The Commonwealth of Massachusetts

2013

RETURN

OF THE

Westport Harbor Aqueduct Company

WATER COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year ended December 31, 2013

Name of officer to whom correspondence should be addressed regarding this report. Betty Brescott

Office title Treasurer Office address 52 Perch Rock Rd, P.O. Box 3997

Westport, MA zip code 02790

GENERAL INFORMATION

1. Full corporate title company .Westport Harbor Aqueduct Company Telephone No. ..... ✓
2. Location of principal business office, 52 Perch Rock Road, P.O. Box 3997, Westport, MA 02790
3. Date of organization, ...1891..... 4. Date of incorporation ..1891.....
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, .Westport Point and Westport Harbor Areas..
9. Capital stock authorized by charter, $ .6,000.....
10. Capital stock issued prior to August 1, 1914, $ .5,800.....
11. Capital stock issued with the 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 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 . 1,300.....

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 .Meyer, Regan + Wilner, LLP : Compilation of Financial Statements and preparation of Form 1120, Massachusetts P.S.I. and Water Company report.....

14. Date when company first began to distribute and sell water, 1905.....
15. Total number of stockholders, 58.....
16. Number of stockholders resident in Massachusetts, .all summer residents.....
17. Amount of stock held in Massachusetts, number of shares, ..58.., amount, $ .5,800.....

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salaries
President	Fredrick S. Blackall	3380 Bridegate Dr. Jupiter, FL 33477	Ø
Vice President	William J. Underwood	PO Box 167 Adamsville, RI 02801	Ø
Treasurer	Betty Prescott	35 Mattapoisett Ave Swansea, MA 02777	Ø
Secretary	Frank Coolidge	110 Wordell Road Somerset, MA 02726	Ø

DIRECTORS*

Names	Addresses	Fees Paid During Year
Thomas Drew	101 Pratt St. Providence, RI 02906	Ø
William Krause	68 Paris Rd. New Hartford, NY 13413	Ø
Deborah Robbins	6 Bassett Creek Trail Hobe Sound, FL 33455	Ø
David Root	52 West Cedar St. Boston, MA 02114	Ø
W. Hugh Morton	1480 Drift Rd Westport, MA 02790	Ø
Barbara Wisbach	27 Prospect Ave Westport, MA 02790	Ø

*By General Laws, Chapter 164, Section 83, the Return must contain a "List of names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

200

Annual report of Westport Harbor Aqueduct Company Year ended December 31, ~~19~~ 2013

COMPARATIVE GENERAL BALANCE SHEET.

The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. All credit items hereunder should be in red ink.

Line No.	Balance at Beginning of Year (a)		ASSETS (b)	Balance at Close of Year (c)		Net Change During Year (Increase in Black Decrease in Red). (d)	
1	$ ****	*	INVESTMENTS	$ ****	*	$ ****	*
2	145,583		101-113 Plant Investment (p. 202)	146,890		1,307	
3			114-119 General Equipment (p. 202)				
4			201 Unfinished Construction (p. 202)				
5			202 Miscellaneous Physical Property (p. 203)				
6			203 Other Investments (p. 203)				
7	145,583		Total Investments,	146,890		1,307	
8	****	*	CURRENT ASSETS	****	*	****	*
9	11,958		204 Cash	24,855		12,897	
10			205 Special Deposits				
11			206 Notes Receivable				
12			207 Accounts Receivable				
13			208 Interest and Dividends Receivable				
14			209 Materials and Supplies				
15	63		210 Other Current Assets	242		179	
16	12,021		Total Current Assets,	25,097		13,076	
17	****	*	RESERVE FUNDS	****	*	****	*
18			211 Sinking Funds				
19			212 Insurance and Other Funds				
20			Total Reserve Funds,				
21	****	*	PREPAID ACCOUNTS	****	*	****	*
22			213 Prepaid Insurance				
23			214 Prepaid Interest				
24			215 Other Prepayments				
25			Total Prepaid Accounts,				
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	157,604		GRAND TOTAL	171,987		14,383	

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, 2013

COMPARATIVE GENERAL BALANCE SHEET.

The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. All debit items hereunder should be in red ink.

