

The Commonwealth of Massachusetts

2013

**RETURN**

OF THE

**Housatonic Water Works**

---

**WATER COMPANY**

TO THE

**DEPARTMENT OF PUBLIC UTILITIES**

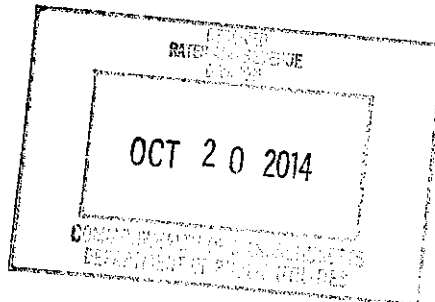
OF MASSACHUSETTS

**For the Year Ended December 31, 2013**

Name of Officer to whom correspondence  
should be addressed regarding this report, **James J. Mercer**

*Official title*    **Treasurer**

*; Office address,*    **80 Maple Avenue - Suite 1**  
**Great Barrington MA**    *zip code*    **01230**



**GENERAL INFORMATION  
PRINCIPALS AND SALARIED OFFICERS\***

| Titles          | Names                  | Addresses                                 | Annual Salaries |
|-----------------|------------------------|---|-----------------|
| President/Clerk | Frederick J Mercer, Jr | 314 North Plain Rd<br>Housatonic, MA      | 87,485          |
| Treasurer       | James J Mercer         | 143 Castle Street<br>Great Barrington, MA | 87,485          |
|                 |                        |   |                 |
|                 |                        |   |                 |
|                 |                        |   |                 |
|                 |                        |   |                 |
|                 |                        |   |                 |
|                 |                        |   |                 |
|                 |                        |   |                 |

**DIRECTORS\***

| Names                  | Addresses                                 | Fees Paid During Year |
|------------------------|---|-----------------------|
| Frederick J Mercer, Jr | 314 North Plain Rd<br>Housatonic, MA      | 0                     |
| James J Mercer         | 143 Castle Street<br>Great Barrington, MA | 0                     |
|                        |   |                       |
|                        |   |                       |
|                        |   |                       |
|                        |   |                       |
|                        |   |                       |
|                        |   |                       |

By General Laws, Chapter 164, Section 83, the Return must contain a "List of names of all their salaried officers and the amounts 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."

GENERAL INFORMATION.

1. Full corporate title company, Housatonic Water Works Company Telephone No. 413-528-1780
2. Location of principal business office, 80 Maple Avenue, STE 1, Great Barrington, MA 01230
3. Date of organization, June 7, 1898
4. Date of incorporation, March 8, 1898
5. Whether incorporated under general or special law, Special Law
6. If under special law, give chapter and year of act, 1897 - chapter 229
7. Give chapter and year of any subsequent special legislation affecting the Company,
8. Territory covered by charter rights, Village of Housatonic in the Town of Great Barrington and vicinity
9. Capital stock authorized by charter, \$ 40000
10. Capital stock issued prior to August 1, 1914, \$
11. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or the Department of Public Utilities since August 1, 1914,
 

|                           |      |    |
|---------------------------|------|----|
| 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.
13. Management Fees and Expenses during the Year.
 

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.

|                             |           |
|-----------------------------|-----------|
| Smith, Watson & Company LLP | \$4712.01 |
| Martin & Oliveira           | \$3218.53 |
14. Date when Company first began to distribute and sell water.
15. Total number of stockholders, 4
16. Number of stockholders resident in Massachusetts, 3
17. Amount of stock held in Massachusetts, number of shares.

## Comparative General Balance Sheet.

| Beginning Balance | Assets                                      | Ending Balance | Net Change During Year |
|-------------------|---|----------------|------------------------|
|                   | Investments                                 |                |                        |
| 2,061,147         | 101 - 113 Plant Investment (p 202)          | 2,061,147      | -                      |
| 187,682           | 114 - 119 General Equipment (p 202)         | 192,027        | 4,345                  |
|                   | 201 Unfinished Construction (p 202)         |                |                        |
|                   | 202 Miscellaneous Physical Property (p 203) |                |                        |
| 79,828            | 203 Other Investments (p 203)               | 77,476         | (2,352)                |
| 2,328,657         | Total Investments                           | 2,330,650      | 1,993                  |
|                   | Current Assets                              |                |                        |
| 97,766            | 204 Cash                                    | 94,381         | (3,385)                |
|                   | 205 Special Deposits                        |                |                        |
| 265,674           | 206 Notes Receivable                        | 303,735        | 38,061                 |
| 82,231            | 207 Accounts Receivable                     | 84,778         | 2,547                  |
|                   | 208 Interest and Dividends Receivable       |                |                        |
| 20,345            | 209 Materials and Supplies                  | 22,063         | 1,718                  |
| 7,360             | 210 Other Current Assets                    | 6,500          | (861)                  |
| 473,376           | Total Current Assets                        | 511,456        | 38,080                 |
|                   | Reserve Funds                               |                |                        |
|                   | 211 Sinking Funds                           |                |                        |
|                   | 212 Insurance and Other Funds               |                |                        |
| -                 | Total Reserve Funds                         | -              | -                      |
|                   | Prepaid Accounts                            |                |                        |
| 3,769             | 213 Prepaid Insurance                       | 2,938          | (831)                  |
|                   | 214 Prepaid Interest                        |                |                        |
| 11,851            | 215 Other Prepayments                       | 9,463          | (2,388)                |
| 15,620            | Total Prepaid Accounts                      | 12,401         | (3,219)                |
|                   | Unadjusted Debits                           |                |                        |
| 6,253             | 216 Unamortized Debt Discount Exp (p 203)   | 5,558          | (695)                  |
|                   | 217 Property Abandoned                      |                |                        |
| 30,038            | 218 Other Unadjusted Debits (p 203)         | 31,339         | 1,301                  |
| 36,291            | Total Unadjusted Debits                     | 36,898         | 606                    |
| 2,853,944         | Grand Total                                 | 2,891,405      | 37,461                 |

