

The Commonwealth of Massachusetts

RETURN

OF

Sheffield Water Company

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31, 2015

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

Mrs. Mary Bartholomew

Official title:

President

Office Address:

1080 S. Undermountain Rd., Sheffield MA 01257

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General Information - Continued

1. Full corporate title company, Sheffield Water Company Telephone N (413) 229-2777
2. Location of principal business office, Sheffield Massachusetts
3. Date of organization, April 3, 1895 4. Date of incorporation, March 16, 1895
5. Whether incorporated under general or special law, General
6. If under special law, give chapter and year of act, N/A
7. Give chapter and year of any subsequent special legislation affecting the Company N/A
8. Territory covered by charter rights, Main Street, Side Streets, and adjoining territory and rights of way in Town of Sheffield
9. Capital stock authorized by charter, \$ 20,000
10. Capital stock issued prior to August 1, 1914, \$ 20,000
11. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or the Department of Public Utilities since August 1, 1914, N/A
- shares of par value of \$ each \$
12. If additional stock has been issued during the last fiscal period, give the date, amount and price thereof, the date or dates on which the same was paid in, and the number of shares so sold and the amounts realized:
D.P.U. No. N/A
13. Management Fees and Expenses during the Year none
- List all individuals, associations, corporations or concerns with whom the company has any contract or agreement, covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing, operation, etc. and show the total amount paid to each for the year
1. New England Service Co. - administration and operations: \$ 26,819
2. Joe Wilkinson Excavating, Inc. - operations: \$ 65,940
2. Smith Watson & Company, LLP - accounting: \$ 5,720
14. Date when Company first began to distribute and sell water March 10, 1897
15. Total number of stockholders, 9
16. Number of stockholders resident in Massachusetts, 9
17. Amount of stock held in Massachusetts, number of shares, 200 amount, \$ 20,000

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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		Investments		
2	1,328,970	101 - 113 Plant Investment (p 202)	1,360,136	31,166
3	650,279	114 - 119 General Equipment (p 202)	653,724	3,445
4	2,040	201 Unfinished Construction (p 202)	-	(2,040)
5	-	202 Miscellaneous Physical Property (p 203)	-	-
6	-	203 Other Investments (p 203)	-	-
7	1,981,289	Total Investments	2,013,860	32,571
8		Current Assets		
9	95,509	204 Cash	89,694	(5,815)
10		205 Special Deposits	-	-
11		206 Notes Receivable	-	-
12	92,596	207 Accounts Receivable	87,949	(4,647)
13	-	208 Interest and Dividends Receivable	-	-
14	1,404	209 Materials and Supplies	2,471	1,067
15	691	210 Other Current Assets	-	-
16	190,200	Total Current Assets	180,114	(9,395)
17		Reserve Funds		
18	-	211 Sinking Funds	-	-
19	-	212 Insurance and Other Funds	-	-
20	-	Total Reserve Funds	-	-
21		Prepaid Accounts		
22	2,485	213 Prepaid Insurance	2,511	26
23		214 Prepaid Interest	-	-
24		215 Other Prepayments	1,929	1,929
25	2,485	Total Prepaid Accounts	4,440	1,955
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	2,173,974	Grand Total	2,198,414	25,131

