

The Commonwealth of Massachusetts

**RETURN**

OF

**EAST NORTHFIELD WATER COMPANY**

TO THE

**DEPARTMENT OF PUBLIC UTILITIES**

OF MASSACHUSETTS

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

**Donald G. Glascoff, Jr.**

Official title:

**President**

Office Address:

**PO Box 152, Northfield, MA 01360**

To add company name and date to header, right click first sheet and select "Select All."  
Then change the header and it will change across all sheets.

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**GENERAL INFORMATION  
PRINCIPAL AND SALARIED OFFICERS\***

Titles	Names	Addresses	Annual Salaries
President	Donald G. Glascoff, Jr.	Office address:	\$0
		PO Box 152	
		Northfield, MA 01360	
		Home address:	
		50 W 72nd St., Apt 1005	
		New York, NY 10023	
Treasurer / Clerk	Lisa E. Kelley	Office address:	\$0
		PO Box 152	
		Northfield, MA 01360	
		Home address:	
		15 Portland Street	
		Keene, NH 03431	

**DIRECTORS\***

Names	Addresses	Fees Paid During Year
Donald G. Glascoff, Jr.	50 W 72nd Street, Apt. 1005, New York, NY 10023	\$0
April H. Foley	45 Smith Ridge Road, South Salem, NY 10590	\$0
Charles A. Fritschler	106 Pinehurst Avenue, #A66, New York, NY 10033	\$0

\* By G.L. c. 164 , § 83, each company must include on the Annual Return a "list of the names of all their salaried officers and the amount of the salary paid to each." In addition, by G.L. c. 164, § 77, the Department is required to include in its annual report "the names and addresses of the principal officers and the directors" of the companies subject to G.L. c. 164.



COMPARATIVE GENERAL BALANCE SHEET

The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

Line No.	Balance at Beginning of Year (a)	Assets (b)	Balance at Close of Year (c)	Net Change During Year (d)
1		Investments		
2	1,040,874	101 - 113 Plant Investment (p 202)	1,040,874	-
3	527,212	114 - 119 General Equipment (p 202)	527,212	-
4		201 Unfinished Construction (p 202)		-
5		202 Miscellaneous Physical Property (p 203)		-
6		203 Other Investments (p 203)		-
7	1,568,086	Total Investments	1,568,086	-
8		Current Assets		
9	286,044	204 Cash	376,735	90,691
10	-	205 Special Deposits	-	-
11	-	206 Notes Receivable	-	-
12	205,289	207 Accounts Receivable	160,402	(44,887)
13	-	208 Interest and Dividends Receivable	-	-
14	-	209 Materials and Supplies	-	-
15	18,411	210 Other Current Assets	16,605	(1,806)
16	509,745	Total Current Assets	553,742	43,998
17		Reserve Funds		
18	-	211 Sinking Funds	-	-
19	-	212 Insurance and Other Funds	-	-
20	-	Total Reserve Funds	-	-
21		Prepaid Accounts		
22	15,761	213 Prepaid Insurance	15,579	(182)
23	-	214 Prepaid Interest	-	-
24		215 Other Prepayments		-
25	15,761	Total Prepaid Accounts	15,579	(182)
26		Unadjusted Debits		
27	-	216 Unamortized Dept Discount Exp (p 203)	-	-
28	-	217 Property Abandoned	-	-
29	-	218 Other Unadjusted Debits (p 203)	-	-
30	-	Total Unadjusted Debits	-	-
31				
32	2,093,592	Grand Total	2,137,407	43,816

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COMPARATIVE GENERAL BALANCE SHEET				
The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.				
Line No.	Balance at Beginning of Year (a)	Assets (b)	Balance at Close of Year (c)	Net Change During Year (d)
1		Capital Stock		
2				
3	16,500	301 Common Stock (p 204)	16,500	-
4		302 Preferred Stock (p 204)		-
5		303 Employees' Stock (p 204)		-
6	16,500	Total Capital Stock	16,500	-
7				
8		304 Premium on Capital Stock		
9				
10	1,308,613	Bonds, Coupon, and Long Term Notes	1,308,613	-
11				-
12		305 Bonds (p 204)		-
13		306 Coupon and Long Term Notes (p 204)		-
14	1,308,613	Total Bonds, Coupons, and Long Term Notes	1,308,613	-
15		Current Liabilities		
16	899,945	307 Notes Payable (p 205)	896,531	(3,414)
17	725	308 Accounts Payable	12,731	12,006
18		309 Customers' Deposits		-
19		310 Matured Interest Unpaid		-
20		311 Dividends Declared		-
21		312 Other Current Liabilities		-
22	900,670	Total Current Liabilities	909,262	8,592
23		Accrued Liabilities		
24		313 Tax Liability		-
25		314 Interest Accrued		-
26	2,455	315 Other Accrued Liabilities	29,191	26,736
27	2,455	Total Accrued Liabilities	29,191	26,736
28		Unadjusted Credits		
29		316 Premium on Bonds (p 205)		-
30		317 Other Unadjusted Credits (p 205)		-
31	-	Total Unadjusted Debits	-	-
32		Reserves		
33		318 Insurance and Casualty Reserves		-
34	1,094,185	319 Depreciation Reserve (p 206)	1,129,689	35,504
35		320 Other Reserves		-
36	1,094,185	Total Reserves	1,129,689	35,504
37		Appropriated Surplus		
38		321 Sinking Fund Reserves		-
39		323 Contributions for Extensions		-
40		324 Surplus Invested in Plant		-
41	-	Total Appropriated Surplus	-	-

42	(1,228,831)	400 Profit and Loss Balance (p 301)	(1,255,849)	(27,018)
43	(1,228,831)	Total Corporate Surplus	(1,255,849)	(27,018)
44			-	
45	2,093,592	Grand Total	2,137,406	43,814

