

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,

2023

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

Jamie Naughton

Official Title:

Director of Finance

Office Address:

**100 Elm Street
Westfield, MA 01085**

Westfield Gas & Electric

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Annual Report of:

For the year ended December 31, 2023

Westfield Gas & Electric**GENERAL INFORMATION**

1. Name of town (or city) making this report.
Westfield, Massachusetts

2. * If the town (or city) has acquired a plant,
Kind of plant, whether gas or electric: Gas and Electric
 * Owner from whom purchased, if so acquired: Westfield Gas & Electric
 * Date of votes to acquire a plant in accordance with the provisions of Chapter 164 of the General Laws:
 * Record of votes: First vote: Yes, 1466
 * Record of votes: First vote: No, 219
 * Record of votes: Second vote: Yes, 1306
 * Record of votes: Second vote: No, 445
 * Date when town (or city) began to sell gas and electricity June 1, 1899

3. Name and address of manager of municipal lighting:

 Thomas Flaherty
 79 Wildflower Circle
 Westfield, MA 01085

4. Name and address of mayor or selectmen:

 Mayor Michael A. McCabe
 8 Hawthorne Avenue
 Westfield, Ma 01085

5. Name and address of town (or city) treasurer:

 Matthew Barnes - 12 Eastview Dr - Westfield, Ma 01085

6. Name and address of town (or city) clerk:

 Kaitlyn Bruce - 188 Reservoir Ave - Westfield, Ma 01085

7. Names and addresses of members of municipal light board:

 Robert Goyette - 25 Tiffany Circle - Westfield, MA 01085
 Kevin Kelleher - 270 Prospect St Ext - Westfield, Ma 01085
 Bill Parks - 78 Granville Rd - Westfield, Ma 01085
 Dawn Renaudette - 106 Ridgeway Street - Westfield, Ma 01085
 Ramon Rivera - 16 Mechanic St - Westfield, Ma 01085
 Edward Roman - 419 Southwick Rd Q69 - Westfield, Ma 01085
 Robert Sacco - 65 Devon Terrace - Westfield, Ma 01085

8. Total valuation of estates in town (or city) according to last State valuation: \$4,285,980,116

9. Tax rate for all purposes during the year: Fiscal 2023
 Residential \$15.97
 Commercial \$31.39

10. Amount of manager's salary: \$232,000

11. Amount of manager's bond: \$5,000

12. Amount of salary paid to members of municipal light board annually: \$7,500

Annual Report of:

For the year ended December 31, 2023

Westfield Gas & Electric**SCHEDULE OF ESTIMATE**

INCOME FROM PRIVATE CONSUMERS:

From sales of gas
 From sales of electricity

Amount
26,499,907
55,901,178
TOTAL:
82,401,085

EXPENSES:

For operation, maintenance and repairs
 For interest on bonds, notes or scrip
 For depreciation fund (3.0 percent on \$ as per page 8 & 9)
 For sinking fund requirements
 For note payments
 For bond payments

 For loss in preceding year

78,667,890
582,993
6,717,819
TOTAL:
85,968,702

COST:

Of gas to be used for municipal buildings
 Of gas to be used for street lights
 Of electricity to be used for municipal bldgs..
 Of electricity to be used for street lights ...
 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 ..

1,165,521
2,463,977
169,052
TOTAL:
3,798,550

CUSTOMERS**GAS:**

City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	10,870

ELECTRICITY:

City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	18,313

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	\$169,052
2. Municipal buildings	\$3,629,498

TOTAL: \$3,798,550

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

Annual Report of

Westfield Gas & Electric

Year ended December 31 2023

BONDS

(Issued on Account of Gas or Electric Lighting)

When Authorized*	Date of issue	Amount of Original Issue	Period of Payments		Rate	Interest	Amount Outstanding
			Amounts	When Payable		When Payable	
June 3, 2004	February 1, 2006	\$2,100,000	\$100,000	Annually	4.00	February August	100,000
June 1, 2006	April 1, 2008	\$6,000,000	\$280,000	Annually	4.34	April October	1,275,000
June 3, 2004	March 1, 2014	\$1,600,000	\$106,000	Annually	2.00	March/September	\$857,000
May 15, 2008	March 1, 2014	\$2,500,000	\$166,000	Annually	2.00	March/September	\$1,343,000
October 20, 2011	March 1, 2014	\$1,650,000	\$106,000	Annually	2.00	March/September	\$880,000
March 1, 2017	October 31, 2017	\$4,559,300	\$230,000	Annually	4.13	April/October	\$3,185,000
March 1, 2017	October 10, 2018	\$9,626,000	\$485,000	Annually	2.97	April/October	\$7,200,000
	Total	\$28,035,300					14,840,000

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							\$0
3		\$0	\$0	\$0	\$0	\$0	\$0
4	2. PRODUCTION PLANT						
5	A. Steam Plant Production						
6	310 Land & Land Rights						\$0
7	311 Structures and Improvements						\$0
8	312 Boiler Plant Equipment						\$0
9	313 Engines & Engine Driven Generators		None				\$0
10	314 Turbogenerator Units						\$0
11	315 Accessory Electric Equipment						\$0
12	316 Misc. Power Plant Equipment						\$0
13							\$0
14	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						\$0
17	321 Structures & Improvements						\$0
18	322 Reactor Plant Equipment		None				\$0
19	323 Turbogenerator Units						\$0
20	324 Accessory Electric Equipment						\$0
21	325 Misc. Power Plant Equipment						\$0
22	Total Nuclear Production Plant	\$0	\$0	\$0	\$0	\$0	\$0

Westfield Gas & Electric

TOTAL COST OF PLANT -- ELECTRIC - Continued

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land & 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
12	341 Structures & Improvements	\$0		\$0			\$0
13	342 Fuel Holders, Producers & Accessories						\$0
14	343 Prime Movers						\$0
15	344 Generators						\$0
16	345 Accessory Electric Equipment						\$0
17	346 Misc. Power Plant Equipment						\$0
18	Total Other Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						\$0
22	351 Clearing Land & Rights of Way						\$0
23	352 Structures & Improvements						\$0
24	353 Station Equipment						\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0

Westfield Gas & Electric

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	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	\$533,671		(\$1,500)			\$532,171
3	361 Structures & Improvements	\$640,880	\$68,752				\$709,632
4	362 Station Equipment	\$8,171,199	\$45,559				\$8,216,758
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$2,923,320	\$0				\$2,923,320
7	365 Overhead Conductors & Devices	\$40,358,242	\$2,307,587				\$42,665,830
8	366 Underground Conduit	\$1,529,635	\$145,047				\$1,674,682
9	367 Underground Conductors & Devices	\$11,797,388	\$23,641				\$11,821,029
10	368 Line Transformers	\$10,365,695	\$135,494	(\$248,795)			\$10,252,394
11	369 Services	\$12,860,201	\$2,324,454	(\$2,025)			\$15,182,630
12	370 Meters	\$4,018,996	\$84,619	(\$2,727)			\$4,100,889
13	371 Installations on Customer's Premises	\$256,750					\$256,750
14	372 Leased Property on Customer's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$2,796,262					\$2,796,262
16	382 Computer Hardware and Equipment	\$3,798,637	\$1,253,009				\$5,051,646
17	383 Computer Software	\$2,059,016	\$208,773				\$2,267,789
18	384 Communication Equipment	\$6,395,086	\$261,335				\$6,656,421
19	Total Distribution Plant	\$108,504,979	\$6,858,270	(\$255,046)	\$0	\$0	\$115,108,203
20	4. GENERAL PLANT						
21	389 Land & Land Rights	\$10,000					\$10,000
22	390 Structures & Improvements	\$6,744,418	\$136,772				\$6,881,190
23	391 Office Furniture & Equipment	\$1,918,027	\$11,703				\$1,929,730
24	392 Transportation Equipment	\$4,824,646	\$988,756	\$0			\$5,813,401
25	393 Stores Equipment	\$125,806					\$125,806
26	394 Tools, Shop & Garage Equipment	\$835,110	\$124,344				\$959,454
27	395 Laboratory Equipment	\$146,370					\$146,370
28	396 Power Operated Equipment	\$42,955	\$207,792				\$250,747
29	397 Communication Equipment	\$8,045,414	\$425,188				\$8,470,602
30	398 Misc. Equipment	\$161,002					\$161,002
31	399 Other Tangible Property	\$0					\$0
32	Total General Plant	\$22,853,747	\$1,894,554	\$0	\$0	\$0	\$24,748,302
33	Total Electric Plant In Service	\$131,358,726	\$8,752,824	(\$255,046)	\$0	\$0	\$139,856,505
34	Total Cost of Electric Plant						\$139,856,505
35							
36	Less Cost of Land, Land Rights, Right of Way						(\$542,171)
37	Total Cost upon which Depreciation is based						\$139,314,334

Westfield Gas & Electric

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	1. INTANGIBLE PLANT						
2	301 Organization	\$0					\$0
3	303 Miscellaneous Intangible Plant	\$0					\$0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
5	2. PRODUCTION PLANT						
6	A. Manufactured Gas Production Plant						
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. Other Processes						\$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	2. STORAGE PLANT						
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

TOTAL COST OF PLANT -- GAS - Continued

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	4.TRANSMISSION & DISTRIBUTION PLANT							
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	\$40,452,352	\$3,581,525	(\$11,662)			\$44,022,215
6	368	Compressor Station Equipment	\$0					\$0
7	369	Measuring and Regulating Station Equipment	\$860,981					\$860,981
8		Station Equipment	\$0					\$0
9	370	Communication Equipment	\$1,896,304	\$56,098				\$1,952,402
10	380	Services	\$12,578,070	\$168,580	(\$495)			\$12,746,155
11	381	Meters	\$3,088,095	\$336,988	(\$666)			\$3,424,416
12	382	Meter Installations	\$0					\$0
13	383	House Regulators	\$136,559		(\$1,663)			\$134,896
14	386	Other Property on Customers Premise	\$0					\$0
15	387	Other Equipment	\$16,843					\$16,843
16		Total Distribution Plant	\$59,268,880	\$4,143,191	(\$14,486)	\$0	\$0	\$63,397,585
17	5. GENERAL PLANT							
18	389	Land & Land Rights						
19	390	Structures & Improvements	\$2,143,722					\$2,143,722
20	391	Office Furniture & Equipment	\$865,007					\$865,007
21	392	Transportation Equipment	\$1,403,506	\$609,565				\$2,013,071
22	393	Stores Equipment	\$26,368					\$26,368
23	394	Tools, Shop & Garage Equipment	\$641,592	\$73,123				\$714,714
24	395	Laboratory Equipment	\$88,707					\$88,707
25	396	Power Operated Equipment	\$124,432					\$124,432
26	397	Communication Equipment	\$830,051					\$830,051
27	398	Miscellaneous Equipment	\$95,360					\$95,360
28	399	Other Tangible Property	\$0					\$0
29		Total General Plant	\$6,218,744	\$682,688	\$0	\$0	\$0	\$6,901,432
30		Total Gas Plant In Service	\$65,578,615	\$4,825,879	(\$14,486)	\$0	\$0	\$70,390,008
31	Total Cost of Gas Plant							\$70,390,008
32	Less Cost of Land, Land Rights, Right of Way							(\$197,834)
33	Total Cost upon which Depreciation is based							\$70,192,174
34								

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account	Balance Beginning of Year	Balance End Year	Increase or (Decrease)
	(a)	(b)		
1	UTILITY PLANT			
2	101 Utility Plant -Electric.....	\$78,525,191	\$82,514,499	\$3,989,308
3	101 Utility Plant- Gas	\$34,645,842	\$37,515,879	\$2,870,037
4				
5	Total Utility Plant.....	\$113,171,033	\$120,030,378	\$6,859,345
6				
7				
8	124 Other Investments.....	\$343,390	\$343,390	\$0
9				
10				
11	FUND ACCOUNTS			
12	125 Sinking Funds.....			
13	126 Depreciation Fund (P. 14).....	\$90,484	\$40,053	(\$50,431)
14	128 Other Special Funds.....	\$61,927,779	\$78,464,818	\$16,537,039
15	Total Funds.....	\$62,361,653	\$78,848,261	\$16,486,608
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14).....	\$13,510,645	\$8,196,953	(\$5,313,692)
18	132 Special Deposits.....			
19	132 Working Funds.....	\$1,194	\$1,194	\$0
20	141 Notes and Receivables.....			
21	142 Customer Accounts Receivable.....	\$6,359,349	\$6,217,121	(\$142,228)
22	143 Other Accounts Receivable.....	\$6,287,743	\$5,966,410	(\$321,333)
23	146 Receivables from Municipality.....	\$575,587	\$455,058	(\$120,529)
24	151 Materials and Supplies (P. 14).....	\$7,314,339	\$8,410,270	\$1,095,931
25				
26	165 Prepayments.....	\$3,673,743	\$4,401,099	\$727,356
27	174 Miscellaneous Current Assets			
28	Total Current and Accrued Assets...	\$37,722,600	\$33,648,105	(\$4,074,495)
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount.....	\$13,041	\$11,107	(\$1,934)
31	182 Extraordinary Property Debits.....	\$928,805	\$862,720	(\$66,085)
32	185 Other Deferred Debits.....	\$5,898,727	\$4,653,583	(\$1,245,144)
33	Total Deferred Debits.....	\$6,840,573	\$5,527,410	(\$1,313,163)
34				
35	Total Assets and Other Debits.....	\$220,095,859	\$238,054,154	\$17,958,295

