

*The Commonwealth of Massachusetts*

Filing Fee of \$5.00 Required

ANNUAL

**RETURN**

OF THE

WHITINSVILLE

WATER COMPANY

TO THE

**DEPARTMENT OF PUBLIC UTILITIES**

OF MASSACHUSETTS

**For the Year Ended December 31, 2016**

Name of Officer to whom correspondence  
should be addressed regarding this report, Joseph R. Swigor

Official title: Manager; Office address: 44 Lake Street

Whitinsville zip code 01588

**GENERAL INFORMATION**

**PRINCIPAL AND SALARIED OFFICERS\***

Titles	Names	Addresses	Annual Salaries
President	David H. White	North Grafton, MA	\$12,000.00

**DIRECTORS\***

Names	Addresses	Fees Paid During Year
Craig E. Barnes	Braintree, MA	\$1800.00
Robert F. Dore	Worcester, MA	---
David H. White	North Grafton, MA	\$1800.00
Alan Malkasian	Northbridge, MA	\$1800.00
Charles Thompson	Whitinsville, MA	\$1800.00

\*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."

## GENERAL INFORMATION

1. Full corporate title company, Whitinsville Water Company Telephone No 508-234-7358.
2. Location of principal business office, 44 Lake Street, Whitinsville, MA 01588.
3. Date of organization, 10/21/52 4. Date of incorporation, 1/2/52.
5. Whether incorporated under general or special law, General Law.
6. If under special law, give chapter and year of act, \_\_\_\_\_.
7. Give chapter and year of any subsequent special legislation affecting the Company, \_\_\_\_\_.
8. Territory covered by charter rights, As shown on a map of the town of Northbridge filed with the Department of Public Utilities.
9. Capital stock authorized by charter, \$300,000.
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.

January 2, 1954 – 3,000 shares of \$100.00 common stock was issued by the Whitinsville Water Company – none issued during last fiscal year.

13. Management Fees and Expenses during the Year \$12,000.00  
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
14. Date when Company first began to distribute and sell water, 1/2/54.
15. Total number of stockholders, six (6).
16. Number of stockholders resident in Massachusetts, four (4).
17. Amount of stock held in Massachusetts, number of shares, 3,000 amount, \$300,000.00.

<b>COMPARATIVE GENERAL BALANCE SHEET</b>				
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, (Decrease). (d)
1	\$ * * * * *	<b>INVESTMENTS</b>	\$ * * * * *	\$ * * * * *
2	17,792,810	101 - 113 Plant Investment (p.202)	19,489,186	1,696,376
3	2,055,742	114 - 119 General Equipment (p.202)	2,241,555	185,813
4	325,481	201 Unfinished Construction (p.202)	99589	(225,892)
5	0	202 Miscellaneous Physical Property (p.203)	0	-
6	0	203 Other Investments (p.203)	0	-
7	20,174,033	Total Investments	21,830,330	1,656,298
8	\$ * * * * *	<b>CURRENT ASSETS</b>	\$ * * * * *	\$ * * * * *
9	3,208,605	204 Cash	2,767,572	(441,033)
10	354,645	205 Special Deposits	382,222	27,577
11	0	206 Notes Receivable	0	-
12	342,968	207 Accounts Receivable	768,260	425,292
13		208 Interest and Dividends Receivable	0	-
14	436,201	209 Materials and Supplies	159,423	(276,778)
15		210 Other Current Assets	0	-
16	4,342,419	Total Current Assets	4,077,477	(264,942)
17	\$ * * * * *	<b>RESERVE FUNDS</b>	\$ * * * * *	\$ * * * * *
18		211 Sinking Funds	0	0
19		212 Insurance and Other Funds	0	0
20	0	Total Reserve Funds	0	0
21	\$ * * * * *	<b>PREPAID ACCOUNTS</b>	\$ * * * * *	\$ * * * * *
22	11,719	213 Prepaid Insurance	12063	(344)
23		214 Prepaid Interest	0	0
24	117849	215 Other Prepayments	316789	198,940
25	129568	Total Prepaid Accounts	328852	198,596
26	\$ * * * * *	<b>UNADJUSTED DEBITS</b>	\$ * * * * *	\$ * * * * *
27		216 Unamortized Dept Discount Exp. (p.203)	0	0
28		217 Property Abandoned	0	0
29	67,715	218 Other Unadjusted Debits (p.203)	49,976	(17,739)
30	67,715	Total Unadjusted Debts	49,976	(17,739)
31				
32	24,713,735	<b>GRAND TOTAL</b>	26,286,635	1,572,212