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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	20,000	301 Common Stock (p 204)	20,000	-
4		302 Preferred Stock (p 204)		-
5		303 Employees' Stock (p 204)		-
6	20,000	Total Capital Stock	20,000	-
7				
8		304 Premium on Capital Stock		
9				
10		Bonds, Coupon, and Long Term Notes		
11				
12		305 Bonds (p 204)		-
13	1,074,432	306 Coupon and Long Term Notes (p 204)	996,686	(77,746)
14	1,074,432	Total Bonds, Coupons, and Long Term Notes	996,686	(77,746)
15		Current Liabilities		
16	20,127	307 Notes Payable (p 205)	20,165	38
17	37,327	308 Accounts Payable	39,021	1,694
18	-	309 Customers' Deposits		-
19	-	310 Matured Interest Unpaid		-
20	-	311 Dividends Declared		-
21	9,939	312 Other Current Liabilities	4,630	(5,309)
22	67,393	Total Current Liabilities	63,816	(3,577)
23		Accrued Liabilities		
24		313 Tax Liability		-
25		314 Interest Accrued		-
26		315 Other Accrued Liabilities		-
27	-	Total Accrued Liabilities	-	-
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	549,918	319 Depreciation Reserve (p 206)	604,354	54,436
35	37,156	320 Other Reserves (Deferred Taxes)	61,804	24,648
36	587,074	Total Reserves	666,158	79,084
37		Appropriated Surplus		
38		321 Sinking Fund Reserves		
39		323 Contributions for Extensions		-
40	361,906	324 Surplus Invested in Plant		(361,906)
41	361,906	Total Appropriated Surplus	-	(361,906)
42	63,169	400 Profit and Loss Balance (p 301)	28,575	(34,594)
43	425,075	Total Corporate Surplus	28,575	(396,500)
44				
45	2,173,974	Grand Total	1,775,235	(398,739)

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PLANT INVESTMENT ACCOUNTS

Show for all items of plant, classified in accordance with the prescribed Uniform System of Accounts, the particulars called for by the column headings.

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.

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.

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	70,484				70,484
4	Total Intangible Property	70,484	-	-	-	70,484
5	Tangible Property					
6	Land	62,931				62,931
7	Structures	127,657	2,500	(1,650)		128,507
8	Pumping Plant Equipment	38,993				38,993
9	Misc. Pumping Plant Equipment	6,247				6,247
10	Purification System	-				-
11	Transmission and Distribution Mains	744,142	26,923			771,065
12	Services	25,850				25,850
13	Consumers' Meters	206,391	3,394	(4,358)		205,427
14	Conumers' Meter Installation	-				-
15	Hydrants	45,600	4,357			49,957
16	Fire Cisterns, Basins, Fountains	-				-
17	Water Rights	675				675
18	Miscellaneous Expenditures	-				-
19	Total Plant Investment	1,328,970	37,174	(6,008)	-	1,360,136
20	General Equipment					
21	Office Equipment	9,978				9,978
22	Shop Equipment	3,303				3,303
23	Stores Equipment	616,272	3,445			619,717
24	Transportation Equipment	11,710	-	-		11,710
25	Laboratory Equipment	-				-
26	Miscellaneous Equipment	9,016				9,016
27	Total General Equip	650,279	3,445	-	-	653,724
28	Unfinished Construction	2,040			(2,040)	-
29	Total Cost of All Property	1,981,289	40,619	(6,008)	(2,040)	2,013,860
30	Assessed Value of Real Estate	409,800				397,400
31	Assessed Value of Other Property	349,200				717,950
32	Total Assessed Value	759,000				1,115,350

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MISCELLANEOUS PHYSICAL PROPERTY

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	\$ -	\$ -	\$ -	\$ -

OTHER INVESTMENTS

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	

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

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	\$ -	\$ -	\$ -	\$ -

OTHER UNADJUSTED DEBITS

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	\$ -	\$ -	\$ -	\$ -

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CAPITAL STOCK

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,	200	\$ 100.00	\$ 20,000	\$ 20,000	
2	Preferred,					
3	Premium,					
4	Treasury Stock					
5	TOTALS			\$ 20,000		\$ -

BONDS, COUPON, AND LONG TERM NOTES.

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	Salsbury Bank and Trust	1992	2021	150,000	57,635	P + 2.75%	Q		3,765
13	MWPAT	2011	2031	1,035,671	880,989	2.00%	A		20,071
14	Salsbury Bank and Trust	2012	2018	120,000	58,062	3.25%	M		2,022
15									
16									
17	Total Coupon and Long Term Notes			1,305,671	996,686				25,858
18	GRAND TOTAL						Totals		25,858

(996,686)