Annual Report of:

For Year Ended December 31, 2023

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)
1	APPROPRIATIONS			
2	201 Appropriations for Construction.....			
3	SURPLUS			
4	205 Sinking Fund Reserves.....			
5	206 Loans Repayment.....	\$30,923,552	\$32,391,552	\$1,468,000
6	207 Appropriations for Construction Repayment..	\$0	\$0	\$0
7	208 Unappropriated Earned Surplus (P. 12).....	\$53,263,386	\$62,394,966	\$9,131,580
8	Total Surplus.....	\$84,186,938	\$94,786,518	\$10,599,580
9	LONG TERM DEBT			
10	221 Bonds (P. 6).....	\$16,308,000	\$14,840,000	(\$1,468,000)
11	231 Notes Payable (P 7).....	\$0	\$0	\$0
12	Total Bonds and Notes.....	\$16,308,000	\$14,840,000	(\$1,468,000)
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable.....	\$10,499,985	\$10,564,230	\$64,245
15	234 Payables to Municipality.....	\$295,428	\$277,998	(\$17,430)
16	235 Customer Deposits.....	\$1,195,332	\$1,344,114	\$148,782
17	236 Taxes Accrued.....	\$24,333	\$18,985	(\$5,348)
18	237 Interest Accrued.....	\$0	\$0	\$0
19	242 Miscellaneous Current and Accrued Liabilities	\$6,682,127	\$6,851,304	\$169,177
20	Total Current and Accrued Liabilities...	\$18,697,205	\$19,056,631	\$359,426
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt.....	\$721,753	\$656,548	(\$65,205)
23	252 Customer Advance for Construction.....			
24	253 Other Deferred Credits.....			
25	Total Deferred Credits	\$721,753	\$656,548	(\$65,205)
26	RESERVES			
27	260 Reserves for Uncollectable Accounts.....	\$817,000	\$793,000	(\$24,000)
28	261 Property Insurance Reserve.....	\$0	\$0	\$0
29	262 Injuries and Damages Reserves.....	\$0	\$0	\$0
30	263 Pensions and Benefits.....	\$28,097,617	\$26,804,933	(\$1,292,684)
31	265 Miscellaneous Operating Reserves.....	\$58,860,208	\$68,059,084	\$9,198,876
32	Total Reserves.....	\$87,774,825	\$95,657,017	\$7,882,192
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction.....	\$12,407,138	\$13,057,440	\$650,302
35	Total Liabilities and Other Credits	\$220,095,859	\$238,054,154	\$17,958,295

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.

Annual Budget:

For Year Ended December 31, 2023

Westfield Gas & Electric

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P.37 and 43)	\$82,401,085	(\$2,227,786)
3	Operating Expenses:		
4	401 Operation Expense (P. 42 & 47)	\$72,634,177	(\$1,632,713)
5	402 Maintenance Expense (P. 42 and 47)	\$6,033,713	\$637,465
6	403 Depreciation Expense	\$6,717,819	\$439,744
7	407 Amortization of Property Losses	\$66,085	\$0
8			
9	408 Taxes (P. 49)	\$0	\$0
10	Total Operating Expenses	\$85,451,795	(\$555,503)
11	Operating Income	(\$3,050,710)	(\$1,672,283)
12	414 Other Utility Operating Income (P. 50)	\$0	\$0
13			
14	Total Operating Income	(\$3,050,710)	(\$1,672,283)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing and Contract Work (P.51)	\$11,743,442	\$683,590
17	419 Interest Income	\$0	\$0
18	421 Miscellaneous Nonoperating Income	\$3,016,464	\$4,497,351
19	Total Other Income	\$14,759,906	\$5,180,941
20	Total Income	\$11,709,196	\$3,508,658
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	\$0	\$0
23	426 Other Income Deductions	\$0	\$0
24	Total Income Deductions	\$0	\$0
25	Income Before Interest Charges	\$11,709,196	\$3,508,658
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	\$582,993	(\$47,935)
28	428 Amortization of Debt Discount and Expense	\$0	\$0
29	429 Amortization of Premium on Debt-Credit	(\$63,271)	\$0
30	431 Other Interest Expense	\$33,893	\$28,412
31	432 Interest Charged to Construction - Credit	\$0	\$0
32	Total Interest Charges	\$553,615	(\$19,523)
33	NET INCOME	\$11,155,581	\$3,528,181

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		\$53,263,386
35			
36			
37	433 Balance Transferred from Income		\$11,155,581
38	434 Miscellaneous Credits to Surplus (P. 21)		
39	435 Miscellaneous Debits to Surplus (P. 21)	\$2,024,001	
40	436 Appropriations of Surplus (P. 21)		
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	\$62,394,966	
43			
44	Totals	\$64,418,967	\$64,418,967

Westfield Gas & Electric

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)
1	OPERATING INCOME				
2	400 Operating Revenues (P.37 and 43)	\$ 55,901,178	\$ (1,350,222)	\$ 26,499,907	\$ (877,564)
3	Operating Expenses:				
4	401 Operation Expense (P. 42 & 47)	\$ 50,525,096	\$ (949,494)	\$ 22,109,082	\$ (683,217)
5	402 Maintenance Expense (P. 42 and 47)	\$ 4,407,476	\$ 257,865	\$ 1,626,237	\$ 379,600
6	403 Depreciation Expense	\$ 4,412,400	\$ 336,600	\$ 2,305,419	\$ 103,143
7	407 Amortization of Property Losses	\$ 28,840	\$ -	\$ 37,245	\$ -
8		\$ -	\$ -	\$ -	\$ -
9	408 Taxes (P. 49)	\$ -	\$ -	\$ -	\$ -
10	Total Operating Expenses	\$ 59,373,812	\$ (355,029)	\$ 26,077,983	\$ (200,474)
11	Operating Income	\$ (3,472,634)	\$ (995,193)	\$ 421,924	\$ (677,090)
12	414 Other Utility Operating Income (P. 50)	\$ -	\$ -	\$ -	\$ -
13					
14	Total Operating Income	\$ (3,472,634)	\$ (995,193)	\$ 421,924	\$ (677,090)
15	OTHER INCOME				
16	415 Income from Merchandising, Jobbing and Contract Work	\$ 9,346,445	\$ 557,469	\$ 2,396,997	\$ 126,121
17	419 Interest Income	\$ -	\$ -	\$ -	\$ -
18	421 Miscellaneous Nonoperating Income (p21)	\$ 2,021,031	\$ 3,016,293	\$ 995,433	\$ 1,481,058
19	424				
20	Total Other Income	\$ 11,367,476	\$ 3,573,762	\$ 3,392,430	\$ 1,607,179
21	Total Income	\$ 7,894,842	\$ 2,578,569	\$ 3,814,354	\$ 930,089
22	MISCELLANEOUS INCOME DEDUCTIONS				
23	425 Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -
24	426 Other Income Deductions	\$ -	\$ -	\$ -	\$ -
25	Total Income Deductions	\$ -	\$ -	\$ -	\$ -
26	Income Before Interest Charges	\$ 7,894,842	\$ 2,578,569	\$ 3,814,354	\$ 930,089
27	INTEREST CHARGES				
28	427 Interest on Bonds and Notes	\$ 433,365	\$ (30,864)	\$ 149,628	\$ (17,071)
29	428 Amortization of Debt Discount and Expense	\$ -	\$ -	\$ -	\$ -
30	429 Amortization of Premium on Debt-Credit	\$ (50,965)	\$ -	\$ (12,306)	\$ -
31	431 Other Interest Expense	\$ 33,893	\$ 28,412	\$ -	\$ -
32	432 Interest Charged to Construction - Credit	\$ -	\$ -	\$ -	\$ -
33	Total Interest Charges	\$ 416,293	\$ (2,452)	\$ 137,322	\$ (17,071)
	NET INCOME	\$ 7,478,549	\$ 2,581,021	\$ 3,677,032	\$ 947,160

Annual Report of:

Year ended December 31, 2023

Westfield Gas & Electric

CASH BALANCES AT END OF YEAR (Account 131)			
Line No.	Items (a)	Amount (b)	
1	Operation Fund.....	\$8,196,953	
2	Interest Fund.....	\$0	
3	Bond Fund.....	\$0	
4	Construction Fund.....	\$0	
5	Reserve Fund	\$78,464,818	
6			
7			
8			
9			
10			
11			
12	TOTAL	\$86,661,771	
MATERIALS AND SUPPLIES (Account 151-159, 163) Summary per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25).....		
14	Fuel Stock Expenses (Account 152).....		
15	Residuals (Account 153).....		
16	Plant Materials and Operating Supplies (Account 154).....	\$6,198,278	\$2,136,960
17	Merchandise (Account 155).....	\$30,013	\$45,019
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	Total per Balance Sheet	\$6,228,291	\$2,181,979
Depreciation Fund Account (Account 126)			
Line No.	(a) DEBITS		Amount (b)
24			
25	Balance of Account at Beginning of Year.....		\$90,484
26	Income During Year from Balance on Deposit.....		\$210
	Amount Transferred from Bond Fund.....		\$0
27	Amount Transferred from Operations Fund.....		\$10,945,000
28	Depreciation allowance		\$6,717,819
29	TOTAL		\$17,753,513
30			
31	CREDITS		
32	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)		\$17,713,460
33	Amounts Expended for Renewals.....		
34	Adjustment		
35			
36			
37			
38			
39			
40	Balance on Hand at End of Year.....		\$40,053
41	TOTAL		\$17,753,513

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, 2023

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
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	\$0					\$0
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	\$0	\$0	\$0	\$0	\$0	\$0
19	Total Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
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		None				\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	\$533,671			\$0	(\$1,500)	\$532,171
3	361 Structures & Improvements	\$53,003	\$68,752	(\$19,226)			\$102,529
4	362 Station Equipment	\$3,277,764	\$45,559	(\$243,374)			\$3,079,949
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$594,116	\$0	(\$87,700)			\$506,416
7	365 Overhead Conductors & Devices	\$28,776,243	\$2,307,544	(\$1,620,578)			\$29,463,209
8	366 Underground Conduit	\$84,011	\$145,047	(\$45,889)			\$183,169
9	367 Underground Conductors & Devices	\$6,764,077	\$23,641	(\$435,390)			\$6,352,328
10	368 Line Transformers	\$4,608,459	\$135,494	(\$310,971)	\$248,795	(\$248,795)	\$4,432,982
11	369 Services	\$9,273,758	\$2,324,454	(\$633,486)	\$2,025	(\$2,025)	\$10,964,726
12	370 Meters	\$2,748,985	\$84,619	(\$279,560)	\$2,727	(\$2,727)	\$2,554,044
13	371 Installations on Customers Premises	\$18,211		(\$7,702)			\$10,509
14	372 Leased Property on Cust's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$1,491,095		(\$83,542)			\$1,407,552
16	382 Computer Hardware and Equipment	\$3,410,551	\$1,253,009	(\$113,959)			\$4,549,601
17	383 Computer Software	\$1,550,617	\$208,773	(\$61,770)			\$1,697,619
18	384 Communication Equipment	\$5,595,581	\$261,335	(\$191,853)			\$5,665,063
19	Total Distribution Plant	\$68,780,140	\$6,858,227	(\$4,134,999)	\$253,547	(\$255,047)	\$71,501,868
20	5. GENERAL PLANT						
21	389 Land & Land Rights	\$10,000					\$10,000
22	390 Structures & Improvements	\$3,134,080	\$136,772	(\$202,333)			\$3,068,519
23	391 Office Furniture & Equipment	\$220,046	\$11,703	(\$57,541)			\$174,208
24	392 Transportation Equipment	\$2,253,416	\$988,756	(\$144,739)			\$3,097,432
25	393 Stores Equipment	\$63,498		(\$3,774)			\$59,724
26	394 Tools, Shop & Garage Equipment	\$499,231	\$124,344	(\$34,737)			\$588,838
27	395 Laboratory Equipment	\$22,654		(\$4,391)			\$18,263
28	396 Power Operated Equipment	\$4,804	\$207,792	(\$1,289)			\$211,307
29	397 Communications Equipment	\$3,509,730	\$425,188	(\$173,342)			\$3,761,576
30	398 Misc. Equipment	\$27,594		(\$4,830)			\$22,764
31	399 Other Tangible Property	\$0					\$0
32	Total General Plant	\$9,745,052	\$1,894,554	(\$626,975)	\$0	\$0	\$11,012,631
33	Total Electric Plant in Service	\$78,525,192	\$8,752,781	(\$4,761,975)	\$253,547	(\$255,047)	\$82,514,499
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	\$78,525,192	\$8,752,781	(\$4,761,975)	\$253,547	(\$255,047)	\$82,514,499

