

**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,**

**2015**

2016 JUL 26 PM 2:00

RECEIVED  
MASS. DEPT. OF  
PUBLIC UTILITIES

RECEIVED  
Rates and Revenue Division

JUL 26 2016

Commonwealth of Massachusetts  
Department of Public Utilities

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

**Timothy M. Fouché**

Official Title:

**Accounting Manager**

Office Address:

**100 Elm Street  
Westfield, MA 01085**

## Westfield Gas &amp; Electric

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## Westfield Gas &amp; Electric

## GENERAL INFORMATION

- |   |                  |                 |
|---|------------------|-----------------|
| 1. Name of town (or city) making this report.<br>Westfield, Massachusetts                                   |                  |                 |
| 2. * If the town (or city) has acquired a plant,<br>Kind of plant, whether gas or electric:                 |                  |                 |
|   | Gas and Electric |                 |
| * Owner from whom purchased, if so acquired:<br>Westfield Gas & Electric                                    |                  |                 |
| * Date of votes to acquire a plant in accordance<br>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 Brian Sullivan<br>12 Sherwood Ave<br>Westfield, Ma 01085  |                  |                 |
| 5. Name and address of town (or city) treasurer:  |                  |                 |
| Meghan C. Kane - 19 Mill Street - Westfield, Ma 01085   |                  |                 |
| 6. Name and address of town (or city) clerk:  |                  |                 |
| Karen Fanion - 83 Cabot Road - Westfield, Ma 01085  |                  |                 |
| 7. Names and addresses of members of municipal light board:   |                  |                 |
| Thomas P. Flaherty - 79 Wildflower Circle - Westfield, Ma 01085   |                  |                 |
| Jane Wensley - 3 Lathrop Avenue - Westfield, Ma 01085   |                  |                 |
| Kevin Kelleher - 270 Prospect St Ext - Westfield, Ma 01085  |                  |                 |
| Ramon Rivera - 16 Mechanic Street - 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)<br>according to last State valuation:                       |                  | \$3,076,262,300 |
| 9. Tax rate for all purposes during the year: Fiscal 2016   | Residential      | \$19.44         |
|   | Commercial       | \$36.68         |
| 10. Amount of manager's salary:   |                  | \$199,870       |
| 11. Amount of manager's bond:   |                  | \$5,000         |
| 12. Amount of salary paid to members of<br>municipal light board annually:                                  |                  | \$5,000         |

**Westfield Gas & Electric**

SCHEDULE OF ESTIMATE

\*\*\*\*\*

**INCOME FROM PRIVATE CONSUMERS:**

From sales of gas .....	\$21,500,157.00
From sales of electricity .....	\$51,673,904.00

TOTAL: \$73,174,061.00

**EXPENSES:**

For operation, maintenance and repairs .....	\$66,431,758.00
For interest on bonds, notes or scrip .....	\$490,397.00
For depreciation fund ( 3.0 percent on \$ as per page 8 & 9 )	\$3,777,595.00
For sinking fund requirements .....	
For note payments .....	
For bond payments .....	

For loss in preceding year .....

TOTAL: \$70,699,750.00

**COST:**

Of gas to be used for municipal buildings .....	\$971,373.00
Of gas to be used for street lights .....	
Of electricity to be used for municipal bldgs..	\$1,905,146.00
Of electricity to be used for street lights ...	\$368,471.00
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 ...

\$3,244,990.00

**CUSTOMERS**

**GAS:**

City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	10,305

**ELECTRICITY:**

City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	18,221

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### 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 ..... \$368,471
- 2. Municipal buildings ..... \$1,905,146

TOTAL:                      \$2,273,617

#### 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

When Authorized	Date of issue	Amount of Original Issue	Period of Payments			Rate	Interest When Payable	Amount Outstanding
			Amounts	When Payable	When Payable			
March 21, 1996	November 15, 1996	\$1,000,000	\$50,000	Annually	4.95	May November	50,000	
December 22, 1997	August 1, 1998	\$1,000,000	\$50,000	Annually	4.71	February August	0	
July 6, 1999	May 1, 2000	\$1,300,000	\$130,000	Annually	5.50	May November	0	
August 28, 2001	December 15, 2001	\$650,000	\$65,000	Annually	3.94	June December	0	
February 6, 2003	April 15, 2003	\$1,928,850	\$197,400	Annually	3.01	March September	0	
July 15, 2004	July 15, 2004	\$1,000,000	\$100,000	Annually	3.51	February August	0	
June 3, 2004	February 1, 2006	\$2,100,000	\$110,000	Annually	4.00	February August	1,025,000	
June 1, 2006	February 1, 2008, Refi 8/1/98 Bond	\$520,155	\$50,581	Annually	3.08	February August	147,675	
June 3, 2004	April 1, 2008	\$6,000,000	\$315,000	Annually	4.34	April October	3,795,000	
May 15, 2008	March 1, 2014	\$1,600,000	\$90,000	Annually	2.00	March/September	\$1,510,000	
October 20, 2011	March 1, 2014	\$2,500,000	\$140,000	Annually	2.00	March/September	\$2,360,000	
	March 1, 2014	\$1,650,000	\$95,000	Annually	2.00	March/September	\$1,555,000	
	Total	\$21,249,005					10,442,675	

The bonds and notes outstanding at the end of the 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



TOTAL COST OF PLANT -- ELECTRIC

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							
3		\$0	\$0	\$0	\$0	\$0	
4	2. PRODUCTION PLANT						
5	A. Steam Plant Production						
6	310 Land & Land Rights						
7	311 Structures and Improvements						
8	312 Boiler Plant Equipment						
9	313 Engines & Engine Driven Generators		None				
10	314 Turbogenerator Units						
11	315 Accessory Electric Equipment						
12	316 Misc. Power Plant Equipment						
13							
14	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						
17	321 Structures & Improvements						
18	322 Reactor Plant Equipment		None				
19	323 Turbogenerator Units						
20	324 Accessory Electric Equipment						
21	325 Misc. Power Plant Equipment						
22	Total Nuclear Production Plant	\$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	<b>C. Hydraulic Production Plant.</b>						
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	<b>Total Hydraulic Production Plant</b>	\$0	\$0	\$0	\$0	\$0	\$0
10	<b>D. Other Production Plant</b>						
11	340 Land & Land Rights						\$0
12	341 Structures & Improvements	\$990,588					\$990,588
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	<b>Total Other Production Plant</b>	\$990,588	\$0	\$0	\$0	\$0	\$990,588
19	<b>TOTAL PRODUCTION PLANT</b>	\$990,588	\$0	\$0	\$0	\$0	\$990,588
20	<b>3. TRANSMISSION PLANT</b>						
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 Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	<b>Total Transmission Plant</b>	\$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	Total Intangible Plant	\$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						\$0
9	306 Boiler Plant Equipment						\$0
10	307 Other Power Equipment						\$0
11	310 Water Gas Generating Equipment						\$0
12	311 Liquefied Petroleum Gas Equipment						\$0
13	312 Oil Gas Generating Equipment						\$0
14	313 Generating Equipment						\$0
15	<b>B. Other Processes</b>						\$0
16	315 Catalytic Cracking Equipment						\$0
17	316 Other Reforming Equipment						\$0
18	317 Purification Equipment						\$0
19	318 Residual Refining Equipment						\$0
20	319 Gas Mixing Equipment						\$0
21	320 Other Equipment						\$0
22	Total Manufactured Gas Production Plant	\$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	Total Storage Plant	\$0	\$0	\$0	\$0	\$0	\$0

## Westfield Gas &amp; Electric

## TOTAL COST OF PLANT -- GAS - Continued

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	
1	<b>4. TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
2	365.1 Land & Land Rights	\$106,843					\$106,843	
3	365.2 Right of Way	\$0					\$0	
4	366 Structures & Improvements	\$132,834					\$132,834	
5	367 Gas Mains	\$30,621,421	\$770,393	(\$3,471)			\$31,388,343	
6	368 Compressor Station Equipment	\$0					\$0	
7	369 Measuring and Regulating Station Equipment	\$856,816					\$856,816	
8	Station Equipment	\$0					\$0	
9	370 Communication Equipment	\$539,460	\$202,675				\$742,135	
10	380 Services	\$9,758,824	\$369,606	(\$540)			\$10,127,890	
11	381 Meters	\$2,339,273	\$4,464	(\$47,602)			\$2,296,135	
12	382 Meter Installations	\$0					\$0	
13	383 House Regulators	\$189,104	\$27,563	(\$3,456)			\$213,211	
14	386 Other Property on Customers Premise	\$0					\$0	
15	387 Other Equipment	\$16,843					\$16,843	
16	Total Distribution Plant	\$44,561,417	\$1,374,701	(\$55,069)	\$0	\$0	\$45,881,049	
17	<b>5. GENERAL PLANT</b>							
18	389 Land & Land Rights							
19	390 Structures & Improvements	\$1,855,107	\$27,791				\$1,882,898	
20	391 Office Furniture & Equipment	\$1,234,184	\$2,871	(\$201,000)			\$1,036,055	
21	392 Transportation Equipment	\$862,307					\$862,307	
22	393 Stores Equipment	\$26,368					\$26,368	
23	394 Tools, Shop & Garage Equipment	\$441,901	\$36,876				\$478,777	
24	395 Laboratory Equipment	\$88,707					\$88,707	
25	396 Power Operated Equipment	\$124,432					\$124,432	
26	397 Communication Equipment	\$1,114,102		(\$230,000)			\$884,102	
27	398 Miscellaneous Equipment	\$95,360					\$95,360	
28	399 Other Tangible Property	\$0					\$0	
29	Total General Plant	\$5,842,468	\$67,538	(\$431,000)	\$0	\$0	\$5,479,006	
30	Total Gas Plant In Service	\$50,494,876	\$1,442,239	(\$486,069)	\$0	\$0	\$51,451,046	
31	Total Cost of Gas Plant							\$51,451,046
32								
33	Less Cost of Land, Land Rights, Right of Way							(\$197,834)
34	Total Cost upon which Depreciation is based							\$51,253,212

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## Westfield Gas &amp; Electric

## COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
<b>UTILITY PLANT</b>				
2	101 Utility Plant -Electric.....	\$39,942,744	\$42,101,237	\$2,158,493
3	101 Utility Plant- Gas	\$31,831,402	\$31,764,729	(\$66,673)
5	<b>Total Utility Plant.....</b>	<b>\$71,774,146</b>	<b>\$73,865,966</b>	<b>\$2,091,820</b>
8	124 Other Investments.....	\$299,750	\$299,750	\$0
<b>FUND ACCOUNTS</b>				
12	125 Sinking Funds.....			
13	126 Depreciation Fund (P. 14).....	\$227,974	\$212,451	(\$15,523)
14	128 Other Special Funds.....	\$30,024,184	\$33,445,272	\$3,421,088
19	<b>Total Funds.....</b>	<b>\$30,551,908</b>	<b>\$33,957,473</b>	<b>\$3,405,565</b>
<b>CURRENT AND ACCRUED ASSETS</b>				
17	131 Cash (P. 14).....	\$9,344,253	\$9,387,413	\$43,160
18	132 Special Deposits.....			
19	132 Working Funds.....	\$1,194	\$1,194	\$0
20	141 Notes and Receivables.....			
21	142 Customer Accounts Receivable.....	\$4,827,310	\$3,176,236	(\$1,451,074)
22	143 Other Accounts Receivable.....	\$6,309,459	\$6,065,652	(\$243,807)
23	146 Receivables from Municipality.....	\$280,108	\$651,152	\$371,044
24	151 Materials and Supplies (P. 14).....	\$2,187,009	\$2,438,944	\$251,935
25				
26	165 Prepayments.....	\$2,966,794	\$2,826,857	(\$139,937)
27	174 Miscellaneous Current Assets			
28	<b>Total Current and Accrued Assets...</b>	<b>\$25,716,127</b>	<b>\$24,547,448</b>	<b>(\$1,168,679)</b>
<b>DEFERRED DEBITS</b>				
30	181 Unamortized Debt Discount.....	\$28,512	\$26,578	(\$1,934)
31	182 Extraordinary Property Debits.....	\$707,661	\$670,416	(\$37,245)
32	185 Other Deferred Debits.....		\$2,231,521	\$2,231,521
33	<b>Total Deferred Debits.....</b>	<b>\$736,173</b>	<b>\$2,928,515</b>	<b>\$2,192,342</b>
34				
35	<b>Total Assets and Other Debits.....</b>	<b>\$128,778,354</b>	<b>\$135,299,402</b>	<b>\$6,521,048</b>

Annual Report of:

For Year Ended December 31, 2015

**Westfield Gas & Electric**

**COMPARATIVE BALANCE SHEET Liabilities and Other Credits**

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
	<b>APPROPRIATIONS</b>			
2	201 Appropriations for Construction.....			
	<b>SURPLUS</b>			
4	205 Sinking Fund Reserves.....			
5	206 Loans Repayment.....	\$21,580,999	\$22,506,581	\$925,582
6	207 Appropriations for Construction Repayment..	\$0	\$0	\$0
7	208 Unappropriated Earned Surplus (P. 12).....	\$33,862,935	\$26,717,253	(\$7,145,674)
8	<b>Total Surplus.....</b>	<b>\$55,443,934</b>	<b>\$49,223,834</b>	<b>(\$6,220,092)</b>
	<b>LONG TERM DEBT</b>			
10	221 Bonds (P. 6).....	\$11,368,257	\$10,442,675	(\$925,582)
11	231 Notes Payable (P 7).....	\$0	\$0	\$0
12	<b>Total Bonds and Notes.....</b>	<b>\$11,368,257</b>	<b>\$10,442,675</b>	<b>(\$925,582)</b>
	<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232 Accounts Payable.....	\$7,153,181	\$6,757,645	(\$395,534)
15	234 Payables to Municipality.....	\$206,046	\$220,002	\$13,956
16	235 Customer Deposits.....	\$152,962	\$316,762	\$163,800
17	236 Taxes Accrued.....	\$3,579	(\$11,659)	(\$15,238)
18	237 Interest Accrued.....	\$0	\$0	\$0
19	242 Miscellaneous Current and Accrued Liabilities	\$2,785,416	\$2,709,497	(\$75,919)
20	<b>Total Current and Accrued Liabilities...</b>	<b>\$10,301,184</b>	<b>\$9,992,247</b>	<b>(\$308,937)</b>
	<b>DEFERRED CREDITS</b>			
22	251 Unamortized Premium on Debt.....			
23	252 Customer Advance for Construction.....			
24	253 Other Deferred Credits.....			
25	<b>Total Deferred Credits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>RESERVES</b>			
27	260 Reserves for Uncollectable Accounts.....	\$751,374	\$618,000	(\$133,374)
28	261 Property Insurance Reserve.....	\$0	\$0	\$0
29	262 Injuries and Damages Reserves.....	\$0	\$0	\$0
30	263 Pensions and Benefits.....	\$6,634,688	\$18,732,404	\$12,097,716
31	265 Miscellaneous Operating Reserves.....	\$37,596,847	\$38,503,979	\$907,132
32	<b>Total Reserves.....</b>	<b>\$44,982,909</b>	<b>\$57,854,383</b>	<b>\$12,871,474</b>
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271 Contributions in Aid of Construction.....	\$6,682,070	\$7,786,263	\$1,104,193
35	<b>Total Liabilities and Other Credits</b>	<b>\$128,778,354</b>	<b>\$135,299,402</b>	<b>\$6,521,048</b>

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.