## Comparative General Balance Sheet.

| Beginning Balance | Liabilities                              | Ending Balance | Net Change During Year |
|-------------------|--|----------------|------------------------|
|                   | Capital Stock                            |                |                        |
| 40,000            | 301 Common Stock (p 204)                 | 40,000         | -                      |
|                   | 302 Preferred Stock (p 204)              |                |                        |
|                   | 303 Employees' Stock (p 204)             |                |                        |
| 40,000            | Total Capital Stock                      | 40,000         | -                      |
|                   | 304 Premium on Capital Stock             |                |                        |
|                   | Bonds, Coupon and Long Term Notes        |                |                        |
|                   | 305 Bonds (p 204)                        |                |                        |
| 751,763           | 306 Coupon and Long Term Notes (p 204)   | 690,834        | (60,930)               |
| 751,763           | Total Bonds, Coupons and Long Term Notes | 690,834        | (60,930)               |
|                   | Current Liabilities                      |                |                        |
|                   | 307 Notes Payable (p 205)                |                |                        |
| 56,670            | 308 Accounts Payable                     | 63,089         | 6,419                  |
|                   | 309 Customers' Deposits                  |                |                        |
|                   | 310 Matured Interest Unpaid              |                |                        |
|                   | 311 Dividends Declared                   |                |                        |
|                   | 312 Other Current Liabilities            |                |                        |
| 56,670            | Total Current Liabilities                | 63,089         | 6,419                  |
|                   | Accrued Liabilities                      |                |                        |
|                   | 313 Tax Liability                        |                | -                      |
| 1,746             | 314 Interest Accrued                     | 1,790          | 45                     |
| 675,319           | 315 Other Accrued Liabilities            | 760,404        | 85,085                 |
| 677,065           | Total Accrued Liabilities                | 762,195        | 85,130                 |
|                   | Unadjusted Credits                       |                |                        |
|                   | 316 Premium on Bonds (p 205)             |                | -                      |
| 185,884           | 317 Other Unadjusted Credits (p 205)     | 197,274        | 11,391                 |
| 185,884           | Total Unadjusted Debits                  | 197,274        | 11,391                 |
|                   | Reserves                                 |                |                        |
|                   | 318 Insurance and Casualty Reserves      |                |                        |
| 1,023,162         | 319 Depreciation Reserve (p 206)         | 1,069,937      | 46,775                 |
|                   | 320 Other Reserves                       |                |                        |
| 1,023,162         | Total Reserves                           | 1,069,937      | 46,775                 |
|                   | Appropriated Surplus                     |                |                        |
|                   | 321 Sinking Fund Reserves                |                |                        |
| 97,630            | 323 Contributions for Extensions         | 97,630         | -                      |
|                   | 324 Surplus Invested in Plant            |                |                        |
| 97,630            | Total Appropriated Surplus               | 97,630         | -                      |
| 21,771            | 400 Profit and Loss Balance (p 301)      | (29,554)       | (51,325)               |
| 119,401           | Total Corporate Surplus                  | 68,076         | (51,325)               |
| 2,853,944         | Grand Total                              | 2,891,405      | 37,461                 |

## Plant Investment Accounts

| Name of Account                  | Beginning Balance | Additions | Retirements | Adjustments | Ending Balance |
|----------------------------------|-------------------|-----------|-------------|-------------|----------------|
| Intangible Property              |                   |           |             |             |                |
| Organization                     |                   |           |             |             |                |
| Misc Intangible Invest           |                   |           |             |             |                |
| Total Intangible Property        | -                 | -         | -           | -           | -              |
| Tangible Property                |                   |           |             |             |                |
| Land                             | 3,757             |           |             |             | 3,757          |
| Structures                       | 1,089,694         |           |             |             | 1,089,694      |
| Pumping Plant Equipment          | 67,184            |           |             |             | 67,184         |
| Misc Pumping Plant Equip         |                   |           |             |             |                |
| Purification System              | 90,271            |           |             |             | 90,271         |
| Trans'n and Dist'n Mains         | 587,422           |           |             |             | 587,422        |
| Services                         | 34,200            |           |             |             | 34,200         |
| Consumers' Meters                | 98,230            |           |             |             | 98,230         |
| Consumers' Meter Installation    | 49,157            |           |             |             | 49,157         |
| Hydrants                         | 39,232            |           |             |             | 39,232         |
| Fire Cist'ns, Basins, Fount'ns   |                   |           |             |             |                |
| Water Rights                     | 2,000             |           |             |             | 2,000          |
| Miscellaneous Expenditures       |                   |           |             |             |                |
| Total Plant Investment           | 2,061,147         | -         | -           | -           | 2,061,147      |
| General Equipment                |                   |           |             |             |                |
| Office Equipment                 | 31,527            | 4,345     |             |             | 35,872         |
| Shop Equipment                   |                   |           |             |             |                |
| Stores Equipment                 |                   |           |             |             |                |
| Transportation Equipment         | 70,038            |           |             |             | 70,038         |
| Laboratory Equipment             |                   |           |             |             |                |
| Miscellaneous Equipment          | 86,117            |           |             |             | 86,117         |
| Total General Equip              | 187,682           | 4,345     | -           | -           | 192,027        |
| Unfinished Constnction           |                   |           |             |             |                |
| Total Cost of All Property       | 2,248,829         | 4,345     | -           | -           | 2,253,174      |
| Assessed Value of Real Estate    |                   |           |             |             | 726,100        |
| Assessed Value of Other Property |                   |           |             |             | 703,900        |
| Total Assessed Value             |                   |           |             |             | 1,430,000      |