Line No.	Balance at Beginning of Year (a)		LIABILITIES (b)	Balance at Close of Year (c)		Net Change During Year (Increase in Black Decrease in Red). (d)	
1	$****	*	CAPITAL STOCK	$****	*	$****	*
2							
3	5,800		301 Common Stock (p. 204)	5,800		—	
4			302 Preferred Stock (p. 204)				
5			303 Employees' Stock (p. 204)				
6	5,800		Total Capital Stock,	5,800		—	
7							
8	8,084		304 Premium on Capital Stock	8,084			
9							
10	****	*	BONDS, COUPON AND LONG TERM NOTES	****	*	****	*
11							
12			305 Bonds (p. 204)				
13			306 Coupon and Long Term Notes (p. 204)				
14			Total Bonds, Coupon and Long Term Notes,				
15	****	*	CURRENT LIABILITIES	****	*	****	*
16			307 Notes Payable (p. 205)				
17	1300		308 Accounts Payable	1300		—	
18			309 Consumers' Deposits				
19			310 Matured Interest Unpaid				
20			311 Dividends Declared				
21			312 Other Current Liabilities				
22	1300		Total Current Liabilities,	1300		—	
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 Credits,				
32	****	*	RESERVES				
33			318 Insurance and Casualty Reserve				
34	110,655		319 Depreciation Reserve (p. 204)	112,394		1,739	
35			320 Other Reserves				
36	110,655		Total Reserves,	112,394		1,739	
37	****	*	APPROPRIATED SURPLUS	****	*	****	*
38			321 Sinking Fund Reserves				
39			323 Contributions for Extensions				
40			324 Surplus Invested in Plant				
41			Total Appropriated Surplus				
42	31,765		400 Profit and Loss Balance (P. 301) ‡	44,409		12,644	
43			Total Corporate Surplus ‡				
44	31,765			44,409		12,644	
45	157,604		GRAND TOTAL	171,987		14,383	

‡Show the amount in red, if a deficit

79.03: continued

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, 2013

MISCELLANEOUS PHYSICAL PROPERTY

Give the 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 AT 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	N/A	$	$	$	$
2					
3					
4					
5	TOTALS				

OTHER INVESTMENTS

Give particulars of investments in stocks, bonds, etc. held by respondent at end of year.

	DESCRIPTION OF SECURITY HELD BY RESPONDENT (a)	Amount (b)
6	N/A	
7		
8		
9		TOTAL

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Give the 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. Entries in Col. (d) should be consistent with the returns made on page 301, Schedules of Income and Profit and Loss.

	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	N/A	$	$	$	$
11					
12					
13					
14					
15	TOTALS				

OTHER UNADJUSTED DEBITS

Give an analysis of the above-entitled account as of the close of year, showing in detail each item or subaccount amounting to $500 or more. Items Llss than $500 may be combined in a single entry "Minor Items . . . . . in number, each less than $500," giving the number of items thus combined.

	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	N/A	$	$	$	$
17					
18					
19					
20					
21	TOTALS				

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. Col. (e), "Adjustments made during the Year," should be interpreted to mean modifications of entries made in prior accounting periods. When any adjusting entry is made in Col. (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 Col. (e) in red and the amounts should appear in Col. (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										
4											
5	TANGIBLE PROPERTY	***	*	***	*	***	*	***	*	***	*
6	Land										
7	Structures	25,033								25,033	
8	Pumping Plant Equipment	64,032		1307						65,339	
9	Misc. Pumping Plant Equip.										
10	Purification System										
11	Trans'n and Dist'n Mains	56,518								56,518	
12	Services										
13	Consumers' Meters										
14	Consumers' Meter Installation										
15	Hydrants										
16	Fire Cist'ns, Basins, Fount'ns										
17	Water Rights										
18	Miscellaneous Expenditures										
19	Total Plant Investment	145,583								146,890	
20	GENERAL EQUIPMENT	***	*	***	*	***	*	***	*	***	*
21	Office Equipment										
22	Shop Equipment										
23	Stores Equipment										
24	Transportation Equipment										
25	Laboratory Equipment										
26	Miscellaneous Equipment										
27	Total General Equipment										
28	Unfinished Construction										
29	Total Cost of All Property	145,583								146,890	
30	Assessed Value of Real Estate										
31	Assessed Value of Other Property										
32	Total Assessed Value										

408

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 Col. (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	60	$ 100	$ 6,000	$ 5,800	$ 8,084
2	Preferred					
3	Employees					
4						
5		TOTALS	100	6,000	5,800	8,084

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. (h) should be consistant with return made on page 301, Income Schedule (line 20).