<b>COMPARATIVE GENERAL BALANCE SHEET</b>				
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 (Decrease). Increase (d)
1	\$*****	<b>CAPITAL STOCK</b>	\$*****	\$*****
2	300,000	301 Common Stock (p.204)	300,000	-
3		302 Preferred A Stock (p.204)		-
4		303 Preferred B Stock (p.204)		-
5				-
6	300,000	Total Capital Stock	300,000	-
7				
8		304 Premium on Capital Stock		
9				
10	\$*****	<b>BONDS, COUPON AND LONG TERM NOTES</b>	\$*****	\$*****
11	0	305 Bonds (p.204)	0	0
12	0	306 Coupon and Long Term Notes (p.204)		0
13				
14	0	Total Bonds, Coupon and Long Term Notes	0	0
15	\$*****	<b>CURRENT LIABILITIES</b>	\$*****	\$*****
16	4,306,362	307 Notes Payable (p.205)	4,053,256	(253,106)
17	94,722	308 Accounts Payable	107,487	12,766
18		309 Consumers' Deposits		0
19		310 Matured Interest Unpaid		0
20		311 Dividends Declared		0
21	1,330	312 Other Current Liabilities	3,510	2,180
22	4,402,414	Total Current Liabilities	4,164,254	(238,160)
23	\$*****	<b>ACCRUED LIABILITIES</b>	\$*****	\$*****
24	1,142,258	313 Tax Liability	1,230,683	88,425
25		314 Interest Accrued		0
26	1,025,086	315 Other Accrued Liabilities	1,166,457	141,370
27	2,167,344	Total Accrued Liabilities	2,397,140	229,795
28	\$*****	<b>UNADJUSTED CREDITS</b>	\$*****	\$*****
29	0	316 Premium on Bonds (p.205)	-	0
30	0	317 Other Unadjusted Credits (p.205)	-	0
31	0	Total Unadjusted Credits	-	0
32	\$*****	<b>RESERVES</b>	\$*****	\$*****
33		318 Insurance and Casualty Reserve	-	0
34	6,923,214	319 Depreciation Reserve (p.206)	7,485,393	562,179
35	3,000	320 Other Reserves	3,000	0
36	6,926,214	Total Reserves	7,488,393	562,179
37	\$*****	<b>APPROPRIATED SURPLUS</b>	\$*****	\$*****
38	3,600	321 Sinking Funds Reserves	3,600	0
39	2,916,154	323 Contributions for Extensions	2,916,154	0
40		324 Surplus Invested in Plant	-	0
41	2,919,754	Total Appropriated Surplus	2,919,754	0
42	8,601,725	400 Profit and Loss Balance (p.301)	8,643,288	41,563
43	11,521,479	Total Corporate Surplus	11,563,042	41,563
44				
45	25,317,451	<b>GRAND TOTAL</b>	25,912,829	595,377