Page 202						
PLANT INVESTMENT ACCOUNTS						
<p>Show for all items of plant, classified in accordance with the prescribed Uniform System of Accounts, the particulars called for by the column headings.</p> <p>Credits in column (d) for plant retired during the year should be fully explained in a footnote. Column (e), "Adjustments During Year" should be interpreted to mean modifications of entries made in prior accounting periods. When any adjusting entry is made in Column (e), the credit to the account should be shown in red; in case the amount is transferred to some other account in the same schedule, the debit amount should appear in the same column in black.</p> <p>When the whole or any part of "Unfinished Construction" is transferred to the Plant accounts, the amounts transferred should appear in Column (e) in red and the amounts should appear in Column (c) in black.</p>						
Line No.	Name of Account (a)	Balance at Beginning of Year (b)	Additions During Year (c)	Plant Retired During Year (d)	Adjustments During Year (e)	Balance at Close of Year (f)
1	Intangible Property					
2	Organization	-				
3	Misc Intangible Invest	-				
4	Total Intangible Property	-	-	-	-	-
5	Tangible Property					
6	Land					-
7	Structures	605,777				605,777
8	Pumping Plant Equipment	-				-
9	Misc. Pumping Plant Equipment	-				-
10	Purification System	-				-
11	Transmission and Distribution Mains	244,171				244,171
12	Services	94,296				94,296
13	Consumers' Meters	79,836				79,836
14	Conumers' Meter Installation	-				-
15	Hydrants	16,793				16,793
16	Fire Cisterns, Basins, Fountains					-
17	Water Rights					-
18	Miscellaneous Expenditures					-
19	Total Plant Investment	1,040,873	-	-	-	1,040,873
20	General Equipment					
21	Office Equipment					-
22	Shop Equipment	-				-
23	Stores Equipment	-				-
24	Transportation Equipment	-	-	-		-
25	Laboratory Equipment	-				-
26	Miscellaneous Equipment	527,212				527,212
27	Total General Equip	527,212	-	-	-	527,212
28	Unfinished Construction	-				-
29	Total Cost of All Property	1,568,085	-	-	-	1,568,085
30	Assessed Value of Real Estate					
31	Assessed Value of Other Property					
32	Total Assessed Value	-				-

Page 203					
<b>MISCELLANEOUS PHYSICAL PROPERTY</b>					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location of Miscellaneous Physical Property Held End of Year (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2					
3					
4					
5	Totals	\$ -	\$ -	\$ -	\$ -
<b>OTHER INVESTMENTS</b>					
Give particulars of investments in stocks, bonds, etc., held by the respondent at end of year.					
	Description of Security held by Respondent (a)	Amount (b)			
6			\$		
7					
8					
9					
		TOTAL			
<b>UNAMORTIZED DEBT DISCOUNT AND EXPENSE</b>					
Give an analysis of the respondent's accodiscount and/or expense on bonds, coupon, or short term notes. If the account represents only the expense incurred in connection with the issue, the word "Discount" should be erased. Entires in Column (d) should be consistent with the returns made on page 301, Schedules of Income and Profit and Loss.					
Line No.	Name of Security (a)	Unextinguished Discount at Beginning of Year (b)	Discount on Bonds, etc. Issued During Year (c)	Discount Written Off During Year (d)	Unextinguished Discount at Close of Year (e)
10					-
11					-
12					-
13					-
14					-
15	Totals	\$ -	\$ -	\$ -	\$ -
<b>OTHER UNADJUSTED DEBITS</b>					
Give an analysis of the above-entitled account as close of year, showing in detail each item or subaccount amounting to \$500 or more. Items less than \$500 may be combined in a single entry "Minor Items.....in number, each less than \$500," giving the number of items thus combined.					
Line No.	Description and Character of Unadjusted Debits (a)	Balance at Beginning of Year (b)	Amount Added During Year (c)	Amount Written Off During Year (d)	Balance at Close of Year (e)
16					-
17					-
18					-
19					-
20					-
21					-
	Totals	\$ -	\$ -	\$ -	\$ -

Page 204									
<b>CAPITAL STOCK</b>									
Give particulars of the various issues of capital stock of the respondent, as called for in the following schedule. In stating the amount of Capital Stock authorized in Column (d) show only the amount authorized by the regulatory body.									
Line No.	Description (a)	Number of Shares Authorized (b)	Par Value of One Share (c)	Amount of Capital Stock Authorized (d)	Amount Actually Outstanding at End of Year (e)	Total Premium at End of Year (f)			
1	Capital Stock: Common,	250	\$ 100.00	\$ 25,000	\$ 16,500				
2	Preferred,								
3	Premium,								
4	Treasury Stock								
5	TOTALS			\$ 25,000		\$ -			
<b>BONDS, COUPON, AND LONG TERM NOTES.</b>									
Give particulars of various issues of bonds, coupon, and long term notes as called for in the following schedule, giving the names of any underlying issues that may have been assumed by the respondent. The total of Col (b) should be consistent with return made on page 301, Income Schedule (line 20).									
Line No.	Name and Character of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year Charged to Income (h)	Interest Paid During Year (i)
						Rate Per Cent. (f)	Dates Due (g)		
6	Mortgage Bonds:								
7									
8									
9									
10	Total Bonds,								
11	Coupon and Long Term Notes:								
12									
13									
14									
15									
16									
17	Total Coupon and Long Term Notes			-		-			-
18	GRAND TOTAL							Totals	-