Annual Report of:

For year ended December 31, 2023

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	\$ -
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			KINDS OF FUEL AND OIL			
18	Item (a)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
19						
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						
30			NONE			
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
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
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
28	Total Storage	\$0	\$0	\$0	\$0	\$0	\$0

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For the year ended December 31, 2023

Westfield Gas & 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	\$0					\$0
5	367 Mains	\$22,580,996	\$3,581,529	(\$1,213,571)	\$11,662	(\$11,662)	\$24,948,955
6	368 Compressor Station Equipment	\$0					\$0
7	369 Measuring and Regulating	\$352,585		(\$25,829)			\$326,755
8	Station Equipment	\$0					\$0
9	370 Communications Equipment	\$1,612,864	\$56,098	(\$56,889)			\$1,612,073
10	380 Services	\$6,211,904	\$168,580	(\$430,338)	\$495	(\$495)	\$5,950,146
11	381 Meters	\$1,876,549	\$336,988	(\$92,643)	\$666	(\$666)	\$2,120,895
12	382 Meter Installations	\$0					\$0
13	383 House Regulators	\$33,162		(\$4,097)	\$1,663	(\$1,663)	\$29,066
14	386 Other Property on Customers Premises	\$0					\$0
15	387 Other Equipment	\$2				(\$2)	(\$0)
16	Total Transmission and Distribution Plant	\$32,774,905	\$4,143,195	(\$1,823,367)	\$14,486	(\$14,488)	\$35,094,731
17	5. GENERAL PLANT						
18	389 Land & Land Rights	\$0					\$0
19	390 Structures & Improvements	\$835,206		(\$64,312)			\$770,895
20	391 Office Furniture & Equipment	\$219		(\$219)			\$0
21	392 Transportation Equipment	\$663,235	\$609,565	(\$42,105)			\$1,230,695
22	393 Stores Equipment	\$0					\$0
23	394 Tools, Shop & Garage Equipment	\$242,267	\$73,123	(\$19,248)			\$296,142
24	395 Laboratory Equipment	\$0					\$0
25	396 Power Operated Equipment	\$13,016		(\$3,733)			\$9,283
26	397 Communications Equipment	\$0					\$0
27	398 Miscellaneous Equipment	\$26,003		(2,861)			\$23,142
28	399 Other Tangible Property	\$0					\$0
29	Total General Plant	\$1,779,947	\$682,688	(\$132,477)	\$0	\$0	\$2,330,157
30	Total Electric Plant in Service	\$34,645,842	\$4,825,883	(\$1,955,844)	\$14,486	(\$14,488)	\$37,515,879
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	\$34,645,842	\$4,825,883	(\$1,955,844)	\$14,486	(\$14,488)	\$37,515,879

Annual Report of:

Westfield Gas & Electric

For Year Ended December 31, 2023

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	(a)	(b)
1	Electric Division	\$ 2,021,031
2	Gas Division	\$ 995,433
3		\$ -
4		\$ -
5		\$ -
6		\$ -
	TOTAL	\$ 3,016,464
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7	None	
8		
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	\$ 1,468,000
25	In Lieu of Tax Payment to the Town	\$ 556,001
26		
27		
28		
29		
30		
31		
32		
	TOTAL	\$ 2,024,001
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		\$ -
35		
36		
37		
38		
39		
40		
	TOTAL	\$ -

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric

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	66,386,000	\$ 1,165,521	\$ 0.1756		
2							
3							
4		Totals	66,386,000	\$ 1,165,521	0.1756		
		Electric Schedule (a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (.0000) (d)		
5	444	Municipals: (Other than Street Lighting)	11,631,134	\$ 2,322,493	\$ 0.1997		
6							
7							
8							
9							
10							
11							
12		Total	11,631,134	\$ 2,322,493	\$ 0.1997		
13	M-14	Street Lighting	1,493,522	\$ 141,484	\$ 0.0947		
14							
15							
16							
17							
18		Total	1,493,522	\$ 141,484	\$ 0.0947		
19							
20		Totals	13,124,656	\$ 2,463,977	\$ 0.1877		
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	\$ -	\$ -
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 added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below. the details of such sales should be given in a footnote.
5. Classification 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)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	\$ 23,150,898	\$ 16,983	127,003,050	(6,272,379)	16,207	37
3	442 Commercial & Industrial Sales						
4	Small (or Commercial) see instr. 5	\$ 17,304,181	\$ 337,424	87,257,438	(4,225,696)	1,882	(7)
5	Large (or Industrial) see instr. 5	\$ 20,394,294	\$ 1,132,860	119,243,446	(2,696,312)	60	0
6	444 Municipal Sales (P. 22)	\$ 2,463,977	\$ (61,793)	13,124,656	(1,417,640)	163	(1)
7	445 Other Sales to Public Authorities	\$ 169,052	\$ (5,376)	779,308	(31,390)	-	
8	446 Sales to Railroads & Railways		\$ -				
9	448 Interdepartmental Sales		\$ -				
10	449 Miscellaneous Electric Sales	\$ (7,581,224)	\$ (2,865,772)	(4,715,452)			
11	Total Sales to Ultimate Consumers	\$ 55,901,178	\$ (1,445,674)	342,692,446	(14,643,417)	18,311	28
12	447 Sales for Resale		\$ -		-		
13	Total Sales of Electricity	\$ 55,901,178	\$ (1,445,674)	342,692,446	(14,643,417)	18,311	28
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts						
16	451 Miscellaneous Service Revenues						
17	453 Sales of Water & Water Power						
18	454 Rent from Electric Property						
19	455 Interdepartmental Rents						
20	456 Other Electric Revenues						
21							
22							
23							
24							
25	Total Other Operating Revenues	\$ -	\$ -				
26	Total Electric Operating Revenues	\$ 55,901,178	\$ (1,445,674)				

* Includes revenues from application of fuel clauses

Total KWH to which applied

Annual Report of:

For Year Ended December 31, 2023

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	106,291,931	\$ 19,399,798.00	\$ 0.1825	13,778	13,786
2	440-01	Res. Heat	20,711,119	\$ 3,751,100.00	\$ 0.1814	2,400	2,408
3	440-02	Comm. Heat	827,339	\$ 165,521.00	\$ 0.1997	99	99
4	442-01	Comm. Light	86,430,099	\$ 17,138,660.00	\$ 0.1980	1,792	1,793
5	442-02	Ind. Power	119,243,446	\$ 20,394,294.00	\$ 0.1705	61	63
6	444-01	Mun.Street Light	1,493,522	\$ 141,484.00	\$ 0.0947	1	1
7	444-02	Mun. Buildings	10,469,729	\$ 2,123,509.00	\$ 0.2002	157	157
8	444-03	Mun. Power	1,161,405	\$ 198,984.00	\$ 0.1858	5	5
9	445-01	Area Light	779,308	\$ 169,052.00	\$ 0.2169	-	-
10	449-01	Deferred Revenue	-	\$ (7,581,224.00)	-	-	-
11							
12							
13							
14							
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47							
48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 37 line 11)		347,407,898	\$ 55,901,178.00	0.1609	18,293	18,312

Annual Budget:

For Year Ended December 31, 2023

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		
5	501 Fuel		
6	502 Steam expenses		
7	503 Steam from other sources	None	
8	504 Steam transferred - Cr.		
9	505 Electric expenses		
10	506 Miscellaneous steam power expenses		
11	507 Rents		
12	Total operation	\$0	\$0
13	Maintenance:		
14	510 Maintenance supervision and engineering		
15	511 Maintenance of structures	None	
16	512 Maintenance of boiler plant		
17	513 Maintenance of electric plant		
18	514 Maintenance of miscellaneous steam plant		
19	Total maintenance	\$0	\$0
20	Total power production expenses - steam power	\$0	\$0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		
24	518 Fuel		
25	519 Coolants and water		
26	520 Steam expenses		
27	521 Steam from other sources	None	
28	522 Steam transferred - Cr.		
29	523 Electric expenses		
30	524 Miscellaneous nuclear power expenses		
31	525 Rents		
32	Total operation	\$0	\$0
33	Maintenance:		
34	528 Maintenance supervision and engineering		
35	529 Maintenance of structures	None	
36	530 Maintenance of reactor plant equipment		
37	531 Maintenance of electric plant		
38	532 Maintenance of miscellaneous nuclear plant		
39	Total maintenance	\$0	\$0
40	Total power production expenses - nuclear power	\$0	\$0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		
44	536 Water for power		
45	537 Hydraulic expenses	None	
46	538 Electric expenses		
47	539 Miscellaneous hydraulic power generation expenses		
48	540 Rents		
	Total operation	\$0	\$0

Annual Budget:

For Year Ending December 31, 2023

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	HYDRAULIC POWER GENERATION - continued		
2	Maintenance:		
3	541 Maintenance supervision and engineering		
4	542 Maintenance of structures		None
5	543 Maintenance of Reservoirs, dams & waterways		
6	544 Maintenance of Electric Plant		
7	545 Maintenance of miscellaneous hydraulic plant		
8	Total maintenance	\$0	\$0
9	Total power production expenses - hydraulic power	\$0	\$0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering		
13	547 <u>Fuel</u>	\$ -	\$ -
14	548 Generation Expense		
15	549 Miscellaneous other power generation expenses		
16	550 Rents		
17	Total operation	\$0	\$0
18	Maintenance:		
19	551 Maintenance supervision and engineering		
20	552 Maintenance of structures		
21	553 <u>Maintenance of generating & electric plant</u>	\$ -	\$ -
22	554 <u>Maintenance of miscellaneous other power generation plant</u>	\$ -	\$ -
23	Total maintenance	\$0	\$ -
24	Total power production expenses - other power	\$0	\$0
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased Power	\$ 22,699,971	\$ (910,304)
27	556 System control & load dispatching	\$ -	\$ -
28	557 <u>Other expenses</u>	\$ 269,680	\$ 5,043
29	Total other power supply expenses	\$ 22,969,651	\$ (905,261)
30	Total power production expenses	\$ 22,969,651	\$ (905,261)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		\$ -
34	561 Load dispatching	\$ -	\$ -
35	562 Station expenses		
36	563 Overhead line expenses		\$ -
37	564 Underground line expenses		\$ -
38	565 <u>Transmission of electricity by others</u>	\$ 8,303,252	\$ (421,161)
39	566 Miscellaneous transmission expenses		\$ -
40	567 Rents		\$ -
41	Total operation	\$ 8,303,252	\$ (421,161)
42	Maintenance:		
43	568 Maintenance supervision and engineering	\$ -	
44	569 Maintenance of structures		
45	570 Maintenance of station equipment	\$ -	
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines	\$ -	
48	573 Maintenance of miscellaneous transmission plant	\$ -	
49	Total maintenance	\$ -	\$ -
50	Total transmission expenses	\$ 8,303,252	\$ (421,161)

Annual Budget:

For Year Ended December 31, 2023

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 <u>Operation supervision and engineering</u>	\$ 365,377	\$ 64,999
4	581 <u>Load dispatching</u>	\$ 481,463	\$ 30,153
5	582 Station expenses	\$ -	\$ -
6	583 Overhead line expenses	\$ 72,939	\$ 3,760
7	584 <u>Underground line expenses</u>	\$ 25,808	\$ 6,587
8	585 <u>Street lighting & signal system expenses</u>	\$ 159,499	\$ 45,169
9	586 <u>Meter expenses</u>	\$ 35,426	\$ 32,709
10	587 Customer installations expenses	\$ 1,090	\$ (2,529)
11	588 <u>Miscellaneous distribution expenses</u>	\$ 1,342,084	\$ (117,324)
12	589 Rentals	\$ -	\$ -
13	Total operation	\$ 2,483,685	\$ 63,525
14	Maintenance:		
15	590 Maintenance supervision and engineering	\$ -	\$ -
16	591 Maintenance of structures	\$ -	\$ -
17	592 <u>Maintenance of station equipment</u>	\$ 38,883	\$ 18,369
18	593 <u>Maintenance of overhead lines</u>	\$ 2,423,022	\$ (81,024)
19	594 <u>Maintenance of underground lines</u>	\$ 29,141	\$ (67,808)
20	595 <u>Maintenance of line transformers</u>	\$ -	\$ -
21	596 Maintenance of street lighting & signal systems	\$ -	\$ -
22	597 <u>Maintenance of meters</u>	\$ 800	\$ 800
23	598 Maintenance of miscellaneous distribution plant	\$ -	\$ -
24	Total maintenance	\$ 2,491,846	\$ (129,663)
25	Total distribution expenses	\$ 4,975,531	\$ (66,138)
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 Supervision	\$ 1,003,465	\$ 96,287
29	902 Meter reading expenses	\$ 28,631	\$ 28,631
30	903 Customer records & collection expenses	\$ 1,113,764	\$ 187,207
31	904 Uncollectible accounts	\$ 220,189	\$ 147,252
32	905 Miscellaneous customer accounts expenses	\$ 970,144	\$ 34,376
33	909 Advertising and instructional expense	\$ 1,085,210	\$ 645,349
34	Total customer accounts expenses	\$ 4,421,403	\$ 1,139,102
35	SALES EXPENSES		
36	Operation:		
37	911 Supervision	\$ -	\$ -
38	912 Conservation audit expenses	\$ -	\$ -
39	913 Advertising expense	\$ 335,829	\$ 47,130
40	916 Miscellaneous sales expenses	\$ -	\$ -
41	Total sales expenses	\$ 335,829	\$ 47,130
42	ADMINISTRATIVE & GENERAL EXPENSES		
43	Operation:		
44	920 Administrative & general salaries	\$ 2,043,847	\$ 331,939
45	921 Office supplies & expenses	\$ 3,134,794	\$ 244,968
46	922 Administrative expenses transferred - Cr.	\$ -	\$ -
47	923 Outside services employed	\$ 2,090,792	\$ (420,198)
48	924 Property insurance	\$ 233,726	\$ 25,557
49	925 Injuries & damages	\$ 332,870	\$ (91,408)
50	926 Employee pension & benefits	\$ 4,317,996	\$ (929,565)
51	928 Regulatory commission expenses	\$ 35,000	\$ (1,000)
52	929 Duplicate charges - Cr.	\$ (177,747)	\$ (33,123)
53	930 Miscellaneous general expenses	\$ -	\$ -
54	931 Municipal services	\$ -	\$ -
55	Total operations	\$ 12,011,277	\$ (872,829)

Annual Budget:

Westfield Gas & Electric

For Year Ended December 31, 2023

ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)	
ADMINISTRATIVE & GENERAL EXPENSES - continued				
1	Maintenance:			
2	933 Maintenance of Transportation	\$ 392,084	\$	2,562
3	935 Maintenance of General Plant	\$ 1,523,546	\$	384,965
4	Total administrative & general expenses	\$ 13,926,906	\$	(485,301)
5	Total Electric Operation & Maintenance Expenses	\$ 54,932,572	\$	(691,631)
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	0	0	\$0
12	Other Power Supply Expenses	\$ 22,969,651	\$0	\$22,969,651
13	Total Power Production Expenses	\$22,969,651	\$0	\$22,969,651
14	Transmission Expenses	\$8,303,252	\$0	\$8,303,252
15	Distribution Expenses	\$2,483,685	\$ 2,491,846	\$4,975,531
16	Customer Accounts Expenses	\$4,421,403		\$4,421,403
17	Sales Expenses	\$335,829		\$335,829
18	Administrative & General Expenses	\$ 12,011,277	\$ 1,915,630	\$13,926,906
19				
20	Total Electric Operation and Maintenance Expenses	\$50,525,096	\$4,407,476	\$54,932,572
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))				106.16%
Total Salaries and Wages of electric department for year, including amounts Charged to operating expenses, construction and other accounts				\$ 10,621,538
Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part time employees)				86

For Year Ended December 31, 2023

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)
SALES OF GAS						
480 Residential Sales	\$ 14,144,050	\$ (871)	625,561	(48,473)	9,694	32
481 Commercial & Industrial Sales:						
Small (or Commercial) see instr.. 5	\$ 12,324,709	\$ 107,847	709,813	(63,684)	1,100	1
Large (or Industrial) see instr. 5	\$ 483,280	\$ (56,954)	29,840	(6,182)	2	(1)
482 Municipal Sales (P. 22)	\$ 1,165,521	\$ (38,932)	66,386	(11,318)	53	(2)
483 Other Sales						
449 Deferred Revenue	\$ (1,617,653)	\$ (888,654)				
Total Sales to Ultimate Consumers	\$26,499,907	(\$877,564)	1,431,601	(129,656)	10,850	30
483 Sales for Resale						
Total Sales of Gas	\$26,499,907	(\$877,564)	1,431,601	(129,656)	10,850	30
OTHER OPERATING REVENUES						
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						
Total Other Operating Revenues	\$0	\$0				
Total Gas Operating Revenues	\$26,499,907	(\$877,564)				

Purchased	
Price Adj.	Fuel
Clauses	Clauses

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

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric

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	27,946.6	\$706,603	\$ 25.2841	1,170	1,173
2	480-G62	Res. Heat	597,614.8	\$13,437,447	\$ 22.4851	8,497	8,536
3	481-G73	Sm Commercial	114,221.5	\$2,310,614	\$ 20.2292	870	870
4	G731	Lg Commercial	595,591.6	\$10,014,095	\$ 16.8137	235	235
5	481-G83	Econ. Dev. G-83			-		
6	481-G74	Industrial	29,840.1	\$483,280	\$ 16.1957	2	2
7	481-G81	Flex Rate			-		
8	481-G84	Econ. Dev. G-84			-		
9	481-410	Serv. Agree. G-50			-		
10	481-419	Serv. Agree. G-90			-		
11	481-420	Serv. Agree. G-91			-		
12	481-421	Serv. Agree. G-92			-		
	481-470	Serv. Agree. G-93			-		
		Serv. Agree. G-94			-		
13		Serv. Agree. G-95			-		
14		Serv. Agree. G-96			-		
15	482-G71	Municipal	3,469.2	\$71,058	\$ 20.4825	30	31
16	482-G72	Municipal Heat	62,916.8	\$1,094,463	\$ 17.3954	23	23
17		Department Use	3,114.0	\$50,403	\$ 16.1861	6	6
18		Flex Rate WSC			-		
19		Deferred Rev Adj		-\$1,617,653			
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48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 43 line 9)		1,434,714.6	\$26,550,310	\$ 18.5056	10,833	10,876

Annual Budget:

For Year Ended December 31, 2023

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Revised Budget	Increase or (Decrease) Preceding Budget
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering		
6	701 Operation labor		
7	702 Boiler fuel		
8	703 Miscellaneous steam expenses		
9	704 Steam transferred - Cr.		
10	Total operation	\$0	\$0
11	Maintenance:		
12	705 Maintenance supervision and engineering		
13	706 Maintenance of structures and improvements		
14	707 Maintenance of boiler plant equipment		
15	708 Maintenance of other steam production plant		
16	Total maintenance	\$0	\$0
17	Total power production expenses - steam power	\$0	\$0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering		
21	Production labor and expenses:		
22	711 Steam expenses		
23	712 Other power expenses		
24	715 Water gas generating expenses		
25	716 Oil gas generating expenses		
26	717 Liquefied petroleum gas expenses		
27	718 Other process production expenses		
28	Gas fuels:		
29	721 Water gas generator fuel		
30	722 Fuel for oil gas		
31	723 Fuel for liquefied petroleum gas process		
32	724 <u>Other gas fuels</u>	\$ -	\$ -
33	Gas raw materials:		
34	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas		
37	729 Raw materials for other gas processes		
38	730 Residuals expenses		
39	731 Residual produced -0- Cr.		
40	732 Purification expenses		
41	733 Gas mixing expenses		
42	734 Duplicate charges - Cr.		
43	735 Miscellaneous production expenses		
44	736 Rents		
45	Total operation	\$ -	\$ -
46	Maintenance:		
47	740 Maintenance supervision and engineering	\$ -	\$ -
48	741 Maintenance of structures and improvements	\$ -	\$ -
49	742 <u>Maintenance of production equipment</u>	\$ -	\$ -
50	Total maintenance	\$ -	\$ -
51	Total manufactured gas production	\$ -	\$ -
52			

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 <u>Natural gas city gate purchases</u>	\$ 14,648,532	\$ (758,247)
4	805 <u>Other gas purchases</u>	\$ -	\$ -
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>	\$ 8,259	\$ (14,575)
11	Total other gas supply expenses	\$ 14,656,791	\$ (772,822)
12	Total production expenses	\$ 14,656,791	\$ (772,822)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering		
16	841 Operation labor and expenses		
17	842 Rents		
18	Total operation	\$ -	\$ -
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	Total maintenance	\$ -	\$ -
25	Total transmission and distribution expense	\$ -	\$ -
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 <u>Operation supervision and engineering</u>	\$ 328,773	\$ (172,671)
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>	\$ -	\$ -
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>	\$ 138,142	\$ (24,585)
38	878 <u>Meter and house regulator expense</u>	\$ 525,352	\$ 65,316
39	879 <u>Customer installation expenses</u>	\$ 499,657	\$ 24,573
40	880 <u>Other expenses</u>	\$ 391,698	\$ (99,351)
41	881 Rents	\$ -	\$ -
42	Total operation	\$ 1,883,622	\$ (206,719)
43	Maintenance:		
44	885 Maintenance supervision and engineering	\$ -	\$ -
45	886 Maintenance of structures and improvement	\$ -	\$ -
46	887 <u>Maintenance of mains</u>	\$ 625,592	\$ 137,970
47	888 Maintenance of compressor station equipment	\$ -	\$ -
48	889 <u>Maintenance of measuring and regulation station equipment</u>	\$ 64,569	\$ 19,107
49	892 <u>Maintenance of services</u>	\$ 255,050	\$ 100,316
50	893 <u>Maintenance of meters and house regulator</u>	\$ 58,096	\$ 7,479
51	894 Maintenance of other equipment	\$ -	\$ -
52	896 Maintenance of power operated equipment	\$ -	\$ -
53	Total maintenance	\$ 1,003,307	\$ 264,872
54	Total transmission expenses	\$ 2,886,929	\$ 58,153