--

## Westfield Gas &amp; Electric

## 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>			
2	400 Operating Revenues (P.37 and 43)	\$73,174,062	(\$1,711,453)
3	Operating Expenses:		
4	401 Operation Expense (P. 42 & 47)	\$63,101,368	(\$2,261,107)
5	402 Maintenance Expense (P. 42 and 47)	\$3,330,390	(\$280,460)
6	403 Depreciation Expense	\$3,671,758	\$87,385
7	407 Amortization of Property Losses	\$37,245	\$0
8			
9	408 Taxes (P. 49)	\$0	\$0
10	Total Operating Expenses	\$70,140,761	(\$2,454,182)
11	Operating Income	\$3,033,301	\$742,729
12	414 Other Utility Operating Income (P. 50)	\$0	\$0
13			
14	Total Operating Income	\$3,033,301	\$742,729
<b>OTHER INCOME</b>			
16	415 Income from Merchandising, Jobbing and Contract Work (P.51)	\$630,679	(\$5,842)
17	419 Interest Income	\$0	\$0
18	421 Miscellaneous Nonoperating income	\$912,077	\$207,851
19	Total Other Income	\$1,542,756	\$202,009
20	Total Income	\$4,576,057	\$944,738
<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	\$4,576,057	\$944,738
<b>INTEREST CHARGES</b>			
27	427 Interest on Bonds and Notes	\$490,397	\$22,966
28	428 Amortization of Debt Discount and Expense	\$0	(\$1,934)
29	429 Amortization of Premium on Debt-Credit	\$0	\$0
30	431 Other Interest Expense	\$43,468	(\$57,175)
31	432 Interest Charged to Construction - Credit	\$0	\$0
32	Total Interest Charges	\$533,865	(\$36,143)
33	<b>NET INCOME</b>	<b>\$4,042,192</b>	<b>\$980,881</b>
<b>EARNED SURPLUS</b>			
Line No.	(a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		\$33,862,935
35			
36			
37	433 Balance Transferred from Income		\$4,042,192
38	434 Miscellaneous Credits to Surplus (P. 21)		\$75,000
39	435 Miscellaneous Debits to Surplus (P. 21)	\$1,365,581	
40	436 Appropriations of Surplus (P. 21)	\$9,897,293	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	\$26,717,253	
43			
44	Totals	\$37,980,127	\$37,980,127

## 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>				
2	400 Operating Revenues (P.37 and 43)	\$ 51,673,904	\$ 969,744	\$ 21,500,157	\$ (2,523,4
3	Operating Expenses:				
4	401 Operation Expense (P. 42 & 47)	\$ 45,251,378	\$ 716,478	\$ 17,849,990	\$ (2,819,8
5	402 Maintenance Expense (P. 42 and 47)	\$ 2,431,855	\$ (113,493)	\$ 898,535	\$ (166,9
6	403 Depreciation Expense	\$ 2,162,847	\$ 39,939	\$ 1,508,911	\$ 47,4
7	407 Amortization of Property Losses		\$ -	\$ 37,245	\$ -
8			\$ -		\$ -
9	408 Taxes (P. 49)	\$ -	\$ -	\$ -	\$ -
10	Total Operating Expenses	\$ 49,846,080	\$ 642,924	\$ 20,294,681	\$ (2,939,3
11	Operating Income	\$ 1,827,824	\$ 326,820	\$ 1,205,476	\$ 415,90
12	414 Other Utility Operating Income (P. 50)	\$ -	\$ -	\$ -	\$ -
13					
14	Total Operating Income	\$ 1,827,824	\$ 326,820	\$ 1,205,476	\$ 415,90
15	<b>OTHER INCOME</b>				
16	415 Income from Merchandising, Jobbing and Contract Work	\$ 463,168	\$ (57,469)	\$ 167,511	\$ 51,62
17	419 Interest Income	\$ -	\$ -	\$ -	\$ -
18	421 Miscellaneous Nonoperating Income (p21)	\$ 780,921	\$ 187,049	\$ 131,157	\$ 20,80
19	Total Other Income	\$ 1,244,089	\$ 129,580	\$ 298,668	\$ 72,43
20	Total Income	\$ 3,071,913	\$ 456,400	\$ 1,504,144	\$ 488,34
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
22	425 Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -
23	426 Other Income Deductions	\$ -	\$ -	\$ -	\$ -
24	Total Income Deductions	\$ -	\$ -	\$ -	\$ -
25	Income Before Interest Charges	\$ 3,071,913	\$ 456,400	\$ 1,504,144	\$ 488,34
26	<b>INTEREST CHARGES</b>				
27	427 Interest on Bonds and Notes	\$ 331,695	\$ (13,253)	\$ 158,702	\$ 36,220
28	428 Amortization of Debt Discount and Expense	\$ -	\$ (1,199)	\$ -	\$ (735
29	429 Amortization of Premium on Debt-Credit	\$ -	\$ -	\$ -	\$ -
30	431 Other Interest Expense	\$ 34,302	\$ (45,820)	\$ 9,166	\$ (11,355
31	432 Interest Charged to Construction - Credit	\$ -	\$ -	\$ -	\$ -
32	Total Interest Charges	\$ 365,997	\$ (60,272)	\$ 167,868	\$ 24,130
33	<b>NET INCOME</b>	\$ 2,705,916	\$ 516,672	\$ 1,336,276	\$ 464,210



Annual Report of:

Year ended December 31, 2015

Westfield Gas & Electric

CASH BALANCES AT END OF YEAR (Account 131)			
Line No.	Items (a)	Amount (b)	
1	Operation Fund.....	\$9,387,413.00	
2	Interest Fund.....	\$0.00	
3	Bond Fund.....	\$0.00	
4	Construction Fund.....	\$0.00	
5	Reserve Fund	\$33,445,272.00	
6			
7			
8			
9			
10			
11			
12	<b>TOTAL</b>	<b>\$42,832,685.00</b>	
<b>MATERIALS AND SUPPLIES (Account 151-159, 163)</b>			
Summary per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25).....		\$21,237.00
14	Fuel Stock Expenses (Account 152).....		
15	Residuals (Account 153).....		
16	Plant Materials and Operating Supplies (Account 154).....	\$1,707,583.00	\$672,068.00
17	Merchandise (Account 155).....	\$15,222.00	\$22,834.00
18	Other Materials and Supplies (Account 156).....		
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)		
20	Nuclear Fuel Assemblies and Components - Stock Acct (Acct 158)		
21	Nuclear Byproduct Materials (Account 159).....		
22	Stores Expense (Account 163).....		
23	<b>Total per Balance Sheet</b>	<b>\$1,722,805.00</b>	<b>\$716,139.00</b>
<b>Depreciation Fund Account (Account 126)</b>			
Line No.	(a)	Amount (b)	
24	<b>DEBITS</b>		
25	Balance of Account at Beginning of Year.....		\$227,974.00
26	Income During Year from Balance on Deposit.....		\$42.00
	Amount Transferred from Bond Fund.....		\$0.00
27	Amount Transferred from Operations Fund.....		\$2,026,754.00
28	Depreciation allowance		\$3,671,758.00
29	<b>TOTAL</b>		<b>\$5,926,528.00</b>
30			
31	<b>CREDITS</b>		
32	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)		\$5,714,077.00
33	Amounts Expended for Renewals.....		
34	Adjustment		
35			
36			
37			
38			
39			
40	Balance on Hand at End of Year.....		\$212,451.00
41	<b>TOTAL</b>		<b>\$5,926,528.00</b>

## 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							
15	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
16	B. Nuclear Production Plant						
17	320 Land & Land Rights						\$0
18	321 Structures & Improvements						\$0
19	322 Reactor Plant Equipment		None				\$0
20	323 Turbogenerator Units						\$0
21	324 Accessory Electric Equipment						\$0
22	325 Misc. Power Plant Equipment						\$0
23	Total Nuclear Production Plant	\$0	\$0	\$0	\$0	\$0	\$0

Annual Report of:

For the year ended December 31, 2015

## Westfield Gas &amp; 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						
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						
11	340 Land & Land Rights	\$0					\$0
12	341 Structures & Improvements	\$764,274		(\$35,432)			\$728,842
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	\$764,274	\$0	(\$35,432)	\$0	\$0	\$728,842
19	Total Production Plant	\$764,274	\$0	(\$35,432)	\$0	\$0	\$728,842
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		None				\$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	\$210,870		(\$20,210)			\$190,660
4	362 Station Equipment	\$2,150,610	\$216,147	(\$59,798)			\$2,306,959
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$670,463	\$3,063	(\$34,094)	\$1,647	(\$1,647)	\$639,439
7	365 Overhead Conductors & Devices	\$9,903,689	\$682,695	(\$388,962)	\$662	(\$835)	\$10,197,259
8	366 Underground Conduit	\$430,749		(\$38,422)			\$392,327
9	367 Underground Conductors & Devices	\$3,732,082	\$1,470,991	(\$201,510)			\$5,001,563
10	368 Line Transformers	\$5,605,463	\$92,589	(\$262,802)	\$2,976	(\$3,581)	\$5,434,645
11	369 Services	\$1,380,002	\$128,571	(\$74,221)			\$1,434,352
12	370 Meters	\$2,745,533	\$13,085	(\$35,875)	\$4,317	(\$5,422)	\$2,721,638
13	371 Installations on Customers Premises	\$64,685		(\$6,767)			\$57,918
14	372 Leased Property on Cust's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$829,482	\$301,332	(\$35,820)			\$1,094,994
16	382 Computer Hardware and Equipment	\$427,331	\$362,248	(\$13,034)			\$776,545
17	383 Computer Software	\$984,378	\$82,864	(\$52,099)			\$1,015,143
18	384 Communication Equipment	\$1,296,873	\$772,238	(\$2,410)			\$2,066,701
19	Total Distribution Plant	\$30,783,681	\$4,125,823	(\$1,226,024)	\$9,602	(\$11,485)	\$33,681,599
20	5. GENERAL PLANT						
21	389 Land & Land Rights	\$10,000					\$10,000
22	390 Structures & Improvements	\$3,611,247	\$111,165	(\$203,887)			\$3,518,525
23	391 Office Furniture & Equipment	\$826,280	\$11,819	(\$186,410)	\$780,000	(\$780,000)	\$651,689
24	392 Transportation Equipment	\$1,122,763	\$35,709	(\$208,175)			\$950,297
25	393 Stores Equipment	\$86,404		(\$1,322)			\$85,082
26	394 Tools, Shop & Garage Equipment	\$66,325	\$38,681	(\$20,182)			\$84,824
27	395 Laboratory Equipment	\$46,196		(\$520)			\$45,676
28	396 Power Operated Equipment	\$14,556		(\$1,083)			\$13,473
29	397 Communications Equipment	\$2,549,034		(\$276,459)	\$960,000	(\$960,000)	\$2,272,575
30	398 Misc. Equipment	\$61,982		(\$3,354)			\$58,628
31	399 Other Tangible Property	\$0					\$0
32	Total General Plant	\$8,394,787	\$197,374	(\$901,392)	\$1,740,000	(\$1,740,000)	\$7,690,769
33	Total Electric Plant in Service	\$39,942,742	\$4,323,197	(\$2,162,848)	\$1,749,602	(\$1,751,485)	\$42,101,208
34	104 Utility Plant Leased to Others	\$0					\$0
35	106 Completed Construction Not Classified	\$0					\$0
36	107 Construction Work in Progress	\$0					\$0
37	Total Utility Plant Electric	\$39,942,742	\$4,323,197	(\$2,162,848)	\$1,749,602	(\$1,751,485)	\$42,101,208

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) Propane	Cost (d) Propane	Quantity (e) LNG	Cost (f) LNG
1	On Hand Beginning of Year.....	\$ -	0	\$ -	0	\$ -
2	Received During Year.....	\$ -	0	\$ -	0	\$ -
3						
4	TOTAL	\$ -	0	\$ -	0	\$ -
5						
6	Used During Year (Note A).....					
7	Sendout	\$ -	0	\$ -	0	\$ -
8	Boiler Fuel	\$ -	0	\$ -	0	\$ -
9	Distribution Use	\$ -	0	\$ -	0	\$ -
10	Boil Off	\$ -	0	\$ -	0	\$ -
11	Sold or Transferred.....					
12						
13	TOTAL DISPOSED OF	\$ -	0	\$ -	0	\$ -
14						
15	BALANCE END OF YEAR	\$ -	0	\$ -	0	\$ -
16						
17						
18						
19	Item (a)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
20						
21	On Hand Beginning of Year.....					
22						
23	Received During Year.....					
24						
25	TOTAL		0	0	0	0
26						
27	Used During Year (Note A).....					
28						
29			NONE			
30						
31						
32	Sold or Transferred.....					
33						
34	TOTAL DISPOSED OF		0	0	0	0
35						
36	BALANCE END OF YEAR		0	0	0	0
37						
38						
39						
40						

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						
2							\$0
3		\$0	\$0	\$0	\$0	\$0	\$0
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		\$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 Mixing Equipment	\$0	\$0	\$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

## Westfield Gas &amp; Electric

## 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	\$3,272		(\$1,185)			\$2,087
5	367 Mains	\$21,003,527	\$770,393	(\$902,228)	\$3,471	(\$3,471)	\$20,871,692
6	368 Compressor Station Equipment	\$0					\$0
7	369 Measuring and Regulating	\$553,535		(\$24,726)			\$528,809
8	Station Equipment	\$0					\$0
9	370 Communications Equipment	\$528,363	\$202,675	(\$5,729)			\$725,309
10	380 Services	\$6,231,934	\$369,606	(\$315,597)	\$540	(\$540)	\$6,285,943
11	381 Meters	\$1,498,874	\$4,464	(\$52,198)	\$47,602	(\$47,602)	\$1,451,140
12	382 Meter Installations	\$0					\$0
13	383 House Regulators	\$37,472	\$27,563	(\$5,863)	\$3,456	(\$3,456)	\$59,172
14	386 Other Property on Customers Premises	\$0					\$0
15	387 Other Equipment	\$2,579		(\$99)			\$2,480
16	Total Transmission and Distribution Plant	\$29,986,398	\$1,374,701	(\$1,307,625)	\$55,069	(\$55,069)	\$30,033,474
17	5. GENERAL PLANT						
18	389 Land & Land Rights	\$0					\$0
19	390 Structures & Improvements	\$1,037,783	\$27,791	(\$57,148)			\$1,008,426
20	391 Office Furniture & Equipment	\$40,441	\$2,871	(\$5,379)	\$201,000	(\$201,000)	\$37,933
21	392 Transportation Equipment	\$272,727		(\$46,812)			\$225,915
22	393 Stores Equipment	\$3,930		(\$802)			\$3,128
23	394 Tools, Shop & Garage Equipment	\$140,827	\$36,876	(\$4,493)			\$173,210
24	395 Laboratory Equipment	\$20,071		(\$4,377)			\$15,694
25	396 Power Operated Equipment	\$32,527		(\$275)			\$32,252
26	397 Communications Equipment	\$175,728		(\$78,859)	\$230,000	(\$230,000)	\$96,869
27	398 Miscellaneous Equipment	\$49,979		(3,142)			\$46,837
28	399 Other Tangible Property	\$0					\$0
29	Total General Plant	\$1,774,013	\$67,538	(\$201,287)	\$431,000	(\$431,000)	\$1,640,264
30	Total Electric Plant in Service	\$31,831,401	\$1,442,239	(\$1,508,912)	\$486,069	(\$486,069)	\$31,764,728
31	104 Utility Plant Leased to Others	\$0					\$0
32	106 Completed Construction Not Classified	\$0					\$0
33	107 Construction Work in Progress	\$0				\$0	\$0
34	Total Utility Plant Gas	\$31,831,401	\$1,442,239	(\$1,508,912)	\$486,069	(\$486,069)	\$31,764,728

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Electric Division	\$ 780,921
2	Gas Division	\$ 131,157
3		\$ -
4		\$ -
5		\$ -
6		\$ -
TOTAL		\$ 912,078
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
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	\$ 925,581
25	In Lieu of Tax Payment to the Town	\$ 440,000
26		
27		
28		
29		
30		
31		
32		
TOTAL		\$ 1,365,581
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34	Net Pension Liability	\$ 9,897,293
35		
36		
37		
38		
39		
40	TOTAL	\$ 9,897,293



MUNICIPAL REVENUES (Account 482,444)					
(K.W.H. sold under the provisions of Chapter 269, Acts of 1927)					
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenues Received (c)	Avg. Revenues per M.C.F. (0000) (d)
1	482	Municipals	72,152,000	\$ 971,373	\$ 0.1346
2					
3					
4		Totals	72,152,000	\$ 971,373	\$ 0.1346
Electric Schedule					
Line No.	Acct. No.	(a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (0000) (d)
5	444	Municipals: (Other than Street Lighting)	12,989,372	\$ 1,905,147	\$ 0.1467
6					
7					
8					
9					
10					
11					
12		Total	12,989,372	\$ 1,905,147	\$ 0.1467
13	M-14	Street Lighting	2,755,975	\$ 368,471	\$ 0.1337
14					
15					
16					
17		Total	2,755,975	\$ 368,471	\$ 0.1337
18					
19		Total	2,755,975	\$ 368,471	\$ 0.1337
20		Totals	15,745,347	\$ 2,273,618	\$ 0.1444
21					
22					
23					
24					

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)
25	See Page 54 thru 56				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41		Totals	0	\$	#DIV/0!

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 K.W.H. (Cents) (0.0000) (e)
42	See Page 52 and 53				
43					
44					
45					
46					
47					
48					
49					
50					
51			Totals	0	\$

# Westfield Gas & Electric

## 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 number of meters, plus number of flat rate accounts, except that where separate meter readings are

4. Unmetered sales should be included below. the details of such sales should be given in a footnote.
5. 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.