Page 205						
<b>SUNDRY CURRENT LIABILITIES</b>						
Line No.	<b>NOTES PAYABLE</b>					
	Name of Creditor (a)	Date of Issue (b)	Date of Maturity (c)	How Secured (d)	Rate of Interest (e)	Amount (f)
1	Northfield Mount Hermon School				0%	896,531
2						
3						
4						
5						
6						
7						
8				TOTAL		896,531
<b>PREMIUM ON BONDS</b>						
Give an analysis of the respondent's accounts covering premium on bonds or other evidences of indebtedness. Entries in Column (d) should be consistent with the returns made on page 301, Schedules of Income and Profit and Loss.						
	Name of Security (a)	Unextinguished Premium at Beginning of Year (b)	Premium on Bonds Issued During Year (c)	Premium Written Off During Year (d)		Unextinguished Premium at End of Year (e)
9		\$	\$	\$		\$
10						
11						
12	TOTALS					
<b>OTHER UNADJUSTED CREDITS</b>						
Give the names in Column (a) and indicate the character, in Column (b) of the several subaccounts that appear as "Other Unadjusted Credits." For items less than \$1,000, a single entry may be made under the caption "Minor accounts.....in number, each less than \$1,000," stating the number.						
	Name of Subaccount (a)	Character of Subaccount (b)				Amount (c)
13						\$
14						
15						
16						
17						
18		TOTAL				

Page 206		
<b>DEPRECIATION RESERVE</b>		
Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the close of the year.		
Line No.	(a)	Amount (b)
1	Balance at beginning of year	\$ 1,094,185
2	Credits to Depreciation Reserve during year:	
3	Acct. 610-10 Depreciation	35,504
4	Other Accounts	
5		
6	TOTAL CREDITS DURING YEAR	\$ 1,129,689
7	Net Charges for Plant Retired:	
8	Book Cost of Plant Retired	
9	Cost of Removal	
10	Salvage (credit in red)	
11		
12	NET CHARGES DURING YEAR	-
13	Balance December 31	\$ 1,129,689
<b>BASES OF DEPRECIATION CHARGES</b>		
Give in detail the rule and rates by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.		
14	<b>Hydrants &amp; Services</b>	<b>50 years</b>
15	<b>Transmissions &amp; distribution mains</b>	<b>50 years</b>
16	<b>Chemical treatment plant structures</b>	<b>35 years</b>
17	<b>Meters</b>	<b>20 years</b>
18	<b>General Equipment</b>	<b>20 years</b>
19	<b>Chemical treatment plant equipment</b>	<b>12 years</b>

**Tax Depreciator \$ 35,504**

Page 301				
INCOME STATEMENT FOR THE YEAR				
Give the Income Account of the respondent for the year ended December 31, in accordance with the Uniform System of Accounts for Water Companies				
Line No.	Account No.	Item (a)	Amount (b)	Comparison with Previous Year (c)
1		Operating Income		
2	500	Operating Revenues (p 302)	335,665	371,354
3	600	Operating Expenses (p 302-303)	344,990	342,576
4		Net Operating Revenues	(9,325)	28,778
5	550	Uncollectible Operating Revenues	(15,448)	35,030
6	551	Taxes (p 303)	(14,977)	(15,859)
7		Net Operating Income	(39,750)	47,949
8		Non-Operating Income		
9	560	Merchandising and Jobbing Revenue*		
10	561	Rent from Appliances		
11	562	Miscellaneous Rent Income		
12	563	Interest and Dividend Income	12,732	13,526
13	564	Inc. from Sink. And Other Res. Funds		
14	565	Amortization of Premium on Bonds (p. 204)		
15	566	Miscellaneous Non-operating Income		
16		Total Non-operating Income	12,732	13,526
17		Total Gross Income	(27,018)	61,475
18		Deductions From Gross Income		
19	575	Miscellaneous Rents		
20	576	Interest on Bonds and Coupon Notes		
21	577	Miscellaneous Interest Deductions		
22	578	Amortization of Discount (p 203)		
23	579	Miscellaneous Deductions from Income		
24		Total Deductions from Gross Income	-	-
25		Income Balance Transferred to Profit and Loss	(27,018)	61,475

**Profit and Loss Statement**

Show hereunder the items of the Profit and Loss Account of the respondent, classified in accordance with the Uniform System of Accounts for Water Companies.

	Account Number	Item	Debits	Credits
26		Credits		
27	401	Credit Balance at Beginning of Fiscal Period (p 201)		(1,228,831)
28	402	Credit Balance transferred from Income Acct (p301)		(27,018)
29	403	Miscellaneous Credits (note)		
30		Debits		
31	411	Debit Balance at Beginning of Fiscal Period (p 201)		
32	412	Debit Balance transferred from Income Acct (p 301)		
33	413	Surplus applied to Sinking Fund and Other Reserves		

34	414	Dividend Appropriations of Surplus (p 302)		
35	415	Appropriations of Surplus for Depreciation (p 204)		
36	416	Discn't on Bonds Extins'd through Surplus (p 203)		
37	417	Other Deductions from Surplus (note)		
38	418	Appropriations of Surplus for Construction		
39		Balance Carried Forward to Balance Sheet		
40		Totals		(1,255,849)

41 (Note) Explain below amounts entered as Other Deductions form Surplus or Miscellaneous Credits:  
 42  
 43  
 44  
 45  
 \*In case the Merchandising and Jobbing business shows a loss, the amount should appear in red.

Page 302			
<b>OPERATING REVENUES</b>			
State the operating revenues of the respondent for the year ended December 31, classified in accordance with the Uniform System of Accounts.			
Line No.	Class of Water Operating Revenue (a)	Amount of Revenue For Year (b)	Comparison with Revenue of Previous Year (c)
1	REVENUES FROM SALE OF WATER		
2	501 Metered Sales to General Consumers	335,665	371,354
3	502 Flat-rate Sales to General Consumers		-
4	503 Sales to Other Water Companies		
5	504 Municipal Hydrants		
6	505 Miscellaneous Municipal Revenues		
7	Total Revenues from Water Operation	335,665	371,354
8	MISCELLANEOUS REVENUES		
9	506 Rent from Property Unused in Operation		
10	507 Miscellaneous Operating Revenues		-
11	Total Revenues from Miscellaneous Operating Revenues	-	-
12	Total Operating Revenues	335,665	371,354 (35,689)

**DIVIDENDS DECLARED DURING THE YEAR**

Give particulars of dividends on each class of stock during the year, and charged to Profit and Loss. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security on which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on which Dividend was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
13							
14							
15							
16							
17							
18							
19							

20					
21					
22					
23					
24		TOTALS		TOTAL	

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## OPERATING EXPENSES

(For companies having average operating revenues of more than \$15,000.)