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 debited 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	518,111	0			518,111
7	Structures	7,712,112	36,734			7,748,846
8	Pumping Plant Equipment	3,226,406	0			3,226,406
9	Misc. Pumping Plant Equip	82,970	0			82,970
10	Purification System	133,268	7,508			140,775
11	Trans'n and Dis'n Mains	5,016,905	928,772			5,945,678
12	Services	320,726	7,839			328,565
13	Consumers' Meters	399,761	711,808			1,111,569
14	Consumers Meter Installation	29,179	0			29,179
15	Hydrants	336,002	3,714			339,715
16	Fire Cist'ns, Basins, Fount'ns	17,370	0			17,370
17	Water Rights	-				0
18	Miscellaneous Expenditures	-				0
19	Total Plan Investment	17,792,810	1,696,376			19,489,186
20	GENERAL EQUIPMENT	\$ **** **	\$ **** **	\$ **** **	\$ **** **	\$ **** **
21	Office Equipment	421,714	16,920			438,634
22	Shop Equipment	30,934	0			30,934
23	Stores Equipment	28,463	0			28,463
24	Transportation Equipment	1,044,781	102,934			1,147,715
25	Laboratory Equipment	-				
26	Miscellaneous Equipment	529,849	65,959			595,808
27	Total General Equipment	2,055,741	185,814	0		2,241,555
28	Unfinished Construction	275,679	-176,090			99,589
29	Total Cost of All Property	20,124,231	1,706,099	0		21,830,330
30	Assessed Value of Real Estate					
31	Assessed Value of Other Property					
32	Total Assessed Value	20,124,231	1,706,099	0		21,830,330

<b>Miscellaneous Physical Property</b>					
Give particulars of all investments of the respondent in physical property no devoted to utility operations					
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					
2					
3					
4					
5	TOTALS				
<b>OTHER INVESTMENTS</b>					
Give particulars of investments in stocks, bonds, etc., held by the respondent at end of year					
Line No.	DESCRIPTION OF SECURITY HELD BY RESPONDENT (a)	Amount (b)			
6					
7					
8					
9	TOTALS				
<b>UNAMORTIZED DEBT DISCOUNT AND EXPENSE</b>					
Give an analysis of the respondent's accodiscount and (or) expense on bonds, coupon, or short term notes. If the account represents only the expense incurred in connection with the issue, the word "Discount" should be erased. Entries in Col (d) should be consistant with the returns made on page 301, Schedules of Income and Profit and Loss.					
Line No.	NAME OF SECURITY (a)	Unextinguish ed Discount at Beginning of Year. (b)	Discount on Bonds, Et., Issued During Year. (c)	Discount Written off During Year (d)	Unextinguished Discount at Close of Year (e)
10					
11					
12					
13					
14					
15	TOTALS				

**OTHER UNADJUSTED DEBITS**

Give an analysis of the above-entitled account as 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

Line No.	DESCRIPTION AND CHARACTER OF UNADJUSTED DEBITS (a)	Balance at beginning of Year (b)	Amount added During Year (c)	Amount written off During Year (d)	Balance at Close of Year (e)
16	218-R Deferred Rate Case Costs	83,424		0	83,424
17	218-9Z Accumulated Amortization - Rate Case	-66,495		11,917	-78,412
18	219-1 -Amortization Loan Closing Costs	46,528		0	46,528
19	219-2-Accum Amort. Closing Costs-Mortgage	-14,614		4,656	-19,270
20	219-3-Deferred Financing-Const Period Interest	46,739		0	46,739
21	219-4-Accum.Amort-Constr Period Interest	-27,759		1,273	-29,032
22	TOTALS	67,823	0	17,847	49,976





**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	Amount (f)
1	Peoples Bank	11/9/2012	11/9/2022	Collateral	3.74%	\$3,386,750
2	Peoples Bank	12/24/2013	12/24/2023	Collateral	4.82%	\$666,506
3						
4						
5						
6						
7						
8						
						<b>\$4,053,256</b>

**PREMIUM ON BONDS**

Give an analysis of the respondent's accounts covering premium on bonds or other evidence 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 of Bonds Issued During Year (c)	Premium Written Off During Year (d)	Unextinguished Premium at End of Year (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.

	Name of Subaccount (a)	Character of Subaccount (b)	Amount (c)
13			
14			
15			
16			
17			
18			
<b>TOTALS</b>			<b>\$0</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.