**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 AT END OF YEAR.<br>(a) | Book Value at End of Year.<br>(b) | Revenue for the Year.<br>(c) | Expense for the Year.<br>(d) | Net Revenue for the Year.<br>(e) |
|----------|---|-----------------------------------|------------------------------|------------------------------|----------------------------------|
| 1        | .....   | \$ .....                          | \$ .....                     | \$ .....                     | \$ .....                         |
| 2        | .....   | .....                             | .....                        | .....                        | .....                            |
| 3        | .....   | .....                             | .....                        | .....                        | .....                            |
| 4        | .....   | .....                             | .....                        | .....                        | .....                            |
| 5        | .....   | .....                             | .....                        | .....                        | .....                            |
| 6        | <b>TOTALS,</b>  |                                   |                              |                              |                                  |

**OTHER INVESTMENTS.**

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

|   | DESCRIPTION OF SECURITY HELD BY RESPONDENT.<br>(a) | Amount.<br>(b)  |
|---|--|-----------------|
| 6 | CoBank Participation Cert.                         | \$ 77476 00     |
| 7 | .....  | .....           |
| 8 | .....  | .....           |
| 9 | <b>TOTAL,</b>                                      | <b>77476 00</b> |

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE.**

Give an analysis of the respondent's account 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<br>(a) | Unextinguished Discount at Beginning of Year.<br>(b) | Discount on Bonds etc., Issued During Year.<br>(c) | Discount Written off During Year.<br>(d) | Unextinguished Discount at Close of Year.<br>(e) |
|----|-------------------------|--|--|--|--|
| 10 | Mortgage costs          | \$ 6253 00   | \$ .....   | \$ 695 00                                | \$ 5558 00                                       |
| 11 | .....                   | .....  | .....  | .....                                    | .....  |
| 12 | .....                   | .....  | .....  | .....                                    | .....  |
| 13 | .....                   | .....  | .....  | .....                                    | .....  |
| 14 | .....                   | .....  | .....  | .....                                    | .....  |
| 15 | <b>TOTALS,</b>          | <b>6253 00</b>                                       |  | <b>695 00</b>                            | <b>5558 00</b>                                   |

**OTHER UNADJUSTED DEBITS.**

Give an analysis of the above-entitled account as of 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.

|    | DESCRIPTION AND CHARACTER OF UNADJUSTED DEBITS<br>(a) | Balance at Beginning of Year.<br>(b) | Amount Added During Year.<br>(c) | Amount Written off During Year.<br>(d) | Balance at Close of Year.<br>(e) |
|----|---|--------------------------------------|----------------------------------|--|----------------------------------|
| 16 | Rate case expense                                     | \$ 651 00                            | \$ .....                         | \$ 651 00                              | \$ .....                         |
| 17 | Regulatory Asset                                      | .....                                | .....                            | .....                                  | .....                            |
| 18 | Amort. CIAC   | 29387 00                             | 1952 00                          | .....                                  | 31339 00                         |
| 19 | .....   | .....                                | .....                            | .....                                  | .....                            |
| 20 | .....   | .....                                | .....                            | .....                                  | .....                            |
| 21 | <b>TOTALS,</b>  | <b>30038 00</b>                      | <b>1952 00</b>                   | <b>651 00</b>                          | <b>31339 00</b>                  |



**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, | 400                             | \$ 1.00                    | \$ 400.00                              | \$ 400.00                                      | \$                               |
| 2        | Preferred,             |                                 |                            |  |  |                                  |
| 3        | Employees,             |                                 |                            |  |  |                                  |
| 4        |                        |                                 |                            |  |  |                                  |
| 5        | <b>TOTALS</b>          |                                 |                            | 40000                                  | 40000  | none                             |

**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 constant 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 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       | COBank. infrastructure               |                   |                      | 1,340,000                | 690834  |                     | 68958         | 68958                         |
| 13       | 12/31/96-12/20/21                    |                   |                      |                          |   |                     |               |                               |
| 14       | Ford vehicle 5/12/98-5/12/13         |                   |                      | 27645                    | 0   |                     |               |                               |
| 15       |                                      |                   |                      |                          |   |                     |               |                               |
| 16       |                                      |                   |                      |                          |   |                     |               |                               |
| 17       | Total Coupon & Long Term Notes       |                   |                      | 1,367,645                | 690834  |                     | 68958         | 68958                         |
| 18       |                                      |                   |                      | <b>GRAND TOTAL</b>       | <b>690834</b>                                     | <b>TOTALS</b>       | <b>68958</b>  | <b>68958</b>                  |

**SUNDRY CURRENT LIABILITIES.**

**NOTES PAYABLE.**

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

**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.

| Line No. | NAME OF SECURITY.<br>(a) | Unextinguished Premium at Beginning of Year.<br>(b) |  | Premium on Bonds Issued During Year<br>(c) |  | Premium Written Off During Year.<br>(d) |  | Unextinguished Premium at End of Year.<br>(e) |  |
|----------|--------------------------|---|--|--|--|---|--|---|--|
|          |                          |   |  |  |  |   |  |   |  |
| 9        |                          | \$  |  | \$   |  | \$                                      |  | \$  |  |
| 10       |                          |   |  |  |  |   |  |   |  |
| 11       |                          |   |  |  |  |   |  |   |  |
| 12       | <b>TOTALS,</b>           |   |  |  |  |   |  |   |  |