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)
<b>SALES OF ELECTRICITY</b>							
1	440 Residential Sales	\$ 18,462,738	\$ (173,996)	131,349,506	4,455,920	15,834	73
2	442 Commercial & Industrial Sales	\$ 15,928,419	\$ 651,318	110,766,716	5,655,170	1,845	(8)
3	Small (or Commercial) see instr. 5	\$ 13,831,265	\$ (522,221)	111,195,941	(6,813,738)	86	(31)
4	Large (or Industrial) see instr. 5	\$ 2,273,618	\$ (3,694)	15,745,347	(188,402)	150	11
5	444 Municipal Sales (P. 22)	\$ 141,627	\$ (2,764)	864,259	5,881	0	
6	445 Other Sales to Public Authorities	\$ -	\$ -	-	-	-	-
7	446 Sales to Railroads & Railways	\$ -	\$ -	-	-	-	-
8	448 Interdepartmental Sales	\$ -	\$ -	-	-	-	-
9	449 Miscellaneous Electric Sales	\$ 1,036,237	\$ 1,021,101	-	-	-	-
10	<b>Total Sales to Ultimate Consumers</b>	\$ 51,673,904	\$ 969,744	369,921,769	3,114,831	17,915	45
11	Sales for Resale	\$ -	\$ -	-	-	-	-
12	<b>Total Sales of Electricity</b>	\$ 51,673,904	\$ 969,744	369,921,769	3,114,831	17,915	45
<b>OTHER OPERATING REVENUES</b>							
13	450 Forfeited Discounts	\$ -	\$ -	-	-	-	-
14	451 Miscellaneous Service Revenues	\$ -	\$ -	-	-	-	-
15	453 Sales of Water & Water Power	\$ -	\$ -	-	-	-	-
16	454 Rent from Electric Property	\$ -	\$ -	-	-	-	-
17	455 Interdepartmental Rents	\$ -	\$ -	-	-	-	-
18	456 Other Electric Revenues	\$ -	\$ -	-	-	-	-
19	<b>Total Other Operating Revenues</b>	\$ -	\$ -	-	-	-	-
20	<b>Total Electric Operating Revenues</b>	\$ 51,673,904	\$ 969,744	369,921,769	3,114,831	17,915	45

\* 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.H.W. 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	109,180,970	\$ 15,366,566	\$ 0.1407	13,485	13,531
2	440-01	Res. Heat	22,168,536	\$ 3,096,172	\$ 0.1397	2,304	2,303
3	440-02	Comm. Heat	1,445,753	\$ 172,900	\$ 0.1196	159	152
4	442-01	Comm. Light	109,320,963	\$ 15,755,519	\$ 0.1441	1,708	1,693
5	442-02	Ind. Power	111,195,941	\$ 13,831,265	\$ 0.1244	86	86
6	444-01	Mun. Street Light	2,755,975	\$ 368,471	\$ 0.1337	1	1
7	444-02	Mun. Buildings	11,639,619	\$ 1,708,669	\$ 0.1468	136	137
8	444-03	Mun. Power	1,349,753	\$ 196,478	\$ 0.1456	11	12
9	445-01	Area Light	864,259	\$ 141,627	\$ 0.1639		
10	449-01	Deferred Revenue		\$ 1,036,237			
11							
12							
13							
14							
15							
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47							
48	<b>TOTAL SALES TO ULTIMATE</b>						
49	<b>CONSUMERS (Page 37 line 11)</b>		<b>369,921,769</b>	<b>\$ 51,673,903.75</b>	<b>0.1397</b>	<b>17,890</b>	<b>17,915</b>

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION</b>			
	Operation:		
2	500 Operation supervision and engineering		
3	501 Fuel		
4	502 Steam expenses		
5	503 Steam from other sources		
6	504 Steam transferred - Cr.	None	
7	505 Electric expenses		
8	506 Miscellaneous steam power expenses		
9	507 Rents		
10	<b>Total operation</b>	\$0	\$0
11	Maintenance:		
12	510 Maintenance supervision and engineering		
13	511 Maintenance of structures		
14	512 Maintenance of boiler plant	None	
15	513 Maintenance of electric plant		
16	514 Maintenance of miscellaneous steam plant		
17	<b>Total maintenance</b>	\$0	\$0
18	<b>Total power production expenses - steam power</b>	\$0	\$0
19	<b>NUCLEAR POWER GENERATION</b>		
20	Operation:		
21	517 Operation supervision and engineering		
22	518 Fuel		
23	519 Coolants and water		
24	520 Steam expenses		
25	521 Steam from other sources		
26	522 Steam transferred - Cr.	None	
27	523 Electric expenses		
28	524 Miscellaneous nuclear power expenses		
29	525 Rents		
30	<b>Total operation</b>	\$0	\$0
31	Maintenance:		
32	528 Maintenance supervision and engineering		
33	529 Maintenance of structures		
34	530 Maintenance of reactor plant equipment	None	
35	531 Maintenance of electric plant		
36	532 Maintenance of miscellaneous nuclear plant		
37	<b>Total maintenance</b>	\$0	\$0
38	<b>Total power production expenses - nuclear power</b>	\$0	\$0
39	<b>HYDRAULIC POWER GENERATION</b>		
40	Operation:		
41	535 Operation supervision and engineering		
42	536 Water for power		
43	537 Hydraulic expenses		
44	538 Electric expenses	None	
45	539 Miscellaneous hydraulic power generation expenses		
46	540 Rents		
47	<b>Total operation</b>	\$0	\$0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
<b>HYDRAULIC POWER GENERATION - continued</b>			
	Maintenance:		
2	541 Maintenance supervision and engineering		
3	542 Maintenance of structures		None
4	543 Maintenance of Reservoirs, dams & waterways		
5	544 Maintenance of Electric Plant		
6	545 Maintenance of miscellaneous hydraulic plant		
7	<b>Total maintenance</b>	\$0	\$0
8	<b>Total power production expenses - hydraulic power</b>	\$0	\$0
9	<b>OTHER POWER GENERATION</b>		
10	Operation:		
11	546 Operation supervision and engineering		
12	547 Fuel	\$ 7,396	\$ (15,444)
13	548 Generation Expense		
14	549 Miscellaneous other power generation expenses		
15	550 Rents		
16	<b>Total operation</b>	\$7,396	(\$15,444)
17	Maintenance:		
18	551 Maintenance supervision and engineering		
19	552 Maintenance of structures		
20	553 Maintenance of generating & electric plant	\$ 4,969	\$ (23,938)
21	554 Maintenance of miscellaneous other power generation plant	\$ 719	\$ 33
22	<b>Total maintenance</b>	\$5,688	\$ (23,905)
23	<b>Total power production expenses - other power</b>	\$13,084	(\$39,349)
24	<b>OTHER POWER SUPPLY EXPENSES</b>		
25	555 Purchased Power	\$ 25,907,216	\$ (1,374,203)
26	556 System control & load dispatching	\$ -	\$ -
27	557 Other expenses	\$ 373,274	\$ (57,671)
28	<b>Total other power supply expenses</b>	\$ 26,280,490	\$ (1,431,874)
29	<b>Total power production expenses</b>	\$ 26,293,575	\$ (1,471,223)
30	<b>TRANSMISSION EXPENSES</b>		
31	Operation:		
32	560 Operation supervision and engineering		\$ -
33	561 Load dispatching	\$ -	\$ -
34	562 Station expenses		
35	563 Overhead line expenses		\$ -
36	564 Underground line expenses		\$ -
37	565 Transmission of electricity by others	\$ 6,080,187	\$ 115,176
38	566 Miscellaneous transmission expenses		\$ -
39	567 Rents		\$ -
40	<b>Total operation</b>	\$ 6,080,187	\$ 115,176
41	Maintenance:		
42	568 Maintenance supervision and engineering	\$ -	
43	569 Maintenance of structures	\$ -	
44	570 Maintenance of station equipment	\$ -	
45	571 Maintenance of overhead lines	\$ -	
46	572 Maintenance of underground lines	\$ -	
47	573 Maintenance of miscellaneous transmission plant	\$ -	
48	<b>Total maintenance</b>	\$ -	\$ -
49	<b>Total transmission expenses</b>	\$ 6,080,187	\$ 115,176
50			

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 <u>Operation supervision and engineering</u>	\$ 824,141	\$ 72,994
3	581 <u>Load dispatching</u>	\$ 391,339	\$ (8,806)
4	582 <u>Station expenses</u>	\$ -	\$ -
5	583 <u>Overhead line expenses</u>	\$ -	\$ (2,716)
6	584 <u>Underground line expenses</u>	\$ 38,853	\$ (15,890)
7	585 <u>Street lighting &amp; signal system expenses</u>	\$ 108,597	\$ (26,728)
8	586 <u>Meter expenses</u>	\$ 58,620	\$ 11,777
9	587 <u>Customer installations expenses</u>	\$ 20,984	\$ 18,114
10	588 <u>Miscellaneous distribution expenses</u>	\$ 950,549	\$ (29,869)
11	589 <u>Rentals</u>	\$ -	\$ -
12	<b>Total operation</b>	\$ 2,392,883	\$ 18,876
13	Maintenance:		
14	590 <u>Maintenance supervision and engineering</u>	\$ -	\$ -
15	591 <u>Maintenance of structures</u>	\$ -	\$ -
16	592 <u>Maintenance of station equipment</u>	\$ 51,911	\$ (10,696)
17	593 <u>Maintenance of overhead lines</u>	\$ 1,482,425	\$ (116,910)
18	594 <u>Maintenance of underground lines</u>	\$ 143,300	\$ 18,425
19	595 <u>Maintenance of line transformers</u>	\$ 1,305	\$ (9,160)
20	596 <u>Maintenance of street lighting &amp; signal systems</u>	\$ -	\$ -
21	597 <u>Maintenance of meters</u>	\$ -	\$ -
22	598 <u>Maintenance of miscellaneous distribution plant</u>	\$ -	\$ -
23	<b>Total maintenance</b>	\$ 1,678,941	\$ (118,341)
24	<b>Total distribution expenses</b>	\$ 4,071,824	\$ (99,465)
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
	Operation:		
27	901 <u>Supervision</u>	\$ 239,223	\$ 48,850
28	902 <u>Meter reading expenses</u>	\$ 121,311	\$ (21,539)
29	903 <u>Customer records &amp; collection expenses</u>	\$ 2,301,395	\$ 1,322,504
30	904 <u>Uncollectible accounts</u>	\$ 148,391	\$ (164,155)
31	905 <u>Miscellaneous customer accounts expenses</u>	\$ 592,344	\$ 29,411
32	909 <u>Advertising and instructional expense</u>	\$ 958,479	\$ (119,798)
33	<b>Total customer accounts expenses</b>	\$ 4,361,143	\$ 1,095,273
<b>SALES EXPENSES</b>			
	Operation:		
36	911 <u>Supervision</u>	\$ -	\$ -
37	912 <u>Conservation audit expenses</u>	\$ -	\$ -
38	913 <u>Advertising expense</u>	\$ 148,740	\$ 36,862
39	916 <u>Miscellaneous sales expenses</u>	\$ -	\$ -
40	<b>Total sales expenses</b>	\$ 148,740	\$ 36,862
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>			
	Operation:		
43	920 <u>Administrative &amp; general salaries</u>	\$ 921,020	\$ 54,500
44	921 <u>Office supplies &amp; expenses</u>	\$ 666,105	\$ (117,715)
45	922 <u>Administrative expenses transferred - Cr.</u>	\$ -	\$ -
46	923 <u>Outside services employed</u>	\$ 1,520,082	\$ 490,858
47	924 <u>Property insurance</u>	\$ 89,125	\$ (61,430)
48	925 <u>Injuries &amp; damages</u>	\$ 160,102	\$ 39,935
49	926 <u>Employee pension &amp; benefits</u>	\$ 2,673,423	\$ 294,041
50	928 <u>Regulatory commission expenses</u>	\$ 25,667	\$ (2,333)
51	929 <u>Duplicate charges - Cr.</u>	\$ (141,368)	\$ (18,668)
52	930 <u>Miscellaneous general expenses</u>	\$ 66,384	\$ 4,180
53	931 <u>Municipal services</u>	\$ -	\$ -
54	<b>Total operations</b>	\$ 5,980,538	\$ 683,367

**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>			
1	Maintenance:		
2	933 Maintenance of Transportation	\$ 405,903	\$ (17,875)
3	935 Maintenance of General Plant	\$ 341,323	\$ 46,828
4	Total administrative & general expenses	\$ 6,727,765	\$ 712,120
5	Total Electric Operation & Maintenance Expenses	\$ 47,683,233	\$ 388,743

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

	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	7,396	5,688	\$13,084
12	Other Power Supply Expenses	\$ 26,280,491	\$0	\$26,280,491
13	<b>Total Power Production Expenses</b>	\$26,287,887	\$5,688	\$26,293,575
14	Transmission Expenses	\$6,080,187	\$0	\$6,080,187
15	Distribution Expenses	\$2,392,883	\$1,678,941	\$4,071,824
16	Customer Accounts Expenses	\$4,361,143		\$4,361,143
17	Sales Expenses	\$148,740		\$148,740
18	Administrative & General Expenses	\$ 5,980,538	\$ 747,226	\$6,727,765
19				
20	<b>Total Electric Operation and Maintenance Expenses</b>	\$45,251,378	\$2,431,855	\$47,683,233
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)

102.09%

Total Salaries and Wages of electric department for year, including amounts Charged to operating expenses, construction and other accounts

\$ 5,846,024

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

51

Westfield Gas & Electric

Account (a)	Operating Revenues		MCF Sold (1000 BTU)		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)
<b>SALES OF GAS</b>						
480 Residential Sales	\$ 10,534,298	\$ (347,036)	704,393.3	28,161.2	9,193	102
481 Commercial & Industrial Sales: Small (or Commercial) see instr. 5 Large (or Industrial) see instr. 5	\$ 10,076,547	\$ 1,144,576	772,358.1	161,747.5	1,041	15
482 Municipal Sales (P. 22)	\$ 1,888,191	\$ (1,892,369)	153,610.5	(160,425.9)	21	(3)
483 Other Sales	\$ 971,373	\$ 522,157	72,152.0	42,017.9	47	1
449 Deferred Revenue	(\$1,970,252)	\$ (1,949,154)				
<b>Total Sales to Ultimate Consumers</b>	<b>\$21,500,157</b>	<b>(\$2,521,826)</b>	<b>1,702,513.9</b>	<b>71,500.7</b>	<b>10,302</b>	<b>115</b>
483 Sales for Resale						
<b>Total Sales of Gas</b>	<b>\$21,500,157</b>	<b>(\$2,521,826)</b>	<b>1,702,513.9</b>	<b>\$71,501</b>	<b>10,302</b>	<b>115</b>
<b>OTHER OPERATING REVENUES</b>						
487 Forfeited Discounts						
488 Miscellaneous Service Revenues						
489 Revenues from Trans. of Gas of Other						
490 Revenues from Products Extracted from Natural Gas						
491 Rev. from Natural Gas Processed by Others						
493 Rent from Gas Property						
494 Interdepartmental Rents						
495 Other Gas Revenues						
<b>Total Other Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>				
<b>Total Gas Operating Revenues</b>	<b>\$21,500,157</b>	<b>(\$2,521,826)</b>				
<p>Purchased Price Adj. Clauses      Fuel Clauses</p>						

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



## SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the M.C.F. 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)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue Per M.C.F. \$0.0000 (d)	Number of Customers (Per Bills Rendered)		
						July 31 (e)	December 31 (f)	
1	480-G61	Res. Gas	33,762.2	\$550,330	\$ 16.3002	1,249	1,254	
2	480-G62	Res. Heat	670,631.1	\$9,983,967	\$ 14.8874	7,848	7,939	
3	481-G73	Commercial	772,358.1	\$10,076,547	\$ 13.0465	1,025	1,041	
4	481-G83	Econ. Dev. G-83	-	\$0	-	0	0	
5	481-G74	Industrial	41,070.6	\$512,749	\$ 12.4846	8	8	
6	481-G81	Flex Rate	41,124.7	\$599,942	\$ 14.5884	3	4	
7	481-G84	Econ. Dev. G-84	-	\$0	-	0	0	
8	481-410	Serv. Agree. G-50	0.0	\$0	-	0	0	
9	481-419	Serv. Agree. G-90	15,221.8	\$213,946	\$ 14.0552	7	7	
10	481-420	Serv. Agree. G-91	0.0	\$0	-	0	0	
11	481-421	Serv. Agree. G-92	0.0	\$0	-	0	0	
12	481-470	Serv. Agree. G-93	0.0	\$0	-	0	0	
		Serv. Agree. G-94	0.0	\$0	-	0	0	
		Serv. Agree. G-95	52,412.4	\$522,652	\$ 9.9719	2	1	
13		Serv. Agree. G-96	3,781.0	\$38,903	\$ 10.2890	1	1	
14	482-G71	Municipal	5,214.2	\$71,640	\$ 13.7394	11	12	
15	482-G72	Municipal Heat	66,937.8	\$899,733	\$ 13.4413	33	35	
16		Department Use	3,293.6	\$46,666	\$ 14.1687	3	3	
17		Flex Rate WSC	0.0	\$0	-	0	0	
18		Deferred Rev Adj		-\$1,970,252				
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48	TOTAL SALES TO ULTIMATE							
49	CONSUMERS (Page 43 line 9)			1,705,807.5	\$21,546,823	\$ 12.6315	10,190	10,305