Line No.	(a)	Amount (b)
1	Beginning Balance 12/31/14	6,923,214
2		
3		
4		
5		
6	TOTAL CREDITS DURING YEAR	562,179
7	TOTAL DEBITS DURING YEAR (ASSET DISPOSITION)	
8		
9		
10		
11		
12	NET CHARGES DURING YEAR	562,179
13	Balance December 31, 2016	7,485,393

**BASES OF DEPRECIATION CHARGES**  
 Give in detail the rule and rates by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

14	Consumer Meters 50	Misc. Equipment 10	Service Pipes 50
15	Consumer Meters Installed 30	Office Equipment 10	Shop Equipment 20
16	Fire Cistern 20	Pumping Plant Equipment 20,50	Store Equipment 10
17	Hydrants 50	Purification systems 20	Structure 50
18	Trans + Dist. Mains 50	Trans Equipment 5	CIAC 50
19	Federal Tax Depreciation for the year ended 12/31/16= \$562178.9.		

NOTE:

**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.	Acct No.	ITEM (a)	Amount (b)	Comparison with Previous Year Increase, (Decrease) (c)
1		<b>OPERATING INCOME</b>	*****	*****
2	500	Operating Revenues (p.302)	\$3,092,280	\$533,973
3	600	Operating Expenses (pp. 302-303)	\$2,485,554	\$562,593
4		Net Operating Revenue	\$606,726	(\$28,619)
5	550	Uncollectible Operating Revenues	\$0	\$0
6	551	Taxes (p.303A)	\$623,073	(\$208,864)
7		Net Operating Income	(\$16,347)	\$180,245
8		<b>NON-OPERATING INCOME</b>	*****	*****
9	560	Merchandising and Jobbing Revenue	\$292,772	\$67,991
10	561	Rent from Appliances	\$0	\$0
11	562	Miscellaneous Rent Income	\$0	\$0
12	563	Interest and Dividend Income	\$5,888	\$145
13	564	Inc. from Sink. And Other Res. Funds	\$0	\$0
14	565	Amortization of Premium on Bonds (p.204)	\$0	\$0
15	566	Miscellaneous Non-operating Income	\$111	(\$35,018)
16		Total Non-operating Income	\$298,771	\$33,119
17		<b>GROSS INCOME</b>	\$282,424	\$213,364
18		<b>DEDUCTIONS FROM GROSS INCOME</b>	*****	*****
19	575	Miscellaneous Rents	\$0	\$0
20	576	Interest on Bonds and Coupon Notes	\$0	\$0
21	577	Miscellaneous Interest Deductions	\$166,885	(\$9,569)
22	578	Amortization of Discout (p.203)	\$49,976	(\$17,847)
23	579	Miscellaneous Deductions from Income	\$0	\$0
24		Total Deductions from Gross Income	\$216,861	\$26,057
25		Income Balance transferred to Profit and Loss	\$65,563	\$187,307

**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.

Acct No.	ITEM (a)	Debits (b)	Credits (c)
26		<b>CREDITS</b>	*****
27	401	Credit Balance at Beginning of Fiscal Period (p.201)	\$8,601,725
28	402	Credit Balance transferred from Income Acct (p.301)	\$65,563
29	403	Miscellaneous Credits, (note)	*****
30		<b>DEBITS</b>	*****
31	411	Debit Balance at Beginning of Fiscal Peiod (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)	\$24,000
35	415	Appropriations of Surplus for Depreciation (p.204)	*****
36	416	Disc'nt on Bonds Exting'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	\$8,643,288
40		<b>TOTALS</b>	

(Note) Explain below amounts entered as Other Deductions from Surplus or Miscellaneous Credits:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*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	Account Number	Class of Water Operating Revenue (a)	Amount of Revenue for Year (b)	Comparison with Revenue of Previous Year (Increase, Decrease) (c)
1		REVENUES FROM SALE OF WATER	\$*****	\$*****
2	501	Metered Sales to General Consumers	1,125,274	7,220
3	502	Flat-rate Sales to General Consumers	456,099	(2,860)
4	503	Sales to Other Water Companies	830,056	(39,700)
5	504	Municipal Hydrants	674,215	2,498
6	505	Miscellaneous Municipal Revenues	-	-
7		Total Revenues from Water Operations	3,085,645	(32,842)
8		MISCELLANEOUS REVENUES	\$*****	\$*****
9	506	Rent from Property used in Operation	-	-
10	507	Miscellaneous Operating Revenues	6,635	1,270
11		Total Revenues from Miscellaneous Operation	6,635	1,270
12		Total Operating Revenues	3,092,280	(31,571)