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued

Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 <u>Supervision</u>	\$ 250,866	\$ 24,072
4	902 <u>Meter reading expenses</u>	\$ 6,618	\$ 6,618
5	903 <u>Customer records & collection expenses</u>	\$ 272,151	\$ 40,512
6	904 <u>Uncollectible accounts</u>	\$ 55,199	\$ 81,806
7	905 Miscellaneous customer accounts expenses	\$ 550,782	\$ (11,439)
8	Total customer accounts expenses	\$ 1,135,618	\$ 141,569
9	SALES EXPENSES		
10	Operation:		
11	909 <u>Conservation audit expenses</u>	\$ -	\$ -
12	910 Communications expense	\$ -	\$ -
13	912 <u>Demonstrating and selling expense</u>	\$ -	\$ -
14	913 <u>Advertising expense</u>	\$ 82,984	\$ 13,450
15	916 Miscellaneous sales expenses	\$ -	\$ -
16	Total sales expenses	\$ 82,984	\$ 13,450
17	ADMINISTRATIVE & GENERAL EXPENSES		
18	Operation:		
19	920 <u>Administrative & general salaries</u>	\$ 638,225	\$ 1,444
20	921 <u>Office supplies & expenses</u>	\$ 503,914	\$ (38,164)
21	922 Administrative expenses transferred - Cr.	\$ -	\$ -
22	923 <u>Outside services employed</u>	\$ 1,344,093	\$ 51,237
23	924 <u>Property insurance</u>	\$ 69,058	\$ 7,717
24	925 <u>Injuries & damages</u>	\$ 137,850	\$ (41,443)
25	926 <u>Employee pension & benefits</u>	\$ 1,697,496	\$ 175,966
26	928 <u>Regulatory commission expenses</u>	\$ 8,750	\$ (250)
27	929 Duplicate charges - Cr.	\$ (50,403)	\$ (16,288)
28	930 <u>Miscellaneous general expenses</u>	\$ 1,086	\$ 1,086
29	931 Rents	\$ -	\$ -
30	Total operations	\$ 4,350,068	\$ 141,304
31	Maintenance:		
32	933 Maintenance of Transportation Equipment	\$ 82,155	\$ (4,331)
32	935 <u>Maintenance of general plant</u>	\$ 540,775	\$ 119,060
33	Total administrative & general expenses	\$ 4,972,998	\$ 256,033
34			
35	Total Gas Operation & Maintenance Expenses	\$ 23,735,319	\$ (303,617)
36			
37			
38			
39	SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSE		
40			
41	Functional Classification	Operation	Maintenance
42	(a)	(b)	(c)
43			Total (d)
44	Steam production	\$0	\$ -
45	Manufactured gas production	\$0	\$ -
46	Other gas supply expenses	\$14,656,791	\$ 14,656,791
47	Total Production Expenses	\$14,656,791	\$ 14,656,791
48	Local storage expenses	\$0	\$ -
49	Transmission and distribution expenses	\$1,883,622	\$ 1,003,307
50	Customer accounts expenses	\$1,135,618	\$ 1,135,618
51	Sales expenses	\$82,984	\$ 82,984
52	Administrative and general expenses	\$ 4,350,068	\$ 622,930
53			\$ 4,972,998
54	Total Gas Operation and Maint. Expenses	\$22,109,082	\$ 1,626,237
55			\$ 23,735,319
56	Ratio of Operating expenses to operating revenues		98.27%
57			
58	Total Salaries and Wages of gas department for year, including		
59	amounts charged to operating expenses, construction and other accounts		\$ 4,298,203
60			
61	Total number of employees of gas department at end of year including		
62	administrative, operating, maintenance, construction and other employees		32
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)
1			NONE				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11			TOTALS		0	0	\$0
12							
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							
22							
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	Direct Energy Business Marketing, LLC		Westfield Gate Station measured by orifice plates turbine meter		1,414,183	\$ 10.3583	\$ 14,648,532
23							
24							
25							
26							
27							
28							
29							
30							
31							
32	Bay State Gas Co.		Agawam/Westfield City Border		0	\$ -	\$ -
33	Holyoke Gas & Elec		Holyoke/Westfield City Border		0	\$ -	\$ -
34							
35			TOTALS		1,414,183	\$ 10.3583	\$ 14,648,532
36							

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric**TAXES CHARGED DURING YEAR**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of appropriate balance sheet plant account or subaccount.

plant account or subaccount.

5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis or apportioning such tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)
1			None						
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	TOTAL								

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric**OTHER UTILITY OPERATING INCOME (Account 414)**

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	None				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals	\$ -	\$ -	\$ -	\$ -

Annual Budget:

For Year Ending December 31, 2023

Westfield Gas & Electric

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts, allowances and returns	\$ 34,126	\$ 80,798		\$ -
3	Contract work				\$ 114,924
4	Commissions				\$ -
5	Other (list according to major classes)				\$ -
6	Internet & Telecommunications Income	\$ 10,601,925	\$ 2,650,481		\$ -
7					\$ 13,252,406
8					\$ -
9					\$ -
10	Total Revenues	\$ 10,636,051	\$ 2,731,279	\$ -	\$ 13,367,330
11					
12	Costs and Expenses:				
13	Cost of sales (list according to major classes of cost)				
14	Merchandising Expense	\$ 9,504	\$ 14,256		\$ 23,760
15	Telecommunications Expense	\$ 1,280,102	\$ 320,026		\$ 1,600,128
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	Total Costs & Expenses	\$ 1,289,606	\$ 334,282	\$ -	\$ 1,623,888
51	Net Profit (or Loss)	\$ 9,346,445	\$ 2,396,997	\$ -	\$ 11,743,442

Westfield Gas & Electric

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) other public authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other G,

and place an "x" in column (c) if sale involves export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as other power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to	Statistical Classification	Export Across State Lines	Point of Delivery	Substation	Kw or Kva of Demand (Specify which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

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
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
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								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
	TOTALS	0	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	35

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

1. Report power purchased for resale during the year. Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A Cooperatives, and (7) Other Public

Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

Line No.	Purchased from (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	New York Power Authority	FP	X	TOWNLINE		1,875		
2	Stonybrook Peaking	O		TOWNLINE		23,433		
3	Stonybrook Intermediate	O		TOWNLINE		31,109		
4	Nuclear Mix 1 (Seabrook)	O	X	TOWNLINE		149		
5	Nuclear Mix 1 (Millstone)	O	X	TOWNLINE		1,446		
6	Nuclear Project 3 (Millstone)	O	X	TOWNLINE		12,285		
7	Nuclear Project 4 (Seabrook)	O	X	TOWNLINE		3,881		
8	Nuclear Project 5 (Seabrook)	O	X	TOWNLINE		528		
9	Northeast Utilities	O	X	TOWNLINE				
10	Fix Power Purchases	DP	X	TOWNLINE				
11	Hydro Quebec	O	X	TOWNLINE				
12	Eagle Creek	O	X	TOWNLINE		2,006		
13	Twiss Street Solar	O		TOWNLINE		2,250		
14	Sunfarm Westfield Solar	O		TOWNLINE		1,980		
15	Hancock Wind	O	X	TOWNLINE		4,505		
16	Cowles Solar	O		TOWNLINE		2,600		
17	Holiday Hill Community Wind	O		TOWNLINE		1,394		
18	FirstLight Power Management	O	X	TOWNLINE		6,817		
19	Granite Reliable Power	O	X	TOWNLINE		1,970		
20	Westfield Community Solar	O		TOWNLINE		3,600		
23								
24								
25								
26								
27								
28								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

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

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

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES		14,147,819	110,375	69,758	-34,918	145,215	0.0103	1
60 MINUTES		717,807	548,717	198,067	43,598	790,383	1.1011	2
60 MINUTES		1,502,597	1,264,668	223,386	78,943	1,566,997	1.0429	3
60 MINUTES		1,134,936	30,117	5,157	-78,838	-43,564	-0.0384	4
60 MINUTES		9,645,812	342,535	58,544	14,060	415,139	0.0430	5
60 MINUTES		81,942,028	2,891,355	497,327	-20,806	3,367,876	0.0411	6
60 MINUTES		29,595,714	773,072	134,486	-5,257	902,301	0.0305	7
60 MINUTES		4,023,629	107,909	18,284	-715	125,478	0.0312	8
60 MINUTES					5,763	5,763		9
60 MINUTES		109,562,000		7,669,733	0	7,669,733	0.0700	10
60 MINUTES					77,782	77,782		11
60 MINUTES		8,474,189		519,002	0	519,002	0.0612	12
60 MINUTES		2,232,960		188,553	0	188,553	0.0844	13
60 MINUTES		2,897,100		166,764	0	166,764	0.0576	14
60 MINUTES		9,837,133		519,162	0	519,162	0.0528	15
60 MINUTES		3,173,644		199,530	0	199,530	0.0629	16
60 MINUTES		2,668,053		160,086	-23,779	136,307	0.0511	17
60 MINUTES		17,081,671		813,271	-104,676	708,595	0.0415	18
60 MINUTES		3,374,710		245,915	-274,652	-28,737	-0.0085	19
60 MINUTES		5,672,640		268,153	0	268,153	0.0473	20
								23
								24
								25
								26
								27
								28
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
TOTALS:		307,684,440	6,068,747	11,955,180	-323,495	17,700,432	0.0575	42

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Particulars of settlements for interchange power

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

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

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

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	ISO New England				343,636,459	-293,708,096	49,928,363	2,658,638
2								-39,111
3								
4								
5								
9								
10								
11								
12								
13	TOTALS				343,636,459	-293,708,096	49,928,363	2,619,527

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
14	ISO New England	Sold to Market	-10,871,984
15	ISO New England	Bought From Market	13,530,622
16	ISO New England	Losses/Inadvertent	-37,188
17	ISO New England	ARR	-97,840
18	ISO New England	ISO/NEPOOL Expenses	428,038
19	ISO New England	NEPOOL OATT	7,911,389
20	ISO New England	Net NCPC Settlement	-74,713
21	ISO New England	Net Regulation Service Settlement	70,587
22	ISO New England	Invoice Adjustments	-70,116
23	ISO New England	RT Energy - Security Purchase	1,378,416
24	ISO New England	Net Forward Reserve Settlement	0
25	ISO New England	Net FCM Settlement	-508,870
26	ISO New England	Demand Response	2,017,839
27	ISO New England	Annual Membership Fees	0
28	ISO New England	Excess Trans Cong Rev	5,583
29	Energy New England	Use Right Payment	-44694.59
30	Energy New England	HQICC Payment	-191,016
31	ISO New England	Mystic Cost of Service Charge	-114,035
32			
33	TOTAL		13,332,017.72

Annual Report of:

For Year Ended December 31, 2023

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)
1	SOURCES OF ENERGY	
2	Generation (excluding station use):	
3	Steam	
4	Nuclear	
5	Hydro	
6	Other	0
7	Total Generation	0
8	Purchases	357,612,803
9	In (gross)	
10	Interchanges Out (gross)	
11	Net (kwh)	
12	Received	
13	Transmission for/by others (wheeling) Delivered	
14	Net (kwh)	0
15	TOTAL	357,612,803
16	DISPOSITION OF ENERGY	
17	Sales to ultimate consumers (including interdepartmental sales):	348,572,939
18	Sales for resale	-
19	Energy furnished without charge	
20	Energy used by the company (excluding station use):	
21	Electric department only	
22	Energy losses:	
23	Transmission and conversion losses	
24	Distribution losses	
25	Unaccounted for losses	9,039,864
26	Total energy losses	0
27	Energy losses as percent of total on line 15	2.53%
28		357,612,803

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					Monthly Output (kwh) (see instr. 4) (g)
		Kilowatts (b)	Day of wk (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
	January	51,316	Thu	12	12	60	30,810,051
	February	53,098	Fri	3	19		28,028,852
	March	46,841	Tue	7	19		28,978,630
	April	49,160	Fri	14	19	Minute	25,730,501
	May	47,477	Wed	31	19	Integrated	26,509,631
	June	60,386	Mon	26	18		29,807,015
	July	72,655	Thu	6	18		37,997,249
	August	61,387	Tue	8	16		33,676,663
	September	76,634	Thu	7	18		30,686,006
	October	52,009	Wed	4	18		27,332,807
	November	50,644	Wed	29	18		28,006,557
	December	51,550	Thu	14	18		30,048,841
	TOTAL:						357,612,803

Annual Report of:

For Year Ended December 31, 2023

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 therm 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			
5	boiler, full outdoor, etc.)			
6	Year originally constructed			
7	Year last unit was installed			
8	Total installed capacity (maximum generator name			
9	plate ratings in kw)			
10	Net peak demand on plant-kilowatts (60 min.)			
11	Plant hours connected to load			
12	Net continuous plant capability, kilowatts:			
13	(a) When not limited by condenser water			
14	(b) When limited by condenser water			
15	Average number of employees			
16	Net generation, exclusive of station use			
17	Cost of plant (omit cents):			
18	Land and land rights			
19	Structures and improvements			
20	Reservoirs, dams, and waterways			
21	Equipment costs			
22	Roads, railroads, and bridges			
23	Total cost	\$0	\$0	\$0
24	Cost per kw of installed capacity			
25	Production expenses:			
26	Operation supervision and engineering			
27	Station labor			
28	Fuel			
29	Supplies and expenses, including water			
30	Maintenance			
31	Rents			
32	Steam from other sources			
33	Steam transferred -- Credit			
34	Total production expenses	\$0	\$0	\$0
35	Expenses per net Kwh (5 places)			
36	Fuel: Kind			
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42			
38	gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
39	Quantity (units) of fuel consumed			
40	Average heat content of fuel (B.t.u. per lb. of coal,			
41	per gal. of oil, or per cu. ft. of gas)			
42	Average cost of fuel per unit, del. f.o.b. plant			
43	Average cost of fuel per unit consumed			
44	Average cost of fuel consumed per million B.t.u.			
45	Average cost of fuel consumed per kwh net gen.			
46	Average B.t.u. per kwh net generation			
47				
48				

Annual Report of:

For Year Ended December 31, 2023

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
						10
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Annual Report of:

