSES</b>			
555	Purchased Power	\$ 30,152,636	\$ (827,007)
556	System control & load dispatching	\$ 524,000	\$ 1,228,944
557	Other expenses	\$ 328,393	\$ 30,909
	<b>Total other power supply expenses</b>	\$ 31,005,029	\$ 632,846
	<b>Total power production expenses</b>	\$ 21,026,540	\$ (43,047)
<b>TRANSMISSION EXPENSES</b>			
Operation:			
560	Operation supervision and engineering		\$ -
561	Load dispatching	\$ -	\$ -
562	Station expenses		\$ -
563	Overhead line expenses		\$ -
564	Underground line expenses		\$ -
565	Transmission of electricity by others	\$ 4,575,084	\$ (365,347)
566	Miscellaneous transmission expenses		\$ -
567	Rents		\$ -
	<b>Total operation</b>	\$ 4,575,084	\$ (365,347)
Maintenance:			
568	Maintenance supervision and engineering	\$ -	
569	Maintenance of structures	\$ -	
570	Maintenance of station equipment	\$ -	
571	Maintenance of overhead lines	\$ -	
572	Maintenance of underground lines	\$ -	
573	Maintenance of miscellaneous transmission plant	\$ -	
	<b>Total maintenance</b>	\$ -	\$ -
	<b>Total transmission expenses</b>	\$ 4,575,084	\$(365,347)

Annual Budget:

## Westfield Gas &amp; Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
	<b>DISTRIBUTION EXPENSES</b>		
	Operation:		
2	580 Operation supervision and engineering	\$ 561,027	\$ 133,173
3	581 Load dispatching	\$ 355,633	\$ 13,120
4	582 Station expenses	\$ -	\$ -
5	583 Overhead line expenses	\$ -	\$ -
6	584 Underground line expenses	\$ 28,565	\$ (26,445)
7	585 Street lighting & signal system expenses	\$ 76,364	\$ (21,206)
8	586 Meter expenses	\$ 49,796	\$ 10,778
9	587 Customer installations expenses	\$ 15,047	\$ 1,530
10	588 Miscellaneous distribution expenses	\$ 869,536	\$ 47,258
11	589 Rentals	\$ -	\$ -
12	Total operation	\$ 1,955,969	\$ 168,207
13	Maintenance:		
14	590 Maintenance supervision and engineering	\$ -	\$ -
15	591 Maintenance of structures	\$ -	\$ -
16	592 Maintenance of station equipment	\$ 46,356	\$ (45,675)
17	593 Maintenance of overhead lines	\$ 888,589	\$ (349,553)
18	594 Maintenance of underground lines	\$ 134,250	\$ 2,733
19	595 Maintenance of line transformers	\$ 15,658	\$ (3,131)
20	596 Maintenance of street lighting & signal systems	\$ -	\$ -
21	597 Maintenance of meters	\$ 46	\$ (197)
22	598 Maintenance of miscellaneous distribution plant	\$ -	\$ -
23	Total maintenance	\$ 1,084,899	\$ (395,824)
24	Total distribution expenses	\$ 3,040,868	\$ (237,617)
	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
	Operation:		
27	901 Supervision	\$ 143,176	\$ 3,205
28	902 Meter reading expenses	\$ 247,560	\$ 50,613
29	903 Customer records & collection expenses	\$ 775,907	\$ 60,080
30	904 Uncollectible accounts	\$ 285,696	\$ (335,736)
31	905 Miscellaneous customer accounts expenses	\$ 515,130	\$ 2,728
32	909 Advertising and instructional expense	\$ 355,925	\$ 228,046
33	Total customer accounts expenses	\$ 2,323,394	\$ 6,038
	<b>SALES EXPENSES</b>		
	Operation:		
36	911 Supervision	\$ -	\$ -
37	912 Conservation audit expenses	\$ -	\$ -
38	913 Advertising expense	\$ 72,271	\$ (190)
39	916 Miscellaneous sales expenses	\$ -	\$ -
40	Total sales expenses	\$ 72,271	\$ (190)
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		
	Operation:		
43	920 Administrative & general salaries	\$ 889,499	\$ 62,817
44	921 Office supplies & expenses	\$ 581,416	\$ 176,240
45	922 Administrative expenses transferred - Cr.	\$ -	\$ -
46	923 Outside services employed	\$ 1,098,660	\$ 71,712
47	924 Property insurance	\$ 57,574	\$ 31,569
48	925 Injuries & damages	\$ 213,558	\$ 52,628
49	926 Employee pension & benefits	\$ 1,719,170	\$ 287,009
50	928 Regulatory commission expenses	\$ 29,334	\$ 1,333
51	929 Duplicate charges - Cr.	\$ (101,853)	\$ (2,518)
52	930 Miscellaneous general expenses	\$ 74,107	\$ 11,409
53	931 Municipal services	\$ -	\$ -
54	Total operations	\$ 4,641,465	\$ 692,200