**DIVIDENDS DECLARED DURING THE YEAR**

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

Line No.	Name of Security of which Dividend was declared (a)	Rate per Cent		Amount of Capital Stock on which Dividend was declared (d)	Amount of Dividend (e)	Date Declared Payable (f) (g)
		Regular (b)	Extra (c)			
13	Common Stock				24,000	
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24				Total	24,000	

## Annual report of Whitinsville Water Company

Year ended December 31, 2016

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.	Acct. 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)
1		SOURCE OF WATER SUPPLY EXPENSES	*****	*****
2	601-1	Maintenance of Water Supply Buildings and Fixtures	0	(1,179)
3	601-2	Maintenance of Surface Source of Supply Facilities	12,652	8,447
4	601-3	Maintenance of Ground Source of Water Supply	465	(7,269)
5		Total Source of Water Supply Expenses	13,118	(1)
6	602	Water Purchased for Resale		
7		PUMPING EXPENSES	*****	*****
8	603-1	Pumping Labor	71,415	32,658
9	603-2	Boiler Fuel	0	-
10	603-3	Water for Steam	0	-
11	603-4	Electric Power Purchased	132,001	10,468
12	603-5	Miscellaneous Pumping Station Supplies and Expenses	13,974	(3,213)
13	604-1	Maintenance of Power Pumping Buildings and Fixtures	9,686	3,342
14	604-2	Maintenance of Pumping Equipment	14,774	1,546
15	604-3	Maintenance of Miscellaneous Pumping Plant Equipment	0	-
16		Total Pumping Expenses	241,850	44,801
17		PURIFICATION EXPENSES	*****	*****
18	605-1	Purification Labor	16,424	(15,115)
19	605-2	Purification Supplies and Expenses	106,739	(11,785)
20	606-1	Maintenance of Purification Buildings and Fixtures	0	-
21	606-2	Maintenance of Purification Equipment	0	-
22		Total Purification Expenses	123,163	(26,900)
23		TRANSMISSION AND DISTRIBUTION EXPENSES	*****	*****
24	607	Inspecting Customers' Installations	413	308
25	608	Miscellaneous Trans. and Dist. Supplies and Expenses	0	-
26	609-1	Maintenance of Trans and Dist Buildings and Fixtures	0	(64)
27	609-2	Maintenance of Trans. And Dist. Mains	28,636	9,994
28	609-3	Maintenance of Storage, Reservoirs, Tanks and Standpipes	11,192	(4,302)
29	609-4	Maintenance of Services	4,603	1,778
30	609-5	Maintenance of Meters	9,115	5,500
31	609-6	Maintenance of Hydrants	7,145	(363)
32	609-7	Cross Connection	3,193	(2,131)
33		Total Trans. And Dist. Expenses	64,298	10,720
34		GENERAL AND MISCELLANEOUS EXPENSES	*****	*****
35	610-1	Salaries of General Officers and Clerks	538,156	34,425
36	610-2	General Office Supplies and Expenses	53,646	(8,545)
37	610-3	Law Expense -- General	133,127	8,948
38	610-4	Insurance	179,486	19,128
39	610-5	Accidents and Damages	0	-
40	610-6	Store Expenses	13,502	(5,466)
41	610-7	Transportation Expenses	38,057	(3,650)
42	610-8	Inventory Adjustments	6,357	9,403
43	610-9	Maintenance of General Structures	37,688	(2,358)
44	610-10	Depreciation	1,018,321	43,524
45	610-11	Miscellaneous General Expenses	24,786	(870)
46		Total General and Miscellaneous Expenses	2,043,125	533,973
47		GRAND TOTAL OPERATING EXPENSES	2,485,554	562,593