State the operating expenses of the respondent for the year ended December 31, classifying them in accordance with the Uniform System of Accounts.

Line No.	Account No.	Name of Operating Expense Account (a)	Amount of Operating Expense For Year (b)	Comparison with Previous Year (c)
1		Source of Water Supply Expenses		
2	601-1	Maintenance of Water Supply Buildings and Fixtures		
3	601-2	Maintenance of Surface Source of Supply Facilities	-	-
4	601-3	Maintenance of Ground Source of Water Supply		
5		Total Source of Water Supply Expenses	-	-
6	602	Water Purchased for Resale	-	-
7		Pumping Expenses		
8	603-1	Pumping Labor	-	-
9	603-2	Boiler Fuel	-	2,789
10	603-3	Water for Steam	-	-
11	603-4	Electric Power Purchased	4,725	4,472
12	603-5	Miscellaneous Pumping Station Supplies and Expenses	1,476	
13	604-1	Maintenance of Power Pumping Buildings and Fixtures		
14	604-2	Maintenance of Pumping Equipment	-	4,662
15	604-3	Maintenance of Miscellaneous Pumping Plant Equipment		
16		Total Pumping Expenses	6,201	11,923
17		Purification Expenses		
18	605-1	Purification Labor	53,738	59,073
19	605-2	Purification Supplies and Expenses	14,004	16,440
20	606-1	Maintenance of Purification Buildings and Fixtures	-	-
21	606-2	Maintenance of Purification Equipment		
22		Total Purification Expenses	67,742	75,513
23		Transmission and Distribution Expenses		
24	607	Inspecting Customers' Installations		
25	608	Miscellaneous Trans and Dist Supplies and Expenses	25,229	2,497
26	609-1	Maintenance of Trans and Dist Buildings and Expenses		4,688
27	609-2	Maintenance of Trans and Dist Mains	27,696	34,805
28	609-3	Maintenance of Storage, Reservoirs, Tanks, and Standpipes	-	-
29	609-4	Maintenance of Services		
30	609-5	Maintenance of Meters		
31	609-6	Maintenance of Hydrants		
32	609-7	Maintenance of Fountains and Troughs		
33		Total Trans and Dist Expenses	52,925	41,990
34		General and Miscellaneous Expenses		
35	610-1	Salaries of General Officers and Clerks	42,456	38,654
36	610-2	General Office Supplies and Expenses	2,598	3,473
37	610-3	Law Expenses - General	90,998	70,282

38	610-4	Insurance	18,631	17,335
39	610-5	Accidents and Damages	-	-
40	610-6	Store Expenses	-	-
41	610-7	Transportation Expenses	-	-
42	610-8	Inventory Adjustments	-	-
43	610-9	Maintenance of General Structure	-	-
44	610-10	Depreciation	53,915	72,694
45	610-11	Miscellaneous General Expenses	9,524	10,712
46		Total General and Miscellaneous Expenses	218,122	213,150
47		Grand Total Operating Expenses	344,990	342,576

Page 303A					
OPERATING EXPENSES					
(For companies having average operating revenues not exceeding \$15,000)					
State the operating expenses of the respondent for the year ended December 31, classified in accordance with the Uniform System of Accounts.					
Line No.	Account No.	Name of Operating Expense Account (a)	Amount of Operating Expenses for Year (b)	Comparison with Previous Year (c)	
25	601	Maintenance of Water Supply		-	
26	602	Water Purchased for Resale		-	
27	603	Pumping Labor, Supplies, and Expenses			
28	604	Maintenance of Pumping Plant			
29	605	Purification Labor, Supplies, and Expenses			
30	606	Maintenance of Purification Buildings and Equipment	-	-	
31	607	Inspecting Customers' Installations			
32	608	Miscellaneous Trans and Dist Supplies and Expenses			
33	609	Maintenance of Trans and Dist System			
34	610-10	Depreciation		-	
35	610-1-11	Miscellaneous General Expenses	-	-	
36			-	-	
37	Total Operating Expenses				
TAXES					
Line No.	Kind of Tax	Federal	State	Municipal	Total
48	State Income Tax		500		500
49	Federal Taxes	56			56
50	Real Estate Taxes			14,421	14,421
51					-
52					-
53					-
54					-
55					-
56					-
57		56	500	14,421	14,977

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REAL ESTATE INFORMATION				
1. Land owned by the Company.				
	Location		Use	
A.				
B.	The company does not own any land, it leases 336 acres watershed lands:			
C.	Approximately 313.5 acres in Northfield, MA	watershed		
D.	Approximately 22.5 acres in Winchester, NH	watershed		
E.				
F.	The company also has a Grant of Easement regarding additional acres now owned by MA DCR since 2016.			
G.				
H.				
I.				
J.				
	Area	When Bought		Cost
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				
J.				
2. Buildings owned by Company.				
	Location		Use	
A.	<b>Lousiana Road, Northfield, MA</b>		<b>Dry storage</b>	
B.	<b>Lousiana Road, Northfield, MA</b>		<b>Contact Chamber</b>	
C.	<b>Lousiana Road, Northfield, MA</b>		<b>Dam Gate House</b>	
D.				
E.				
F.				
G.				
H.				
I.				
J.				
	Size	Material	When Built	Cost
A.	<b>325 sq ft</b>	<b>Pre Cast Concrete</b>	<b>1985</b>	<b>180,843</b>
B.	<b>2,738 sq ft</b>	<b>Pre Cast Concrete</b>	<b>1994</b>	<b>702,536</b>
C.	<b>120 sq ft</b>	<b>Wood</b>	<b>1934</b>	<b>1,000</b>
D.				
E.				
F.				
G.				
H.				
I.				