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES - continued</b>				
	Maintenance:			
1	933 Maintenance of Transportation	\$ 369,284	\$ 36,614	
2	935 Maintenance of General Plant	\$ 183,837	\$ 191	
3	Total administrative & general expenses	\$ 553,121	\$ 729,006	
4	Total Electric Operation & Maintenance Expenses	\$ 26,152,750	\$ 723,953	
<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power			\$0
9	Nuclear Power			\$0
10	Hydraulic Power			\$0
11	Other Power	8,708	12,812	\$21,520
12	Other Power Supply Expenses	\$ 31,005,029	\$0	\$31,005,029
13	<b>Total Power Production Expenses</b>	<b>\$31,013,737</b>	<b>\$12,812</b>	<b>\$31,026,549</b>
14	Transmission Expenses	\$4,675,084	\$0	\$4,675,084
15	Distribution Expenses	\$1,955,969	\$1,084,899	\$3,040,868
16	Customer Accounts Expenses	\$2,323,393		\$2,323,393
17	Sales Expenses	\$72,271		\$72,271
18	Administrative & General Expenses	\$ 4,561,465	\$ 553,121	\$5,114,585
19				
20	<b>Total Electric Operation and Maintenance Expenses</b>	<b>\$44,601,918</b>	<b>\$1,650,832</b>	<b>\$46,252,750</b>
21				
Ratio of Operating expenses to operating revenues (carry out decimal two places, e.g.: (0.00%). Compute by dividing Revenues (Acct.400) into the sum of Operation and Maintenance Expenses (Page 42, Line 20(d), Depreciation (Acct.403) and Amortization (Acct.407)			<u>95.98%</u>	
Total Salaries and Wages of electric department for year, including amounts Charged to operating expenses, construction and other accounts			<u>\$ 4,368,421</u>	
Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part time employees)			<u>52</u>	

Annual Budget

Westfield Gas & Electric

GAS OPERATING REVENUES (Account 400)						
Line No.	Account (a)	Operating Revenues		MOF Sold (1000 \$31.0)	Average Number of Customers per Month	Increase or (Decrease) from Preceding Year (b)
		Amount for Year (c)	Increase or (Decrease) from Preceding Year (c)			
	<b>SALES OF GAS</b>					
1	480 Residential Sales	\$ 3,167,214	\$ 505,217	597,748.6	8,605	192
2	481 Commercial & Industrial Sales:					
3	Small (or Commercial) see instr. 5	\$ 4,959,154	\$ 453,661	391,855.7	926	23
4	Large (or Industrial) see instr. 5	\$ 4,037,882	\$ 257,402	358,400.2	54	6
5	482 Municipal Sales (P. 22)	\$ 262,188	\$ 28,954	20,992.4	32	1
6	483 Other Sales					
7	449 Deferred Revenue	\$ (29,021)	\$ (29,004)			
8	<b>Total Sales to Ultimate Consumers</b>	<b>\$17,397,417</b>	<b>\$1,216,220</b>	<b>1,368,996.9</b>	<b>9,617</b>	<b>222</b>
9	483 Sales for Resale					
10	<b>Total Sales of Gas</b>	<b>\$17,397,417</b>	<b>\$1,216,220</b>	<b>1,368,996.9</b>	<b>9,617</b>	<b>222</b>
	<b>OTHER OPERATING REVENUES</b>					
11	487 Forfeited Discounts					
12	488 Miscellaneous Service Revenues					
13	489 Revenues from Trans. of Gas of Other					
14	490 Revenues from Products Extracted from Natural Gas					
15	491 Rev. from Natural Gas Processed by Others					
16	493 Rent from Gas Property		\$0			
17	494 Interdepartmental Rents		\$0			
18	495 Other Gas Revenues		\$0			
19	<b>Total Other Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
20	<b>Total Gas Operating Revenues</b>	<b>\$17,397,417</b>	<b>\$1,216,220</b>	<b>\$1,368,996.9</b>	<b>9,617</b>	<b>222</b>

\* Includes revenues from application of Total M.C.F. which Applied

Purchased Price Adj. Clauses  
Fuel Clauses





GAS OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Revised Budget	Increase or (Decrease) Preceding Budget
<b>PRODUCTION EXPENSES</b>			
<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>			
<b>STEAM PRODUCTION</b>			
	Operation:		
4	700 Operation supervision and engineering		
5	701 Operation labor		
6	702 Boiler fuel		
7	703 Miscellaneous steam expenses		
8	704 Steam transferred - Cr.		
9	<b>Total operation</b>	\$0	\$0
10	Maintenance:		
11	705 Maintenance supervision and engineering		
12	706 Maintenance of structures and improvements		
13	707 Maintenance of boiler plant equipment		
14	708 Maintenance of other steam production plant		
15	<b>Total maintenance</b>	\$0	\$0
16	<b>Total power production expenses - steam power</b>	\$0	\$0
<b>MANUFACTURED GAS PRODUCTION</b>			
	Operation:		
17	710 Operation supervision and engineering		
18	Production labor and expenses:		
19	711 Steam expenses		
20	712 Other power expenses		
21	715 Water gas generating expenses		
22	716 Oil gas generating expenses		
23	717 Liquefied petroleum gas expenses		
24	718 Other process production expenses		
25	Gas fuels:		
26	721 Water gas generator fuel		
27	722 Fuel for oil gas		
28	723 Fuel for liquefied petroleum gas process		
29	724 Other gas fuels	\$ -	\$ (102,217)
30	Gas raw materials:		
31	726 Oil for water gas		
32	727 Oil for oil gas		
33	728 Liquefied petroleum gas		
34	729 Raw materials for other gas processes		
35	730 Residuals expenses		
36	731 Residual produced -0- Cr.		
37	732 Purification expenses		
38	733 Gas mixing expenses		\$0
39	734 Duplicate charges - Cr.		
40	735 Miscellaneous production expenses		
41	736 Rents		
42	<b>Total operation</b>	\$ -	\$ (102,217)
43	Maintenance:		
44	740 Maintenance supervision and engineering	\$ -	\$ -
45	741 Maintenance of structures and improvements	\$ -	\$ -
46	742 Maintenance of production equipment	\$ 13,107	\$ (26,180)
47	<b>Total maintenance</b>	\$ 13,107	\$ (26,180)
48	<b>Total manufactured gas production</b>	\$ 13,107	\$ (128,397)