	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 Rate Per Cent. (f)	INTEREST PROVISIONS Dates Due (g)	Interest Accrued During Year Charged to Income (h)	Interest Paid During Year (i)
6	Mortgage Bonds: N/A			$	$			$	$
7									
8									
9									
10	Total Bonds								
11	Coupon and Long Term Notes:								
12									
13									
14	220 CMR - 538								
15									
16									
17	Total Coupon & Long Term Notes								
18	GRAND TOTAL						TOTALS		

Annual report of Westport Harbor Aqueduct Company..... Year ended December 31, 2013.

SUNDRY CURRENT LIABILITIES

NOTES PAYABLE

Line No.	Name of Creditor (a)	Date of Issue (b)	Date of Maturity (c)	How Secured (d)	Rate of Interest (e)	Amount (f)
1						$
2						
3						
4						
5						
6						
7						
8					TOTAL	N/A

PREMIUM ON BONDS

Give an analysis of the respondent's accounts covering premium on bonds or other evidences of indebtedness. Entries in Col. (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				N/A

OTHER UNADJUSTED CREDITS

Give the names in Col. (a) and indicate the character, in Col. (b), of the several subaccounts which 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			$
24			
15			
16			
17			
18		TOTAL	N/A

206

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, ~~19~~2013.

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	$110,655
2	Credits to Depreciation Reserve during year:	
3	Acct. 610-10 Depreciation	1739
4	Other Accounts (Specify)	
5		
6	TOTAL CREDITS DURING YEAR	1739
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,	112,394

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.

Line No	Book	Method/year	TAX	Method/yr
14				
15	Structures	-	$	
16				
17	Pump, Equip	1,739	3,484	MACRS plus 179 Expense
18				
19	Pipes, Mains	-		
		$1739	$3,484	

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, 2013

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.	Acc't No	ITEM (a)	Amount (b)		Comparison with Previous Year (Increase in Black, Decrease in Red.) (c)	
1		OPERATING INCOME	****	*	****	*
2	500	Operating Revenues (p. 302)	$53,680		$3,235	
3	600	Operating Expenses (pp. 302-303	40,278		4,883	
4		Net Operating Revenues	13,402		(1,648)	
5	550	Uncollectible Operating Revenues	758		(281)	
6	551	Taxes (p. 303)				
7		Net Operating Income	12,644		(1,367)	
8		NON-OPERATING INCOME	****	*	****	*
9	560	Mdse. and Jobbing Revenue*				
10	561	Rent from Appliances				
11	562	Miscellaneous Rent Income				
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				
17		GROSS INCOME	12,644		(1,367)	
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	12,644		(1,367)	

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.

	Acc't No	ITEM (a)	Debits (b)		Credits (c)	
26		CREDITS	$****	*	$****	*
27	401	Credit Balance at Beginning of Fiscal Period (p. 201)	****	*	31,765	
28	402	Credit Balance transferred from Income Acct. (p. 301)	****	*	12,644	
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	Disc'nt 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			44,409	
40		TOTALS			44,409	

41 (Note) Explain below amounts entered as Other Deductions from Surplus or Miscellaneous Credits
42
43
44
45

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

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.	Acc't No.	CLASS OF WATER OPERATING REVENUE (a)	Amount of Revenue for Year (b)		Comparison with Revenue of Previous Year (Increase in Black, Decrease in Red.) (c)		
1		REVENUES DROM SALE OF WATER	$****	*	$****	*	
2	501	Metered Sales to General Consumers					
3	502	Flat-rate Sales to General Consumers	53,680		3235		
4	503	Sales to Other Water Companies					
5	504	Municipal Hydrants					
6	505	Miscellaneous Municipal Revenues					
7		Total Revenues from Water Operations	53,680		3235		
8		MISCELLANEOUS REVENUES	****	*	****	*	
9	506	Rent from Property used in Operation					
10	507	Miscellaneous Operating Revenues					
11		Total Revenues from Miscellaneous Operation					
12		Total Operating Revenues	53680		3235		