For Year Ended December 31, 2023

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,

Line No.	Name of Station (a)	Location of Station (b)	Number and Year Installed (c)	Boilers			
				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		None					
2							
3							
4							
5							
6							
7							
8							
9							
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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 (l)	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)	Hydrogen Pressure**					
						Min. (n)	Max. (o)				
	None										1
											2
											3
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TOTALS											37

Annual Report of:

For Year Ended December 31, 2023

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							
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37							

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

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 Kil- owatts (name plate ratings) (q)	Line No.
Design Head (h)	R.P.M. (l)	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
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TOTALS										39

Annual Report of:

For Year Ended December 31, 2023

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)	Belted or Direct Connected (g)
1		None					
2							
3							
4							
5							
6							
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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) (q)	Line No.
Rated hp. of Unit (h)	Total Rated hp. of Station Prime Movers (l)	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
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									4
									5
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TOTALS									39

Westfield Gas & Electric

GENERATING STATION STATISTICS (Small Stations)												
Line No.	Name of Plant (a)	Year Const. (b)	Installed Capacity Name Plate Rating-KW (c)	Peak Demand KW (60 Min.) (d)	Net Generate. Excluding Station Use (e)	Cost Of Plant (Omit c) (f)	Plant Cost Per KW Inst. Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omit c)			Kind of Fuel (k)	Fuel Cost Per KWH Net Generate. (cents) (l) (2)
								Labor (h)	Fuel (i)	Other (j)		
1	None											
2												
3												
4												
5												
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Annual Report of:

For Year Ended December 31, 2023

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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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 (i), (j), 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											
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32											
					TOTALS	94,000	4	0			

Annual Report of

Year Ended December 31, 2023

69

OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Length (Pole Miles)			
		Wood Poles	Steel Towers	TOTAL	
1	Miles - Beginning of Year	244.80		244.80	
2	Added During Year	0.00		0.00	
3	Retired During Year	0.88		0.88	
4	Miles - End of Year	243.92		243.92	
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.....	14,042	21,769	3,489	285,928
17	Additions during year:				
18	Purchased.....		396	0	0
19	Installed.....	64	64	44	7,993
20	Associated with utility plant acquired.....				
21	Total additions.....	64	460	44	7993
22	Reduction during year:				
23	Retirements.....	45	45	672	40,412
24	Associated with utility plant sold.....				
25	Total reductions.....	45	45	672	40,412
26	Number at End of Year.....	14,061	22,184	2,861	253,509
27	In Stock.....			181	4,493
28	Locked Meters' on customers' premises.....		3		
29	Inactive Transformers on System.....				
30	In Customers' Use.....		18,824	2,849	252,554
31	In Companys' Use.....		12	12	955.00
32	Number at End of Year.....		18,839	3,042	258,002

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STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	TYPE							
			High Press. Sodium		LED		Metal Hallide			
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)		
1	WESTFIELD	5,705	1	554	4,304	220	627	0		
2										
3										
4										
5										
6										
7										
8										
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40										
41	TOTALS	5,706	1	554	4,304	220	627	0		

Annual Report of:

For the year ended December 31, 2023

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	Gas Made						
2	LNG	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0
4							
5							
6							
7	TOTAL	0	0	0	0	0	0
8							
9	Gas Purchased						
10	Holyoke	0	0	0	0	0	0
11	Direct Energy	1,458,654	240,556	235,863	204,126	98,488	60,359
12	Bay State	-	-	-	-	-	-
13	TOTAL	1,458,654	240,556	235,863	204,126	98,488	60,359
14							
15	TOTAL MADE AND PURCHASED	1,458,654	240,556	235,863	204,126	98,488	60,359
16							
17	Net Change in Holder						
18	Gas	0					
19							
20	TOTAL SENDOUT	1,458,654	240,556	235,863	204,126	98,488	60,359
21							
22							
23							
24	Gas Sold	1,476,357	249,229	242,244	231,078	181,567	96,189
25	Gas Used by Company	3,212	666	639	651	452	220
26	Gas Accounted for	1,479,569	249,895	242,882	231,729	182,019	96,409
27	Gas Unaccounted for	(20,915)	(9,339)	(7,019)	(27,603)	(83,531)	(36,050)
28							
29	% Unaccounted for (0.00%)	-1.43%	-4%	-3%	-14%	-85%	-60%
30							
31							
32	Sendout in 24 hours in MMBTU						
33	Maximum - MMBTU	16,704	9,327	16,704	8,661	6,395	3,713
34	Maximum Date	2/3/2023	1/31/2023	2/3/2023	3/19/2023	4/2/2023	5/5/2023
35	Minimum - MMBTU.....	859	5,931	4,407	3,892	1,371	1,037
36	Minimum Date	7/3/2023	1/4/2023	2/16/2023	3/22/2023	4/15/2023	5/28/2023
37							
38	Average Monthly BTU	1.0305	1.0326	1.0328	1.0316	1.0294	1.0292
39							
40							
41							

Annual Report of:

For the year ended December 31, 2023

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	Gas Made							
2	LNG	0	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0	0
4								
5								
6								
7	TOTAL	0	0	0	0	0	0	0
8								
9	Gas Purchased							
10	Holyoke	0	0	0	0	0	0	0
11	Direct Energy	38,882	33,155	35,666	39,640	71,700	188,249	211,970
12	Bay State	-	-	-	-	-	-	0
13	TOTAL	38,882	33,155	35,666	39,640	71,700	188,249	211,970
14								
15	TOTAL MADE AND PURCHASED	38,882	33,155	35,666	39,640	71,700	188,249	211,970
16								
17	Net Change in Holder							
18	Gas							
19								
20	TOTAL SENDOUT	38,882	33,155	35,666	39,640	71,700	188,249	211,970
21								
22								
23								
24	Gas Sold	57,085	36,761	32,204	34,620	41,545	84,832	189,000
25	Gas Used by Company	74	15	16	11	22	50	398
26	Gas Accounted for	57,160	36,776	32,220	34,631	41,567	84,882	189,398
27	Gas Unaccounted for	(18,278)	(3,621)	3,446	5,009	30,133	103,367	22,572
28								
29	% Unaccounted for (0.00%)	-47%	-11%	10%	13%	42%	55%	11%
30								
31								
32	Sendout in 24 hours in MMBTU							
33	Maximum - MMBTU	1,738	1,208	1,262	2,032	4,487	8,821	9,837
34	Maximum Date	6/4/2023	7/25/2023	8/21/2023	9/29/2023	10/31/2023	11/29/2023	12/22/2023
35	Minimum - MMBTU.....	977	859	860	898	1,207	3,151	4,607
36	Minimum Date	6/24/2023	7/3/2023	8/17/2023	9/3/2023	10/6/2023	11/17/2023	12/2/2023
37								
38	Average Monthly BTU	1.0296	1.0295	1.0289	1.0290	1.0292	1.0320	1.0318
39								
40								
41								

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For Year Ended December 31, 2023

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							
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Annual Report of:

For Year Ended December 31, 2023

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
1						
2						
3						
4						
5		None				
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						

Annual Report of:

For Year Ended December 31, 2023

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 Diam. Height		No. of Lifts	Number	Working Capacity
12	None						
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric

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
1						
2						
3	'1.5" Steel	0.00				0.00
4	2" Steel	12,398.00			1,356.00	11,042.00
5	'3" Steel	0.00				0.00
6	'4" Steel	162,924.00	57.00		457.00	162,524.00
7	'6" Steel	69,824.00	183.00		1,634.00	68,190.00
8	'8-12" Steel	46,138.00			42.00	46,096.00
9	Total Steel	291,284.00	240.00	0.00	3,489.00	287,852.00
10	2"-3" C.I.	2,849.00			1,543.00	1,306.00
11	4" C.I.	26,106.00			10,096.00	16,010.00
12	6" C.I.	59,067.00			5,818.00	53,249.00
13	8" C.I.	6,837.00			2,877.00	3,960.00
14	12" C.I.	9,556.00			4,004.00	5,552.00
15	Total C.I.	104,415.00	0.00	0.00	24,338.00	80,077.00
16	6"D.I.	0.00				0.00
17						
18	2" and < P. E.	410,750.00	10,513.00		138.00	421,125.00
19	4"P. E.	202,496.00	575.00		2,724.00	200,347.00
20	6"P. E.	86,111.00	6,751.00			92,862.00
21	Total Plastic	699,357.00	17,839.00	0.00	2,862.00	714,334.00
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
	Total	1,095,056	18,079	0	30,689	1,082,263

Annual Report of:

For Year Ended December 31, 2023

Westfield Gas & Electric

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS				
Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of Year	8,893	7,908	12,496
2	Additions during year:			
3	Purchased	0	88	312
4	Installed	56	268	56
5	Record updates	0		
6				
7	Total Additions	56	356	368
8				
9	Reductions during year:			
10	Retirements	11	11	11
11				
12				
13	Total Reductions	11	11	11
14				
15	Number at End of Year	8,938	8,253	12,853
16				
17				
18	In Stock			986
19	On Customers' Premises - Inactive			25
20	On Customers' Premises - Active			10,908
21	In Company Use			6
22				
23	Number at End of Year			11,925
24				
25				
26	Number of Meters Tested by State Inspectors			
27	During Year			3,969
28				
29				

Annual Report of:

For Year Ended December 31, 2023

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			See Attached				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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38							

Annual Report of:

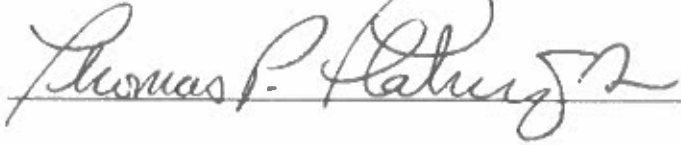
For Year Ended December 2023

Westfield Gas & Electric

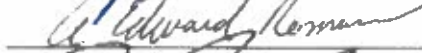
THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



Mayor



Manager of Electric Light

Selectmen
or
Members
of the
Municipal
Light
BoardSIGNATURES 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

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

RULES AND REGULATIONS – GAS

May 1, 2016

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1. General

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.

2. Territory to which Rules and Regulations Apply

The Rules and Regulations 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. The supply of gas service is contingent upon the Department's ability to secure and retain the necessary locations for its distribution pipes and other apparatus. The Department will review existing and new proposed customer loads as provided by the customer to determine service size and delivery pressure. The typical delivery pressure shall be 7-8 in. w.c. It is the responsibility of the customer to obtain approval from the Department prior to any change in character of service or load requirements.
- 3.2. 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 248 CMR 4.0-Massachusetts Fuel Gas Code, and all the public authorities having jurisdiction of the same, and the requirements of the Department. The Department's requirements will be furnished during application and upon request.

4. Obtaining Service

- 4.1. Applications for gas service within the territory served by the Department will be received at any office, through any duly authorized representative of the Department or through our on-line authorized application process. Prospective non-residential customers must make a written application through our written application or our on-line forms for service. Both residential and non-residential applications are available on-line and customers can complete the electronic applications using the authorized forms located on the company website. In addition, customers may contact an authorized representative to process their application. New residential service is required to pay an electric meter deposit of \$125 for electric and \$300 for a combined gas & electric service. Non residential customers are required to pay a minimum deposit of \$500 for service. Non residential deposit requirements will be established based on consumption history for the service location. Service shall not commence until the Department has received said application except that for an interim period pending the receipt of a duly executed 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.

- 4.2. The Department reserves the right to reject any application for service if the amount or nature of the service applied for, or the distance of the premises to be served from existing, suitable gas distribution facilities, or the difficulty of access thereto is such that the estimated income from the service applied for is insufficient to yield a reasonable return to the Department, unless such application is accompanied by a cash payment or an undertaking satisfactory to the Department guaranteeing a stipulated revenue for a definite period of time, or both.
- 4.3. The Department may refuse gas service to any customer when, the building piping does not meet the minimum standards prescribed by the "Massachusetts Fuel Gas Code." 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 or Department to be advisable. Approval will be needed by the Gas Inspector prior to allowing reconnection of gas service. Lastly, the Department may also discontinue gas service if access is not made available as noted in item 5.1 below.
- 4.4. Whenever the estimated expenditures necessary to supply Gas to a Customer or to resume service to a Customer after a discontinuance of service for over twelve (12) months, for reasons other than the needs of the Department, shall be of such an amount that the income to be derived from gas service at the applicable rates will, in the opinion of the Department, be insufficient to warrant such expenditures, the Department may, in addition to the payments for Gas under the applicable rates, require the Customer to pay the whole or a part of such expenditures, or make such other reasonable payments as the Department may deem necessary.