**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.

| Line No. | NAME OF SUBACCOUNT.<br>(a) | Character of Subaccount.<br>(b) | Amount.<br>(c) |
|----------|----------------------------|---------------------------------|----------------|
| 13       | Deferred corporate taxes   |                                 | \$ 159806      |
| 14       | Unearned income            |                                 | 61.29          |
| 15       | Amortized CIAC             |                                 | 31339          |
| 16       |                            |                                 |                |
| 17       |                            |                                 |                |
| 18       | <b>TOTAL,</b>              |                                 | <b>197274</b>  |

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.

| a.   | Amount<br>b. |
|--|--------------|
| Balance at beginning of year                 | \$ 1,023,162 |
| Credits to Depreciation Reserve during year: |              |
| Section 610-10 Depreciation                  | 46,775       |
| Other accounts (Specify)                     |              |
| Total Credits During Year                    | 46,775       |
| Charges for Plant Retired:                   |              |
| Book Cost of Plant Retired                   | -            |
| Cost of Removal                              | -            |
| Salvage (Credit) - unrecovered book cost     | -            |
| Total charges during year                    | -            |
| Balance December 31,                         | 1,069,937    |

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.

Plant and equipment depreciated at rate of 2%.  
 Office and shop equipment depreciated at rate of 5 - 20%.  
 Vehicles depreciated at rate of 5%.

Depreciation taken for federal income tax purposes = \$71,242

|  |                      |
|--|----------------------|
| Amortization of Contributions at 2%                            | 1,953                |
| Depreciation included in expense                               | 46,775               |
| <b>Total of Depreciation and Amortization of Plant Service</b> | <u><u>48,728</u></u> |

## Annual Report of Housatonic Water Works Company

Year ended December 31, 2013

## Income Statement For The Year

| Account Number | Item  | Amount   | Net Change |
|----------------|---|----------|------------|
|                | Operating Income                              |          |            |
| 500            | Operating Revenues (p 302)                    | 533,955  | (4,247)    |
| 600            | Operating Expenses (p 302-303)                | 492,169  | 10,103     |
|                | Net Operating Revenues                        | 41,785   | (14,351)   |
| 550            | Uncollectible Operating Revenues              | 759      | (11,045)   |
| 551            | Taxes (p 303a)                                | 31,151   | 594        |
|                | Net Operating Income                          | 9,875    | (3,900)    |
|                | Non-Operating Income                          |          |            |
| 560            | Mdse. And Jobbing Revenue                     |          |            |
| 561            | Rent from Appliances                          |          |            |
| 562            | Miscellaneous Rent Income                     |          |            |
| 563            | Interest and Dividend Income                  | 674      | (12)       |
| 564            | Inc. from Sink. And Other Res. Funds          |          |            |
| 565            | Amortization of Premium on Bonds              |          |            |
| 566            | Miscellaneous Non-operating Income            | 7,779    | (523)      |
|                | Total Non-operating Income                    | 8,453    | (536)      |
|                | Total Gross Income                            | 18,328   | (4,435)    |
|                | Deductions From Gross Income                  |          |            |
| 575            | Miscellaneous Rents                           |          |            |
| 576            | Interest on Bonds and Coupon Notes            | 68,958   | (4,203)    |
| 577            | Miscellaneous Interest Deductions             | -        | -          |
| 578            | Amortization of Discount (p 203)              | 695      | -          |
| 579            | Miscellaneous Deductions from Income          | -        | -          |
|                | Total Deductions from Gross Income            | 69,653   | (4,203)    |
|                | Income Balance Transferred to Profit and Loss | (51,325) | (232)      |

## Profit and Loss Statement

| Account Number | Item   | Debits   | Credits |
|----------------|--|----------|---------|
|                | Credits  |          |         |
| 401            | Credit Balance at Beg of Fiscal Period (p 201)     |          | 21,771  |
| 402            | Credit Balance transferred from Income Acct (p301) |          |         |
| 403            | Miscellaneous Credits (note)                       |          |         |
|                | Debits   |          |         |
| 411            | Debit Balance at Beg of Fiscal Period (p 201)      |          |         |
| 412            | Debit Balance transferred from Income Acct (p 301) | 51,325   |         |
| 413            | Surplus applied to Sinking Fund and Other Reserves |          |         |
| 414            | Dividend Appropriations of Surplus (p 302)         |          |         |
| 415            | Appropriations of Surplus for Depreciation (p 204) |          |         |
| 416            | Disc'n't on Bonds (p 203)                          |          |         |
| 417            | Other Deductions from Surplus (note)               |          |         |
| 418            | Appropriations of Surplus for Construction         |          |         |
|                | Balance Carried Forward to Balance Sheet           | (29,554) |         |
|                | Totals   | 21,771   | 21,771  |

Operating Revenues

State the operating revenues of the respondent for the year ended December 31, classified in accordance with the Uniform System of Accounts.

| Acct No | CLASS OF WATER OPERATING REVENUE<br>a.      | Amt of Rev for Year<br>b. | Net Change<br>c. |
|---------|---|---------------------------|------------------|
|         | Revenues From Sale of Water                 |                           |                  |
| 501     | Metered Sales to General consumers          | \$ 463,901                | \$ (8,247)       |
| 502     | Flat-rate Sales to General Consumers        | 28,646                    | -                |
| 503     | Sales to Other Water Companies              |                           |                  |
| 504     | Municipal Hydrants                          | 37,407                    | -                |
| 505     | Miscellaneous municipal Revenues            |                           |                  |
|         | Total Revenues from Water Operations        | 529,955                   | (8,247)          |
|         | Miscellaneous Revenues                      |                           |                  |
| 506     | Rent from Property used in Operations       |                           |                  |
| 507     | Miscellaneous Operating Revenues            | 4,000                     | 4,000            |
|         | Total Revenues from Miscellaneous Operation | 4,000                     | 4,000            |
|         | Total Operating Revenues                    | 533,955                   | (4,247)          |

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.