J. | \_\_\_\_\_ |  
Note: Cost means the original cost of installation, not book value.

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SUPPLY INFORMATION

1. Give a full and complete description of the source or sources from which water is obtained. State whether these sources are owned or leased by the company. If they are leased, quote the terms of the leases. Give the date of the latest opinion of the Department of Public Health regarding each of these sources of supply.

**All water is obtained from the Grandin Reservoir. The Reservoir and the watershed lands owned by Northfield Mount Hermon School in Northfield, MA and Winchester, NH are leased with rights under a Lease Agreement dated October 23, 1992, as amended on November 20, 2015 and on June 20, 2016. Lease: Term: 99 years commencing in 1992. Rent: Annual real estate taxes on the premises plus 5%.**

2. Watersheds owned by the Company.

Location	Area	When Bought	Cost
A.			
B.			
C.			
D.			
Total			

Remarks:

**The company does not own the watershed lands.**  
 - **336 acres are located in Northfield, MA and Winchester, NH and are leased and with rights under the lease agreement noted above.**  
 - **Additional watershed acres are owned by MA DCR in Northfield, MA and Warwick, MA and the company's rights are under a Grant of Easement dated June 26, 2016, and recorded in the Franklin County Registry of Deeds, in Book 6876, Page 201.**

3. Give a full and complete description of any water supply rights that are owned by the Company and state when they were bought and what was paid for them.

Cost means the original cost of installation, not the book value.

Page 402					
SUPPLY INFORMATION - Continued					
4. Wells					
Location	Inside Dimensions	Depth Below High Water	Covered or Uncovered	When Built	Cost
A.					
B.					
C.					
D.					
E.					
F.					
5. Give a full and complete description of the wells:					
<b>Not applicable.</b>					
6. Reservoirs					
Location	Area at Surface When Full	Full Capacity In Gallons	When Built	Cost	
A. <b>East Northfield, MA</b>	<b>7.5 acres</b>	<b>28 million</b>	<b>1935</b>		
B.					
C.					
E.					
F.					
7. Describe the reservoirs, stating to what extent they are artificial; to what extent their bottoms were cleaned before being put into service; to what extent their slopes and bottoms are paved; what provisions have been made for raising the water level and increasing the capacity; and give the character of construction of any dams:					
<b>Single concrete core dam.</b>					
Note: Cost means the original cost of installation, not the book value.					

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PUMPING INFORMATION

1. Give a general description of the method employed for delivering the water to the consumers, stating whether gravity is utilized or not; whether the company owns a pumping station or not; and giving all other pertinent information:

**The entire system is gravity fed.**

- 2. BOILERS [This Schedule is not presently used] **N/A**
- 3. CHIMNEYS [This Schedule is not presently used] **N/A**
- 4. PUMPING ENGINES, STEAM-ACTUATED [This Schedule is not presently used] **N/A**

5. PUMPS, DRIVEN BY CONNECTED POWER

	Location	Type	Name of Builder	When Installed	Cost
A.	<b>N/A</b>				
B.					
C.					
D.					
E.					
F.					
G.					
H.					
J.					

	Number of Cyls.	Single or Double Acting	Rated Strokes Per Minute	Length of Stroke	Diameter of Pistons or Plungers	How Driven	Displacement Per 24 Hours
A.							
B.							
C.							
D.							
E.							
F.							
G.							
H.							
I.							
J.							

Note: Cost means the original cost of installation, not the book value.

Page 404							
PUMPING INFORMATION - Continued							
6. Gas producers [This Schedule is not presently used]							
7. Internal combustion engines.							
	Location		Name of Builder		When Installed	Type of Drive	Cost
A.							
B.							
C.							
	For Gas, Gasoline, or Oil	Number of Cyls.	Single or Double Acting	Dimensions of Cylinders		2 or 4 Stroke Cycle	Rated H.P.
				Diameter	Stroke		
A.							
B.							
C.							
8. ELECTRIC MOTORS, INCLUDING COST OF WIRING SWITCHES, ETC.							
	Location	Name of Builder		When Installed		Cost	
A.							
B.							
C.							
D.							
E.							
F.							
H.							
	A.C. or D.C.; If A.C., give Phase	Volts		Type of Drive		Rated H.P.	
A.							
B.							
C.							
D.							
E.							
F.							
G.							
H.							
Total Horsepower							
Note: Cost means the original cost of installation, not the book value.							

Page 405						
PUMPING INFORMATION - Continued						
<b>9. WATER WHEELS AND TURBINES</b>						
	Location		Name of Builder		When Installed	Cost
A.						
B.						
C.						
D.						
	Type of Machine	Diameter of Runner	Working Head	Speed	Type of Drive	Rated H.P.
A.						
B.						
C.						
D.						
<p>10. Give a full and complete description of any water power rights that are owned by the Company, and say when they were bought and what was paid for them:</p> <p style="margin-left: 40px;"><b>N/A</b></p>						
<p>Note: Cost means the original cost of installation, not the book value.</p>						

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 PUMPING INFORMATION - Continued  
 11. Station Log

Year and Month	Kwhrs. Used	Pounds of Coal Burned	Gallons of Water Pumped	Hours of Pumping	Average Total Static Head	Average Total Dynamic Head
January			1,435,159			
February			1,450,057			
March			1,601,925			
April			1,537,270			
May			1,759,410			
June			1,688,656			
July			2,440,955			
August			2,476,122			
September			3,325,336			
October			2,100,012			
November			1,457,867			
December			1,363,435			
<b>TOTALS</b>			<b>22,636,204</b>			

12. Based upon the displacement of \_\_\_\_\_ gallons per revolution with \_\_\_\_\_ percent allowance for slip \_\_\_\_\_

13. Average gallons pumped per day **62,016**

14. Maximum gallons pumped in a day **357,073**

15. Date of same **10/7/2025**

16. Range of pressure in main **100** lbs. to **145** lbs.

17. Average pressure in mains **125** lbs. per sq. in. \_\_\_\_\_

PUMPING INFORMATION - Concluded

18. Kind of coal		
19. Average price per net ton, delivered		
20. Average price of wood per cord, delivered		
21. Average price of gas per thousand cubic feet		
22. Average price of gasoline per gallon, delivered		
23. Average price of fuel oil per gallon, delivered		2.53 propane
24. Average price of electric power per Kwhr		0.25
25. Wood consumed during the year	Cords	
26. Gas consumed during the year.	M. Cubic Feet	
27. Gasoline consumed during the year	Gals	
28. Fuel oil consumed during the year	583.5 Gals. Delivered	propane
29. Electric power used during the year	19,389 K.W. Hrs.	