5. Equipment on the Customer's Premises

- 5.1. 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.

- 5.2. 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 and for any reason change any of its meters, including but not limited to Massachusetts Department of Public Utilities mandates. This requirement is necessary regardless of infrastructure allowing for automated meter reading capabilities.
- 5.3. 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.
- 5.4. 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.

6. Meter Reading and Billing

- 6.1. 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.
- 6.2. 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 Manager 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 or the customer's usage will be estimated by the Department on the basis of available data and the customer billed accordingly. Every attempt will be made to collect a monthly physical or remote read for billing.

7. Service Limitations

- 7.1. 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.
- 7.2. Force Majeure: The Department shall not be considered to be in default hereunder and shall be excused from furnishing natural gas hereunder if and to the extent that it shall be prevented from doing so by an event of Force Majeure. Force Majeure shall include, but not be limited to, the following: (i) physical events such as acts of God, landslides, lightning, earthquakes, fires, storms or storm warnings, such as hurricanes, which result in evacuation of the affected

area, floods, washouts, explosions, breakage or accident or necessity of repairs to machinery or equipment or lines of pipe; (ii) weather related events affecting an entire geographic region, such as low temperatures which cause freezing or failure of wells or lines of pipe; (iii) interruption and/or curtailment of Firm transportation and/or storage by Transporters; (iv) acts of others such as strikes, lockouts or other industrial disturbances, riots, sabotage, insurrections or wars; and (v) governmental actions such as necessity for compliance with any court order, law, statute, ordinance, regulation, or policy having the effect of law promulgated by a governmental authority having jurisdiction. The Department shall make reasonable efforts to avoid the adverse impacts of a Force Majeure and to resolve the event or occurrence once it has occurred in order to resume performance.

8. Applicable Laws

- 8.1. 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.

9. Purchased Power Cost

- 9.1. The Customer shall be liable for all rates, charges and adjustments allowed for in the Schedule of Rates related to services provided to each Customer individually.

City of Westfield
Gas and Electric Light Department

GAS ADJUSTMENT CHARGES 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.

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 Supply Charge ("GSC") will be adjusted for each gas rate schedule and contract of the Department and may be increased or decreased by an amount per CCF to the nearest one hundredth of a cent (\$0.0001). The GSC will be adjusted to ensure adequate recovery of annual gas supply, including transportation and any other gas supply expenses not recovered in base rates or in the Distribution Adjustment.

The Gas Distribution Adjustment ("GDA") will be adjusted for each gas rate schedule and contract of the Department and may be increased or decreased by an amount per CCF calculated to the nearest hundredth of a cent (\$0.0001). The Gas Transportation Charge will be adjusted using the GDA to ensure adequate recovery of base expenses and the estimated dollar amount necessary to meet the Department's fiduciary obligations and net income requirements as authorized for the Gas Division.

Adjustments will be made if the current rates lead to an annual over/under-recovery exceeding 15 percent of actual expenses and financial obligations as defined above. The annual period is the period of January 1 to December 31 of the present calendar year. As revenue and expenses change with actual values and updated projections, a variance assessment is conducted to determine projected excess or deficit in revenue compared to year end projected expenses. At least twice annually a variance assessment is conducted to assure the variance does not exceed a 15 percent deviation between actual and expected revenues. An adjustment is made if the variance exceeds this threshold during the variance assessment. In extreme market conditions, a business decision may be made to allow for a variance exceeding 15 percent. To the extent that any deviation is necessitated by market conditions, such deviation will be noted and communicated promptly by the General Manager to the Municipal Light Board.

In addition to adjustments to the GSC and Distribution Charge, an over recovery may result in a deferral being made from the current year into the following year.

Effective: August 1, 2023

Westfield Gas & Electric Light Department

RESIDENTIAL SERVICE GAS RATE - #61, #62

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 - \$13.00 per month

Transportation Charge -

November – April

First 20 CCF \$0.3072 per CCF

All over 20 CCF \$0.2072 per CCF

May – October

First 20 CCF \$0.2742 per CCF

All over 20 CCF \$0.1742 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 – An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

RESIDENTIAL EARLY PAY DISCOUNT:

All residential customers who are in good financial standing (owing the current balance only) are entitled to up to a five percent (5%) discount off the 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".

Issued: April 2019

Effective: May 1, 2019

Westfield Gas & Electric Light Department

LARGE GENERAL SERVICE MUNICIPAL GAS RATE - #72

AVAILABILITY:

This rate schedule is available for natural gas service to municipal customers with annual usage equal to or greater than 5,001 CCF.

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 50.25 per month

Transportation Charge -

November – April

First 500 CCF \$0.2681 per CCF

All over 500 CCF \$0.2191 per CCF

May – October

First 500 CCF \$0.2321 per CCF

All over 500 CCF \$0.1830 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 - An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

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".

Issued: April 2019

Effective: May 1, 2019

Westfield Gas & Electric Light Department
SMALL GENERAL SERVICE COMMERCIAL GAS RATE - #73

AVAILABILITY:

This rate schedule is available for natural gas service to small Commercial customers with annual usage up to 5,000 CCF.

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 30.25 per month

Transportation Charge -

November – April

First 250 CCF \$0.2815 per CCF

All over 250 CCF \$0.2323 per CCF

May – October

First 250 CCF \$0.2443 per CCF

All over 250 CCF \$0.1950 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 - An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

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".

Issued: April 2018

Effective: May 1, 2018

Westfield Gas & Electric Light Department

LARGE GENERAL SERVICE INDUSTRIAL GAS RATE - #74

AVAILABILITY:

This rate schedule is available for natural gas service to industrial customers, where gas is used primarily for manufacturing, with annual usage equal to or greater than 5,001 CCF.

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 50.25 per month

Transportation Charge -

November – April

First 500 CCF	\$0.2681 per CCF
All over 500 CCF	\$0.2191 per CCF

May – October

First 500 CCF	\$0.2321 per CCF
All over 500 CCF	\$0.1830 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 - An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

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".

Issued: April 2019

Effective: May 1, 2019

Westfield Gas & Electric Light Department

LARGE GENERAL SERVICE COMMERCIAL GAS RATE - #731

AVAILABILITY:

This rate schedule is available for natural gas service to commercial customers with annual usage equal to or greater than 5,001 CCF.

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 50.25 per month

Transportation Charge -

November – April

First 500 CCF	\$0.2681 per CCF
All over 500 CCF	\$0.2191 per CCF

May – October

First 500 CCF	\$0.2321 per CCF
All over 500 CCF	\$0.1830 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 - An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

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".

Issued: April 2019

Effective: May 1, 2019

Westfield Gas & Electric Light Department
SMALL GENERAL SERVICE MUNICIPAL GAS RATE - #71

AVAILABILITY:

This rate schedule is available for natural gas service to small Municipal customers with annual usage up to 5,000 CCF.

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 30.25 per month

Transportation Charge -

November – April

First 250 CCF \$0.2815 per CCF

All over 250 CCF \$0.2323 per CCF

May – October

First 250 CCF \$0.2443 per CCF

All over 250 CCF \$0.1950 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 - An additional charge per CCF will apply to all delivered gas in accordance with 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, billing, customer service and a portion of maintenance and operations expenses.

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".

Issued: April 2018

Effective: May 1, 2018

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.

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

**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	\$12.25 per meter
Transmission Charge	\$0.02331 per kWh
Distribution Charge	\$0.04720 per kWh

Supplier Services:

Electric Supply Charge	\$0.05646 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, billing, customer service and a portion of maintenance and operations expenses.

#11 AND #12
Page 2

RESIDENTIAL EARLY DISCOUNT:

All residential customers who are in good financial standing (owing the current balance only) are entitled to up to a five percent (5%) discount off the 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 Terms and Conditions of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Issued: April 2019

Effective: May 1, 2019

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 and the customer's Demand does not exceed 25 Kilowatts.

MONTHLY RATE:

Delivery Services:

Customer Charge	\$13.00 per meter
Transmission Charge	\$0.02312 per kWh
Distribution Charge	\$0.05952 per kWh

Supplier Services:

Electric Supply Charge	\$0.05083 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, billing, customer service and a portion of maintenance and operations expenses.

POWER FACTOR REQUIREMENT:

#21, #22 and #23
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Customers are expected to maintain a power factor of not less than 90% lagging. The Department may require any customer not satisfying this power factor requirement to furnish, install and maintain, at no cost to the Department, such corrective equipment as the Department may deem necessary under the circumstances. Alternatively, the Department may elect to install such corrective equipment at the customer's expense.

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 Terms and Conditions of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Issued: April 2019

Effective: May 1, 2019

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	\$95.00 per meter
Transmission Charge	\$0.02348 per kWh

Distribution Charge

All Kilowatts of Billing Demand	\$5.30 per kW
All Kilowatt-hours	\$0.03802 per kWh

Supplier Services:

Electric Supply Charge	\$0.06215 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, billing, customer service and a portion of maintenance and operations expenses, plus \$5.30 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.

#31, #32, #33 and #34
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POWER FACTOR REQUIREMENT:

Customers are expected to maintain a power factor of not less than 90% lagging. The Department may require any customer not satisfying this power factor requirement to furnish, install and maintain, at no cost to the Department, such corrective equipment as the Department may deem necessary under the circumstances. Alternatively, the Department may elect to install such corrective equipment at the customer's expense.

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 Terms and Conditions of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Issued: April 2019

Effective: May 1, 2019

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

LARGE POWER ELECTRIC RATE

#35 and #36

APPLICABILITY:

The rate is applicable to large commercial, industrial or municipal 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	\$165.00 per meter
Transmission Charge	\$0.02311 per kWh
Distribution Charge	
All Kilowatts of Billing Demand	\$6.00 per kW
All Kilowatt-hours	\$0.03179 per kWh

Supplier Services:

Electric Supply Charge	\$0.06148 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, billing, customer service and a portion of maintenance and operations expenses, plus \$6.00 per kW of billing demand,

#35 AND #36
Page 2

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:

Customers are expected to maintain a power factor of not less than 90% lagging. The Department may require any customer not satisfying this power factor requirement to furnish, install and maintain, at no cost to the Department, such corrective equipment as the Department may deem necessary under the circumstances. Alternatively, the Department may elect to install such corrective equipment at the customer's expense.

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 Terms and Conditions of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Issued: April 2019

Effective: May 1, 2019

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WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

TIME-OF-USE ELECTRIC RATE

#60

APPLICABILITY:

The rate is applicable to large power customers whose monthly demand requirements are at least 1,250 kilowatts and whose monthly load factor is 60% or greater. All electricity delivered hereunder shall be measured through one meter, except that, where the Electric Department deems it impractical to deliver electric service through one meter, measurement may be through two or more meters as determined by the Electric Department.

MONTHLY RATE:

Delivery Services:

Customer Charge	Customer Specific
Transmission Charge:	
All On-Peak kWh	\$0.02957 per kWh
All Off-Peak kWh	\$0.00000 per kWh
Distribution Charge:	
All On-Peak kWh	\$0.03027 per kWh
All Off-Peak kWh	\$0.01467 per kWh

Supplier Services:

Electric Supply Charge:	
All Kilowatts of Billing Demand	Customer Specific
All Kilowatt-Hours	\$0.07265 per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the WG+E Policy Manual and/or the Company's Demand Side Management and Renewable Energy Programs.

SERVICES ADJUSTMENTS:

There shall be adjustments to the Electric Supply Charge, Transmission Charge and/or Distribution Charge in the above rate as provided, respectively, in the Department's Electric Adjustment Charges Schedule.

MINIMUM CHARGE:

The minimum charge per month is the Customer Charge.

CUSTOMER CHARGE:

The Customer Charge is calculated using the following formula:

$$\text{Cust}_{E60} = (1 - 0.2) \times [\text{Cust}_{E36} + (0.2 * T_{E36}) + (0.2 * D_{E36})]$$

Where:

Cust_{E60} = Calculated annual customer charge for each E60 customer. The monthly charge equals the calculated total divided by 12 months.

Cust_{E36} = Customer's annual customer charge calculated at the E36 rate for a 12-month period.

T_{E36} = Customer's annual transmission charges calculated at the E36 rate for the 12 months usage in the prior calendar year. If no data is available, the transmission charges will be calculated using estimated annual kWh usage.

D_{E36} = Customer's annual distribution charges calculated at the E36 rate for the 12 months usage in the prior calendar year. If no data is available, the distribution charges will be calculated using estimated annual kWh usage.