Annual report of .....Whitinsville Water Company..... Year ended December 31, 2016

### 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  (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		
28	604	Maint. of Pumping Plant		
29	605	Purification Labor, Supplies & 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		<b>TOTAL OPERATING EXPENSES</b>		
<b>TAXES</b>				
Kind of Tax	Federal	State	Municipal	Total
48. RE Taxes Northbridge			74,743	74,743
49. Personal Prop Northbridge			31,390	31,390
50. RE Taxes Sutton			74,158	74,158
51. Pers Prop Sutton			11,035	11,035
52. Payroll Taxes	54,851	4,594		59,445
53. State Income Taxes		74,181		74,181
54. Federal Income Taxes	297,838			297,838
55 Mass Sales Tax-Collected		(1,068)		(1,068)
56 Mass Sales Tax-Purchased		1,350		1,350
57. Totals	352,689	79,058	191,326	623,073

1. Land owned by the Company		REAL ESTATE INFORMATION		
Location		Use		
A.	Hill St., Whitinsville	Booster Pump Station		
B.	Main St., Whitinsville	Well Field – Pump Station		
C.	Carr St., Whitinsville	Well Field – Pump Station		
D.	Mendon Road, Sutton	Well Field-Treatment Plant.P.S. Res. 4, 5, 6, 7 & WS		
E.	Main St., Whitinsville	Future Water Supply		
F.	Lake St., Whitinsville	Office – Storage – Garage – Workshop		
G.	Prentice Rd. & Carr St., Whitinsville	Future Water Supply – Watershed		
H.	Prentice Rd., Sutton	Watershed		
I.	Carpenter Reservoir, Whitinsville	Watershed		
J.	Fish Pond, Whitinsville	Watershed		
K.	Meadow Pond, Whitinsville	Watershed		
L.	Gravel Pack Well Rd., Whitinsville	Watershed		
M.	Carpenter Reservoir, Whitinsville	Watershed		
N.	Meadow Pond, Whitinsville	Watershed		
O.				
P.				
Area	When Bought		Cost	
A.	.06 Acres	2-Jan-54	\$11.00	
B.	6.72 Acres	2-Jan-54	\$240.00	
C.	6.13 Acres	2-Jan-54	\$4,245.00	
D.	1,007.75 Acres	2-Jan-54	\$5,100.00	
E.	4.90 Acres	31-Dec-58	\$600.00	
F.	1.43 Acres	31-Dec-58	\$1,300.00	
G.	28.85 Acres	31-Dec-58	\$3,187.00	
H.	7.00 Acres	31-Dec-58	\$800.00	
I.	116.10 Acres	29-Oct-62		
J.	1.30 Acres	29-Oct-62	\$10,000.00	
K.	183.10 Acres	29-Oct-62		
L.	4.25 Acres	9-Jul-65	\$1,500.00	
M.	188.61 Acres	10-Dec-65	\$1,974.00	
N.	16.74 Acres	Aug-03	\$238,000.00	
O.	.35 Acres	7-May-12	\$12,500.00	
P.				
2. Buildings Owned by Company				
A.	Hill St., Whitinsville	Pump Station		
B.	Main St., Whitinsville	Pump Station		
C.	Carr St., Whitinsville	Pump Station		
D.	Mendon Rd., Sutton	Pump Station		
E.	Mendon Rd., Sutton	Telemeter Shelter		
F.	Mendon Rd. Sutton	Water Treatment Plant		
G.	Lake St., Whitinsville	Office – Storage – Workshop - Garage		
H.	Carr St. Whitinsville	Water Treatment Plant		
Size	Material	When Built	Cost	
A.	20x24 Wis Wdn RF	1936	\$2,700.00	
B.	18x30 Wis Conc RF	1950	\$20,670.00	
C.	20x27 Wis Conc RF	1922	\$1,950.00	
D.	22x34 Wis Wdn RF	1919	\$1,900.00	
E.	7x7 Conc Fdn	1951	\$912.00	
F.	53x65 Steel RF	2009	\$4,419,754.00	
G.	85x31 Firs 3R Wis.	1958 (Purch)	\$26,200.00	
H.	40x41 Steel RF	2013	\$113,000.00	

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

**SUPPLY INFORMATION**

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.