SUNDRY CURRENT LIABILITIES						
Line No.	NOTES PAYABLE					
	Name of Creditor (a)	Date of Issue (b)	Date of Maturity (c)	How Secured (d)	Rate of Interest (e)	Amount (f)
1	Mary Bartholomew	11/14/2011	on demand	Corporate Assets	0.19%	20,165
2						
3						
4						
5						
6						
7						
8				TOTAL		
PREMIUM ON BONDS						
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					
OTHER UNADJUSTED CREDITS						
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				

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DEPRECIATION RESERVE		
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	\$ 549,918
2	Credits to Depreciation Reserve during year:	
3	Acct. 610-10 Depreciation	53,305
4	Other Accounts (Amortization)	5,213
5		
6	TOTAL CREDITS DURING YEAR	\$ 608,436
7	Net Charges for Plant Retired:	
8	Book Cost of Plant Retired (Net value \$6008 - \$1926)	4,082
9	Cost of Removal	
10	Salvage (credit in red)	
11		
12	NET CHARGES DURING YEAR	4,082
13	Balance December 31	\$ 604,354

BASES OF DEPRECIATION CHARGES		
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		
15		
16		
17		
18		
19		

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)	295,391	(22,503)
3	600	Operating Expenses (p 302-303)	184,644	(3,524)
4		Net Operating Revenues	110,747	(18,979)
5	550	Uncollectible Operating Revenues		
6	551	Taxes (p 303)	56,314	17,661
7		Net Operating Income	54,433	(36,640)
8		Non-Operating Income		
9	560	Merchandising and Jobbing Revenue*	-	-
10	561	Rent from Appliances	-	-
11	562	Miscellaneous Rent Income	-	(1)
12	563	Interest and Dividend Income	-	-
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	-	(1)
17		Total Gross Income	54,433	(36,641)
18		Deductions From Gross Income		
19	575	Miscellaneous Rents	-	-
20	576	Interest on Bonds and Coupon Notes	-	-
21	577	Miscellaneous Interest Deductions	25,858	(2,047)
22	578	Amortization of Discount (p 203)	-	-
23	579	Miscellaneous Deductions from Income	-	-
24		Total Deductions from Gross Income	25,858	(2,047)
25		Income Balance Transferred to Profit and Loss	28,575	(34,594)

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)		425,075
28	402 Credit Balance transferred from Income Acct (p301)		28,575
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)	1,900	
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	451,750	
40	Totals	453,650	453,650

41 (Note) Explain below amounts entered as Other Deductions form Surplus or Misecellaneous Credits:
 42
 43
 44
 45

*In case the Merchandising and Jobbing business shows a loss, the amount should appear in red.

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OPERATING REVENUES			
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	273,997	(19,950)
3	502 Flat-rate Sales to General Consumers	-	-
4	503 Sales to Other Water Companies	-	-
5	504 Municipal Hydrants	21,319	(718)
6	505 Miscellaneous Municipal Revenues	-	-
7	Total Revenues from Water Operations	295,316	(20,668)
8	MISCELLANEOUS REVENUES		
9	506 Rent from Property Unused in Operation	-	-
10	507 Miscellaneous Operating Revenues	75	(1,834)
11	Total Revenues from Miscellaneous Operation	75	(1,834)
12	Total Operating Revenues	295,391	(22,503) -

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	Common stock	9-12%		\$ 20,000	\$ 1,900	12/18/2015	12/18/2015
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	TOTALS			TOTAL	\$ 1,900		