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
	<b>OTHER GAS SUPPLY EXPENSES</b>		
	Operation:		
0	804 <u>Natural gas city gate purchases</u>	\$ 9,848,423	\$ -
1	805 <u>Other gas purchases</u>	\$ 360,000	\$ -
2	808 Exchange gas	\$ -	\$ -
3	807 Purchased gas expenses	\$ -	\$ -
4	810 Gas used for compressor station fuel - Cr.	\$ -	\$ -
5	811 Gas used for products extraction - Cr.	\$ -	\$ -
6	813 <u>Other gas supply expenses</u>	\$ -	\$ -
7	814 <u>Environmental Response</u>	\$ 167,273	\$ -
8	Total other gas supply expenses	\$ 10,365,695	\$ -
9	Total production expenses	\$ 10,378,802	\$ (123,397)
	<b>LOCAL STORAGE EXPENSES</b>		
	Operation:		
10	840 Operation supervision and engineering		
11	841 Operation labor and expenses		
12	842 Rents		
13	Total operation	\$ -	\$ -
	Maintenance:		
14	843 Maintenance supervision and engineering		
15	844 Maintenance of structures and improvement		
16	845 Maintenance of gas holders		
17	846 Maintenance of other equipment		
18	Total maintenance	\$ -	\$ -
19	Total transmission and distribution expense	\$ -	\$ -
	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
	Operation:		
20	850 <u>Operation supervision and engineering</u>	\$ 379,624	\$ (23,069)
21	851 System control and load dispatching	\$ -	\$ -
22	852 Communication system expenses	\$ -	\$ -
23	853 Compressor station labor and expense	\$ -	\$ -
24	855 Fuel and power for compressor station	\$ -	\$ -
25	857 <u>Measuring and regulating station expense</u>	\$ 2,020	\$ (2,887)
26	858 Transmission and compression of gas by others	\$ -	\$ -
27	870 Operation supervision and engineering	\$ -	\$ -
28	871 Distribution and Load Dispatching	\$ -	\$ -
29	874 <u>Mains and services expense</u>	\$ 60,053	\$ 24,932
30	878 <u>Meter and house regulator expense</u>	\$ 133,688	\$ 30,323
31	879 <u>Customer installation expenses</u>	\$ 220,841	\$ 29,897
32	880 <u>Other expenses</u>	\$ 327,612	\$ (79,762)
33	881 Rents	\$ -	\$ -
34	Total operation	\$ 1,123,837	\$ (20,586)
	Maintenance:		
35	885 Maintenance supervision and engineering	\$ -	\$ -
36	886 Maintenance of structures and improvement	\$ -	\$ -
37	887 <u>Maintenance of mains</u>	\$ 536,008	\$ 116,522
38	888 Maintenance of compressor station equipment	\$ -	\$ -
39	889 <u>Maintenance of measuring and regulation station equipment</u>	\$ 47,770	\$ (59,499)
40	892 <u>Maintenance of services</u>	\$ 155,346	\$ 18,462
41	893 <u>Maintenance of meters and house regulator</u>	\$ 100,030	\$ (4,138)
42	894 Maintenance of other equipment	\$ -	\$ -
43	896 Maintenance of power operated equipment	\$ -	\$ -
44	Total maintenance	\$ 839,163	\$ 70,347
45	Total transmission expenses	\$ 1,962,999	\$ 49,761

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued			
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
2	Operation:		
3	901 Supervision	\$ 35,794	\$ 801
4	902 Meter reading expenses	\$ 54,912	\$ 6,286
5	903 Customer records & collection expenses	\$ 204,763	\$ (22,506)
6	904 Uncollectible accounts	\$ 79,956	\$ (136,676)
7	905 Miscellaneous customer accounts expenses	\$ 235,711	\$ 23,039
8	Total customer accounts expenses	\$ 611,136	\$ (131,256)
<b>SALES EXPENSES</b>			
10	Operation:		
11	909 Conservation audit expenses	\$ 88,981	\$ 57,012
12	910 Communications expense	\$ -	\$ -
13	912 Demonstrating and selling expense	\$ -	\$ -
14	913 Advertising expense	\$ 17,063	\$ (31)
15	916 Miscellaneous sales expenses	\$ -	\$ -
16	Total sales expenses	\$ 106,044	\$ 56,981
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>			
18	Operation:		
19	920 Administrative & general salaries	\$ 307,466	\$ (18,361)
20	921 Office supplies & expenses	\$ 62,466	\$ (42,330)
21	922 Administrative expenses transferred - Cr.	\$ -	\$ -
22	923 Outside services employed	\$ 439,194	\$ 117,792
23	924 Property insurance	\$ 17,277	\$ 7,505
24	925 Injuries & damages	\$ 110,273	\$ (12,988)
25	926 Employee pension & benefits	\$ 763,503	\$ 100,736
26	928 Regulatory commission expenses	\$ 7,333	\$ 333
27	929 Duplicate charges - Cr.	\$ (38,438)	\$ (18,302)
28	930 Miscellaneous general expenses	\$ 20,095	\$ 4,246
29	931 Rents	\$ -	\$ -
30	Total operations	\$ 1,689,175	\$ 138,632
31	Maintenance:		
32	933 Maintenance of Transportation Equipment	\$ 91,732	\$ -
33	935 Maintenance of general plant	\$ 184,776	\$ -
34	Total administrative & general expenses	\$ 1,965,683	\$ 138,632
35	Total Gas Operation & Maintenance Expenses	\$ 15,024,654	\$ (14,276)
<b>SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSE</b>			
Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
44 Steam production	\$0	\$ -	\$ -
45 Manufactured gas production	\$0	\$ 13,107	\$ 13,107
46 Other gas supply expenses	\$10,365,695	\$ -	\$ 10,365,695
47 Total Production Expenses	\$10,365,695	\$ 13,107	\$ 10,378,802
48 Local storage expenses	\$0	\$ -	\$ -
49 Transmission and distribution expenses	\$1,123,837	\$ 839,153	\$ 1,962,990
50 Customer accounts expenses	\$611,136	\$ -	\$ 611,136
51 Sales expenses	\$106,044	\$ -	\$ 106,044
52 Administrative and general expenses	\$ 1,689,175	\$ 276,508	\$ 1,965,683
53			
54 Total Gas Operation and Maint. Expenses	\$13,695,667	\$ 1,128,767	\$ 15,024,654
55			
56 Ratio of Operating expenses to operating revenues			93.01%
57			
58 Total Salaries and Wages of gas department for year, including			
59 amounts charged to operating expenses, construction and other accounts			\$ 1,751,677
60			
61 Total number of employees of gas department at end of year including			
62 administrative, operating, maintenance, construction and other employees			21
63			