The Customer Charge is billed monthly as a stated rate determined by the formula above. The Department may review and adjust the Customer Charge as calculated above as it deems reasonably necessary to ensure the Charge is reflective of the customer's current usage and the load profile of the customer. The Department may adjust the Customer Charge within plus or minus 10% of the calculated total given a customer's load profile, usage patterns, or other material anomalies to further stabilize rates for the Customer and cost of service based revenue requirement of 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

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registration measured during the current and most recent eleven months, nor less than 50% of the contract demand.

The kW Demand Charge is calculated using the following formula:

$$\text{Demand}_{E60} = \{(1 - 0.1) \times [\text{Supply}_{E36} + \text{Demand}_{E36}] \times 0.45\} / \text{kW}$$

Where:

Demand_{E60} = Calculated kW demand charge for each E60 customer.

Supply_{E36} = Customer's annual kWh supply charge calculated at the E36 rate for a 12-month period. If no data is available, the supply charges will be calculated using estimated annual kWh usage.

Demand_{E36} = Customer's annual kW demand charges calculated at the E36 rate for the 12 months usage in the prior calendar year. If no data is available, the demand charges will be calculated using estimated annual kWh usage.

kW = The sum of Customer's total kilowatts measured for the 12 months in the prior calendar year. If no data is available, the total kilowatts will be estimated based on the customer's anticipated load profile.

The kW demand charge is billed as a stated rate, and the formula above is utilized to establish such value. The Department may review and adjust the Demand Charge as calculated above as it deems reasonably necessary to ensure the Charge is reflective of the customer's current usage, and the load profile of the customer. The Department may adjust the Demand Charge within 10% of the calculated total given a customer's load profile, usage patterns, or other material anomalies to further stabilize rates for the Customer and cost of service based revenue requirement of the Department.

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 7:00 a.m. and ending 11:00 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 of greater capability than facilities necessary to meet the Department's reliability standards using good utility practice. 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% for the life of the Extra Facility.

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 portion of the Extra Facilities not paid for through a contribution-in-aid by the requesting customer. In any case, however, all facilities shall remain the property of the Department.

In the event that a customer terminates service under this Rate Schedule prior to the Department's full recovery of costs associated with Extra Facilities, such unrecovered amount shall become immediately due and payable and shall be itemized in such customer's final bill. The Department may waive this provision in the event a new customer, of similar creditworthiness, assumes the obligations of the terminating customer.

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: August 1, 2023

City of Westfield
Gas and Electric Light Department

ELECTRIC ADJUSTMENT CHARGES SCHEDULE

APPLICABILITY:

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

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

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 Electric Supply Charge ("ESC") will be adjusted for each electric rate schedule and contract of the Department and may be increased or decreased by an amount per kilowatt-hour to the nearest one thousandth of a cent (\$0.00001). The ESC will be adjusted to ensure adequate recovery of the following:

- The projected dollar amount to be applied or paid to all suppliers of purchased power and related services other than transmission or distribution costs referenced in the Department's relevant Tariff
- The dollar amount established to provide for accelerated recovery of generation assets

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 ("TSA") adjusted for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent (\$0.00001). The Transmission Charge will be adjusted using the TSA to ensure adequacy of transmission-related expenses.

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 ("DSA") adjusted for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent (\$0.00001). The Distribution Charge will be adjusted using the DSA to ensure adequate recovery of base expenses and the estimated dollar amount necessary to meet the Department's fiduciary obligations and net income requirements as authorized for the Electric Division.

Adjustments will be made if the current rates lead to an annual over/under-recovery exceeding 15 percent of actual expenses and financial obligations as defined above. The annual period is the period of January 1 to December 31 of the present calendar year. As revenue and expenses change with actual values and updated projections, a variance assessment is conducted to determine projected excess or deficit in revenue compared to year end projected expenses. At least twice annually a variance

assessment is conducted to assure the variance does not exceed a 15 percent deviation between actual and expected revenues. An adjustment is made if the variance exceeds this threshold during the variance assessment. In extreme market conditions, a business decision may be made to allow for a variance exceeding 15 percent. To the extent that any deviation is necessitated by market conditions, such deviation will be noted and communicated promptly by the General Manager to the Municipal Light Board.

In addition to the adjustments to the ESC, Transmission Charge, and Distribution Charge, an over recovery may result in a deferral being made from the current year into the following year.

Effective: August 1, 2023

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

**M.D.P.U. # 225
CANCELS M.D.P.U. # 179**

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

TERMS AND CONDITIONS FOR ELECTRIC DISTRIBUTION SERVICE

May 1, 2016

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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, 120/208 volts
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. Applications for electric service within the territory served by the Department will be received at any office, through any duly authorized representative of the Department or through our on-line authorized application process. Prospective non-residential customers must make a written application through our written application or our on-line forms for service. Both residential and non-residential applications are available on-line and customers can complete the electronic applications using the authorized forms located on the company website. In addition, customers may contact an authorized representative to process their application. New residential service is required to pay an electric meter

deposit of \$125 for electric and \$300 for a combined gas & electric service. Non residential customers are required to pay a minimum deposit of \$500 for service. Non residential deposit requirements will be established based on consumption history for the service location. Service shall not commence until the Department has received said application except that for an interim period pending the receipt of a duly executed 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: The rate schedule applicable to the customer's service will be the Department's least expensive rate in effect for like conditions of service to the class as determined by information provided by the customer at the time of application for service. Current rate information shall be maintained on the Department's web site. 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 may be modified by the Department. The Department shall not be required to refund the difference in charges under different rate schedules for any past period during which the customer did not request service under an alternate rate schedule that may have been available to the customer. 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: 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.

- 5.2.1 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.
- 5.2.2 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.
- 5.2.3 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 A or C, contact output for connection to the customer's load monitoring equipment.
- 5.2.4 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.
- 5.2.5 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.
- 5.2.6 Meters shall be outside unless otherwise approved by the Department's Operations Manager.
- 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 notify the Department prior to connecting any motor larger than indicated below:

5 Horsepower for single phase, 120, 120/240, 120/208 volt service
15 Horsepower for three phase, 240, 120/208, 277/480 volt service
75 Horsepower for three phase, at 23,000 volt service

- 5.6 Power Factor: A customer taking service is expected to maintain a power factor of not less than 90% lagging. The Department may require any customer not satisfying this power factor requirement to furnish, install and maintain, at no cost to the Department, such corrective equipment as the Department may deem necessary under the circumstances. Alternatively, the Department may elect to install such corrective equipment at the customer's expense.
- 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.

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

- 6.2 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. Every attempt will be made to collect a monthly physical or remote read for billing.
- 6.3 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 hours, Monday through Friday at no additional cost to the customer. There will be a charge of \$25.00 for each reconnection scheduled during the normal working hours for customers that do not provide the required 48 hour notice.

A request for reconnection due to termination of service for non-payment is \$20.00 before 3:00 p.m. during working hours and after 3:00 p.m. the customer is charged a minimum of \$50.00 or 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 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.

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

- 11.1 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.
- 12.4 Force Majeure: The Department shall not be considered to be in default hereunder and shall be excused from furnishing electricity hereunder if and to the extent that it shall be prevented from doing so by storm, flood, lightning, earthquake, fire, explosion, equipment failure, dam failure, civil disturbance, labor dispute, act of God or the public enemy, action of a court or public authority, or any cause beyond the control of the Department, including, without limitation, shutdown or limited operation due to breakdown, or scheduled or unscheduled repairs or maintenance, operational problems with the power grid, or inability to obtain adequate electric supplies.

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 if it is cost effective to do so. 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 in accordance with the Reimbursement Policy in the Departments Interconnection Standards and Procedures. All inter-connection equipment and interconnections between the Department's service and the customer's generation shall be subject to the Department's approval and in accordance with the Department's Interconnection Standards and Procedures for Distributed Generation.

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 Cost

The Customer shall be liable for all rates, charges and surcharges allowed for in the Schedule of Rates related to services provided to each Customer individually.

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, as specified in the following table, to cover the cost of labor and equipment required for the installation of the lighting fixture. Wooden poles will be installed at the cost of \$175 each.

LIGHTING FIXTURE RATES:

Lamp Type	Nominal Wattage / Wattage Equivalent	Installation	Monthly Rate
Mercury Vapor*	175	N/A	\$16.88
Mercury Vapor*	400	N/A	\$24.52
Mercury Vapor*	1000	N/A	\$45.00
High Pressure Sodium	150	\$110.00	\$16.44
High Pressure Sodium	250	\$110.00	\$20.08
High Pressure Sodium	400	\$110.00	\$36.37
LED	100	\$133.17	\$8.85
LED	150	\$146.31	\$11.78
LED	250	\$225.25	\$13.99
LED	400	\$248.47	\$22.10

*Additional Mercury Vapor lights will not be installed.

TERMS AND CONDITIONS:

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 "Terms & Conditions of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts."

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

CUSTOMER-OWNED ELECTRIC GENERATION REIMBURSEMENT RIDER

APPLICABILITY:

The rider is applicable to any customer receiving service under rate schedules Residential Electric Service Rate E11-12, Small General Service Electric Rate E21-22-23, General Service Electric Rate E31-32-33-34, Large Power Electric Rate E35-36 and Contract Service Time of Use Rate E60 and has an on-site electric generation and/or solar photovoltaic system with production up to 100 kW interconnected with Westfield Gas & Electric Light Department's (WG&E) distribution system behind the master meter with an Interconnection Application received by WG&E any time after December 31, 2016.

MONTHLY RATE:

The Monthly Rate is in addition to all other charges contained in the Customer's applicable tariff schedule, with adjustments to the charges in the Customer's applicable tariff schedule as set forth in the table below:

Electric Generation Metering Charge per Month: \$6.00

Electric Generation Reimbursement Credit: Variable per kWh

The Electric Generation Reimbursement Credit for electric generating systems with a capacity greater than 100 kW AC will be negotiated between the customer and General Manager.

Billable kilowatt-hours (kWh) shall be based on metered energy delivered by WG&E's electric distribution system and the metered energy consumed from an on-site electric generating system: also known as the total metered energy consumption during the billing month. All non-kWh based charges under this rate schedule shall remain unaffected by the application of this rider.

For each billing month, the customer shall receive a non-transferable credit equal to the metered kilowatt-hour output of the customer's electric generation and/or photovoltaic system multiplied by the Electric Generation Reimbursement Credit rate. Credits are applicable to the customer's total charges for Residential/Commercial/Industrial Service in the customer's name on the same premise and account where the on-site electric generating system is interconnected. Any credit in excess of total monthly charges will be returned to the customer.

The Electric Generation Reimbursement Credit is reviewed and reset periodically based on WG&E's actual avoided cost determination for value of the generation and transmission savings, typically determined during cost of service analysis.

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT**GENERAL SERVICE ELECTRIC VEHICLE CHARGING****#EV01****APPLICABILITY:**

The rate is applicable to all non-residential uses of electricity related to electric vehicle Level 2 and Level 3 (DC fast) charging stations. All electricity delivered hereunder shall be measured through one meter or in conjunction with a current General Service Commercial/Industrial/Municipal load.

- Level 2 stations: 120 or 240V single phase power typically drawing 7-20 kW
- Level 3 stations: 208 or 480V three phase power typically drawing 50-140 kW

Redistribution of electricity for electric vehicle charging shall not be considered the resale of electricity provided that the charge for the plug-in service is not sold on an energy unit basis or metered basis. The Customer agrees that the Customer's charges for use of the electric vehicle charging equipment – the total electricity revenue recovered, will not exceed the total cost of electricity as billed by WG&E. The Customer is not prohibited from recovering the cost of the electric vehicle charging equipment and related infrastructure.

MONTHLY RATE:**Delivery Services:**

Customer Charge	\$ 40.00 per meter
Transmission Charge	\$ 0.02408 per kWh
Distribution Charge	
All Kilowatts of Billing Demand	\$ 3.80 per kW
All Kilowatt-hours	\$ 0.03638 per kWh

Supplier Services:

Electric Supply Charge	\$ 0.06615 per kWh
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RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Department'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, billing, customer service and a portion of maintenance and operations expenses, plus \$3.80 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:

Customers are expected to maintain a power factor of not less than 90% lagging. The Department may require any customer not satisfying this power factor requirement to furnish, install and maintain, at no cost to the Department, such corrective equipment as the Department may deem necessary under the circumstances. Alternatively, the Department may elect to install such corrective equipment at the customer's expense.

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. The Department may terminate service for any violation of this rate tariff.