Page 409							
DISTRIBUTION INFORMATION							
1. Mains.							
Nominal Diameter, Inches	Kind of Pipe*	Weight per Foot**	Lengths in Feet				
			In Use at Beginning of Year	Taken Up Since	Abandoned But Not Taken Up	Laid Since	In Use at Close of Year
10"	Cement - Asbestos		5,519				5,519
8"			4,580				4,580
6"			1,490				1,490
8"	Cast-iron		4,912				4,912
6"			6,389				6,389
4"			9,376				9,376
6"	Galvanized Steel		369				369
2"			1,557				1,557
4"	C900 PVC		200				200
6"			660				660
			Totals		-	-	35,052
2. Cost of repairs per mile of pipe, including valves			<b>\$21,973</b>	<b>Total repair costs in 2025</b>			
3. Number of leaks in mains, during the year			<b>5</b>				
4. Number of leaks per mile							
5. Length of mains less than 4 inches in diameter			<b>1,557'</b>				
* if laid on surface of ground, mark \$.							
** if cast iron, give weight per lineal foot.							

Page 410					
DISTRIBUTION INFORMATION - Continued					
6. Water towers or stand pipes					
	Location		Land		
			Area	When Bought	Cost
A.	<b>East Northfield</b>				
B.					
C.					
D.					
	Inside Diameter	Capacity In Gallons	When Built		Cost
A.	<b>40' x 60'</b>	<b>212,000</b>	<b>1995</b>		<b>702,000</b>
B.					
C.					
D.					
7. Services					
Nominal Diameter In Inches	Kind of Pipe	Number Installed and In Use at Beginning of Year	Taken Up Since	Laid Since	Installed and In Use at Close of Year
		<b>275 meters</b>			<b>275 meters</b>
Totals					
8. Average length of service pipe					
9. Average cost of service laid during the year, \$					
10. Percentage of services that are metered, <b>100%</b>					
11. Percentage in income that is metered, <b>55% of income is metered water usage, 7% private hydrants, and 38% customer charges (meter charges and Ridge customer charges)</b>					
12. Leaks in service during the year, <b>5</b>					
13. Are service pipes paid for by consumers, in whole or in part and to what extent? <b>Consumers</b>					
Note: Cost means the original cost of construction, not the book value.					

Page 411					
DISTRIBUTION INFORMATION - Continued					
14. Gates and valves					
Nominal Diameter, Inches	Kind of Valve	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
12	Gate	3			3
10	Gate	2			2
8	Gate	6			6
6	Gate	19		2	21
4	Gate	3			3
<b>33</b>			<b>TOTALS</b>		<b>35</b>
The above list should include all valves that are installed in the mains, whether they are gate valves, blow-offs, check valves or otherwise.					

Page 412					
DISTRIBUTION INFORMATION - Continued					
14. Hydrants, Public					
Nominal Diameter, Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
6"	3	28			28
Totals		28			28
16. Were all of the above hydrants purchased and installed at the expense of the company? <b>No</b> 17. If not, under what arrangements were they purchased and installed? <p style="text-align: center;"><b>27 Northfield Mount Hermon School</b> <b>1 East Northfield Water Company</b></p>					
18. Hydrants, Private					
Nominal Diameter,	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
6"	3	13			13
Totals		13			13
19. Were the above hydrants purchsaed and installed at the expense of the company? <b>No</b> 20. If not, under what arrangements were they purchased and installed? <p style="text-align: center;"><b>Northfield Mount Hermon School</b></p>					

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DISTRIBUTION INFORMATION - Continued

21. Meters owned by company\*

Size, Inches	Number at Beginning of Year		Bought Since	Condemned Since and Removed	Number at Close of Year	
	In Use	On Hand**			In Use	On Hand**
5/8"	245	9			245	9
1"	14	1			14	1
1 1/2"	5				5	
2"	10				10	
3"	1				1	
	Totals				275	10

22. Has the plant been debited with the first cost of installing the meters in use at close of year, above stated?

23. If so, was the cost the actual cost or some assumed or average cost?

24. Are any of these meters paid for by consumers, and to what extent?

**The cost of the meters are included in the water service charge.**

\* This tabulation should include only those meters that are for use in measuring the supply to consumers.