**Westfield Gas & Electric**

SALES FOR RESALES (Account 483)						
Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	A/C # (1000 BTL) (c)	Rate per 100 Ft (50,000) (d)	Amount (e)	
1-21		NONE				
TOTALS					\$0	
SALE OF RESIDUALS (Accounts 730, 731)						
Line No.	Kind (a)	Revenue (b)	Inventory Opnl (c)	Handling, Selling, Etc (d)	Total Cost (e)	Net Revenue (f)
1-21			NONE			
TOTALS:		\$0	\$0	\$0	\$0	\$0
PURCHASED GAS (Account 804)						
Line No.	Names of Companies from Which Gas is Purchased (a)	And Where and How Measured (b)	A/C # (1000 BTL) (c)	A/C # (50,000) (d)	Amount (e)	
22-26	Sequent Energy	Westfield Gate Station measured by office plates turbine meter	1,327,582	\$ 7.4184	\$ 9,848,423	
27-31	Bay State Gas Co.	Agawan/Westfield City Border	0	\$ -	\$ -	
32-36	Holyoke Gas & Elec	Holyoke/Westfield City Border	0	\$ -	\$ -	
TOTALS			1,327,582	\$ 7.4184	\$ 9,848,423	



Annual Report of:

For Year Ended December 31, 2011

## Westfield Gas & Electric

### 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 Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	None				
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	<b>Totals</b>	\$	\$	\$	\$

## Westfield Gas & Electric

### INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	<b>Revenues:</b>				
2	Merchandise sales, less discounts, allowances and returns	\$ 111,659	\$ 107,702		\$ 219,361
3	Contract work				\$ -
4	Commissions				\$ -
5	Other (list according to major classes)				\$ -
6	Telecommunications Income	\$ 80,880	\$ 20,220		\$ 101,100
7	Internet Income	\$ 186,738	\$ 46,685		\$ 233,423
8					\$ -
9					\$ -
10	Total Revenues	\$ 379,277	\$ 174,606	\$ -	\$ 553,884
11					
12	<b>Costs and Expenses:</b>				
13	Cost of sales (list according to major classes of cost)				
14	Merchandising Expense	\$ 42,032	\$ 10,508		\$ 52,541
15	Internet Expense	\$ 32,638	\$ 8,160		\$ 40,798
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	<b>Sales expenses:</b>				
27	Customer accounts expenses:				
28	Administrative and general expenses:				
29					
30	Sales tax expense		\$ -		\$ -
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	Total Costs & Expenses	\$ 74,671	\$ 18,668	\$ -	\$ 93,339
51	Net Profit (or Loss)	\$ 304,606	\$ 155,938	\$ -	\$ 460,544



SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.  
 2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, G,

and place and "X" in column (c) if sale involves export across a state line.  
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).  
 4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export Across State Line (c)	Point of Delivery (e)	Sub Station (e)	Type of Demand	
						Contract Demand (d)	Annual Maximum Demand (d)
1	Hess Corporation	O					
2							
3							
4							
5							
6							
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9							
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35							
36							
37							
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39							
40							
41							
42							

SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes

integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

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

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (a)	Voltage at Which Delivered (b)	Revenues (Dollars Cents)					Revenue per kWh (CENTS) (c, 0000) (d)	Line No.
		Kilowatt Hours (e)	Capacity Charges (f)	Energy Charges (g)	Other Charges (h)	Total (i)		
		0	3,904	0	0	3,904	#DIV/0!	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
TOTALS:		0	3,904	0	0	3,904	#DIV/0!	41
								42



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 (e)	Voltage at Which Delivered (f)	Cost of Energy (Cmt Cents)				Total (g)	KWH (GENTS) (0.0000) (h)	S/N (i)
		Kilowatt Hours (j)	Capacity Charges (k)	Energy Charges (l)	Other Charges (m)			
60 MINUTES		14,058,440	87,833	65,027	187,535	340,184	0.0242	1
60 MINUTES		388,230	421,818	65,566	28,139	513,323	1.3222	2
60 MINUTES		13,631,088	1,135,398	917,903	30,673	2,083,972	0.1640	3
60 MINUTES		995,352	135,788	8,310	289	144,401	0.1451	4
60 MINUTES		10,884,821	1,059,662	76,272	4,983	1,140,617	0.1048	5
60 MINUTES		93,124,366	8,147,233	649,355	42,331	8,838,019	0.0949	6
60 MINUTES		25,958,316	2,462,109	216,352	7,642	2,686,083	0.1035	7
60 MINUTES		3,528,783	357,632	29,437	1,025	388,094	0.1100	8
60 MINUTES		484,970	166,763	73,005	-174,818	85,150	0.1758	9
60 MINUTES					1,158	1,158	#DIV/0!	10
61 MINUTES					16,812	16,812	#DIV/0!	11
60 MINUTES		98,383,966		4,711,451		4,711,451	0.0489	12
60 MINUTES					141,811	141,811	#DIV/0!	13
								14
								15
								16
								17
								18
								19
								20
								23
								24
								25
								26
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								41
	TOTALS:	259,338,112	13,993,802	6,812,683	285,681	21,092,166	0.0813	42