| Name of Security in which dividend was declared | Rate per Cent |       | Amount of Capital Stock on which dividend was declared. | Amount of Dividend | Date     |         |
|---|---------------|-------|---|--------------------|----------|---------|
|   | Regular       | Extra |   |                    | declared | payable |
|   |               |       |   |                    |          |         |

## Operating Expenses

| Account Number | Name of Expense Account                            | Amount  | Net Change |
|----------------|--|---------|------------|
|                | Source of Water Supply Expenses                    |         |            |
| 601-1          | Maintenance of Water Supply Bldgs & Fixtures       |         |            |
| 601-2          | Maintenance of Surface Source of Supply Facilities |         |            |
| 601-3          | Maintenance of Ground Source of Water Supply       |         |            |
|                | Total Source of Water Supply Expenses              | -       | -          |
| 602            | Water Purchased for Resale                         |         |            |
|                | Pumping Expenses                                   |         |            |
| 603-1          | Pumping Labor                                      | 15,310  | 446        |
| 603-2          | Boiler Fuel  |         |            |
| 603-3          | Water for Steam                                    |         |            |
| 603-4          | Electric Power Purchased                           | 9,476   | (1,521)    |
| 603-5          | Misc Pumping Station Supplies and Exps             | -       | -          |
| 604-1          | Maint of Power Pumping Bldg & Fixtures             |         |            |
| 604-2          | Maint of Pumping Equipment                         | -       | (1,736)    |
| 604-3          | Maint of Misc Pumping Plant Equipment              |         |            |
|                | Total Pumping Expenses                             | 24,786  | (2,811)    |
|                | Purification Expenses                              |         |            |
| 605-1          | Purification Labor                                 | 15,310  | 446        |
| 605-2          | Purification Supplies and Expenses                 | 24,531  | 7,306      |
| 606-1          | Maintenance of Purification Bldgs & Fixtures       | 3,006   | 1,431      |
|                | Maintenance of Purification Equipment              |         |            |
|                | Total Purification Expenses                        | 42,847  | 9,183      |
|                | Transmission and Distribution Expenses             |         |            |
| 607            | Inspecting Customers' Installations                |         |            |
| 608            | Misc Trans and Dist Supplies and Expenses          |         |            |
| 609-1          | Maint of Trans and Dist Buildings & Expenses       |         |            |
| 609-2          | Maint of Trans and Dist Mains                      | 7,238   | (2,891)    |
| 609-3          | Maint of Storage, Reservoirs, Tanks and Standpipes |         |            |
| 609-4          | Maint of Services                                  |         |            |
| 609-5          | Maint of Meters                                    | -       | -          |
| 609-6          | Maint of Hydrants                                  | 1,572   | 1,572      |
| 609-7          | Maint of Fountains and Troughs                     |         |            |
|                | Total Trans and Dist Expenses                      | 8,810   | (1,319)    |
|                | General and Miscellaneous Expenses                 |         |            |
| 610-1          | Salaries of General Officers and Clerks            | 192,026 | 2,288      |
| 610-2          | General Office Supplies and Expenses               | 51,294  | 94         |
| 610-3          | Law Expenses (and other professional services)     | 9,737   | (6)        |
| 610-4          | Insurance  | 71,398  | 2,938      |
| 610-5          | Accidents and Damages                              |         |            |
| 610-6          | Store Expenses                                     |         |            |
| 610-7          | Transportation Expenses                            | 15,423  | 2,000      |
| 610-8          | Inventory Adjustments                              |         |            |
| 610-9          | Maint of General Structure                         |         |            |
| 610-10         | Depreciation                                       | 46,775  | (6,869)    |
| 610-11         | Miscellaneous General Expenses                     | 29,073  | 4,604      |
|                | Total General and Miscellaneous Expenses           | 415,726 | 5,050      |
|                | Grand Total Operating Expenses                     | 492,169 | 10,103     |

## OPERATING EXPENSES

(For companies having average operating revenues not exceeding \$15,000.00)

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   | Amount of operating expenses for year | Comparison with prior year |
|----------|------------|-------------------------------------|---------------------------------------|----------------------------|
| 25       | 601        | Maintenance of Source Water Supply  |                                       |                            |
| 26       | 602        | Water Purchased for Resale          |                                       |                            |
| 27       | 603        | Pumping Labor                       |                                       |                            |
| 28       | 604        | Maint of pumping Plant              |                                       |                            |
| 29       | 605        | Purification Labor, supplies & exps |                                       |                            |
| 30       | 606        | Maint of Purification Bldg & Equip  |                                       |                            |
| 31       | 607        | Inspecting Customers' Installations |                                       |                            |
| 32       | 608        | Misc Trans and Dist Supplies & Exp  |                                       |                            |
| 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  |
|---------------------|---------|-------|-----------|--------|
| Personal Property   |         |       | 9,323     | 9,323  |
| Real Estate         |         |       | 3,449     | 3,449  |
| Other               |         | 214   |           | 214    |
| ICA/Medicare        | 7,364   |       |           | 7,364  |
| UTA                 | 122     |       |           | 122    |
| UTA                 |         | 560   |           | 560    |
| Deferred Income Tax | 7,077   | 1,986 |           | 9,063  |
| Franchise Tax       |         | 1,056 |           | 1,056  |
| Totals              | 14,563  | 3,816 | 12,772    | 31,151 |