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:		
2	700 Operation supervision and engineering		
3	701 Operation labor		
4	702 Boiler fuel		
5	703 Miscellaneous steam expenses		
6	704 Steam transferred - Cr.		
7	<b>Total operation</b>	\$0	\$0
8	Maintenance:		
9	705 Maintenance supervision and engineering		
10	706 Maintenance of structures and improvements		
11	707 Maintenance of boiler plant equipment		
12	708 Maintenance of other steam production plant		
13	<b>Total maintenance</b>	\$0	\$0
14	<b>Total power production expenses - steam power</b>	\$0	\$0
<b>MANUFACTURED GAS PRODUCTION</b>			
	Operation:		
15	710 Operation supervision and engineering		
16	Production labor and expenses:		
17	711 Steam expenses		
18	712 Other power expenses		
19	715 Water gas generating expenses		
20	716 Oil gas generating expenses		
21	717 Liquefied petroleum gas expenses		
22	718 Other process production expenses		
23	Gas fuels:		
24	721 Water gas generator fuel		
25	722 Fuel for oil gas		
26	723 Fuel for liquefied petroleum gas process		
27	724 <u>Other gas fuels</u>	\$ -	\$ -
28	Gas raw materials:		
29	726 Oil for water gas		
30	727 Oil for oil gas		
31	728 Liquefied petroleum gas		
32	729 Raw materials for other gas processes		
33	730 Residuals expenses		
34	731 Residual produced -0- Cr.		
35	732 Purification expenses		
36	733 Gas mixing expenses		\$0
37	734 Duplicate charges - Cr.		
38	735 Miscellaneous production expenses		
39	736 Rents		
40	<b>Total operation</b>	\$ -	\$ -
41	Maintenance:		
42	740 Maintenance supervision and engineering	\$ -	\$ -
43	741 Maintenance of structures and improvements	\$ -	\$ -
44	742 <u>Maintenance of production equipment</u>	\$ 6,291	\$ 6,291
45	<b>Total maintenance</b>	\$ 6,291	\$ 6,291
46	<b>Total manufactured gas production</b>	\$ 6,291	\$ 6,291

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>		
2	Operation:		
3	804 <u>Natural gas city gate purchases</u>	\$ 13,885,826	\$ (2,725,493)
4	805 <u>Other gas purchases</u>	\$ -	\$ (300,000)
5	806 Exchange gas	\$ -	\$ -
6	807 Purchased gas expenses	\$ -	\$ -
7	810 Gas used for compressor station fuel - Cr.	\$ -	\$ -
8	811 Gas used for products extraction - Cr.	\$ -	\$ -
9	813 <u>Other gas supply expenses</u>	\$ -	\$ -
10	814 <u>Environmental Response</u>	\$ 88,742	\$ 13,803
11	<b>Total other gas supply expenses</b>	<b>\$ 13,974,568</b>	<b>\$ (3,011,690)</b>
12	<b>Total production expenses</b>	<b>\$ 13,980,859</b>	<b>\$ (3,005,399)</b>
	<b>LOCAL STORAGE EXPENSES</b>		
14	Operation:		
15	840 Operation supervision and engineering		
16	841 Operation labor and expenses		
17	842 Rents		
18	<b>Total operation</b>	\$ -	\$ -
19	Maintenance:		
20	843 Maintenance supervision and engineering		
21	844 Maintenance of structures and improvement		
22	845 Maintenance of gas holders		
23	846 Maintenance of other equipment		
24	<b>Total maintenance</b>	\$ -	\$ -
25	<b>Total transmission and distribution expense</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 <u>Operation supervision and engineering</u>	\$ 193,001	\$ (77,944)
29	851 System control and load dispatching	\$ -	\$ -
30	852 Communication system expenses	\$ -	\$ -
31	853 Compressor station labor and expense	\$ -	\$ -
32	855 Fuel and power for compressor station	\$ -	\$ -
33	857 <u>Measuring and regulating station expense</u>	\$ -	\$ (900)
34	858 Transmission and compression of gas by others	\$ -	\$ -
35	870 Operation supervision and engineering	\$ -	\$ -
36	871 Distribution and Load Dispatching	\$ -	\$ -
37	874 <u>Mains and services expense</u>	\$ 143,348	\$ 63,705
38	878 <u>Meter and house regulator expense</u>	\$ 235,260	\$ 162,319
39	879 <u>Customer installation expenses</u>	\$ 235,330	\$ (50,949)
40	880 <u>Other expenses</u>	\$ 291,578	\$ (15,774)
41	881 Rents	\$ -	\$ -
42	<b>Total operation</b>	<b>\$ 1,098,518</b>	<b>\$ 80,457</b>
43	Maintenance:		
44	885 Maintenance supervision and engineering	\$ -	\$ -
45	886 Maintenance of structures and improvement	\$ -	\$ -
46	887 <u>Maintenance of mains</u>	\$ 381,934	\$ (106,051)
47	888 Maintenance of compressor station equipment	\$ -	\$ -
48	889 <u>Maintenance of measuring and regulation station equipment</u>	\$ 55,546	\$ (19,697)
49	892 <u>Maintenance of services</u>	\$ 139,414	\$ 29,456
50	893 <u>Maintenance of meters and house regulator</u>	\$ 157,820	\$ (10,303)
51	894 Maintenance of other equipment	\$ -	\$ -
52	896 Maintenance of power operated equipment	\$ -	\$ -
53	<b>Total maintenance</b>	<b>\$ 734,715</b>	<b>\$ (106,595)</b>
54	<b>Total transmission expenses</b>	<b>\$ 1,833,233</b>	<b>\$ (26,138)</b>

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 <u>Supervision</u>	\$ 59,806	\$ 12,212	
4	902 <u>Meter reading expenses</u>	\$ 30,035	\$ (4,828)	
5	903 <u>Customer records &amp; collection expenses</u>	\$ 201,786	\$ (27,658)	
6	904 <u>Uncollectible accounts</u>	\$ 87,352	\$ (114)	
7	905 <u>Miscellaneous customer accounts expenses</u>	\$ 381,034	\$ 20,277	
8	<b>Total customer accounts expenses</b>	<b>\$ 760,013</b>	<b>\$ (111)</b>	
<b>SALES EXPENSES</b>				
10	Operation:			
11	909 <u>Conservation audit expenses</u>	\$ -	\$ -	
12	910 <u>Communications expense</u>	\$ -	\$ -	
13	912 <u>Demonstrating and selling expense</u>	\$ -	\$ -	
14	913 <u>Advertising expense</u>	\$ 40,475	\$ 9,614	
15	916 <u>Miscellaneous sales expenses</u>	\$ -	\$ -	
16	<b>Total sales expenses</b>	<b>\$ 40,475</b>	<b>\$ 9,614</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>				
18	Operation:			
19	920 <u>Administrative &amp; general salaries</u>	\$ 263,908	\$ (1,676)	
20	921 <u>Office supplies &amp; expenses</u>	\$ 185,034	\$ 32,549	
21	922 <u>Administrative expenses transferred - Cr.</u>	\$ -	\$ -	
22	923 <u>Outside services employed</u>	\$ 434,928	\$ (19,846)	
23	924 <u>Property insurance</u>	\$ 25,549	\$ (14,476)	
24	925 <u>Injuries &amp; damages</u>	\$ 142,017	\$ 99,167	
25	926 <u>Employee pension &amp; benefits</u>	\$ 947,964	\$ 20,003	
26	928 <u>Regulatory commission expenses</u>	\$ 8,417	\$ (583)	
27	929 <u>Duplicate charges - Cr.</u>	\$ (46,666)	\$ (11,587)	
28	930 <u>Miscellaneous general expenses</u>	\$ 17,264	\$ (1,627)	
29	931 <u>Rents</u>	\$ -	\$ -	
30	<b>Total operations</b>	<b>\$ 1,976,415</b>	<b>\$ 101,924</b>	
31	Maintenance:			
32	933 <u>Maintenance of Transportation Equipment</u>	\$ 39,036	\$ 15,606	
33	935 <u>Maintenance of general plant</u>	\$ 118,493	\$ (73,310)	
34	<b>Total administrative &amp; general expenses</b>	<b>\$ 2,133,945</b>	<b>\$ 44,220</b>	
35	<b>Total Gas Operation &amp; Maintenance Expenses</b>	<b>\$ 18,748,516</b>	<b>\$ (2,977,623)</b>	
<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	\$ 6,291	\$ 6,291
46	Other gas supply expenses	\$ 13,974,568	\$ -	\$ 13,974,568
47	<b>Total Production Expenses</b>	<b>\$ 13,974,568</b>	<b>\$ 6,291</b>	<b>\$ 13,980,859</b>
48	Local storage expenses	\$ 0	\$ -	\$ -
49	Transmission and distribution expenses	\$ 1,098,510	\$ 734,715	\$ 1,833,224
50	Customer accounts expenses	\$ 760,013	\$ -	\$ 760,013
51	Sales expenses	\$ 40,475	\$ -	\$ 40,475
52	Administrative and general expenses	\$ 1,976,415	\$ 157,529	\$ 2,133,945
53				
54	<b>Total Gas Operation and Maint. Expenses</b>	<b>\$ 17,849,981</b>	<b>\$ 898,535</b>	<b>\$ 18,748,516</b>
55				
56	Ratio of Operating expenses to operating revenues			109.54%
57				
58	Total Salaries and Wages of gas department for year, including			
59	amounts charged to operating expenses, construction and other accounts			\$ 1,857,238
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)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)			
2		NONE						
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
TOTALS			0	0	\$0			
SALE OF RESIDUALS (Accounts 730, 731)								
Line No	Kind (a)	Revenue (b)	Inventory Cost (c)	Handling Selling, Etc (d)	(e)	Total Cost (f)	Net Revenue (g)	
13			NONE					
14								
15								
16								
17								
18								
19								
20								
21								
TOTALS:		\$0		\$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)	M.C.F. (1000 BTU) (c)	M.C.F. (\$0.000) (d)	Amount (e)			
22								
23								
24								
25								
26	Hess Energy Mgt	Westfield Gate Station measured by orifice plates turbine meter	1,832,432	\$ 8.5333	\$ 13,929,993			
27								
28								
29								
30	Bay State Gas Co.	Agawam/Westfield City Border	0	\$ -	\$ -			
31								
32								
33	Holyoke Gas & Elec	Holyoke/Westfield City Border	0	\$ -	\$ -			
34								
35								
36								
TOTALS			1,832,432	\$ 8.5333	\$ 13,929,993			



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					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals	\$ -	\$ -	\$ -	\$ -

## Westfield Gas &amp; Electric

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

Report by utility departments the revenues, costs, expenses, and not income from merchandising, jobbing, &amp; contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
	<b>Revenues:</b>				
2	Merchandise sales, less discounts, allowances and returns	\$ 51,301	\$ 64,544		\$ -
3					\$ 115,845
4	Contract work				\$ -
5	Commissions				\$ -
6	Other (list according to major classes)				\$ -
7	Internet & Telecommunications income	\$ 411,867	\$ 102,967		\$ 514,834
8		\$ -	\$ -		\$ -
9					\$ -
10	<b>Total Revenues</b>	<b>\$ 463,168</b>	<b>\$ 167,511</b>	<b>\$ -</b>	<b>\$ 630,679</b>
	<b>Costs and Expenses:</b>				
13	Cost of sales (list according to major classes of cost)				
14	Merchandising Expense	\$ 30,172	\$ 7,706		\$ 37,878
15	Telecommunications Expense	\$ 24,410	\$ 6,102		\$ 30,512
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses:				
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	<b>Total Costs &amp; Expenses</b>	<b>\$ 54,582</b>	<b>\$ 13,808</b>	<b>\$ -</b>	<b>\$ 68,390</b>
51	<b>Net Profit (or Loss)</b>	<b>\$ 408,586</b>	<b>\$ 153,703</b>	<b>\$ -</b>	<b>\$ 562,289</b>





## Westfield Gas & Electric

### 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 sale may be grouped.

Type of Demand Reading (i)	Voltage at which Delivered (j)	Kilowatt-hours (k)	Revenue (Omit Cents)				Revenue per Kwh (cents) [0.0000] (p)	Line No.
			Demand Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
None								1
								2
								3
								4
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								29
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								32
								33
								34
<b>TOTALS</b>		0	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	35



**Westfield Gas & Electric**

**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 (f)	Voltage at Which Delivered (g)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt Hours (h)	Capacity Charges (i)	Energy Charges (j)	Other Charges (k)	Total (l)		
60 MINUTES		15,492,950	-196,201	76,999	309,605	190,403	0.0123	1
60 MINUTES		314,949	422,331	61,613	22,170	506,114	1.6070	2
60 MINUTES		19,361,872	2,499,833	1,473,304	21,865	3,994,802	0.2063	3
60 MINUTES		1,128,720	36,044	7,535	90	43,669	0.0387	4
60 MINUTES		12,488,478	371,567	83,711	8,991	464,270	0.0372	5
60 MINUTES		106,089,244	7,726,078	713,032	76,385	8,515,495	0.0803	6
60 MINUTES		29,438,122	1,813,383	196,317	2,349	2,012,049	0.0683	7
60 MINUTES		4,001,987	262,637	26,793	319	289,749	0.0724	8
60 MINUTES		2,758,466	134,152	373,989	-159,826	348,314	0.1263	9
60 MINUTES					1,128	1,128	0.0000	10
61 MINUTES					15,231	15,231	0.0000	11
60 MINUTES		135,071,771		6,900,925		6,900,925	0.0511	12
60 MINUTES					136,559	136,559	0.0000	13
60 MINUTES		5,826,449		282,674		282,674	0.0485	14
								15
								16
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								38
<b>TOTALS</b>		<b>331,973,008</b>	<b>13,069,824</b>	<b>10,196,892</b>	<b>434,666</b>	<b>23,701,382</b>	<b>0.0714</b>	<b>39</b>

Westfield Gas & Electric

INTERCHANGE POWER (Included in Account 555)

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

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

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

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

Line No.	Name of Company (e)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				385,321,743	341,742,851	43,578,892	8,613,647
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				385,321,743	341,742,851	43,578,892	8,613,647

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	2,284,930
14		NEPOOL EXPENSE	399,313
15		NEPOOL OPEN ACCESS	5,479,760
16		SETTLEMENTS/ADJUSTMENTS	944,240
17		LOSSES FUND/INADVERTENT	-84,397
18		ARR	-25,549
19		DEMAND RESPONSE	6,200
20		NET WINTER RELIABILITY	-390,850
21	TOTAL		8,613,646.57

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.	Item (a)	Kilowatt hours (b)
<b>SOURCES OF ENERGY</b>		
2	Generation (excluding station use):	
3	Steam	
4	Nuclear	
5	Hydro	
6	Other	0
7	Total Generation	0
8	Purchases	377,891,974
9		
10	Interchanges	
11	In (gross)	
12	Out (gross)	
13	Net (kwh)	
14	Received	
15	Delivered	
16	Net (kwh)	0
17	<b>TOTAL</b>	<b>377,891,974</b>
<b>DISPOSITION OF ENERGY</b>		
18	Sales to ultimate consumers (including interdepartmental sales):	370,990,634
19	Sales for resale	
20	Energy furnished without charge	
21	Energy used by the company (excluding station use):	
22	Electric department only	
23	Energy losses:	
24	Transmission and conversion losses	
25	Distribution losses	
26	Unaccounted for losses	6,901,340
27	Total energy losses	0
28	Energy losses as percent of total on line 15	1.83%
		377,891,974

MONTHLY PEAKS AND OUTPUT

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

2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and 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 (a)	Monthly Peak					Type of Reading (f)	Monthly Output (kwh) (see instr. 4) (g)
	Kilowatts (b)	Day of wk (c)	Day of Month (d)	Hour (e)			
January	58,102	WED	7	19:00		33,739,027	
February	56,892	TUE	24	19:00	60	31,662,915	
March	55,012	TUE	3	19:00		31,995,386	
April	49,275	THU	9	11:00	Minute	27,297,629	
May	63,205	WED	27	17:00		29,852,140	
June	65,630	TUE	23	16:00	Integrated	30,917,817	
July	75,497	WED	29	16:00		35,979,642	
August	74,611	MON	17	17:00		36,509,667	
September	77,328	TUE	8	17:00		32,934,842	
October	47,879	WED	28	19:00		28,664,188	
November	53,119	MON	30	18:00		28,252,960	
December	52,958	TUE	1	18:00		30,085,760	
TOTAL:							377,891,974

**Westfield Gas & Electric**

**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 Hw\* 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 approximate average number of employees assignable to each station.
6. If gas is used and purchased on a term basis, the B.t.u. content of the gas should be given and the quantity of fuel consumed converted to M cu. ft.
7. Quantities of fuel consumed and the average cost per unit of fuel consumed should be consistent with charges to expense 501 and