DIVIDENDS DECLARED DURING THE YEAR

Give perticulars 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 Regular (b)	RATE PER CENT Extra (c)	Amount of Capital Stock on which Dividend was Declared (d)	Amount of Dividend (e)	DATE Declared (f)	DATE Payable (g)
13	220 CMR - 542			$	$ Ø		
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	TOTALS			TOTAL	Ø		

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	MANE OF OPERATING EXPENSE ACCOUNT (a)	Amount of Operating Expense for Year (b)		Comparison with Previous Year (Increase in Black, Decrease in Red.) (c)	
1		SOURCE OF WATER SUPPLY EXPENSES	$ ****	*	$ ****	*
2	600-1	Maintenance of Water Supply Buildings and Fixtures				
3	600-2	Maintenance of Surface Source of Supply Facilities				
4	600-3	Maintenance of Ground Source Water Supply				
5		Total Source of Water Supply Expenses				
6	602	Water Purchased for Resale				
7		PUMPING EXPENSES	****	*	****	*
8	603-1	Pumping Labor	4,800		(470)	
9	603-2	Boiler Fuel				
10	603-3	Water for Steam				
11	603-4	Electric Power Purchased	1,241		(246)	
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	278		(2225)	
15	604-3	Maintenance of Miscellaneous Pumping Plant Equipment				
16		Total Pumping Expenses	6319		(2941)	
17		PURIFICATION EXPENSES	****	*	****	*
18	605-1	Purification Labor				
19	605-2	Purification Supplies and Expenses	5,135		243	
20	606-1	Maintenance of Purification Buildings and Fixtures				
21	606-2	Maintenance of Purification Equipment				
22		Total Purification Expenses	5135		243	
23		TRANSMISSION AND DISTRIBUTION EXPENSES	****	*	****	*
24	607	Inspecting Customers' Installation				
25	608	Miscellaneous Trans. and Dist. Supplies and Expenses				
26	609-1	Maintenance of Trans, and Dist. Buildings and Fixtures			(1040)	
27	609-2	Maintenance of Trans. and Dist. Mains	19850		7849	
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	19850		6809	
34		GENERAL AND MISCELLANEOUS EXPENSES	****	*	****	*
35	610-1	Salaries of General Officers and Clerks				
36	610-2	General Office Supplies and Expenses	180		75	
37	610-3	Law Expenses - General	-			
38	610-4	Insurance	3719		-	
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 Structures	578		578	
44	610-10	Depreciation	1739		33	
45	610-11	Miscellaneous General Expenses*	3516		(195)	
46		Total General and Miscellaneous Expenses	9732		491	
47		GRAND TOTAL OPERATING EXPENSES	41,036		4,602	

* Accounting 1300 Taxes 1942 Fees, Permits, Dues 274

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

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, classifying them 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. (Increase in Black, Decrease in Red.) (c)
25	601	Maint. of Source of Water Supply		
26	602	Water Purchased for Resale		
27	603	Pumping Labor, Supplies and Expenses		
28	604	Maint. of Pumping Plant		
29	605	Purification Labor, Supplies and Expenses		
30	606	Maint. of Purification Buildings and Equipment		
31	607	Inspecting Customers' Installations		
32	608	Misc. Trans. and Dist. Supplies and Expenses		
33	609	Maint. of Trans. and Dist. System		
34	610-10	Depreciation		
35	610-1-11	General and Miscellaneous Expenses		
36				
37		TOTAL OPERATING EXPENSES		

TAXES

	Kind of Tax	Federal	State	Municipal	Total
48	Real Estate			1013	1013
59	Personal Property			171	171
50	Income		758		758
51					
52					
53					
54					
55					
56					
57	TOTALS		758	1184	1942

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, ~~19~~ 2013

REAL ESTATE INFORMATION

1. Land owned by the Company.

	Location	Use
A.	Plot 89, Lot 103 Westport, MA	2 wells and 1 pumphouse
B.		
C.		
D.		
E.		
F.		
R.		
H.		
I.		
J.		

	Area	When Bought	Cost	
A.	Lot 103 7343	1903	unknown	
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				
J.				

2. Buildings owned by the Company.

	Location	Use
A.	Lot 103	Pumphouse E
B.		
C.		
D.		
E.		
F.		
R.		
H.		
I.		
J.		
K.		

	Size	Material	When Built	Cost	
A.	20x20	Wood	1900	unknown	
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					
K.					

*By cost is meant the original cost of Installation, not the Book Value.