**REAL ESTATE INFORMATION**

**1. Land owned by the Company.**

|    | Location.   | Use. |
|----|---|------|
| A. | Gt. Barrington-east side Long Pond Water shed-shore of reservoir...   |      |
| B. | Gt. Barrington-east side Long Pond water shed-shore of reservoir...   |      |
| C. | Gt. Barrington-south side Long Pond filter site shore of reserv.      |      |
| D. | Stockbridge-High Street..... Site of reservoir water supply tank..... |      |
| E. | Gt. Barrington-south side Long Pond water shed shore of reservoir.    |      |
| F. | Gt. Barrington-Prospect St. Site of Prospect St. pumping station..    |      |
| G. | .....   |      |
| H. | .....   |      |
| I. | .....   |      |
| J. | .....   |      |

|                    | Area.           | When Bought.       | Cost.             |
|--------------------|-----------------|--------------------|-------------------|
| A.                 | 40 acres.....   | 1923-24.....       | 23.....           |
| B.                 | 17.5 acres..... | 1922.....          | 1725.....         |
| C.                 | 1.3 acres.....  | April 1939.....    | 226.....          |
| D.                 | 1.0 acre.....   | January 1946.....  | 500.....          |
| E.                 | 1 lot.....      | December 1951..... | 643.....          |
| F.                 | 1 acre.....     | 1960.....          | 50.....           |
| G.                 | 5 acres.....    | 1976.....          | 600.....          |
| H.                 | .....           | .....              | .....             |
| I.                 | .....           | .....              | .....             |
| J.                 | .....           | .....              | .....             |
| <b>TOTAL</b> ..... |                 |                    | <b>3767</b> ..... |

**2. Buildings owned by the Company.**

|    | Location.   | Use. |
|----|---|------|
| A. | Gt. Barrington-south side Long Pond Valve house slow-sand filter. |      |
| B. | Gt. Barrington-south side Long Pond CT basin & storage tank.....  |      |
| C. | .....   |      |
| D. | .....   |      |
| E. | .....   |      |
| F. | .....   |      |
| G. | .....   |      |
| H. | .....   |      |
| I. | .....   |      |
| J. | .....   |      |
| K. | .....   |      |

|    | Size.          | Material.     | When Built. | Cost.             |
|----|----------------|---------------|-------------|-------------------|
| A. | 1/10 acre..... | concrete..... | 1939.....   | not separate..... |
| B. | 1.0 mg.....    | concrete..... | 1997.....   | 948,862.....      |
| C. | .....          | .....         | .....       | .....             |
| D. | .....          | .....         | .....       | .....             |
| E. | .....          | .....         | .....       | .....             |
| F. | .....          | .....         | .....       | .....             |
| G. | .....          | .....         | .....       | .....             |
| H. | .....          | .....         | .....       | .....             |
| I. | .....          | .....         | .....       | .....             |
| J. | .....          | .....         | .....       | .....             |
| K. | .....          | .....         | .....       | .....             |

\* If work is done the original cost of installation is the cost of the work.



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 Long Pond, Great Barrington, MA. It is a natural lake of about 119 acres situated approximately 3 miles from Housatonic. The water shed is largely wooded with inhabitants, the nearest being 200 feet from the lake. Sanitary conditions are approved by the MA Board of Health. Water is filtered by a slow sand filtration system with a bypass valve for exceptional use during fires.

2. Watersheds owned by the Company.

| Location.       | Area. | When Bought. | Cost.*  |
|-----------------|-------|--------------|---------|
| A. Baker Farm   | .40   | 1923-24      | 23 00   |
| B. Tobey lot    | 17.5  | 1922         | 1725 00 |
| C. Shalley lot  | 10.0  | 1946         | 500 00  |
| D. Barbieri lot | 1.0   | 1960         | 50 00   |
|                 |       |              | 2298 00 |

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 supply rights on Long Pond for which deeds were obtained from abutting owners of right of flow. Right of way to lake of all abutting lands for company purposes. Deeds for 3 lots of land for filter with additional right of way over Dewey's land for which \$226 was paid.

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

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.....  
 .....  
 .....

6. Reservoirs.

| Location     | Area at Surface When Full. | Full Capacity in Gallons. | When Built. | Cost.* |
|--------------|----------------------------|---------------------------|-------------|--------|
| A. Long Pond | 103 acres                  | 200,000,000 estimated     | no record   | .....  |
| B. ....      | .....                      | .....                     | .....       | .....  |
| C. ....      | .....                      | .....                     | .....       | .....  |
| D. ....      | .....                      | .....                     | .....       | .....  |
| 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... Originally a natural lake shore largely grubbed. Earth dam 8 feet wide, 250 feet long, and 12 feet align to channel. The spillway has been reconstructed to conform to the requirements of the County engineer.

\* By cost is meant 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.

Gravity system used. Booster pumping station installed on Prospect Street in 1976-77 service 21 families.

Booster pump installed at Long Pond filter house in July, 1984.

2. **BOILERS.**

This schedule not presently used

3. **CHIMNEYS.**

This schedule not presently used

**PUMPING ENGINES, STEAM-ACTUATED.**

This schedule not presently used

6. **PUMPS, DRIVEN BY CONNECTED POWER.**

| LOCATION. |                        | TYPE.          | NAME OF BUILDER. | WHEN INSTALLED. | COST.* |       |
|-----------|------------------------|----------------|------------------|-----------------|--------|-------|
| A.        | .....                  | .....          | .....            | .....           | .....  | ..... |
| B.        | .....                  | .....          | .....            | .....           | .....  | ..... |
| C.        | Valve, house filter    | 2" Cent.       | FBRK/Mrse.       | 9/40            | 72     | 41    |
| D.        | Valve, house filter    | 2 1/2" Cent.   | FBRK/Mrse.       | 8/42            | 245    | 20    |
| E.        | Valve, house filter    | 2 x 1/2" Cent. | DMC              | 6/53            | 166    | 40    |
| F.        | New Prospect St. vault | Cent.          | Paco             | 5/77            | .....  | ..... |
| G.        | New Prospect St. vault | Cent.          | Paco             | 6/77            | 4050   | 00    |
| H.        | .....                  | .....          | .....            | .....           | .....  | ..... |
| I.        | .....                  | .....          | .....            | July 1984       | 17232  | 90    |
| J.        | .....                  | .....          | .....            | .....           | .....  | ..... |
|           |                        |                |                  |                 | 21765  | 91    |