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1				
2				
3	Kind of plant (steam, hydro, int. com., gas turbine)		None	
4	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.)			
5	Year originally constructed			
6	Year last unit was installed			
7	Total installed capacity (maximum generator name plate ratings in kw)			
8	Net peak demand on plant-kilowatts (60 min.)			
9	Plant hours connected to load			
10	Net continuous plant capability, kilowatts:			
11	(a) When not limited by condenser water			
12	(b) When limited by condenser water			
13	Average number of employees			
14	Net generation, exclusive of station use			
15	Cost of plant (omit cents):			
16	Land and land rights			
17	Structures and improvements			
18	Reservoirs, dams, and waterways			
19	Equipment costs			
20	Roads, railroads, and bridges			
21	<b>Total cost</b>	\$0	\$0	\$0
22	<b>Cost per kw of installed capacity</b>			
23	Production expenses:			
24	Operation supervision and engineering			
25	Station labor			
26	Fuel			
27	Supplies and expenses, including water			
28	Maintenance			
29	Rents			
30	Steam from other sources			
31	Steam transferred -- Credit			
32	<b>Total production expenses</b>	\$0.00	\$0.00	\$0.00
33	<b>Expenses per net Kwh (5 places)</b>			
34	Fuel: Kind			
35	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
36	Quantity (units) of fuel consumed			
37	Average heat content of fuel (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas)			
38	Average cost of fuel per unit, del. f.o.b. plant			
39	Average cost of fuel per unit consumed			
40	Average cost of fuel consumed per million B.t.u.			
41	Average cost of fuel consumed per kwh net gen.			
42	Average B.t.u. per kwh net generation			
43				
44				
45				
46				
47				
48				

# Westfield Gas & Electric

## GENERATING STATION STATISTICS (Large Stations) -- Continued (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

operations 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.
	None					1
						2
						3
						4
						5
						6
						7
						8
						9
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Annual Report of:

For Year Ended December 31, 2015

### Westfield Gas & Electric

#### STEAM GENERATING STATIONS

1. Report the information called for concerning generating stations and equipment at end of year.
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 and term of lease, and 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 ownership by respondent, name of co-owner, basis of sharing output,

**Boilers**

Line No.	Name of Station (a)	Location of Station (b)	Number and Year Installed (c)	Kind of Fuel and Method of Firing (d)	Rated Pressure in lbs. (e)	Rated Steam Temperature* (f)	Rated Max. Continuous M. lbs. Steam per Hour (g)
1							
2							
3							
4							
5							
6		None					
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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18							
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32							
33							
34							
35							
36							

Annual Report of:

For Year Ended December 31, 2015

## Westfield Gas & Electric

### STEAM GENERATING STATIONS -- Continued

expenses to revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

#### Turbine-Generators\*

Year Installed (h)	Type (i)	Steam Pressure at Throttle p.s.i.g. (j)	R.P.M. (k)	Name Plate Rating in Kilowatts		Hydrogen Pressure**		Power Factor (p)	Voltage K.v.++ (q)	Station Capacity Maximum Name Plate Rating** (r)	Line No.
				At Minimum Hydrogen Pressure (l)	At Maximum Hydrogen Pressure (m)	Min. (n)	Max. (o)				
	None										1
											2
											3
											4
											5
											6
											7
											8
											9
											10
											11
											12
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											32
											33
											34
											35
											36
<b>TOTALS</b>											37

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## Westfield Gas & Electric

### HYDROELECTRIC GENERATING STATIONS

1. Report the information called for concerning generating stations and 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 and term of lease, and 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

Line No.	Name of Station (a)	Location (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit* (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1		None					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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37							

\* Horizontal or vertical. Also indicate type of runner -- Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), impulse (I).

Annual Report of:

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## Westfield Gas & Electric

### HYDROELECTRIC GENERATING STATIONS -- Continued

percent of ownership by respondent, name of co-owner basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels -- Continued			Generators						Total Installed Generating Capacity in Kilowatts (name plate ratings)	Line No.
Design Head (h)	R.P.M. (i)	Maximum hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit in Kilowatts (o)	Number of Units in Station (p)		
		None							1	
									2	
									3	
									4	
									5	
									6	
									7	
									8	
									9	
									10	
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									36	
									37	
<b>TOTALS</b>									38	
									39	

Annual Report of:

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## Westfield Gas & Electric

### COMBUSTION ENGINE AND OTHER GENERATING STATIONS (except nuclear stations)

1. Report the information called for concerning generating stations and 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 and term of lease, and 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-

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers				
			Diesel or Other Type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Billed or Direct Connected (g)
1							
2							
3							
4							
5		None					
6							
7							
8							
9							
10							
11							
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39							

Annual Report of:

For Year Ended December 31, 2015

### Westfield Gas & Electric

**COMBUSTION ENGINE AND OTHER GENERATING STATIONS -- Continued**

(except nuclear stations)

ship by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
 4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.  
 5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers -- Continued			Generators					Total Installed Generating Capacity in Kilowatts (name plate ratings)	Line No.
Rated hp. of Unit (h)	Total Rated hp. of Station Prime Movers (i)	Year Installed (j)	Voltage (k)	Phase (l)	Frequency or d.c. (m)	Name Plate Rating of Unit in Kilowatts (n)	Number of Units in Station (o)		
	None							1	
								2	
								3	
								4	
								5	
								6	
								7	
								8	
								9	
								10	
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								38	
TOTALS								39	



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### 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		None						
7								
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35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0.00	0.00	0	

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



**SUBSTATIONS**  
 1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve but one industrial or street railway customer should not be listed hereunder.  
 3. Substations with capacities of less than 5000 Kva, except those serving customers with energy for resale, may be grouped according to 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 (j), (i), and (k) special equipment such as rotary converters, reflectors, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by

reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE			Capacity of Substation in Kva (in Service) (f)	Number Of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number Of Units (j)	Total Capacity (k)
1	BUCK POND SUBSTATION 1X & 2X	UNATTENDED	115,000	23,000	NONE	47,000	2	0			
2	ELM SUBSTATION 1X & 2X	UNATTENDED	115,000	23,000	NONE	47,000	2	0			
3											
4											
5											
6											
7											
8											
9											
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30											
31											
32											
<b>TOTALS</b>						94,000	4	0			

## OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles - Beginning of Year	237.61		237.61
2	Added During Year	0.10		0.10
3	Retired During Year	0.17		0.17
4	Miles - End of Year	237.54		237.54
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

## ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (Kva)
16	Number at beginning of year.....	14,225	21,385	3,420	363,415
17	Additions during year:				
18	Purchased.....		92	0	0
19	Installed.....	50		15	4,805
20	Associated with utility plant acquired.....				
21	<b>Total additions.....</b>	<b>50</b>	<b>92</b>	<b>15</b>	<b>4,805</b>
22	Reduction during year: (incl. records)				
23	Retirements.....	4	207	8	103,741
24	Associated with utility plant sold.....				
25	<b>Total reductions.....</b>	<b>4</b>	<b>2561</b>	<b>686</b>	<b>103,741</b>
26	<b>Number at End of Year.....</b>	<b>14,271</b>	<b>18,916</b>	<b>2,749</b>	<b>264,479</b>
27	In Stock.....		294		
28	Locked Meters' on customers' premises.....		252		
29	Inactive Transformers on System.....			0	0.00
30	In Customers' Use.....		18,360	2,739	263,954
31	In Companys' Use.....		10	10	525
32	<b>Number at End of Year.....</b>		<b>18,916</b>	<b>2,749</b>	<b>264,479</b>

**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		Submarine Cable	
				Miles* (c)	Operating voltage (d)	Feet* (e)	Operating Voltage (f)
1	22G6-22G7-22G8-22G9-22G10-22G11-22G12-34B1-34B2-34B3-34B7-34B8-34B9 509MCM CU 5" PVC	5.6400		2.8200	23KV		
2	500 MCM (3 conductors per cable) 5" PVC						
3	4/0 AL UG	0.8720		0.4360	23KV		
4	4/0 CU UG	1.5200		0.7600	4KV		
5	4/0 CU EPR UG	4.7666		2.3833	23KV		
6	#2 STR CU UG	1.2000		0.6000	23KV		
7	#2 STR AL UG	5.9000		2.9500	23KV		
8	500 MCM AL MISC	1.2000		0.6000	600V		
9	1/0 AL STR UG (3 conductors per cable)	32.1000		16.0500	23KV		
10	750 MCM CU (3 conductors per cable)	0.1400		0.0700	23KV		
11	1/0 AL STR UG (1 conductor per cable)	59.6000		29.8000	23KV		
12	Secondary Service runs						
13	1/0 AL UG						
14	2/0 AL UG						
15	4/0 AL UG						
16	350 MCM UG						
17	4/0 AL UG						
18	4" PVC			0.3400	480V		
19	4" PVC			33.4947	240V		
20	4" PVC			10.3296	240V		
21	4" PVC			10.6386	240V		
22	4" PVC			0.0757	480V		
23							
24							
25							
26							
27							
28							
29							
30							
31							
32	<b>TOTALS</b>	112.9386		111.3479			

\*Indicate number of conductors per cable.

**STREET LAMPS CONNECTED TO SYSTEM**

Line No.	City or Town (a)	Total (b)	TYPE							
			High Press. Sodium		LED		Metal Halide			
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)		
1	WESTFIELD	5,165	3,084	611	1,037	1	432	0		
2										
3										
4										
5										
6										
7										
8										
9										
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37										
38										
39										
40										
41	<b>TOTALS</b>	<b>5,165</b>	<b>3,084</b>	<b>611</b>	<b>1,037</b>	<b>1</b>	<b>432</b>	<b>0</b>		

**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>	0	0	0	0	0	0
9	<b>Gas Purchased</b>						
10	Holyoke	0	0	0	0	0	0
11	Direct Energy	1,681,100	330,908	336,967	251,143	116,778	53,199
12	Bay State						
13	<b>TOTAL</b>	1,681,100	330,908	336,967	251,143	116,778	53,199
15	<b>TOTAL MADE AND PURCHASED</b>	1,681,100	330,908	336,967	251,143	116,778	53,199
17	<b>Net Change in Holder</b>						
18	Gas .....	0					
20	<b>TOTAL SENDOUT</b>	1,681,100	330,908	336,967	251,143	116,778	53,199
24	Gas Sold .....	1,753,131	242,531	311,343	327,194	261,271	116,107
25	Gas Used by Company .....	3,392	444	766	893	674	294
26	Gas Accounted for .....	1,756,523	242,975	312,109	328,087	261,945	116,401
27	Gas Unaccounted for .....	(75,423)	87,933	24,858	(76,944)	(145,167)	(63,202)
29	% Unaccounted for (0.00%) .....	-4%	27%	7%	-31%	-124%	-119%
32	<b>Sendout in 24 hours in MMBTU</b>						
33	Maximum - MMBTU .....	15,212	13,796	15,212	11,679	7,013	2,536
34	Maximum Date .....	2/15/2015	1/14/2015	2/15/2015	3/5/2015	4/8/2015	5/20/2015
35	Minimum - MMBTU .....	9,073	8,121	9,073	5,459	1,952	1,090
36	Minimum Date .....	2/22/2015	1/23/2015	2/22/2015	3/11/2015	4/18/2015	5/30/2015
38	Average Monthly BTU	1.0295	1.0296	1.0314	1.0294	1.0293	1.0293

**Westfield Gas & Electric**

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

Continued

Line No.	Item	June	July	August	September	October	November	December
1	<b>Gas Made</b>							
2	LNG	0	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0	0
7	<b>TOTAL</b>	0	0	0	0	0	0	0
9	<b>Gas Purchased</b>							
10	Holyoke	0	0	0	0	0	0	0
11	Direct Energy	50,485	41,545	43,679	48,784	99,146	140,512	167,954
12	Bay State	-	-	-	-	-	-	0
13	<b>TOTAL</b>	50,485	41,545	43,679	48,784	99,146	140,512	167,954
15	<b>TOTAL MADE AND PURCHASED</b>	50,485	41,545	43,679	48,784	99,146	140,512	167,954
17	<b>Net Change in Holder</b>							
18	Gas .....							
20	<b>TOTAL SENDOUT</b>	50,485	41,545	43,679	48,784	99,146	140,512	167,954
24	Gas Sold .....	54,601	47,828	37,581	44,122	54,922	102,763	152,868
25	Gas Used by Company .....	57	(8)	9	12	14	55	182
26	Gas Accounted for .....	54,658	47,820	37,590	44,134	54,936	102,818	153,050
27	Gas Unaccounted for .....	(4,173)	(6,275)	6,089	4,650	44,210	37,694	14,904
29	% Unaccounted for (0.00%) .....	-8%	-15%	14%	10%	45%	27%	9%
32	Sendout in 24 hours in MMBTU							
33	Maximum - MMBTU .....	2,533	1,820	1,808	2,003	5,742	8,059	8,107
34	Maximum Date .....	6/2/2015	7/22/2015	8/31/2015	9/24/2015	10/18/2015	11/30/2015	12/29/2015
35	Minimum - MMBTU .....	1,103	955	956	1,043	1,844	1,668	3,169
36	Minimum Date .....	6/13/2015	7/25/2015	8/15/2015	9/6/2015	10/9/2015	11/6/2015	12/24/2015
38	Average Monthly BTU	1.0295	1.0292	1.0292	1.0288	1.0301	1.0291	1.0293

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### Westfield Gas & Electric

## GAS GENERATING PLANT

Line No.	General Description: Location, Size, Type, Etc					No. of Sets	24 Hour Cap. (MCF)
1							
2							
3							
4							
5		None					
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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39							

**Westfield 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						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.	Location	Kind of Gas			Total Capacity	
12						
13						
14						
15	Scrubbers	None				
16						
17	Condensers	None				
18						
19	Exhausters	None				
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						



**Westfield Gas & Electric**

PURIFIERS							
Line No.	Location	Kind of Gas Purified	Kind of Purifying Materials	Estimated 24 Hour Capacity			
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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			
12	None						
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
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30							

Annual Report of:

For Year Ended December 31, 2015

**Westfield Gas & Electric**

**TRANSMISSION AND DISTRIBUTION MAINS**

Line No.	Diameter	Tot 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						
3	'1.5" Steel	205				205
4	'2" Steel	13,854				13,854
5	'3" Steel	326				326
6	'4" Steel	174,798			(744)	174,054
7	'6" Steel	76,904			(1,625)	75,279
8	'8-12" Steel	45,523				45,523
9	Total Steel	311,610	0	0	(2,369)	309,241
10	3" C.I.	7,476			(473)	7,003
11	4" C.I.	75,062			(294)	74,768
12	6" C.I.	100,145			(4,301)	95,844
13	8" C.I.	9,240			(2,205)	7,035
14	12" C.I.	10,391				10,391
15	Total C.I.	202,314	0	0	(7,273)	195,041
16	6"D.I.	0				0
17						
18	2"P.E.	321,842	6,604			328,446
19	4"P.E.	201,335	1,650			202,985
20	6"P.E.	70,886	2,719			73,605
21	Total Plastic	594,063	10,973	0	0	605,036
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						0
33						
<b>Total</b>		<b>1,107,987</b>	<b>10,973</b>	<b>0</b>	<b>(9,642)</b>	<b>1,109,318</b>

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

Annual Report of:

For Year Ended December 31, 2015

## 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 .....	8,493	6,617	10,910
2	Additions during year:			
3	Purchased .....	0	94	950
4	Installed .....	100	93	100
5	Associated with Plant acquired ..	0	0	1,959
6				
7	Total Additions .....	100	94	950
8				
9	Reductions during year:			
10	Retirements .....	12	24	825
11	Associated with plant sold .....	0	0	0
12				
13	Total Reductions .....	12	24	825
14				
15	Number at End of Year .....	8,581	6,687	11,035
16				
17				
18	In Stock			537
19	On Customers' Premises - Inactive			164
20	On Customers' Premises - Active			10,331
21	In Company Use			3
22				
23	Number at End of Year			11,035
24				
25				
26	Number of Meters Tested by State Inspectors			
27	During Year			1,600
28				
29				

Annual Report of:

For Year Ended December 31, 2015

**Westfield Gas & Electric**

1. Attach copies of all field rates for general consumers.
2. Show below the changes in rate schedules during year and the estimated increase of decrease in the amount in annual revenue predicted on the previous year's operations.

Line 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						
12						
13						
14						
15						
16						
17						
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36						
37						
38						

See Attached

Westfield Gas & Electric

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*[Handwritten Signature]*

Mayor

*[Handwritten Signature]*

Manager of Electric Light

*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*

Selectmen  
or  
Members  
of the  
Municipal  
Light  
Board

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

SS.

20

Then personally appeared

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

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

Notary Public or  
Justice of the Peace

\_\_\_\_\_

### RULES AND REGULATIONS – GAS

The following Rules and Regulations are applicable to and made a part of all rate schedules. Any such Terms and Conditions as are inconsistent with any specific provisions of any rate schedule shall not apply thereto.