Annual report of Westport Harbor Aqueduct ..... Year ended December 31, 2013

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. .

Well #2 Lot 103 20 Ft deep 90 gal/min owned
Well #1 Lot 103 50 Ft deep 30 gal/min owned

2. Watersheds owned by the Company.

Location	Area	When Bought	Cost*	
A. None				
B.				
C.				
D.				

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.

*By cost is meant the original cost of Installation, not the Book Value.

402

SUPPLY INFORMATION - Continued

4. Wells

	Location	Inside Dimensions	Depth Below High Water	Covered or Uncovered	When Built	Cost*
A.	#2 Lot 103	6"	20 Ft	C	1890	100
B.	#1 Lot 103	6"	50 Ft	C	1900	100
C.						
D.						
E.						
F.						

5. Give a full and complete descriptions of the wells

Drilled wells with 6" casings

6. Reservoirs

	Location	Area at Surface When Full	Full Capacity in Gallons	When Built	Cost
A.	N/A				
B.					
C.					
D.					
E.					

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.

Annual report of Westport Harbor Aqueduct Company Year ended December 31, ~~19~~ 2013

1. PUMPING INFORMATION

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.

Pumping Station with purifiers that deliver water to local residents via pipes and mains to curb stops of residents, electric power.

2. BOILERS

This schedule not presently used

3 CHIMNEYS

This schedule not presently used

4. PUMPING ENGINES, STEAM-ACTUATED

This schedule not presently used

5. PUMPS, DRIVEN BY CONNECTED POWER.

	LOCATION	TYPE	NAME OF BUILDER	WHEN INSTALLED	COST*
A.	pumping station, pumps purchased		as required	NN	1,000/pump
B.	252 Perch Rock Rd, Westport				
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

	NUMBER OF CYLS.	SINGLE OR DOUBLE ACTING	RATED STROKES PER MINUTE	LENGTH OF STROKE	DIAM. OF PISTONS OR PLUNGERS	HOW DRIVEN	DISPLACEMENT PER 24 HOURS
A.							
B.							
C.							
D.							
E.							
F.							
G.							
H.							
I.							
J.							

*By cost is meant the original cost of Installation, not the Book Value.

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

PUMPING INFORMATION - Continued

6. Gas producers.

This schedule 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 Diameter	Dimensions of Cylinders Stroke	2 or 4 Stroke Cycle	Rated H.P.
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.				
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 Horse Power,

*By cost is meant the original cost of installation, not the Book Value.

PUMPING INFORMATION (Continued)

9. WATER WHEELS AND TURBINES N/A

	LOCATION	NAME OF BUILDER	WHEN INSTALLED	COST*
A.				
B.				
C.				
D.				

	TYPE OF MACHINE	DIAM. OF RUNNER	WORKING HEAD	SPEED	TYPE OF DRIVE	RATED H.P.
A.						
B.						
C.						
D.						
					Total Horse Power	

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.

*By cost is meant the original cost of Installation, not the Book Value.

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

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			166,960				
February			86,836				
March			84,004				
April			61,300				
May			124,700				
June			237,880				
July			323,040				
August			333,700				
September			191,940				
October			82,270				
November			59,900				
December			51,000				
Totals			1,803,530				

12. Based upon the Displacement of. . . .gallons per revolution with . . . . .per cent allowance for slip. . . . .
13. Average gallons pumped per day . . 4941. . . . . .
14. Maximum gallons pumped in a day . . . 12,400. . . . . .
15. Date of same . . . . August 9, 2013. . . . . .
16. Range of pressure in main. . . 55. lbs. to. . . 65. . lbs. . . . . .
17. Average pressure in mains . . . 60. . lbs. per sq. in. . . . . .

Annual report of Westport Harbor Aqueduct Company Year ended December 31, ~~19~~ 2013

PUMPING INFORMATION (Concluded)

18. Kind of coal ..... N/A .....
19. Average price per net ton, delivered .....
20. Average price of wood per cord, delivered .....
21. Average price of gas per M. 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. 8124 kWh @ $1,241 = 15¢/kWh
25. Wood consumed during the year .... N/A ..... 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 ..... 8124 ..... 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
3 in	PVC		~3 miles				~3 miles
220 CMR - 553		TOTALS					

2. Cost of repairs per mile of pipe, including valves 13,478/3 = 4493

3. Number of leaks in mains, during the year 6

4. Number of leaks per mile 2

5. Length of mains less than 4 inches in diameter ~3 miles

*If laid on surface of ground mark S.