|    | NUMBER OF CYCLE. | SINGLE OR DOUBLE ACTING. | RATED STROKES PER MINUTE. | LENGTH OF STROKE. | DIAM. OF PISTONS OR PLUNGERS. | HOW DRIVEN. | DISPLACEMENT PER 24 HOURS. |
|----|------------------|--------------------------|---------------------------|-------------------|-------------------------------|-------------|----------------------------|
| A. | .....            | Single                   | 1600                      | .....             | .....                         | 1/2 HP Mre. | 500,000 gal.               |
| B. | .....            | Single                   | 1200                      | .....             | .....                         | Mtr.        | .....                      |
| C. | .....            | Single                   | 1600                      | .....             | .....                         | Gas eng.    | 500,000 gal.               |
| D. | .....            | .....                    | .....                     | .....             | .....                         | 5 HP mtr.   | 115,200                    |
| E. | .....            | .....                    | .....                     | .....             | .....                         | 1/2 HP mtr. | 28,800                     |
| F. | .....            | .....                    | .....                     | .....             | .....                         | .....       | .....                      |
| G. | .....            | .....                    | .....                     | .....             | .....                         | .....       | .....                      |
| H. | .....            | .....                    | .....                     | .....             | .....                         | .....       | .....                      |
| I. | .....            | .....                    | .....                     | .....             | .....                         | .....       | .....                      |
| J. | .....            | .....                    | .....                     | .....             | .....                         | .....       | .....                      |

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



**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, .....   | 5200         |                        |                          |                   |  |                            |                             |
| February, .....  | 4800         |                        |                          |                   |  |                            |                             |
| March, .....     | 4600         |                        |                          |                   |  |                            |                             |
| April, .....     | 5300         |                        |                          |                   |  |                            |                             |
| May, .....       | 5100         |                        |                          |                   |  |                            |                             |
| June, .....      | 5700         |                        |                          |                   |  |                            |                             |
| July, .....      | 6000         |                        |                          |                   |  |                            |                             |
| August, .....    | 5500         |                        |                          |                   |  |                            |                             |
| September, ..... | 5300         |                        |                          |                   |  |                            |                             |
| October, .....   | 4300         |                        |                          |                   |  |                            |                             |
| November, .....  | 4700         |                        |                          |                   |  |                            |                             |
| December, .....  | 5900         |                        |                          |                   |  |                            |                             |
| Totals, .....    | 62400        |                        |                          |                   |  |                            |                             |

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

13. Average gallons pumped per day, .....

14. Maximum gallons pumped in a day, .....

15. Date of same, .....

16. Range of pressure in main, ..... lbs. to ..... lbs.

17. Average pressure in mains, ..... 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 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, .....

25. Wood consumed during the year, ..... Cords, .....

26. Gas consumed during the year, ..... M. Cubic Feet, .....

Gasoline consumed during the year, ..... Gals. ....

28. Fuel oil consumed during the year, ..... Gals. ....

29. Electric Power used during the year ..... 62400 ..... K. W. Hrs. ....

DISTRIBUTION INFORMATION

1. Mains.

| Nominal Diameter, inches. | Kind of Pipe    | Weight per Foot | LENGTHS IN FEET              |                 |                             |             | In Use at Close of Year. |
|---------------------------|-----------------|-----------------|------------------------------|-----------------|-----------------------------|-------------|--------------------------|
|                           |                 |                 | In Use at Beginning of Year. | Taken Up Since. | Abandoned But Not Taken Up. | Laid Since. |                          |
| 14                        | Cast Iron       |                 | 125                          |                 |                             |             | 125                      |
| 12                        | Cast Iron       |                 | 2046                         |                 |                             |             | 2046                     |
| 10                        | Cast Iron       |                 | 4323                         |                 |                             |             | 4323                     |
| 8                         | Cast Iron       |                 | 29182                        |                 |                             |             | 29182                    |
| 6                         | Cast Iron       |                 | 8464                         |                 |                             |             | 8464                     |
| 4                         | Cast Iron       |                 | 16596                        |                 |                             |             | 16596                    |
| 2                         | Cast Iron       |                 | 3761                         |                 |                             |             | 3761                     |
| 2                         | Steel           |                 | 1454                         |                 |                             |             | 1454                     |
| 1.5                       | Steel           |                 | 69                           |                 |                             |             | 69                       |
| 1                         | Steel           |                 | 587                          |                 |                             |             | 587                      |
| 2                         | Galvanized Iron |                 | 629                          |                 |                             |             | 629                      |
| 2                         | Galvanized Iron |                 | 450                          |                 |                             |             | 450                      |
| 1.5                       | Galvanized Iron |                 | 200                          |                 |                             |             | 200                      |
| 3/4                       | Galvanized Iron |                 | 84                           |                 |                             |             | 84                       |
| 6                         | Transite        |                 | 4205                         |                 |                             |             | 4205                     |
| 8                         | Transite        |                 | 347                          |                 |                             |             | 347                      |
| 8                         | Ductile Iron    |                 | 9235                         |                 |                             |             | 9235                     |
| 6                         | Ductile Iron    |                 | 1532                         |                 |                             |             | 1532                     |
| 12                        | Ductile Iron    |                 | 3904                         |                 |                             |             | 3904                     |
| 2                         | CTS Poly        |                 | 380                          |                 |                             |             | 380                      |
| TOTALS                    |                 |                 | 87573                        |                 |                             |             | 87573                    |

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 in number of ground, each 8.  
1 If cast iron, give weight per lineal foot.