1. The supply of gas service is contingent upon the Department's ability to secure and retain the necessary locations for its service pipes and other apparatus. The character of service to be made available at each location will be determined by the Department, and information relative thereto will be furnished by the customer. It is the responsibility of the customer to obtain approval from the Department for any change in character of service or load requirements.
2. The Customer shall be responsible for payment for all gas consumed. When the Department becomes aware of an error as a result of: (1) a faulty meter (2) meter reading error (3) billing error, the Customer Service Director shall notify the Customer immediately of the problem. Every effort will then be made on the part of the Department to rectify the problem. If the correct billing information is available, the customer will be invoiced accordingly. If the correct billing information is not available, the Department will invoice the customer based on historical usage, representative of the period in which the error occurred.
3. Such piping equipment and apparatus as may be necessary in order to utilize the service shall be provided, installed, maintained and used by the Customer in accordance with the requirements of the Massachusetts Code for Installation of Gas Appliances and piping, Chapter 737, Acts of 1960, and all the public authorities having jurisdiction of the same, and the requirements of the Department. The Department's requirements will be furnished on request.
4. All bills shall be due and payable upon presentation and shall be rendered monthly; however, the Department reserves the right to read meters and render bills on a bi-monthly basis. All bills of Commercial and Industrial accounts not paid within 28 days from the date of meter reading shall bear interest at 1-1/2% per month on the unpaid balance from the date thereof until the date of payment.
5. The Department may refuse gas service to any customer when, in the opinion of the Gas Inspector, the building piping does not meet the minimum standards prescribed by the "Massachusetts Code for Installation of Gas Appliances and Gas Piping." This regulation shall apply to any customer regardless of whether said customer is the owner of the building or occupies it as a tenant. The department may also discontinue gas service at any premises if the owner of said premises allows the internal piping and/or the appliances served to fall into a state of disrepair so that the continuance of gas service is no longer considered by the Gas Inspector to be advisable.
6. The Customer shall furnish, without charge, suitable locations and enclosures upon his premises for such pipelines, meters and other apparatus and equipment as the Department may install for the purpose of supplying service. All residential dwellings shall be serviced by a single service line. The Department shall have the right of access, at all reasonable times, to the premises of the Customer for the purpose of installing, reading, inspecting, testing and keeping in repair the apparatus and equipment of the Department or for discontinuing service, or for removing any or all of its apparatus and equipment, or for the purpose of obtaining the necessary information for the proper application of the rate or rates under which service supplied.

RULES AND REGULATIONS - GAS  
CONTINUED

7. For the purpose of determining the amount of gas delivered, meters shall be installed by the Department at locations to be designated by the Department. The Department may at any time change any of its meters.
8. The Customer shall not injure, interfere, destroy, or tamper with the meter or other property of the Department, nor suffer or permit any person so to do. The Customer shall use all reasonable precautions to protect the property of the Department located on the premises of the Customer from damage and interference and shall be responsible for all damages to, or loss of, such property of the Department unless caused by circumstances beyond the Customer's control. The Customer shall so maintain and operate its gas equipment and apparatus as not to endanger or interfere with the service of the Department.
9. The Department shall not be responsible for any failure to supply gas service nor for interruption of the supply or any damage resulting from the restoration of service, if such failure, interruption, or damage is without willful default on its part.
10. The Department shall not be liable for damage to the person or property of the Customer or any other person resulting from the use of gas or the presence of the Department's apparatus and equipment on the Customer's premises.
11. The Department may require the Customer to guarantee a minimum annual payment for a term of years or to pay the whole or a part of the cost of extending its lines to the point of service on the Customer's premises in addition to the payments for gas at the applicable rates, whenever the estimated expenditures for the apparatus and equipment necessary properly to supply gas to the Customer's premises shall be of such an amount that the probable revenue to be derived there from at the applicable rates will, in the judgment of the Department, be insufficient to warrant such expenditures.
12. All such policies and regulations shall be consistent with the General Laws of the Commonwealth of Massachusetts, Chapter 164 in particular and any other applicable regulations and orders of the Massachusetts Department of Public Utilities.

City of Westfield  
Gas & Electric Light Department

**GAS DISTRIBUTION ADJUSTMENT SCHEDULE**

**APPLICABILITY:**

A Gas Distribution Adjustment shall be applied to each rate schedule in which reference is made to the Department's Gas Distribution Adjustment.

**ADJUSTMENT OF BILL:**

The Gas Distribution Adjustment Factor ("GDAF") will be calculated for each gas rate schedule and contract of the Department and may be periodically increased or decreased by an amount per CCF calculated to the nearest hundredth of a cent (\$0.0001) by the following formula:

$$\text{GDAF} = \frac{\text{E} + \text{N} - \text{D} + \text{F}}{\text{S}}$$

Where:

GDAF = Gas Distribution Adjustment Factor per CCF sold relative to the applicable rate schedule.

E = The projected dollar amount to be applied of Gas Division expenses in the following accounts plus an allocation for support services:

Manufactured Gas	Accounts 710 through 742
Local Storage	Accounts 840 through 846
Operations	Accounts 850 through 881
Maintenance	Accounts 885 through 896
Customer Accounts	Accounts 901 through 905
Sales	Accounts 909 through 916
Admin & General	Accounts 920 through 935
Depreciation	Account 403
Interest on bonds	Account 431

N = The estimated dollar amount necessary to meet the Department's fiduciary obligations including but not limited to bond principal, annual in-lieu-of tax commitment, and net income requirements as authorized for the Gas Division.



- D = The projected dollar amount of Customer Charge and Delivery Charge recovery to be applied.
- F = The accumulated difference between the dollars to be previously recovered under this schedule and the dollars actually collected hereunder through the prior month.
- S = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

City of Westfield  
Gas & Electric Light Department

**GAS SUPPLY CHARGE SCHEDULE**

**APPLICABILITY:**

A Gas Supply Charge shall be applied to each rate schedule in which reference is made to the Department's Gas Supply Charge.

**SETTLEMENT OF BILL:**

The Gas Supply Charge ("GSC") will be calculated for each gas rate schedule of the Department and may be increased or decreased by an amount per CCF calculated to the nearest one hundredth of a cent (\$0.0001) by the following formula:

$$\text{GSC} = \frac{\text{PGC} + \text{F}}{\text{FS}}$$

Where:

- GSC = Gas Supply Charge per CCF relative to the applicable rate schedule.
- PGC = Purchased gas costs to be applied for annual pipeline gas supply including transportation and any other gas supply expenses not recovered in base rates or in the Distribution Adjustment Charge.
- F = The accumulated difference between the dollars to be recovered under this schedule and the dollars actually collected hereunder through the end of the prior month.
- FS = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

M.D.P.U. # 199  
CANCELS M.D.T.E. # 166

City of Westfield  
Gas & Electric Light Department

**RESIDENTIAL SERVICE GAS RATE**

**AVAILABILITY:**

This rate schedule is available to all residential customers for natural gas service in a single family residence or individual apartment.

**CHARACTER OF SERVICE:**

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

**RATE:**

Customer Charge - \$6.00 per month

Delivery Charge -

November - April

First 20 CCF \$0.4176 per CCF

All over 20 CCF \$0.3176 per CCF

May - October

First 20 CCF \$.3727 per CCF

All over 20 CCF \$.2727 per CCF

Distribution Charge - An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge - When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

**ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:**

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**RESIDENTIAL EARLY PAY DISCOUNT:**

All residential customers who are in good financial standing (owing the current balance only) are entitled to a five percent (5%) discount off the base portion of their bill if paid within fifteen (15) days.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable 28 days after the date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective: May 1, 2012

M.D.P.U. # 200  
CANCELS M.D.T.E. # 179

City of Westfield  
Gas & Electric Light Department

**GENERAL SERVICE GAS RATE**

**AVAILABILITY:**

This rate schedule is available for natural gas service to commercial, industrial and institutional customers.

**CHARACTER OF SERVICE:**

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

**RATE:**

Customer Charge - \$ 10.25 per month

Delivery Charge -

November – April

First 250 CCF \$0.3390 per CCF

All over 250 CCF \$0.2890 per CCF

May – October

First 250 CCF \$.2941 per CCF

All over 250 CCF \$.2441 per CCF

Distribution Charge - An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge - When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

**ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:**

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective May 1, 2012

M.D.P.U. # 201  
CANCELS M.D.T.E. # 180

City of Westfield  
Gas & Electric Light Department

**MUNICIPAL SERVICE GAS RATE**

**AVAILABILITY:**

This rate schedule is available for natural gas service to municipal customers.

**CHARACTER OF SERVICE:**

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

**RATE:**

Customer Charge - \$ 10.25 per month

Delivery Charge -

November – April

First 250 CCF \$0.3390 per CCF

All over 250 CCF \$0.2890 per CCF

May – October

First 250 CCF \$.2941 per CCF

All over 250 CCF \$.2441 per CCF

Distribution Charge - An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge - When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

**ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:**

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective May 1, 2012



City of Westfield  
Gas & Electric Light Department

**OPTIONAL GAS SERVICE SCHEDULE - A**

**AVAILABILITY:**

This rate is available for Industrial and large Commercial customers with gas dual fuel capability who are located adjacent to the Department's existing distribution mains, which have adequate capacity so that gas delivered hereunder will not impair service to other customers.

**CHARACTER OF SERVICE:**

A gas supply of not less than 1,000 BTU per cubic foot.

**RATE - APPLIED MONTHLY:**

On a periodic basis the Department may notify qualifying customers of the projected gas rate for the next succeeding period. The customer will have an option to receive gas at such rate specified by the Department. All gas purchased under this schedule shall vary monthly according to the Department's wholesale gas costs, gas transportation expenses, pipeline costs and revenue requirements. The price of all gas sold under this schedule may be modified as necessary to provide an appropriate benefit to the Department.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**UNAUTHORIZED USE OF GAS:**

All gas taken by a customer on any day during a period of curtailment without the express permission of the Energy Supply Division and all gas taken by a customer on any day during a curtailment period in excess of the volume of gas authorized by the Energy Supply Division shall be paid for by the customer at a rate equivalent to the monthly peaking costs per CCF in addition to all other charges payable under this rate schedule. The General Manager may waive any such additional charges for unauthorized use of gas if the Department's cost of gas is not affected by the unauthorized use by the customer.

**ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:**

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

**TERMS AND CONDITIONS:**

Service under this rate shall be negotiated individually. If a customer wishes to terminate the optional gas service schedule, they must notify the Department in writing, two weeks prior to the normal meter reading date. The customer will then be placed automatically on its applicable gas rate schedule for the next billing period.

Effective: May 1, 2012

City of Westfield  
Gas & Electric Light Department

**Gas Contract Service Rate - B**

**AVAILABILITY:**

This rate schedule is available to large or aggregated commercial, industrial and institutional customers that would enter into an agreement for gas service which, in the Department's sole discretion, would benefit both the customer and the Department. The minimum annual volume for a negotiated contract under this rate shall be at least 75,000 CCF. Gas service provided under this rate is for the customer's exclusive use and not for resale.

**TERM:**

For an agreement period not exceeding two years.

**CHARACTER OF SERVICE:**

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

**RATE:**

The negotiated rate shall be made up of any of the following component charges:

- Customer Charge - A monthly administrative charge applicable to each meter.
- Delivery/Distribution Charge- An additional charge per CCF to recover costs associated with delivery of gas to the customer's meter and peaking costs when applicable.
- Gas Supply Charge - An additional charge per CCF to recover charges associated with gas supply

The rates for gas service and terms and conditions under this rate schedule will be negotiated between the customer and the General Manager. In negotiating such rates and terms and conditions, the Manager shall consider, among other things, the following concerns and factors:

- a. Any benefits in utility gas supply planning that may arise as a result of the customer's contractual commitment;

- b. Whether the customer agrees to purchase from the Department either a certain minimum or maximum volume of gas or a certain minimum or maximum percentage of its energy needs in gas over the term of the contract;
- c. The cost of competing energy alternatives available to the customer, including the cost of any relevant alternative fuels;
- d. The projected cost of gas to the Department to supply the customer's needs over the term of the contract
- e. The projected revenues and margin that will be derived from the gas sales to the customer over the term of the contract;
- f. Consideration of any economic development factors;
- g. The customer's load factor; and
- h. Other projected benefits or disadvantages to the gas utility occurring as a result of the contract.

Utility bills rendered under this schedule shall be subject to any applicable utility tax.

**UNAUTHORIZED USE OF GAS:**

All gas taken by a customer on any day during a period of curtailment without the express permission of the Energy Supply Division and all gas taken by a customer on any day during a curtailment period in excess of the volume of gas authorized by the Energy Supply Division shall be paid for by the customer at a rate equivalent to the monthly peaking costs per CCF in addition to all other charges payable under this rate schedule. The General Manager may waive any such additional charges for unauthorized use of gas if the Department's cost of gas is not affected by the unauthorized use by the customer.

**ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:**

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**TERMS AND CONDITIONS:**

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective: May 1, 2012

City Of Westfield  
Gas & Electric Light Department

**GAS ECONOMIC DEVELOPMENT RATE**

**AVAILABILITY:**

Gas service is available under this rate schedule to any industrial or commercial customer within the service territory served by this Department that satisfies the following requirements:

- A new gas customer that meets a minimum usage requirement of 5,000 CCF per year.

Or

- An existing gas customer that expands facilities or operations such that incremental gas requirements are increased by more than 5,000 CCF per year.

**CHARACTER OF SERVICE:**

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

**RATE AND TERMS AND CONDITIONS:**

The monthly customer charge shall be the same as the customer's normally applicable sales rate schedule.

The gas sales rate shall be the gas cost of the customer's normally applicable rate schedule plus a discounted margin as defined below.

The margin of the applicable sales rate schedule shall be discounted over a three-year period as shown in the following schedule:

<u>Year</u>	<u>Margin Discount</u>
1 <sup>st</sup> Year	50%
2 <sup>nd</sup> Year	30%
3 <sup>rd</sup> Year	10%

At the end of the third year, the discount will be eliminated and the customer will receive service under the customer's normally applicable sales rate schedule.

Bills are due and payable in accordance with the Department's collection procedures.

Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts."

Effective: July 1, 2000

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT  
AUTOMATED REMOTE METERING OPT-OUT CHARGE**

**APPLICABILITY:**

This rate tariff is applicable to all residential customers who choose to forego the benefits of automated meter reading (AMR) and instead request to have their meter(s) manually read using a meter that does not contain wireless communication functionality.

**MONTHLY CHARGES:**

Customers who elect to opt-out of the Westfield Gas & Electric Automated Meter Reading Program and instead have their meter(s) manually read will be charged an additional \$18.00 fee per month for the first meter and \$2.00 per month for each additional meter at the same customer location.

All charges and provisions of the opt-out customer's otherwise applicable rate schedule(s) shall apply.

**SPECIAL PROVISIONS:**

By choosing to opt-out of automated meter reading and instead continue to have meter(s) manually read each month, the customer is required, if meter is located inside the premises, to have the meter moved, at customer's expense, to an accessible exterior location by a licensed technician within 90 days from the date the customer formally opts-out, by submitting an Opt-Out Request form to Westfield Gas & Electric. In the event the utility meter(s) located inside the premises have not been moved to an approved and accessible exterior location after 90 days from the date recorded on the Opt-Out Form, the customer is required to provide Westfield Gas & Electric access to the premises to install the AMR metering and related equipment necessary to provide automated meter reading.

**TERMS AND CONDITIONS:**

In addition to the terms set under this rate tariff, service is governed by the applicable Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: January 1, 2015

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**RESIDENTIAL ELECTRIC SERVICE RATE**

**#11 AND #12**

**APPLICABILITY:**

The rate is applicable to all residential customers for all uses of electricity in a single family residence or individual apartment.

**MONTHLY RATE:**

**Delivery Services:**

Customer Charge	\$4.25 per meter
Transmission Charge	\$0.00503 per kWh
Distribution Charge	\$0.02564 per kWh

**Supplier Services:**

Electric Supply Charge	\$.07829 per kWh
------------------------	------------------

**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**DELIVERY SERVICES ADJUSTMENTS:**

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**RESIDENTIAL EARLY DISCOUNT:**

All residential customers who are in good financial standing (owing the current balance only) are entitled to a five percent (5%) discount off the base portion of their bill if paid within fifteen (15) days.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**PASNY - HYDRO-ELECTRIC CREDIT:**

There will a credit applied to all residential customers' bills for hydro power, based on savings between fossil fuels and hydro.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012



**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**SMALL GENERAL SERVICE ELECTRIC RATE**

**#21, #22 and #23**

**APPLICABILITY:**

The rate is applicable to all non-residential uses of electricity, where the customer's monthly kilowatt-hours do not exceed 4,000 kWh in any three consecutive months.