DISTRIBUTION INFORMATION - Concluded

25. Meters owned by company as of December 31 2025

Maker	Type	Size \								
		1/2	5/8	3/4	1	1 1/2	2	3	4	6
Badger	in use		245		14	5	10	1		
	in stock		9		1					
	Totals		254		15	5	10	1		

Page 415			
<b>CONSUMPTION INFORMATION</b>			
1. Estimated total population of territory covered by franchise			<b>659</b>
2. Estimated population reached by the distributing system	<b>541 winter</b>		
	<b>659 summer</b>		
3. Estimated population actually supplied			<b>659</b>
4. Total consumption during the year	<b>14,452,540</b> gals.		
<b>Residential: 13,355,642 Commercial: 1,096,898</b>			
5. Average daily consumption	<b>36,956.00</b> gals.		
6. Day on which the greatest amount was pumped	<b>10/7/2025</b>		
7. Gallons pumped on above day	<b>357,073</b>		
8. Week during which greatest amount was pumped	<b>10/01/2025 - 10/07/2025</b>		
9. Gallons pumped during above week	<b>1,044,560</b>		
10. Gallons per day per service			
11. Consumption metered	<b>14,452,540</b> gals.		
12. Consumption metered,	<b>100.00%</b> percent of total consumption		
<b>13. CUSTOMERS</b>			
Number Being Supplied at Beginning of Year	Discontinued Since	Connected Since	Number Being Supplied at Close of Year
280			280
Name of City, Town, or District			
<b>East Northfield, MA</b>			

CONSUMPTION INFORMATION - Concluded

Attach to the Return a printed copy of all schedules of rates and of the rules and regulations

14. Rates in Effect: M.D.P.U. No. 15 on April 1, 2021

<b><u>Volumetric Rates: Effective April 1, 2021 - current (M.D.P.U. No. 15)</u></b>	<b>Per 100 cubic feet</b>
Year-round customers	<b>10.32</b>
Seasonal Ridge customers - total volume of Ridge consumption divided by number of Ridge customers.	<b>11.86</b>

**Customer Charges - Quarterly based on size of meter: Effective April 1, 2021, M.D.P.U. No. 15.**  
**5/8" - \$80.04, 1" - \$196.69, 1 1/2" - \$379.66, 2" - \$631.25, 3" - \$1,146.32**

**Seasonal Ridge Customers - Annual charge of \$320.16**

- Per faucet, per year
- Per hose connection, per year
- Per bath tub, per year
- Per shower bath, per year
- Per foot tub, per year
- Per wash tub, per year
- Per urinal, per year
- Per water closet, per year
- Per bowl, per year
- Per private hydrant, per year = 2,025.32 per quarter = 506.33**
- For sprinkler systems
- For water motors
- Per drinking fountain, per year
- Per public hydrant, per year
- For watering troughs
- Minimum charge

Give any contact rates that are in force and state what discounts are allowed for prompt payment and what fines are charged for delayed payment

**No discounts for prompt payments are given and no fines are assessed.**

Are payments required in advance? **No**

When are meters read and bills rendered?

**In 2025 there were 4 quarterly billings. Bills were issued shortly after meter readings.**

**1st Qtr: Meters were read 2/12/25 for rates under M.D.P.U. No 15, effective April 1, 2021.**

**2nd Qtr: Meters were read 5/15/2025 for rates under M.D.P.U. No 15.**

**3rd Qtr: Meters were read on 8/13/2025 for rates under M.D.P.U. No 15.**

**4th Qtr: Meters were read between 11/19/2025 for rates under M.D.P.U. No. 15.**

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Donald G. Glascoff, Jr.*

Donald G. Glascoff, Jr. *President*

*Donald G. Glascoff, Jr.*

Donald G. Glascoff, Jr. *Director*

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

MANHATTAN, NEW YORK

COUNTY and STATE

21st MARCH, 2026

DATE

Then personally appeared

Donald G. Glascoff, Jr.

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

DAWUDA ALHASSAN  
Notary Public - State of New York  
NO. 01AL0014150  
Qualified in Bronx County  
My Commission Expires Oct 4, 2027



*[Signature]*

Notary Public or  
Justice of the Peace

417

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Donald G. Glascoff, Jr. *President*

Lisa E. Kelley *Treasurer*

*April H. Foley*

April H. Foley *Director*

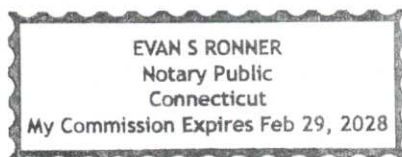
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS  
MUST BE PROPERLY SWORN TO

Fairfield, Connecticut  
COUNTY and STATE

March 17<sup>th</sup>, 2026  
DATE

Then personally appeared April H. Foley

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



*E Ronner*  
Notary Public or  
Justice of the Peace

417

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Donald G. Glascoff, Jr. *President*

Lisa E. Kelley *Treasurer*

 Charles A. Fritschler *Director*

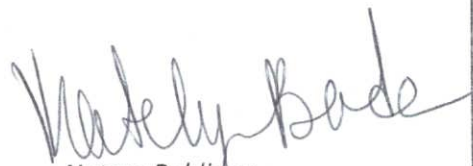
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS  
MUST BE PROPERLY SWORN TO

New York NY \_\_\_\_\_ 3/18 \_\_\_\_\_, 2026  
COUNTY and STATE DATE

Then personally appeared Charles A. Fritschler

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

**KATELYN BRADOR**  
Notary Public, State of New York  
No. 01BR6197321  
Qualified in New York County  
Certificate Filed in New York County  
Commission Expires November 24, 2028

  
*Notary Public or  
Justice of the Peace*

417

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Donald G. Glascoff, Jr *President*

*Lisa E Kelley*

Lisa E. Kelley *Treasurer*

Donald G. Glascoff, Jr *Director*

April H. Foley *Director*

Charles A. Fritschler *Director*

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

Massachusetts,  
Franklin County , SS

March 24 , 2026

Then personally appeared      Lisa E. Kelley

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



Jennifer D. Shaw  
NOTARY PUBLIC  
Commonwealth of  
Massachusetts  
My Commission Expires  
8/5/2027

*Jennifer D. Shaw*

*Notary Public or  
Justice of the Peace*

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF PUBLIC UTILITIES

EAST NORTHFIELD WATER COMPANY

**M.D.P.U. NO. 15**

RATES, RULES AND REGULATIONS

Canceling:

EAST NORTHFIELD WATER COMPANY

RATES, RULES AND REGULATIONS

**M.D.P.U. NO. 14**

**Phase 2 filing made in compliance  
with D.P.U. Order 19-57 dated March 31, 2020**

RULES AND REGULATIONS

1. All applications for water should be made on forms furnished by the East Northfield Water Company, signed by the owner of the premises or his agent, and must state the purpose for which the water will be used. The Water Company reserves the right to decline any application for service.