INTERCHANGE POWER (Included in Account 655)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under Interchange power agreements.
2. Provide subheadings and classify Interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each Interchange across a state line place an "X" in column (b).
3. Particulars of settlements for Interchange power

shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for Increment generation expenses, show such other component amounts separately, in addition to debit or credit for Increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling,

coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

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

Line No.	Name of Company (a)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (f)
					Received (e)	Delivered (g)	Net Difference (h)	
1	NEPEX				411,627,567	269,764,187	141,863,380	12,916,554
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				411,627,567	269,764,187	141,863,380	12,916,554

B. Details of Settlement for Interchange Power

No.	Name of Company (a)	Explanation (b)	Amount (c)
13	NEPEX	INTERCHANGE EXPENSE	7,433,181
14		NEPOOL EXPENSE	387,927
15		NEPOOL OPEN ACCESS	4,116,972
16		SETTLEMENTS/ADJUSTMENTS	1,195,638
17		LOSSES FUND/INADVERTENT	-151,378
18		ARR/CAP	-66,787
19			
20			
21	TOTAL		12,916,554

Westfield Gas & Electric

**ELECTRIC ENERGY ACCOUNT**

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

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>SOURCES OF ENERGY</b>							
1	Generation (excluding station use):						
2	Steam						
3	Nuclear						
4	Hydro						
5	Other						18,939
6	<b>Total Generation</b>						18,939
7	Purchases						401,220,431
8							
9							
10	Interchanges						
11							
12							
13	Transmission for/by others (wheeling)						
14							
15	<b>TOTAL</b>						401,220,431
<b>DISPOSITION OF ENERGY</b>							
16	Sales to ultimate consumers (including interdepartmental sales):						379,564,404
17	Sales for resale						10,656,643
18	Energy furnished without charge						
19	Energy used by the company (excluding station use):						
20	Electric department only						
21	Energy losses:						
22	Transmission and conversion losses						
23	Distribution losses						
24	Unaccounted for losses						10,999,384
25	<b>Total energy losses</b>						10,999,384
26	Energy losses as percent of total on line 15						2.74%
27							401,220,431
28							

**MONTHLY PEAKS AND OUTPUT**

1. Report hereunder the information called for pertaining to monthly peaks established monthly (in kilowatts) and monthly output (in kilowatt hours) for the combined sources of electric energy of respondent.

2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its confidential net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).

4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.

5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Month	Monthly Peak					Type of Reading	Monthly Output (kw) (see note 4)
	Kilowatts	Day of Wk	Day of Month	Hour			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
January	62,911	TUE	15	18:00	60	35,917,933	
February	61,731	TUE	1	18:00		32,246,267	
March	67,476	WED	2	19:00	Minute	33,198,534	
April	61,482	MON	4	12:00		29,248,785	
May	68,399	TUE	31	17:00	Integrated	31,169,161	
June	76,790	WED	8	17:00		33,673,469	
July	86,413	THU	21	17:00		40,062,098	
August	76,267	MON	8	16:00		37,670,340	
September	65,583	MON	26	16:00		33,614,558	
October	55,730	THU	27	19:00		29,728,122	
November	54,934	THU	17	19:00		30,579,293	
December	60,804	MON	19	18:00		34,111,881	
<b>TOTAL:</b>							401,220,431

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**Westfield Gas & Electric**

**GENERATING STATION STATISTICS (Large Stations)**

Item No.	(a)	Plant (b)	Plant (c)	Plant (d)
1				
2	Kind of plant (steam, hydro, int. comb. gas turbine)			
3	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.) .....			
4	Year originally constructed .....			
5	Year last unit was installed.....			
6	Total installed capacity (maximum generator name plate ratings in kw).....		NONE	
7	Net peak demand on plant-kilowatts (60 min.) .....			
8	Plant hours connected to load .....			
9	Net continuous plant capability, kilowatts:			
10	(a) When not limited by condenser water .....			
11	(b) When limit by condenser water ...			
12	Average number of employees .....			
13	Net generation, exclusive of station use			
14	Cost of plant (omit cents):			
15	Land and land rights .....			
16	Structures and improvements .....			
17	Reservoirs, dams and waterways .....			
18	Equipment costs .....			
19	Roads, railroads, and bridges .....			
20	Total cost .....	0	0	0
21	Cost per kw of installed capacity	=====	=====	=====
22	Production expenses:			
23	Operation supervision and engineering			
24	Station labor .....			
25	Fuel .....			
26	Supplies and expenses, including water			
27	Maintenance .....			
28	Rents .....			
29	Steam from other sources .....			
30	Steam transferred - Credit .....			
31	Total production expenses .....	0	0	0
32	Expenses per net Kwh (5 places) ..	=====	=====	=====
33	Fuel: Kind			
34	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-M cu. ft.) (Nuclear, indicate) .....			
35	Quantity (units) of fuel consumed ....			
36	Average heat content of fuel (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) ...			
37	Average cost of fuel per unit, del. f.o.b. plant .			
38	Average cost of fuel per unit consumed			
39	Average cost of fuel consumed per million B.t.u....			
40	Average cost of fuel consumed per kwh net gen.....			
41	Average B.t.u. per kwh net generation			