Water is delivered and pressure maintained by gravity feed from distribution reservoirs. Three electronic-driven pump stations pump directly into the distribution systems. Electronic-driven booster pump station raises water to another distribution standpipe.

2. Watersheds owned by the Company.

Location	Area	When Bought	Cost*
A. See previous page			
B.			
C.			
D.			

Remarks:

All land owned by the WWC is within the watershed with the exception of the office.

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.



## SUPPLY INFORMATION – Continued

## 4. Wells

Location	Inside Dimensions	Depth Below High Water	Covered or Uncovered	When Built	Cost*
A. Whitin	NA			approx 1920	
B. Sutton	NA			approx 1904	
C. GP Well	8 inches			1949	
D.					
E.					
F.					

5. Give a full and complete description of the wells

6. Reservoirs. The WWC has no reservoirs for which we directly treat water. We do own following reservoirs.

Location	Area at Surface When Full	Full Capacity in Gallons	When Built	Cost*
A. #6 - Sutton	16 acres	40 MG	1907	\$6,710.00
B #5 - Sutton	30 acres	119 MG	1910	\$30,910.00
C. #4 - Sutton	12 acres	60 MG	1901 / 1965	\$42,100.00
D. Carpenter	80 acres	317 MG	1827	
E. Meadow Pond	185 acres	372 MG	1961	
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. Reservoirs #4, 5, & 6 were formed artificially by constructing three dams across the Cook Allen Brook. The dams are of earth construction having concrete cores with sheathing driven below core. Each dam has a spillway and regulating gates. Reservoir #4 was stripped. The other two only had the vegetation cut. The heights of the dams are 25', 30', and 14' respectively. (#4 was breached during the August, 1955 flood and was re-constructed in 1965.

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

### Pumping Information

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

- 2. BOILERS This schedule 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. Sutton Pump Station	Centr	Fairbanks	2009	\$	40,000.00	
B. Sutton Pump Station	Centr	Fairbanks	2009	\$	40,000.00	
C. Whitin Station	Centr	Aurora	2015	\$	11,000.00	
D. Whitin Station	Centr	Warren St.	1953	\$	2,136.00	
E. Gravel Pack Well P.S.	Sub	Goulds	2002	\$	2,585.00	
F. Booster Pump Station	Centr	ITT	1990	\$	7,000.00	
G. Booster Pump Station	Centr	ITT	1990	\$	7,000.00	
H.LHW Sutton Treatment Pl	VT	Fairbanks	2009	\$	40,000.00	
I.LHW Sutton Treatment Pla	VT	Fairbanks	2009	\$	40,000.00	
J. Whitin Treatment Plant	VT	Goulds	2013	\$	5,000.00	
Number of cysl.	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.						

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

**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		2 or 4 Stroke Cycle	Rated H.P.
			Diameter	Stroke		
A.						
B.						

8. ELECTRIC MOTORS, INCLUDING COST OF WIRING SWITCHES, ETC.

Location	Name of Builder	When Installed	Cost*	
A. Sutton Pump Station	U.S. Motor	2009	40,000.00	
B. Sutton Pump Station	U.S. Motor	2009	40,000.00	
C. Whitin Pump Station	WEG	2010	17,395.00	
D. Whitin Pump Station	Lincoln Guard	1978	332.00	
E. Gravel Pack Well Pump	Franklin Motor	2002	6,000.00	
F. Booster Pump Station	U.S. Motor	1990	3,422.70	
G. Booster Pump Station	U.S. Motor	1990	3,422.70	
H. LHW Sutton Treatment Plant	U.S. Motor	2009	40,000.00	
I. LHW Sutton Treatment Plant	U.S. Motor	2009	40,000.00	
J. Whitin Treatment Plant	Baldor/Reliance Ind. Motor	2013	5,000.00	
A.C. or D.C. If A.C. give phase	Volts	Type of Drive	Rated H.P.	
A. A/C 3 phase	460	VFD	50	
B. A/C 3 phase	460	VFD	30	
C. A/C 3 phase	460	VFD	100	
D. A/C 3 phase	460/3750	Direct	100	
E. A/C 3 phase	460/3450	Direct	30	
F. A/C 3 phase	460/1800	Direct	40	
G. A/C 3 phase	460/1800	Direct	40	
H. A/C 3 phase	460	VFD	75	
I. A/C 3 phase	460	VFD	75	
J. A/C 3 phase	200/400	Direct	15	