**MONTHLY RATE:**

**Delivery Services:**

Customer Charge	\$4.75 per meter
Transmission Charge	\$0.00494 per kWh
Distribution Charge	\$0.03593 per kWh

**Supplier Services:**

Electric Supply Charge	\$0.08599 per kWh
------------------------	-------------------

**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**DELIVERY SERVICES ADJUSTMENTS:**

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**GENERAL POWER ELECTRIC RATE**

**#25 AND #26**

**APPLICABILITY:**

The rate is applicable only to existing customers receiving service hereunder prior to January 1, 1998 for all uses of electricity, where the customer's monthly kilowatt-hours do not exceed 4,000 kWh in any three consecutive months. All electricity delivered hereunder shall be measured through one meter.

**MONTHLY RATE:**

**Delivery Services:**

Customer Charge	\$4.75 per meter
Transmission Charge	\$0.00304 per kWh
Distribution Charge	\$0.04900 per kWh

**Supplier Services:**

Electric Supply Charge	\$0.06178 per kWh
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**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**DELIVERY SERVICES ADJUSTMENTS:**

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**GENERAL SERVICE ELECTRIC RATE**

**#31, #32, #33 and #34**

**APPLICABILITY:**

The rate is applicable to all non-residential uses of electricity not specifically provided for by the Department's other electric rate schedules. All electricity delivered hereunder shall be measured through one meter.

**MONTHLY RATE:**

**Delivery Services:**

Customer Charge	\$25.00 per meter
Transmission Charge	\$0.00520 per kWh
Distribution Charge	
All Kilowatts of Billing Demand	\$3.30 per kWh
All Kilowatt-hours	\$0.01393 per kWh

**Supplier Services:**

Electric Supply Charge	\$0.08547 per kWh
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**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**DELIVERY SERVICES ADJUSTMENTS:**

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing, plus \$3.30 per kW of Billing Demand, where the Billing Demand is defined as the customer's highest thirty-minute kilowatt demand occurring during the current and preceding eleven months.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**LARGE POWER ELECTRIC RATE**

**#35 and #36**

**APPLICABILITY:**

The rate is applicable to existing customers receiving service hereunder prior to January 1, 1998. The rate is applicable to new customers if the Department estimates that the customer's average monthly load factor will exceed 55% and the customer's monthly demand will exceed 100 kilowatts. All electricity delivered hereunder shall be measured through one meter.

**MONTHLY RATE:**

**Delivery Services:**

Customer Charge	@	\$65.00	per meter
Transmission Charge	@	\$0.00473	per kWh
Distribution Charge			
All Kilowatts of Billing Demand	@	\$4.00	per kWh
All Kilowatt-hours	@	\$0.00750	per kWh

**Supplier Services:**

Electric Supply Charge	@	\$0.08012	per kWh
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**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**DELIVERY SERVICES ADJUSTMENTS:**

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing, plus \$4.00 per kW of billing demand, where the Billing Demand is defined as the customer's highest thirty-minute kilowatt demand occurring during the current and preceding eleven months.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012





**MINIMUM CHARGE:**

The minimum charge per month is the greater of the Customer Charge or the minimum monthly charge stated in the contract for electric service.

**CUSTOMER CHARGE:**

The Customer Charge is determined on a case by case basis for each customer billed hereunder and is based upon the specific nature and type of service rendered by the Department.

**DETERMINATION OF BILLING DEMAND:**

The Billing Demand is the customer's highest 30-minute kilowatt registration measured during the month in the On-Peak Hours defined herein. However, the Billing Demand shall not be less than 50% of the highest 30-minute kilowatt registration measured during the current and most recent eleven months, nor less than 50% of the contract demand.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least 90% power factor. If the customer's power factor is less than 90% lagging, the customer may be required to correct the power factor to at least 90% lagging as a condition of service. If the customer does not correct the power factor to at least 90% lagging, then the customer will reimburse the Department for all costs which it incurs to make such correction.

**DEFINITION OF ON-PEAK AND OFF-PEAK ENERGY:**

The On-Peak Energy is defined as all kilowatt-hours used by the customer during the On-Peak Hours beginning 6:00 a.m. and ending 10:00 p.m. each day, excluding Saturdays and Sundays. The Off-Peak Energy is defined as all kilowatt-hours used by the customer during all hours other than the on-peak hours described above.

**EXTRA FACILITIES CHARGE:**

An Extra Facilities Charge shall be billed each month when the customer has requested the Department to furnish facilities which are in excess of the facilities normally furnished by the Department to serve customers without cost under its standard rate schedules and Rules and Regulations. The Extra Facilities Charge shall be equal to the excess facilities investment (including any net replacements from time to time) with an additional monthly carrying cost factor of 1.5%.

If mutually agreeable between the Electric Division and the customer, the customer may pay to the Department a non-refundable contribution-in-aid of

construction equal to all or a portion of the excess facilities investment. In such instance, the Extra Facilities Charge shall be determined based on the excess facilities investment, if any, remaining after the contribution-in-aid to construction has been paid. In any case, however, all facilities shall remain the property of the Department.

The Department shall have the option of refusing requests for excess facilities if, on its own determination, the requested facilities are not feasible, or may adversely affect the Department's service to other customers.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**  
**ELECTRIC SUPPLY CHARGE SETTLEMENT CLAUSE**

**APPLICABILITY:**

An Electric Supply Charge Settlement factor shall be applied to each electric rate schedule in which reference is made to the Department's Electric Supply Charge.

**SETTLEMENT OF BILL**

(The Electric Supply Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Electric Supply Charge Settlement Clause ("ESC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent (\$0.00001) by the following formula:

$$ESC = \frac{P + Y + F + G - R - B}{S}$$

Where:

- ESC = Electric Supply Charge Settlement Clause factor per kilowatt-hour sold relative to the applicable rate schedule.
- P = The projected dollar amount to be applied, paid to all suppliers of purchased power and related services other than transmission costs referenced in the Department's Transmission Service Adjustment Clause, including all fuel costs charged by such suppliers excluding PASNY.
- Y = The projected dollar amount per kilowatt-hour to be applied, paid to suppliers of purchased power excluding PASNY, multiplied by the kilowatt-hours to be purchased from PASNY.
- F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month.
- G = The dollar amount established to provide for accelerated recovery of generation assets.
- R = The applicable revenues to be received from off-system sales for resale transactions.
- S = The projected kilowatt-hour sales relative to the applicable rate schedule.
- B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**  
**DISTRIBUTION SERVICE ADJUSTMENT CLAUSE**

**APPLICABILITY:**

A Distribution Service Adjustment shall be applied to each electric rate schedule in which reference is made to the Department's Distribution Charge.

**ADJUSTMENT OF BILL:**

The Distribution Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Distribution Service Adjustment Clause ("DSAC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent (\$0.00001) by the following formula:

$$DSAC = \frac{D + P - I + F}{S} - B$$

Where:

DSAC = Distribution Service Adjustment Clause factor per kilowatt-hour sold relative to the applicable rate schedule.

D = The projected dollar amount to be applied of Electric Division expenses in the following accounts, plus an allocation of expenses for support services:

Operations	Accounts 580 through 589
Maintenance	Accounts 590 through 598
Customer Accounts	Accounts 901 through 909
Sales	Accounts 911 through 916
Admin. & General	Accounts 920 through 935
Depreciation	Account 403
Interest	Accounts 427 through 432

P = The estimated dollar amount necessary to meet the Department's fiduciary obligations including but not limited to bond principle, annual in lieu of tax commitment and net income requirements as authorized for the Electric Division.

I = Other Income less Miscellaneous Income Deductions to be applied, as projected in the following accounts:

Other Income	Accounts 415 through 421
Misc. Income Deductions	Accounts 425 through 426

F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month..

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**DISTRIBUTION SERVICE ADJUSTMENT CLAUSE**

- S =** The projected kilowatt-hour sales relative to the applicable rate schedule.
- B =** The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**  
**TRANSMISSION SERVICE ADJUSTMENT CLAUSE**

**APPLICABILITY:**

A Transmission Service Adjustment shall be applied to each electric rate schedule in which reference is made to the Department's Transmission Charge.

**ADJUSTMENT OF BILL**

The Transmission Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Transmission Service Adjustment Clause ("TSAC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent (\$0.00001) by the following formula:

$$TSAC = \frac{T + F}{S} - B$$

Where:

TSAC = Transmission Service Adjustment Clause factor per kilowatt-hour sold relative to the applicable rate schedule.

T = The projected dollar amount to be applied of Electric Division expenses in the following accounts:

Operations	Accounts 560 through 567
Maintenance	Accounts 568 through 573

F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month

S = The projected kilowatt-hour sales relative to the applicable rate schedule.

B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**ELECTRIC CONTRACT SERVICE RATE - E**

**APPLICABILITY:**

This rate schedule is available to large or aggregated commercial, industrial and institutional customers that would enter into an agreement for electric service which, in the Department's sole discretion, would benefit both the customer and the Department. The minimum annual volume for a negotiated contract under this rate shall be at least 3,000,000 kWh. Electric service provided under this rate is for the customer's exclusive use and not for resale.

**TERM:**

For an agreement period not exceeding two years.

**RATE:**

The negotiated rate shall be made up of any of the following component charges:

- |                          |   |
|--------------------------|---|
| Customer Charge -        | A monthly administrative charge applicable to each meter.   |
| Transmission Charge -    | An additional charge per kWh to recover costs associated with delivery of electricity to the Westfield receipt station.       |
| Distribution Charge -    | An additional charge per kWh to recover costs associated with delivery of electricity to the customer's meter.                |
| Demand Charge -          | An additional charge per kW to recover costs necessary to allow the Department to meet the customer's peak electricity needs. |
| Electric Supply Charge - | An additional charge per kWh to recover charges associated with electric supply   |

The rates for electric service and terms and conditions under this rate schedule will be negotiated between the customer and the General Manager. In negotiating such rates and terms and conditions, the Manager shall consider, among other things, the following concerns and factors:



- a. Any benefits in utility electric supply planning that may arise as a result of the customer's contractual commitment;
- b. Whether the customer agrees to purchase from the Department either a certain minimum or maximum volume of electricity or a certain minimum or maximum percentage of its electricity needs over the term of the contract;
- c. The cost of competing energy alternatives available to the customer, including the cost of any renewable sources;
- d. The projected cost of electricity to the Department to supply the customer's needs over the term of the contract
- e. The projected revenues and margin that will be derived from the electricity sales to the customer over the term of the contract;
- f. Consideration of any economic development factors;
- g. The customer's demand level and load factor; and
- h. Other projected benefits or disadvantages to the electric utility occurring as a result of the contract.

Utility bills rendered under this schedule shall be subject to any applicable utility tax.

**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

**MINIMUM CHARGE:**

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

**POWER FACTOR REQUIREMENT:**

All customers must maintain at least a 90% power factor as a condition of service. In the event the customer does not maintain a power factor of at least 90%, the customer will be required to reimburse the Department for all costs it incurs to make such a correction.

**TERMS AND CONDITIONS:**

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective: May 1, 2012

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**SCHEDULE OF OFF STREET OR CONTRACT LIGHTING**

**APPLICABILITY:**

This rate is applicable to off street lighting or general area lighting only.

**SERVICE INSTALLATION CHARGE:**

There will be a one-time service charge to cover the cost of labor and equipment required for the installation of the lighting fixture. If one or more poles are required, there will be a charge for the setting of each pole.

Installation of light fixture      \$90.00 per light  
Installation of pole                 \$105.00 per pole

**MONTHLY RATE:**

Nominal Lamp Wattage	Mercury Vapor	H.P. Sodium
150		\$13.70
175*	\$14.07	
250		\$16.73
400		\$30.31
400*	\$20.43	
1000*	\$37.50	

\*No additional lights of these types will be installed.

The above rate schedule includes one wooden pole with overhead wires not to exceed one hundred (100) feet and a photo-electric control. If additional poles are required, there will be an additional charge for each pole set. Underground wiring will be paid for by customer.

**TERMS AND CONDITIONS:**

The term of the signed contract will be three (3) years. Bills are due and payable no later than 28 days after date of billing. Broken luminaries or lamps due to vandalism will be replaced by the Department at the customer's expense. Service is governed by the "Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts."

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**SPECIAL ALL-REQUIREMENTS ELECTRIC RATE**

**APPLICABILITY:**

Customers who meet requirements for the rate will be provided a rate based on Westfield Gas & Electric's average system costs required to provide service to this customer.

**RATE ADJUSTMENTS:**

This rate may be adjusted as provided in the Department's Demand Side Management and Renewable Energy Programs.

**ELECTRIC SUPPLY SETTLEMENT:**

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause in effect from time to time.

**MINIMUM CHARGE:**

A minimum charge per month shall be assessed as determined by the Department.

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated at 10% of the Customer's total bill for service provided by the Department before application of this discount. Customers who meet the requirements of this section must provide the Department with appropriate documentation of their eligibility under this provision.

**TERMS AND CONDITIONS:**

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

**WESTFIELD GAS & ELECTRIC LIGHT DEPARTMENT**

**ECONOMIC DEVELOPMENT RIDER**  
**Partnership for the Betterment of Westfield**

**APPLICABILITY:**

The rider is available and applicable to the incremental load of a qualifying expansion customer or a new customer eligible to receive service under the WG&ELD Commercial or Power Rates.

**QUALIFICATIONS:**

The customer must:

1. Demonstrate to WG&ELD satisfaction that it has an economically viable opportunity to expand or to locate outside the Department's service area.
2. Demonstrate to WG&ELD satisfaction that the discounts provided by this Rider, either alone or in conjunction with concessions from the State and/or City of Westfield, are sufficient to cause the customer to add the incremental load in Westfield.
3. The customer must create a minimum of 15 new jobs.
4. Incremental load of at least 10% of the customer's demand level established in the base period, whichever is greater. Average energy level must be 20,000 kwh per month.

**DEFINITIONS:**

1. A new customer is a future consumer that has not been a customer of WG&ELD in any of the past 12 months preceding application for service under this rider. An existing facility will not be considered a new customer's location unless the facility has been vacant for a period of 2 years.
2. An expansion customer is a current commercial or industrial service recipient that has received full requirements from WG&ELD in the past 12 months.
3. The incremental load is the portion of the customer's total load in kwh that exceeds the customer's load by 10% of the customer's demand level during the base period. The incremental load of a new customer is the total load.
4. The base period is the twelve-month period immediately preceding the month in which an expansion customer becomes eligible for billing under this rider, or a 12-month period that WG&ELD determines to reflect the customer's base level of usage.

**CONDITIONS:**

1. The customer shall purchase its total electric requirements from WG&ELD.
2. The customer shall begin and/or continue implementation of cost effective conservation and load management measures and programs, as determined by the Department.

**ECONOMIC DEVELOPMENT RIDER**

Page 2

3. The customer must demonstrate to the satisfaction of WG&ELD that it brings a benefit to the City of Westfield employment, taxes, etc.
4. The customer must provide sufficient information so WG&ELD can calculate the impact this rider has on existing customers.
5. The expansion customer's electric energy (kwh) usage for each month must exceed by at least 10%, the energy usage in the comparable month of the base period.
6. The Department will remove an expansion customer from the rider if, in 3 consecutive months, its kilowatt-hour energy usage is less than 10% greater than its energy usage in the corresponding months of the base period.

**BASE MONTHLY CHARGE:**

1. The customer's monthly demand, energy and customer charges shall be determined in accordance with the applicable electric rate.
2. The customer will be billed a power cost charge as it applies to all other customers.

**MONTHLY DISCOUNT:**

1. The monthly discount will be based on the Margin, defined as:  $\text{Total Electric Revenue} / \text{Total Electric Sales (kwh)} - \text{Total Bulk Power Cost} / \text{Total Electric Sales (kwh)}$ .
2. Customer Marginal Discount, per contract agreement, will be:  $\text{Incremental kwh} * \text{Marginal rate (\$/kwh)} * \% \text{ value to WG\&ELD marginal customer value}$ .

**FARM DISCOUNT:**

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

**TERMS OF AGREEMENT:**

1. The Rider Discount Period is 3 years, with a contract commitment of 5 years.
2. If the customer terminates service or reduces electric load below the minimum requirements before the completion of 5 years, WG&ELD has a right to recover the discounted amount.

Service is governed by the Terms and Conditions of the Westfield Gas & Electric Department.

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**STORAGE ENERGY RATE CREDIT**

**APPLICABILITY:**

This rate is applicable to customers using electric thermal storage (ETS) space heating devices as the primary source of space heating. The type and installation of ETS devices must be approved by the Department, and their operation must be under the control of the Department.

**RATE-PER MONTH:**

The rate for service hereunder shall be the stated charges on the otherwise applicable rate, reduced by an amount equal to the ETS Demand Credit times the customer's kilowatts of Energy Storage Capacity.

**DEFINITIONS:**

The ETS Demand Credit shall be a dollar amount per kilowatt determined annually by the Department reflecting the economic benefit to the Department of the off-peak energy sales and the added system capacity made available by providing service to customers hereunder.