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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	3,996	363
5		Total Source of Water Supply Expenses	3,996	363
6	602	Water Purchased for Resale	-	-
7		Pumping Expenses		
8	603-1	Pumping Labor	-	-
9	603-2	Boiler Fuel	-	-
10	603-3	Water for Steam	-	-
11	603-4	Electric Power Purchased	21,871	5,005
12	603-5	Miscellaneous Pumping Station Supplies and Expenses	-	-
13	604-1	Maintenance of Power Pumping Buildings and Fixtures		-
14	604-2	Maintenance of Pumping Equipment	8,715	4,246
15	604-3	Maintenance of Miscellaneous Pumping Plant Equipment		-
16		Total Pumping Expenses	30,586	9,251
17		Purification Expenses		
18	605-1	Purification Labor	7,573	2,898
19	605-2	Purification Supplies and Expenses		-
20	606-1	Maintenance of Purification Buildings and Fixtures	-	-
21	606-2	Maintenance of Purification Equipment		-
22		Total Purification Expenses	7,573	2,898
23		Transmission and Distribution Expenses		
24	607	Inspecting Customers' Installations		-
25	608	Miscellaneous Trans and Dist Supplies and Expenses	-	-
26	609-1	Maintenance of Trans and Dist Buildings and Expenses	-	(328)
27	609-2	Maintenance of Trans and Dist Mains	21,613	5,365
28	609-3	Maintenance of Storage, Reservoirs, Tanks, and Standpipes	-	-
29	609-4	Maintenance of Services		-
30	609-5	Maintenance of Meters	359	283
31	609-6	Maintenance of Hydrants	10,786	6,031
32	609-7	Maintenance of Fountains and Troughs		-
33		Total Trans and Dist Expenses	32,758	11,351
34		General and Miscellaneous Expenses		
35	610-1	Salaries of General Officers and Clerks	1,350	(10,700)
36	610-2	General Office Supplies and Expenses	10,950	(1,306)
37	610-3	Outside Labor and Professional Fees	31,430	(11,137)
38	610-4	Insurance	4,847	(2,200)
39	610-5	Accidents and Damages	-	-
40	610-6	Store Expenses	-	-
41	610-7	Transportation Expenses	710	(342)
42	610-8	Inventory Adjustments	-	-
43	610-9	Maintenance of General Structure	-	-
44	610-10	Depreciation	53,305	1,391
45	610-11	Miscellaneous General Expenses	7,139	(3,093)
46		Total General and Miscellaneous Expenses	109,731	(27,387)
47		Grand Total Operating Expenses	184,644	(3,524)

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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	Real Estate			5,945	5,945
49	Personal Property			10,215	10,215
50	Other			319	319
51	Corp. Income Tax	34357	5,478		39,835
52					-
53					-
54					-
55					-
56					-
57		34,357	5,478	16,479	56,314

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REAL ESTATE INFORMATION

1. Land owned by the Company.

	Location	Use
A.	East Mt. (Water Farm Rd) Sheffield, MA	Water Shed and Reservoir
B.	Brush Hill (Water Farm Rd) Sheffield, MA	Water Shed and Reservoir
C.	South Main St (Pike Rd) Sheffield, MA	Well and Pumping house
D.	Maple Avenue, Sheffield MA	Well and Pumping house
E.		
F.		
G.		
H.		
I.		
J.		

	Area	When Bought	Cost
A.	320 acres	1896	no record
B.	36 acres	1896	no record
C.	2 acres	1956	\$1,548
D.	27.8 acres	1992	\$53,453
E.			
F.			
G.			
H.			
I.			
J.			

2. Buildings owned by Company.

	Location	Use
A.	East Mt. (Water Farm Rd) Sheffield, MA	Covering over reservoir
B.	South Main Street (Pike Rd) Sheffield, MA	Pumphouse
C.	Water Farm Road (Brush Hill) Sheffield, MA	Pumphouse and covering over Reservoir
D.		
E.		
F.		
G.		
H.		
I.		
J.		

	Size	Material	When Built	Cost
A.	20X40	Wood	1996 (rebuilt)	\$1,000
B.	8X12	Concrete/brick	1957	\$5,500
C.	10X40	Wood	1957	\$4,213
D.				
E.				
F.				
G.				
H.				
I.				
J.				\$10,713

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

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.

Source of water are wholly owned
 2 reservoirs, 4 springs, 2 wells
 Sources are covered and wells protected
 Water is tested regularly by approves laboraties for Department of Environmental Protection as required

2. Watersheds owned by the Company.

Location	Area	When Bought	Cost
A. East Mountain (Water Farm Rd.)	320 acres	1896	no record
B. Brush Hill (Water Farm Rd.)	36 acres	1896	no record
C. South Main Street (Pike Rd.)	2 acres	1956	\$1,548
D. Maple Avenue	28 acres	1992	\$53,453
Total			\$55,001

Remarks:

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.