†If cast iron, give weight per lineal foot.

409

410

Annual report of... Westport Harbor Aqueduct Company... Year ended December 31, 2013

DISTRIBUTION INFORMATION (Continued)

6. Water towers or stand pipes. N/A

	Location	LAND Area	When Bought	Cost*
A.				
B.				
C.				
D.				

	Inside Diameter	Capacity in Gallons	When Built	Cost*
A.				
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
1"	Polyethylene	54			54
TOTALS					

8. Average length of service pipe. 50 feet.

9. Average cost of service laid during the year, $. 0

10. Percentage of services that are metered 0

11. Percentage in income that is metered 0

12. Leaks in service during the year N/A

13. Are service pipes paid for by consumers, in whole or in part and to what extent? in whole

*By cost is meant the original cost of Construction, not the Book Value.

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

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
3"	Ball	1			1
2"	Ball	1			1
1 1/2"	Ball	2			2
3/4 or 1"	Ball	38			38
	TOTALS				

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

Annual report of Westport Harbor Aqueduct Company Year ended December 31, ~~19~~2013

DISTRIBUTION INFORMATION (Continued)

15. HYDRANTS, PUBLIC. N/A

Minimal Diameter Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
	TOTALS				

16. Were all of the above hydrants purchased and installed at the expense of the Company?

17. If not, under what arrangements were they purchased and installed?

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				

19. Were the above hydrants purchased and installed at the expense of the Company?

20. If not, under what arrangements were they purchased and installed?

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, 2013

DISTRIBUTION INFORMATION (Continued)

21. Meters owned by Company* N/A

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†
½						
⅝						
¾						
1						
1½						
2						
3						
4						
6						
TOTALS						

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?

*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.

414

DISTRIBUTION INFORMATION (Concluded)

25. Meters owned by Company, as of December 31.

Maker	Type	SIZE ½	⅝	¾	1	1½	2	3	4	6	
220 CMR - 558											
	TOTALS										

Annual report of Westport Harbor Aqueduct Company Year ended December 31, 2013

CONSUMPTION INFORMATION

1. Estimated total population of territory covered by franchise 210
2. Estimated population reached by the distributing system 210
3. Estimated population actually supplied
4. Total consumption during the year 1803530 gals.
5. Average daily consumption 4941 gals.
6. Day on which the greatest amount was pumped August 9, 2013
7. Gallons pumped on above day 12,400
8. Week during which greatest amount was pumped Mid-August
9. Gallons pumped during above week 75,348
10. Gallons per day per service 1,395
11. Consumption metered N/A gals.
12. Consumption metered N/A per cent of total consumption

13. CUSTOMERS

Number being Supplied at Beginning of Year	Discontinued Since	Connected Since	Number Being Supplied at Close of Year
54			54

Name of City, Town or District	Number of Customers as of December 31.

Annual report of Westport Harbor Aqueduct Company ..... Year ended December 31, ~~19~~ 2013

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. 2013

By Meter

Residence Base Rate of $600/residence plus 90.50 per bedroom up to a maximum of five.

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

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

Are payments required in advance? yes

When are meters read and bills rendered? N/A

PC 417

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

[signature] Frederick S. Blackall IV ..... President.

Betty Prescott ..... Treasurer.

..... Directors.

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

State of Florida ss. March 6th 2014 19..
County of Palm Beach

Then personally appeared Frederick Steele Blackall IV

DL# B424-257-49-246-0

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

Notary Public State of Florida
Rachel M Huebbe
My Commission FF 078622
Expires 12/22/2017

[signature] Notary Public or Justice of the Peace.

Commonwealth of Massachusetts
Department of Public Utilities
One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2013

Name of Company Westport Harbor Aqueduct Co.
D/B/A
Address 52 Perch Rock Rd., P.O. Box 3997
Westport, MA 02790

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	$ 53,680	pg 11
Other Revenues (outside Massachusetts)	$	
Total Revenues	$ 53,680	

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature Betty Prescott
Name Betty Prescott
Title Treasurer

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name Betty Prescott
Title Treasurer
Address 52 Perch Rock Rd., P.O. Box 3997
Westport, MA 02790