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**Westfield Gas & Electric**

GENERATING STATION STATISTICS (Large Stations) - Cont.							
Line No.	Plant (e)	Plant (f)	Plant (g)	Plant (h)	Plant (i)	Plant (j)	
1							
2							
3							
4							
5							
6							
7							
8							
9		NONE					
10							
11							
12							
13							
14							
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16							
17							
18							
19							
20							
21							
22							
23	0	0	0	0	0	0	
24							
25							
26							
27							
28							
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30							
31							
32							
33							
34							
35							
36	0	0	0	0	0	0	
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**Westfield Gas & Electric**

STEAM GENERATING STATIONS							
Line No.	Name of Station (a)	Location of Station (b)	Num. & Yr. Installed (c)	Kind of Fuel & Method of Firing (d)	Boiler Rated Pressure (lbs.) (e)	Rated Steam Temp. (f)	Rated Max. Cont. M lbs. Steam/Hr. (g)
2	NONE						
3							
4							
5							
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### Westfield Gas & Electric

STEAM GENERATING STATIONS - Cont.											
Line No.	Year Installed (h)	Type (i)	Steam Pressure At Turbine (j) psig	R.P.M. (k)	Name Plate Rating In Kilowatts		Hydrogen Pressure		Power Factor (p)	Voltage (q) KV	Station Capacity Max Name Plate Rating (r)
					At min. Hydro Pres (l) (0)	At max. Hydro Pres (m) (0)	Min (n) (0)	Max (o) (0)			
1											
2											
3											
4											
5		NONE									
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<b>TOTALS:</b>											

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### Westfield Gas & Electric

#### HYDROELECTRIC GENERATING STATIONS

Site No.	Name of Station (a)	Location of Station (b)	Name of Stream (c)	Attended or Unattended (d)	Water Wheels		Gross Static Head with Pond Full (g)
					Type of Unit (e)	Year Installed (f)	
2	NONE						
3							
4							
5							
6							
7							
8							
9							
10							
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**Westfield Gas & Electric**

HYDROELECTRIC GENERATING STATIONS - Cont.										
Line No.	Design Head (b)	R.P.M. (c)	Max. Hp. Capacity of Unit at Design Hd. (d)	Year Instal. (k)	Voltage (l)	Generators			Number of Unit (Sl) (p)	Total Installed Generate Capacity In K.W. (q)
						Phase (m)	Frequency of d.c. (n)	Name Plate Rating of Unit (Kw) (o)		
2										
3										
4										
5										
6										
7										
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9			NONE							
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<b>TOTALS:</b>										

COMBUSTION ENGINE AND OTHER GENERATING STATIONS

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers			Belled or Direct Connected (g)
			Diesel or Other Type Engine (c)	Name of Maker (d)	Year Installed (e)	
2	NONE					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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Westfield Gas & Electric

COMBUSTION ENGINE AND OTHER GENERATING STATIONS - Cont.									
Line No.	Prime Movers - Cont.		Generators					Number of Units (b)	Total Installed Generating Capacity in KW (c)
	Rated (a)	Prime Movers (b)	Yr. Installed (c)	Capacity (d)	Plant (e)	Fuel (f)	Name, Rating or Unit (g)		
1									
2									
3									
4									
5									
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47									
TOTALS:							0	0	0

Westfield Gas & Electric

GENERATING STATION STATISTICS (Small Stations)

Line No.	Name of Plant (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 (Omico) (f)	Plant Cost Per KW Inst. Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omico)			Kind of Fuel (k)	Fuel Cost Per KWH Net Generate (Cont'd) (l) (2)
								Labo (h)	Fuel (i)	Other (j)		
1	Twiss St. Gen 1	2004	260	130	9,470	486,928	1.87				methane	0.0000
2	Twiss St. Gen 2	2004	260	160	9,469	486,928	1.87				methane	0.0000
3												
4												
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	TOTALS:		520		18,939	973,856		0	0	0		0

**Westfield Gas & Electric**

**TRANSMISSION LINE STATISTICS**

Report information concerning transmission lines as indicated below

Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10				None				
11								
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47								
<b>TOTALS</b>					0.00	0	0	

\* Where other than 60 cycle, 3 phase, so indicate.



**SUBSTATIONS**

1. Report here the information called for concerning substations operated as of the end of the year. Substations which were not in service at year-end or closed should not be listed hereunder.

2. Substations with capacities of less than 500 KVA, except those having customers with charges for service, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (f) the functional character of each substation, defining whether transmission or distribution and whether attended or unattended.

5. Show in column (g), (h), and (i) special equipment such as rotary converters, reactors, and capacitors, etc. and specify its capacity for increasing capacity.

6. Describe substations or major items of equipment used from others, jointly owned with others, or operated otherwise than by means of sale

exclusively by the respondent. For any substation or equipment operated under lease, the name of lessee, the full period of lease and general nature. For any substation or equipment operated otherwise than by means of sale exclusively or lease, give name of co-venturer or other party, a table of share ownership of other accounts held by the parties, and other accounts and accounts affected in respect to the books of account. Specify in each case whether lease, co-venturer, or other party is an associated company.