2. The Company will in all cases tap the street mains, furnish and install the corporation cock, but the owner of the premises shall pay for all excavations for the pipe, fixtures and installations necessary to make the connections to the buildings including a street shut-off at the curb line and a meter valve immediately inside the cellar or basement line.

3. The owner of the premises shall be responsible for all repairs, including the thawing of frozen pipes, from the street shut-off to the dwelling. The Company shall be responsible for all repairs to water mains and connections as necessary between the main and the street shut-off (curb-stop) for the individual connection.

4. All persons using water must furnish all interior pipes, connections and fixtures; and must keep them in good repair and protected from frost at their own expense. The Company will not be responsible for any damage resulting from the customer's failure to do so.

5. The Company will provide, set and keep in repair all meters. Meters which are damaged by freezing or by the neglect or carelessness of the Customer will be repaired or replaced at the expense of the customer. Meters will remain the property of the Company. The Customer will provide access for reading and inspection.

6. An agent of the Company shall have free access to all premises supplied with water, at any reasonable time, to examine the pipes and fixtures, and to ascertain the quantity of water used and the manner of its use, and all pipes and fixtures shall be subject to rejection by the Company if considered unsuitable for the purpose.

7. The Chief Engineer of the Fire Department, the Fire Wardens, or agents of the Company shall in all cases have control of the hydrants for practice and at fires. No other person or persons shall in any case be allowed to open any hydrant except by a written permit from the Company. A \$500.00 fine will be imposed for unauthorized operation of any hydrant.

8. The Company reserves the right to shut off the water for the purpose of making extensions, alterations, or repairs, and to restrict the use of water if necessary. Whenever possible, a notice will be issued to Customers when the water is to be shut off. If water ceases to flow for this or any

other reason the Company will not assume any responsibility for any incidental damage, nor will any portion of the Customer's water bill be refunded for any stoppage of supply.

9. The Company requires an approved backflow prevention device on any new service line for the protection of the water supply. The owner is responsible for applying for and obtaining all necessary approvals and permits for a backflow prevention device.

10. The owner shall be responsible for the elimination of protection of all cross-connections on their premises.

11. The Company will issue a notice of non-compliance in writing to the owner of any premises where a cross-connection to the public water supply exists causing an actual or potential threat to public health. If the owner fails to install the required device or devices within the time frame determined by the Company, the Company will disconnect water service until such device or devices have been properly installed.

12. All bills are to be paid within thirty days from the date of the bill.

13. With certain exceptions listed below, in cases of nonpayment of bills for forty-five days after the same are due, the water may be shut off until the amount due has been paid. The exemptions to the above are:

(a) If everyone in the residence is over 65, the Company will not shut off the water before receiving permission from the Department of Public Utilities;

(b) If someone in the residence is seriously ill, the Company will not shut off the water if notified by telephone and a letter of explanation from a physician is received within seven (7) days of the phone call; and

(c) If the user is a tenant, the user will be given an additional 30 days notice during which period the user may pay the bill.

14. In case of any leakage in the mains or any interruption in the service, the Company should be notified.

15. The cost and procedure for extending water service to a customer or customers is arranged by a contract with East Northfield Water Company.

16. These Rules and Regulations shall be considered a part of the contract between the customer and the East Northfield Water Company.

RATES FOR METERED SERVICE

Filed Pursuant to Order Dated March 31, 2020 in Docket D.P.U. 19-57  
Effective April 1, 2021 for service rendered on and after April 1, 2021

AVAILABILITY

These rates are available to all customers located on the mains of the Company, subject to the RULES AND REGULATIONS of the COMPANY and applied based on customer classifications.

"Year-round customers" are defined herein as customers receiving water service for more than six months per year. "Seasonal-Ridge Customers" are those seasonal customers that are served by one of three Ridge area water meters. "Seasonal (Non-Ridge) Customers" are all customers receiving water service for six months or less per year that are not Seasonal Ridge customers.

The Company will bill Year-round customers Quarterly for the three-months ending January, April, July and October.

A. VOLUMETRIC RATES

Volumetric rates apply to all metered consumption and are in addition to the Customer Charge.

<u>Customer Classification</u>	<u>Rates Per 100 Cubic Feet</u>	<u>Rates Per 1000 Gallon</u>
1. All Year-round Customers	\$ 10.32	\$ 13.79
2. Seasonal Ridge Customers	\$ 11.86	\$ 15.85

The unit dictating a customer's rate (i.e., hundred cubic feet or thousand gallons) is based on the customer's metering functionality. Both rates are otherwise equal.

B. CUSTOMER CHARGES

Quarterly Customer Charges apply to all year-round customers based on meter size. Annual Customer Charges apply to all seasonal customers based on meter size (except as provided hereinafter for Ridge Area Customers).

<u>Size of Meter (Inches)</u>	<u>Quarterly Customer Charge</u>	<u>Annual Customer Charge</u>
5/8	\$ 80.04	\$ 320.16

1	196.69	786.76
1-1/2	379.66	1,518.64
2	631.25	2,525.00
3	1,146.32	4,585.28

C. FIRE CHARGES

All private fire hydrants shall be assessed a quarterly charge per hydrant, to be billed for the three-months ending January, April, July and October, as follows:

\$506.33 per private fire hydrant

D. RIDGE AREA CUSTOMERS

Charges for each customer served through the "Ridge" area master meters will be billed annually in November. The charges will be calculated as follows:

(a) A volumetric charge based on the total consumption as measured through the master meters, divided by the number of Ridge area customers; plus,

(b) A per Customer Charge of \$320.16

MISCELLANEOUS CHARGES

The Company will charge an Inspection Fee of \$75 for every connection and disconnection of service provided by a third party. Connections and Disconnections will not be performed by Company personnel.