Water rights were bought at the time of incorporation and transferred to the Corporation in 1915. They are on the books at \$500. In addition, \$175 was paid in 1956 for well options.

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. South Main Street (P)	8"	248'	Covered	1957	\$10,906
B. Maple Avenue	8"	311'	Covered	1992	\$87,168
C.					
D.					
E.					
F.				Total	\$98,074
5. Give a full and complete description of the wells:					
6. Reservoirs					
Location	Area at Surface When Full	Full Capacity In Gallons	When Built	Cost	
A. East Mountain (Water Farm Rd.)	30X40	not in use			
B. East Mountain (Water Farm Rd.)	20X40	not in use	1896	\$6,000	
C. East Mountain (Water Farm Rd.)	20X40	30,000	1936	\$4,000	
D. Water Farm Rd.		250,000	2012	\$616,272	
E.					
F.			Total	626,272	
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:					
<p>A. Not in use</p> <p>B. Spring covered by wooden building, concrete sides, gravel bottom and screened windows - NOT IN USE</p> <p>C. Storage reservoir, wooden building, concrete sides and bottom, screened windows</p> <p>D. Water storage tank</p>					
Note: Cost means the original cost of installation, not the book value.					

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:

2. BOILERS [This Schedule is not presently used]

3. CHIMNEYS [This Schedule is not presently used]

4. PUMPING ENGINES, STEAM-ACTUATED [This Schedule is not presently used]

5. PUMPS, DRIVEN BY CONNECTED POWER

	Location	Type	Name of Builder	When Installed	Cost
A.	Spring Water Farm Rd.	Turbine	GOULDS	1975	\$488
B.	Pike Rd. Well	Submersible	GOULDS	2007	\$9,664
C.	Maple Ave. Well	Submersible	GOULDS	2010	\$8,302
D.					
E.					
F.					
G.					
H.					
I.					
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.							50,000
B.							172,800
C.							129,600
D.							
E.							
F.							
G.							
H.							
I.							
J.							

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

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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.	Pump at spring (Water Farm Rd)	General Motors	1975	\$145
B.	Pump at well (Pike Rd)	Goulds	2007	in pump
C.	Pump at well (Maple Ave)	Goulds	2010	in pump
D.				
E.				
F.				
G.				
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.

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PUMPING INFORMATION - Continued

9. WATER WHEELS AND TURBINES

	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.						

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:

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

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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			2,889,600			
February			6,421,800			
March			4,302,851			
April			4,156,440			
May			3,817,065			
June			4,230,785			
July			3,984,725			
August			4,323,837			
September			4,234,543			
October			4,232,241			
November			2,816,881			
December			2,516,882			
TOTALS			47,927,650	-		

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

13. Average gallons pumped per day 131,309

14. Maximum gallons pumped in a day 316,800

15. Date of same 2/16/2015

16. Range of pressure in main _____ 40 _____ lbs. to _____ 70 _____ lbs.

17. Average pressure in mains _____ 60 _____ 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	
24. Average price of electric power per Kwhr	
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	Gals
29. Electric power used during the year	K.W. Hrs.

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
1"	Galvanized		152				152
1 1/2"	Galvanized		-				-
1 3/4"	Galvanized		92				92
2"	Galvanized		244				244
2 1/8"	Galvanized		7,365				7,365
3"	Galvanized		-				-
4"	Iron		1,970				1,970
8"	Iron		9,500				9,500
1 1/2"	Copper		2,020				2,020
3/4"	Copper		1,459				1,459
1/2"	Copper		100				100
8"	Transite		6,100				6,100
6"	Transite		8,100				8,100
4"	Transite		3,925				3,925
6"	Ductile Iron		13,780				13,780
2"	PVC		2,679				2,679
6"	PVC		2,560				2,560
4"	Ductile Iron		19				19
		Totals	60,065	-	-	-	60,065

- 2. Cost of repairs per mile of pipe, including valves
- 3. Number of leaks in mains, during the year
- 4. Number of leaks per mile
- 5. Length of mains less than 4 inches in diameter