Line No.	Name & Location of Substation (a)	Class of Substation (b)	Voltage			Capacity of Equipment in KVA (k services) (d)	Number of Transformers (in service) (e)	Number of Spare Transformers (f)	Construction, Apparatus & Special Equipment		
			Primary (g)	Secondary (h)	Tertiary (i)				Type of Equipment (j)	Number of Units (k)	Total Capacity (l)
1	Buck Pond Substation 1X & 2X	Unattended	115,000	23,000	None	47,000	2				
2	Wesfield State College	Unattended	23,000	4,160	None	3,750	1				
3	Elm Substation 1X & 2X	Unattended	115,000	23,000	None	47,000	2				
<b>TOTALS</b>						97,750	5	0		0	0

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Westfield Gas &amp; Electric

For the year ended December 31, 2011

## OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Total Miles)		
		Wood Poles	Steel Towers	Total
1	Miles - Beginning of Year	236.86		236.86
2	Added During Year	0.11		0.11
3	Retired During Year	0.06		0.06
4	Miles - End of Year	237.03	0.00	237.03

Distribution System Characteristics - A.C. or D.C., phase, cycles & operating voltages for Light & Power.

Primary System Is 22,860 GRDY/13,200 Volts three phase 60 cycles A.C..

## 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	17,076	18,696	3,391	345,888.0
17	Additions during year:				
18	Purchased		180	17	1,012.5
19	Installed	44			
20	Associated with utility plant acquired				
21	Total additions	44	180	17	1,013
22	Reductions during year:				
23	Retirements	11	81	61	1,310.0
24	Associated with utility plant sold				
25	Total reductions	11	81	61	1,310
26	Number at End of Year	17,109	18,795	3,391	345,688
27	In stock		74	499	61,209.6
28	Locked meters on customers' premises		286		
29	Inactive transformers on system			0	0.0
30	In customers' use		18146	2,882	289,629.5
31	In company's use		9	10	626.0
32	Number at End of Year		18,641	3,391.0	351,255.5

Annual Report of:

Westfield Gas & Electric

**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 (d)	Miles of Conduit Bank (All Size & Types) (c)	Underground Cable		Submarine Cable	
			Miles (e)	Operating Voltage (f)	Feet (g)	Operating Voltage (h)
1	22G6-22G7-22G8-22G9-22G10-22G11-22G12-34B1-34B2-34B3-34B7-34B8-34B9 600MCM CU 6"PVC	9.6800	2.9500	23KV		
2	600 MCM CU 5"PVC					
3						
4	4/0 AL URD 4"PVC	0.8721	0.4360	23KV		
5	4/0 CU 5"PVC	3.2136	0.7500	4KV		
6	4/0 CU EPR URD 5"PVC	1.0350	2.3250	23KV		
7	#2 STR CU URD		0.6000	23KV		
8	#2 STR AL URD 4"PVC	2.2000	2.9500	23KV		
9	600 MCM AL Misc 5"PVC	0.6000	0.6000	800V		
10						
11						
12						
13	1/0 AL STR URD 4"PVC	38.4625	41.9911	23KV		
14	750 MCM CU 6"PVC	0.7200	0.1800	23KV		
15	1/0 AL STR URD 2.5"PVC	0.5000	0.6700	23KV		
16						
17						
18	Secondary Service Runs					
19						
20	1/0 AL URD 4"PVC		0.3400	480V		
21	2/0 AL URD 4"PVC		33.2200	240V		
22	4/0 AL URD 4"PVC		10.3296	240V		
23	350 MCM URD 4"PVC		10.4494	240V		
24	4/0 AL URD 4"PVC		0.0767	480V		
25						
26						
27						
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94						
95						
96						
97						
98						
99						
100						
	<b>TOTALS</b>	57.2732	107.6668	0	0	0

\* Indicate number of conductors per cable.



**Westfield Gas & Electric**

**RECORD OF SENDOUT FOR THE YEAR IN MMBTU  
BASED ON 1000 BTU PER CUBIC FOOT**

Line No.	Item	Total	January	February	March	April	May
1	<b>Gas Made</b>						
2	LNG	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0
7	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9	<b>Gas Purchased</b>						
10	Holyoke	0	0	0	0	0	0
11	Sequent Energy	1,381,369	274,595	231,493	187,549	97,848	49,290
12	Bay State	-	-	-	-	-	-
13	<b>TOTAL</b>	<b>1,381,369</b>	<b>274,595</b>	<b>231,493</b>	<b>187,549</b>	<b>97,848</b>	<b>49,290</b>
16	<b>TOTAL MADE AND PURCHASED</b>	<b>1,381,369</b>	<b>274,595</b>	<b>231,493</b>	<b>187,549</b>	<b>97,848</b>	<b>49,290</b>
17	<b>Net Change In Holder Gas</b>	0					
20	<b>TOTAL SENDOUT</b>	<b>1,381,369</b>	<b>274,595</b>	<b>231,493</b>	<b>187,549</b>	<b>97,848</b>	<b>49,290</b>
24	<b>Gas Sold</b>	<b>1,403,704</b>	<b>242,003</b>	<b>258,860</b>	<b>223,238</b>	<b>178,700</b>	<b>93,549</b>
25	Gas Used by Company	3,317	680	795	695	499	236
26	Gas Accounted for	1,407,021	242,683	269,655	223,933	179,199	93,785
27	Gas Unaccounted for	(45,652)	31,932	(28,162)	(36,384)	(81,351)	(44,495)
29	<b>% Unaccounted for (0.00%)</b>	<b>3.36%</b>	<b>12%</b>	<b>12%</b>	<b>19%</b>	<b>83%</b>	<b>90%</b>
32	<b>Sendout In 24 hours In MMBTU</b>						
33	Maximum - MMBTU	11,924	11,924	10,635	9,562	5,306	2,885
34	Maximum Date	1/24/2011	1/24/2011	2/10/11	3/3/2011	4/1/2011	5/5/2011
35	Minimum - MMBTU	802	5,072	4,747	2,854	1,406	886
36	Minimum Date	7/30/2011	1/1/2011	2/18/2011	3/18/2011	4/27/2011	5/29/2011
38	<b>Average Monthly BTU</b>	<b>1.0255</b>	<b>1.0230</b>	<b>1.0248</b>	<b>1.0256</b>	<b>1.0266</b>	<b>1.0273</b>