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. |
|--------------------------|----------------|-------------------------------------|----------------|------------------|---------------------------------|
| 14                       |                | 1                                   |                |                  | 1                               |
| 12                       |                | 11                                  |                |                  | 11                              |
| 10                       |                | 1                                   |                |                  | 1                               |
| 1                        |                | 43                                  |                |                  | 43                              |
| 6                        |                | 42                                  |                |                  | 42                              |
| 4                        |                | 26                                  |                |                  | 26                              |
| 2½                       |                | 1                                   |                |                  | 1                               |
| 2                        |                | 28                                  |                |                  | 28                              |
| 1                        |                | 59                                  |                |                  | 59                              |
| 1½                       |                | 3                                   |                |                  | 3                               |
| 1¼                       |                | 2                                   |                |                  | 2                               |
| ¾                        |                | 1014                                |                |                  | 1014                            |
| 8                        |                | 10                                  |                |                  | 10                              |
| TOTALS.                  |                | 1241                                |                |                  | 1241                            |

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









CONSUMPTION INFORMATION - Concluded.

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

Rates in Effect December 31.

By meter, .....

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 charged for delayed payment. ....

.....

.....

Are payments required in advance? .....

When are meters read and bills rendered? .....

R 417

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Fred W. Mearns*

.....President.

*J*

.....Treasurer.

*Fred W. Mearns*

*J*

.....Directors.

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

ss.

19.....

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.

# EXTRACTS FROM THE GENERAL LAWS

## TERCENTENARY EDITION

### CHAPTER 165.

SECTION 1. In sections one to eleven, inclusive, the following words shall have the following meanings:—

"Corporation" or "company", every person, partnership, association or corporation, other than a municipal corporation, and other than a landlord supplying his tenant, engaged in the distribution and sale of water in the commonwealth through its pipes or mains.

"Department," the department of public utilities.

SECTION 2. Chapter one hundred and fifty-eight and sections ten, eleven, twelve, thirteen, fourteen, sixteen, seventeen, eighteen, nineteen, twenty-one, seventy-eight, seventy-nine, eighty, eighty-one, eighty-two, eighty-three, eighty-four, ninety-two, ninety-three, ninety-four, ninety-six, ninety-eight, ninety-nine, one hundred and one, one hundred and twenty and one hundred and twenty-one of chapter one hundred and sixty-four shall include and apply to all such corporations and companies.

SECTION 4. The department shall have general supervision of all corporations and companies subject to this chapter, and shall make all necessary examinations and inquiries and keep itself informed as to the compliance by all such corporations and companies with the law.

SECTION 7. The department shall make an annual report of all its doings under this chapter, together with such suggestions as to the condition of affairs or conduct of the corporations and companies as may be appropriate and with such abstracts of the returns required by section two as it deems expedient.

### CHAPTER 164.

SECTION 81. Gas and electric companies or persons engaged in the manufacture and sale or distribution of gas or electricity shall keep their books and accounts in a form to be prescribed by the department, and the accounts shall be closed annually, so that a balance sheet can be taken therefrom. Manufacturing companies in which the manufacture of gas or electricity is a minor portion of their business shall be required to keep accounts of the expenses and income of their gas or electric business only.

SECTION 83. Gas and electric companies and manufacturing companies and persons engaged in the manufacture and sale or distribution and sale of gas or electricity shall annually, on or before such date as the department fixes, make to the department, in a form prescribed by it, a return for the year ending on such date as the department may from time to time require, signed and sworn to by the president or vice-president, and treasurer or assistant treasurer, and a majority of the directors, of the amount of their authorized capital, their indebtedness and financial condition, on the said date, their income and expenses during the preceding year, their dividends paid and declared, a list of the names of all their salaried officers and the amount of the salary paid to each, and the balance sheet of their accounts as of said date. Such companies and persons shall at all times, upon request, furnish any information required by the department or its duly authorized employees relative to their condition, management and operation, and shall comply with all lawful orders of the department; but manufacturing companies in which the manufacture and sale of gas or electricity is a minor portion of their business shall be required to include in their annual returns the income and expenses and other data relative to their gas and electric business only.

SECTION 84. Each such gas or electric company or manufacturing company or person neglecting to make the annual return required by the preceding section shall, for the first fifteen days or portion thereof during which such neglect continues, forfeit five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each day thereafter not more than fifteen dollars a day. If any such company or person unreasonably refuses or neglects to make such return, it or he shall, in addition thereto, forfeit not more than five hundred dollars. If a return is defective or appears to be erroneous, the department shall notify the company or person to amend it within fifteen days. A company or person neglecting to amend said return within the time specified in the notice, when notified to do so, shall forfeit fifteen dollars for each day during which such neglect continues. All forfeitures incurred under this section may be recovered by an information in equity brought in the supreme judicial court by the attorney-general, at the relation of the department, and when so recovered shall be paid to the commonwealth.

### CHAPTER 268.

#### PENALTY FOR FALSE REPORTS.

SECTION 6. Except as provided in sections forty-eight and forty-nine of chapter one hundred and fifty-five, whoever shall wilfully make false report to the department of public utilities, the department of public works, the department of banking and insurance, or the commissioner of corporations and taxation, or who, before any such department or commissioner, shall testify or affirm falsely to any material fact in any matter wherein an oath or affirmation is required or authorized, or who shall make any false entry or memorandum upon any book, report, paper or statement of any company making report to any of the said departments or said commissioner, with intent to deceive the department or commissioner, or any agent appointed to examine the affairs of any such company, or to deceive the stockholders or any officer of any such company, or to injure or defraud any such company, and any person who with like intent aids or abets another in any violation of this section shall be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both.