* 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.	Water Farm Rd.				
B.					
C.					
D.					
	Inside Diameter	Capacity In Gallons	When Built		Cost
A.		250,000	2012		
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
3/4"	Galvanized	150			150
3/4"	Copper	215			215
1/2"	Copper	101			101
2"	Galvanized	4			4
1"	Copper	4			4
4"	Transite	2			2
1"	Galvanized	1			1
6"	Ductile Iron	1			1
2"	Copper	2			2
1"	Plastic	1			1
1 1/4"	Plastic	1			1
Totals		482			482
8. Average length of service pipe					
9. Average cost of service laid during the year, \$					
10. Percentage of services that are metered,				99%	
11. Percentage in income that is metered,				99%	
12. Leaks in service during the year,					
13. Are service pipes paid for by consumers, in whole or in part and to what extent? Yes, 100% by consumers.					
Note: Cost means the original cost of construction, not the book value.					

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 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
8	Gate No.1	7		1	8
4	Gate No. 3	7			7
2	Check	2			2
6	Gate Hub & Open	5			5
2 1/2	Gate Hub & Open	2			2
6	Gate O.R.N.E.	15			15
2	Gate O.R.N.E.	17			17
1 1/2	Gate O.R.N.E.	2			2
1	Gate O.R.N.E.	1			1
TOTALS		58	0	1	59

The above list should include all valves that are installed in the mains, whether they are gate valves, blow-offs, check valves or otherwise.

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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
4	2	35			35
2-1/2	2	2			2
6	2	11			11
Totals		48	0	0	48
<p>16. Were all of the above hydrants purchased and installed at the expense of the company?</p> <p>17. If not, under what arrangements were they purchased and installed?</p>					
18. Hydrants, Private					
Nominal Diameter, Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
Totals					
<p>19. Were the above hydrants purchsaed and installed at the expense of the company?</p> <p>20. If not, under what arrangements were they purchased and installed?</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**
1/2						
5/8	473	2	11	9	475	2
3/4	1	-			1	
1	17	-			17	
1 1/2	3	-			3	
2	5	-			5	
3						
4						
6						
Totals	499	2	11	9	501	2

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

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

24. Are any of these meters paid for by consumers, and to what extent? No.

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

** These meters should include those that are fit for use only.

DISTRIBUTION INFORMATION - Concluded

25. Meters owned by company as of December 31

Maker	Type	Size								
		1/2	5/8	3/4	1	1 1/2	2	3	4	6
Hersey			427	1	16	3	2			
Neptune			50		1		3			
	Totals		477	1	17	3	5			

CONSUMPTION INFORMATION

1. Estimated total population of territory covered by franchise	
2. Estimated population reached by the distributing system	
3. Estimated population actually supplied	1100
4. Total consumption during the year	29,719,669 gals.
5. Average daily consumption	81,424 gals.
6. Day on which the greatest amount was pumped	2/16/2015
7. Gallons pumped on above day	316,800
8. Week during which greatest amount was pumped	
9. Gallons pumped during above week	
10. Gallons per day per service	169
11. Consumption metered	29,719,669 gals.
12. Consumption metered,	99 percent of total consumption

13. CUSTOMERS

Number Being Supplied at Beginning of Year	Discontinued Since	Connected Since	Number Being Supplied at Close of Year
482		1	483

Name of City, Town, or District	Number of Customers as of December 31
Sheffield, MA *480 metered customers, 3 fixed fee customers	483

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 December 31, [2015](#)

By meter

See attached.

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 sink, per year

Per bowl, per year

Per private hydrant, per year

For sprinkler systems

For water motors

Per drinking fountain, per year

Per public hydrant, per year

For watering troughs

Minimum charge \$104.98

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

Are payments required in advance? No.

When are meters read and bills rendered? Meters are read at the end of each month.

Bills are rendered at the end of each quarter.

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

President

Treasurer

Directors

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

SS.

_____, 20__

Then personally appeared

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

*Notary Public or
Justice of the Peace*