The Energy Storage Capacity shall be the customer's total connected kilowatts of electric thermal storage, as determined by the Department. The Department reserves the right to inspect the customer's ETS devices periodically to determine their current operating capability.

**CONTROL HOURS:**

On-peak and off-peak hours for which the customer's ETS devices are used to control the space heating load will be determined by the Department.

**CONTRACT:**

A written contract between the Department and the customer is required for the customer to receive service hereunder.

**TERMS AND CONDITIONS:**

Except as specifically stated herein, all terms and conditions of the Department's otherwise applicable rate shall apply.

M.D.T.E. NO. 179  
CANCELS M.D.T.E. NO.: ORIGINAL

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**

**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE**

**NOVEMBER 1, 1998**

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1. General

These terms and conditions are applicable to and made a part of all service classifications. Any terms and conditions which are inconsistent with any specific provisions of any service classification shall not apply.

2. Territory to which Terms and Conditions Apply

The Terms and Conditions are applicable to all customers, or potential customers, requiring electric service within the franchise area of the Westfield Gas & Electric Light Department, hereinafter referred to as the "Department".

3. Characteristics of Service

3.1. General: The standard service of the Department is alternating current with a nominal frequency of 60 hertz (cycles per second). All types of service listed below are not available at all locations and the Department may specify a certain type of service based on location, size or type of load. The Department must always be consulted to determine the type of service to be supplied to a particular installation.

3.2. Service: Subject to the restrictions in 3.1, the types of service available are as follows:

3.2.1 Secondary Distribution Service

Single phase, 3 wire, 120/240 volts  
Three phase, 4 wire, 208/120 volts  
Three phase, 4 wire, 480/277 volts

3.2.2 Primary Distribution Service

Three phase, 4 wire, 23,000 volts

4. Obtaining Service

4.1. Application: An application for electrical service shall be made in person at the Department's office located on 100 Elm Street, or at 140 Turnpike Industrial Road, Gas & Electric Operation Center.

- 4.2 Selection of Service Classification: The Department will assist in the selection of the rate schedule which is most appropriate for the type of service provided.
- 4.3 Service Applications: Applications for electric service within the territory served by the Department will be received at any office or through any duly authorized representative of the Department. Prospective non-residential customers must make a written application for service. Applications from prospective residential customers shall be in writing on forms provided by the Department. Service shall not commence until the Department has received said application except that for an interim period pending the receipt of a duly executed written application, the Department may accept an oral application for rate service from customers taking service under residential rate schedules. In the event that an oral application is received by the Department from a person not currently a customer of record of the Department for service at a location where service is disconnected for non-payment, the Department may request an application be made in writing at the office of the Department as a precondition for service, unless otherwise ordered by the DPU. The Department reserves the right to refuse service, at any location, to an applicant who is indebted to the Department for any service furnished to such applicant.
- 4.4 Lowest Applicable Rate: When a customer applies for service, the Department will give the customer a description of the rates available and will advise the customer as to the least expensive rate available, based on the customer's description of the character of service needed. If the Department is subsequently notified by a customer of a change in the customer's character of service, the rate available to that customer for the service being supplied. However, responsibility for selecting the applicable rate remains the sole responsibility of the customer, subject to the provisions of the Schedule of Rates. The Department will not be liable for any claim that service provided to any customer might have been less expensive or more advantageous to such customer if supplied under a different rate. Unless specifically stated to the contrary, all rates are based on the supply of service to the customer throughout the twelve months of the year, and the Department will not normally change rates more frequently than once in any twelve month period.
- 4.5 Service Information from Department: Upon receipt of an application from a prospective customer setting forth the location of the premises to be served, the extent of service to be required and other pertinent information, the Department will advise the customer of the type and character of the service it can furnish, the point at which service will be delivered and the location to be provided for the Department's metering equipment.

5. Equipment on the Customer's Premises

- 5.1 General: The customer is required to furnish, install and maintain all wiring and equipment on the customer's premises beyond the point of attachment of the service lateral, except for the metering equipment described in this section. The customer shall provide sufficient and readily accessible space for the Department's metering equipment,

service laterals, transformers and other equipment or apparatus required for electrical service. The location of service entrance, metering and other equipment will be designated by the Department.

The Department shall have the right of access at all reasonable times for the purpose of installing, reading, inspecting, repairing or testing the Department's equipment and for the purpose of discontinuing service or removing its apparatus or equipment.

## 5.2 Meters

- 5.2.1 **General:** The Department will furnish, install and maintain such meter or meters as are necessary to measure, for Department billing purposes, the electricity used by a customer.
- 5.2.2 **Meters for Secondary Service:** For new installations to be metered at voltages not exceeding 600 volts, meter mounting equipment and, where required, current transformers and miscellaneous equipment will be furnished and connected by the Department without charge. The customer will be responsible for mounting the equipment furnished by the Department.
- 5.2.3 **Meters for Primary Service:** For new installations to be metered at voltages above 600 volts, meter mounting equipment, current transformers, potential transformers, test switches and miscellaneous equipment will be furnished and installed by the Department at the customer's expense. For underground service, the customer shall provide an enclosure, per Department specifications, for the Department's instrument transformers. For overhead service, the customer shall provide a structure, per Department specifications, suitable for mounting the Department's instrument transformers.
- 5.2.4 **Indicating Devices:** The Department will not permit the connection of customer-owned ammeters, voltmeters, pilot lamps or other devices to its instrument transformers. The Department will provide, if so requested by the customer and at the customer's cost, a three wire, form C, contact output for connection to the customer's load monitoring equipment.
- 5.2.5 **Multi-Meter Installations:** All service to a single customer at a single site or location shall be rendered through a single meter, unless the Department specifically permits or requires otherwise. Where the Department is to supply individual tenants within a single building, the customer or building owner shall install and maintain feeders from a common location to each tenant, and the Department will install and maintain meters on these feeders.
- 5.2.6 **Sub-metering and Check Metering:** Resale of electricity furnished by the Department, based on the registration of customer owned metering devices, is defined a sub-metering and is not permitted. A customer may monitor his own usage through the use of approved meters, computers or other metering device. Such metering is defined as check metering.

5.2.7 Meters shall be outside unless otherwise approved by the Office of the Superintendent.

5.3 Protection of Meters and Other Equipment: The customer shall not injure, interfere, destroy or tamper with the meters or other property of the Department, nor shall the customer permit any person to do so. The customer shall use all reasonable precautions to protect the property of the Department located on the customer's premises. The customer shall be responsible for all damages to or loss of such property unless caused by circumstances beyond the customer's control.

The Department will seal or lock all meters and all enclosures containing meters or metering equipment. No person except a duly authorized employee of the Department shall be permitted in any way to change or modify the Department's equipment. No seals or locks shall be permitted to be removed without authorization of the Department.

When a meter is found to be tampered with, service to that meter will be disconnected. To have service restored, the customer must make an application at the Department's office and pay a service fee of \$50.00. Repeated instances of tampering will be reported to the Westfield Police Department for prosecution.

5.4. Customer Wiring: Wiring installed on the customer's premises must conform with all applicable requirements of the Department and the National Electrical Code. Wiring shall be inspected and approved by a Westfield Wiring Inspector acceptable to the Department, prior to the connection of a new service.

5.5 Utilization Apparatus: Motors, welders, furnaces and other utilization apparatus shall be wired, connected and operated so as not to produce any effect on the service to other customers.

Where the use of electric service is to be intermittent, occasional, or subject to violent fluctuations, the customer shall review such proposed use with the Department and obtain the Department's approval.

The customer shall obtain approval from the Department prior to connecting any motor larger than indicated below:

5.5.1 5 Horsepower for single phase, 120, 120/240, 120/208 volt service

5.5.2 15 Horsepower for three phase, 240, 120/208, 277/480 volt service

5.5.3 75 Horsepower for three phase, at 23,000 volt service

5.6 Power Factor: All customers must maintain at least 90% power factor under conditions at the point where electric service is metered. For each percentage point under 90.9%, the customer will be billed 1/2% of the total energy charge.

5.7 Load Balance: Customers receiving three phase service shall maintain as nearly as reasonably possible, equal currents in each of the three phase conductors at the point where electric service is metered. In no event shall the current in all three phase conductors be more than a 5% spread.

6. Meter Reading and Billing

6.1 General: Unless otherwise specified in the service classifications, rates and charges are stated on a monthly basis. The Department will ordinarily schedule meters to be read and bill to be rendered monthly, however, the Department reserves the right to read meters and render bills on a bi-monthly basis.

6.2 Pro-ration of Monthly Charges: For all billings for service including initial bills, final bills and bills for periods other than twenty-five to thirty-six days inclusive, the monthly demand, customer and minimum charges will be pro-rated on the basis of one/thirtieth for each day of service.

Billings for temporary services, however, shall have a minimum billing period of one month.

6.3 Estimated Bills: Where the Department is unable to read the meter, or where actual usage cannot be determined due to meter failure, the customer's usage will be estimated by the Department on the basis of available data and the customer billed accordingly. In no case will a meter go unread for more than three months.

6.4 Payment of Bills: Bills are payable when presented. If payment is not received by the Department prior to the due date specified on the bill, a late payment charge of 1-1/2% per monthly billing period will be applied on the unpaid balance from the due date to the date payment is received. (Late charge applies only to commercial and industrial customers.)

7. Discontinuance of Service

7.1 By the Department: The Department, upon reasonable notice, may discontinue service for the following reasons:

1. For the purpose of making permanent or temporary repairs, changes, improvements in any part of its system;
2. For compliance in good faith with any government order or directive;
3. Any of the following acts or omissions on the part of the customer:
  - (a) non-payment of a valid bill for service furnished at a present or previous location;
  - (b) tampering with any facility of the Department;
  - (c) customer moves from the premises, unless customer requests that service be continued;
  - (d) service is provided to others (sub-metering);
  - (e) failure to provide payment as provided for in these terms and conditions;
  - (f) connecting and operating equipment in a manner so as to produce disturbing effects on the service of the Department or other customers;
  - (g) the customer's installation poses a hazard to life or property;

(h) customer refuses reasonable access to the Department's employees.

7.2 By the Customer: A customer wishing to discontinue service must give 48 hours advance notice to the Department.

8. Reconnection of Service

8.1 By the Department: The Department requires a 48 hour advance notice for any reconnection of electric service. Reconnections will be scheduled during normal working a.m. hours, Monday through Friday. There will be a charge of \$25.00 for each reconnection scheduled during the normal working hours. A request for reconnection after working hours will be charged an actual labor rate multiplied by 1-1/2 times with a minimum call-out rate of 2-1/2 hours. There will also be a charge for a truck and the equipment used for the reconnection. The charge will be applied according to the rate scheduled for equipment in effect at that time.

9. Line Extension

9.1 General: The Department will furnish, install and maintain all electric lines and facilities located on public streets, highways and rights-of-ways acquired by the Department.

9.2 Overhead Lines: If a customer's property abuts on a public street, highway or Department right-of-way, the Department will extend such lines to the customer's property at the Department's cost. (Secondary service only, primary will be charged.)

9.3 Underground lines: If a customer's property abuts on a public street, highway or Department right-of-way, the Department will extend the underground line to the customer's property at the Department's cost. The customer shall pay the Department the actual cost of the line extension on the customer's property.

10. Services

10.1 Overhead: The Department will furnish, install and maintain all poles, conductors, transformers and associated equipment required for overhead service. If the service lateral exceeds 300 feet in length, the customer shall pay the Department the actual cost of that part of the lateral excess of 300 feet.

10.2 Underground: The Department will furnish, install and maintain all underground conductors, transformers and associated equipment required for underground service at the customer's expense. The customer shall furnish, install and maintain, in accordance with the Department's requirements, the underground conduit system, hand holes and transformer foundation as required. The customer shall pay the Department for all those costs.

11. Temporary and Special Services

Where service is to be used for a limited period (such as building construction) the customer will pay a minimum charge of \$75.00 for all temporary services. All additional charges will be billed at actual cost.

Whenever, at the customer's request, the Department relocates facilities to suit the convenience of the customer, the customer shall pay all costs of such relocation.

12. Service Limitations

12.1 Service Continuity: The Department will use all reasonable diligence to provide a regular and uninterrupted supply of service, but should supply be discontinued for any reason set forth in these terms and conditions, or should the supply of service be interrupted, curtailed or fail by reason of any interference, the Department shall not be liable for any loss or damage, direct or consequential, resulting from any such discontinuation. Also, the same limitations apply for any interruption abnormal voltage, discontinuance or reversal of it's service due to causes beyond it's immediate control whether accident, labor difficulties, conditions of dual supply, the attitude of any public authority, reduction in voltage, rotating the use of feeders, selected black-outs, or failure to receive any electricity for which in any manner it has contracted, or due to the operation in accordance with good utility practices of any emergency load reduction program by the Westfield Gas and Electric Light Department.

"The utility agrees to use reasonable diligence in providing a regular and uninterrupted supply of power, but does not guarantee a constant supply of power, or the maintenance of unvaried frequency or voltage, and will not be liable in damages to the customer by reason of any failure in respect thereof." Whenever the integrity of the electric service may be threatened by power quality, quality of power at the point of use or disturbances, the customer shall take and use power in such a manner to not cause disturbance or voltage fluctuations on the utility supply system or systems of any third party.

The customer shall use remedial measures at his own expense by way of installing suitable apparatus or otherwise may be necessary to reduce any disturbance, fluctuations or interference to a level deemed tolerable by the utility.

12.2 Emergencies: The Department may curtail or interrupt service or reduce voltage to any customer or customers in the event of an emergency threatening the integrity of its system, or the system of its suppliers, if, in its judgment, such action will prevent or alleviate the emergency condition.

12.3 Contingent Service: The supply of electric service is contingent upon the Department's ability to secure and retain the necessary locations for its poles, wires, conduits, cables and other apparatus.

**13. Supplemental and Emergency Power**

13.1 **Emergency Generation:** Where the customer installs one or more emergency generators for the sole purpose of providing emergency power during failure of the Department's service, a double throw switch shall be provided by the customer to prevent a connection between the emergency generator and the Department's service.

13.2 **Small Power Production and Co-Generation Facilities:** The Department will furnish supplemental, backup or maintenance service to customers owning qualifying co-generation and small power production facilities, and will purchase electricity from such customers. The Department should be contacted early in the design of any such facilities. Rates will be negotiated based on the characteristics of the customer's proposed system. All inter-connection equipment and interconnections between the Department's service and the customer's generation shall be subject to the Department's approval.

**14. Applicable Laws**

All terms and conditions and policies of the Department are subject to the applicable General Laws of the Commonwealth of Massachusetts, Chapter 164 in particular, and application regulations and orders of the Massachusetts Department of Public Utilities.

**15. Purchased Power Adjustment**

A purchased power adjustment charge will be applied to the bills of all customers. The adjustment is designed to recover or refund any of the Department's purchased power capacity or fuel costs which are above or below the amounts contained in current rates. The purchased power adjustment shall be based on the sum of a capacity cost adjustment and a fuel cost adjustment.

**16. Policy for Demand Accounts**

1. What is "Demand"?
  - A. The highest amount of electric consumption over 1/2 hour period of time.
  - B. Demand is measured in KW.
  - C. The Demand charge is \$3.16 \* KW.
2. What type of customer does a demand rate apply to?
  - A. Commercial or Industrial customer
3. What are the Demand Rates?



- A. Rate 28 - Commercial All Electric & Heat Service
  - B. Rate 29 - Commercial Electric Service
  - C. Rate 30 - General Power Rate
4. Requirements for Demand Rates:
- A. Customer must be a Commercial Electric or General Power Rate paying customer.
  - B. All new electric customers are placed either on a Commercial, no demand (Rate 22, 23) or a General Power, no demand (Rate 24).
  - C. When one of these customers uses over 1,000 kwh for three (3) consecutive months, the account is reviewed and placed on a demand rate that properly identifies the customer's use.
  - D. Commercial (Rate 28, 29) or General Power Rate (Rate 30)
5. How does the demand rate work?
- A. When the customer is placed on the demand rate, a KW reading is taken. This KW reading is used to bill demand.
  - B. The demand has a 12 month billing cycle:
    - 1. The KW reading is taken monthly.
    - 2. It is reviewed monthly to see if the KW has increased or decreased.
    - 3. If the KW does not increase from billing demand, it stays there for 12 months.
    - 4. After 12 months, demand is reviewed to find the next highest demand.
    - 5. This demand is used for the next 12 months or until a higher demand is reached over the next 12 months.
    - 6. This cycle is used for billing demand.
    - 7. If a customer does not use over 1,000 KWH from the time his non-demand rate cycle begins, he will be taken off demand.
    - 8. When a new customer is determined to be of significant size (2,000 KWH per month) or greater, he will be placed on a demand rate immediately.
    - 9. When any exceptions to this policy are made, it will be up to the Electric Energy Director to approve or disapprove policy changes.