Annual Report of:

For the year ended December 31, 2011

# Westfield Gas & Electric

## GAS GENERATING PLANT

Line No.	General Description Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
2			
3			
4			
5			
6			
7			
8			
9			
10	None		
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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29			
30			
31			
32			
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35			
36			
37			
38			
39			
40			
41			
42			
	TOTAL		0

Annual Report of:

For the year ended December 31, 2011

## Wstfield Gas & Electric

### Boilers

Line No	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs	Rated Steam Temp	Number	Output Rating M.Lbs Steam per Hour
2	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						

### SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)

Line No	Location	Kind of Gas	Total Capacity	
17		None		
18				
19				Scrubbers
20				
21				Condensers
22				
23				Exhausters
24				
25				
26				
27				
28				



**Westfield Gas & Electric**

**PURIFIERS**

Line No.	Location	Kind of Gas Purified	Kind of Purifying Materials	Estimated 24 Hour Capacity
2	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

**HOLDER (Including Relief Holders).**  
Indicate Relief Holders by the Letters R.,H.

Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
20	None						
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							

**Westfield Gas & Electric**

**TRANSMISSION AND DISTRIBUTION MAINS**

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taking up During Year	Abandoned but not Removed During Year	Total Length in Feet at End of Year
2	'1.5" Steel	430				430
3	'2" Steel	13,725	390		160	13,955
4	'4" Steel	175,742	358		171	175,929
5	'6" Steel	81,948	230		153	82,025
6	'8-12" Steel	31,789	69		0	31,858
7	<b>Total Steel</b>	<b>303,634</b>	<b>1,047</b>	<b>0</b>	<b>484</b>	<b>304,197</b>
8	2-3" C.I.	10,735			0	10,735
9	4" C.I.	84,450			1,309	83,141
10	6" C.I.	130,579			1,048	129,531
11	8" C.I.	10,551			0	10,551
12	12" C.I.	12,972			34	12,938
13	<b>Total C.I.</b>	<b>249,287</b>	<b>0</b>	<b>0</b>	<b>2,391</b>	<b>246,896</b>
14						
15						
16						
17	2"P.E.	279,829	10,362		84	290,107
18	4"P.E.	190,291	2,271		244	192,318
19	6"P.E.	60,309	5,513		0	65,822
20	<b>Total Plastic</b>	<b>530,429</b>	<b>18,146</b>	<b>0</b>	<b>328</b>	<b>548,247</b>
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33	<b>Total</b>	<b>1,083,350</b>	<b>19,193</b>	<b>0</b>	<b>6,203</b>	<b>1,099,340</b>

Normal Operating Pressure - Mains and Lines - Maximum 90 PSI  
 Minimum 8" WC  
 Normal Operating Pressure - Services - Maximum 90 PSI  
 Minimum 8" WC

Annual Report of:

For the year ended December 31, 2011

## Westfield Gas &amp; Electric

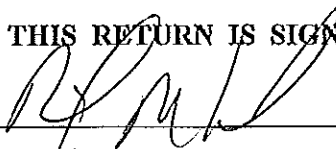

## GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

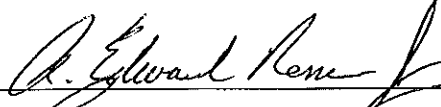
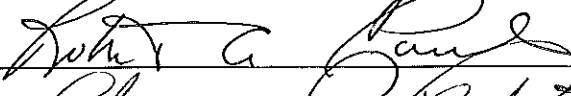
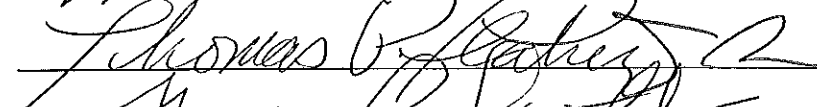

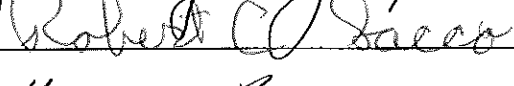
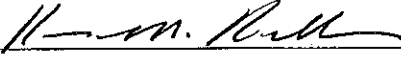
Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of Year .....	7,809	6,038	10,232
2	Additions during year:			
3	Purchased .....		144	204
4	Installed .....	153	214	710
5	Associated with Plant acquired ..	0	0	0
6				
7	Total Additions .....	153	124	100
8				
9	Reductions during year:			
10	Retirements .....	21	5	250
11	Associated with plant sold .....		0	0
12				
13	Total Reductions .....	21	5	250
14				
15	Number at End of Year .....	7,941	6,157	10,082
16				
17				
18	In Stock			427
19	On Customers' Premises - Inactive			74
20	On Customers' Premises - Active			9,617
21	In Company Use			3
22				
23	Number at End of Year			10,121
24				
25				
26	Number of Meters Tested by State Inspectors			
27	During Year			1,406
28				
29				

1. Attach copies of all Field Rates for General Consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicted on the previous year's operations.

File No.	Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
				Increases	Decreases
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11			SEE ATTACHED		
12					
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37					
38					
39					
40					
41					
42					
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44					
45			Schedule AIC 16		
46					
47					
48					
49					
50					
51					

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

  
 \_\_\_\_\_ Mayor,  
  
 \_\_\_\_\_ Manager of Electric Light

  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
 \_\_\_\_\_

Selectmen  
or  
Members  
of the  
Municipal  
Light  
Board

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

\_\_\_\_\_ ss. \_\_\_\_\_ 19\_\_\_\_

Then personally appeared \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Notary Public or  
Justice of the Peace.  
\_\_\_\_\_