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

**PUMPING INFORMATION – Continued**

9. WATER WHEELS AND TURBINES

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:

Next page is 407

\*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-16	61,717		34,874,865			
February-16	57,066		31,367,056			
March-16	57,176		32,718,404			
April-16	57,644		34,149,762			
May-16	71,706		49,262,118			
June-16	87,472		61,379,995			
July-16	102,928		69,158,869			
August-16	86,143		60,580,975			
September-16	69,573		49,729,966			
October-16	58,516		41,351,494			
November-16	52,333		33,358,260			
December-16	64,804		35,341,109			
Totals	827,078		533,272,873			

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

13. Average gallons pumped per day \_\_\_\_\_ 1457030 \_\_\_\_\_

14. Maximum gallons pumped in a day \_\_\_\_\_ 972,001 \_\_\_\_\_

15. Date of same \_\_\_\_\_ 6/24/2016 \_\_\_\_\_

16. Range of pressure in main \_\_\_\_\_ 40 \_\_\_\_\_ lbs. to \_\_\_\_\_ 135 \_\_\_\_\_ lbs.

17. Average pressure in mains \_\_\_\_\_ 100 \_\_\_\_\_ lbs. per sq. in.

\* - Includes the booster station for the high service area

\*\* - Includes water production only

**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. .12

25. Wood consumed during the year \_\_\_\_\_ Cords \_\_\_\_\_

26. Gas consumed during the year \_\_\_\_\_ M. Cubic Feet \_\_\_\_\_

27. Gasoline consumed during the year \_\_\_\_\_ Gals \_\_\_\_\_

28. Fuel oil consumed during the year \_\_\_\_\_ Gals \_\_\_\_\_

29. Electric Power used during the year 827,078 K.W. Hrs

DISTRIBUTION INFORMATION

1. Mains

Nominal Diameter, Inches	Kind of Pipe *	LENGHTS IN FEET					
		In Use at Beginning of Year	Taken Up Since	Abandoned But Not Taken Up	Laid Since	In Use at Close of Year	
<b>TRANSMISSION SYSTEM:</b>							
24	Cast Iron	1,410				1,410	
16	Transite	2,900				2,900	
16	Cast/Ductile Iron	10,472				10,472	
14	Cast/Ductile Iron	8,960				8,960	
12	Cast/Ductile Iron	40,307				40,307	
10	Cast/Ductile Iron	34,797				34,797	
8	Cast/Ductile Iron	69,377			3,453	72,830	
6	Cast/Ductile Iron	30,277		985	850	30,142	
4	Cast/Ductile Iron	10,436		2315		8,121	
16	HDPE	3,000				3,000	
10	HDPE	1,800				1,800	
6	HDPE	400				400	
2.5	Blk Wrt Iron	252				252	
2	Wrt Iron Ex-Heavy	502				502	
2	Copper Type K	14			748	762	
1.5	Wrt Iron Ex-Heavy	465				465	
1.5	Copper Type K	214				214	
12	HDPE	1,000			30	1,030	
1.25	Copper Type K	100				100	
1	Copper Type K	39,600	120	478.6		39,001	
3/4	Copper Type K	44				44	
<b>TOTALS</b>		<b>256,327</b>	<b>120</b>	<b>3,779</b>	<b>5,081</b>	<b>257,509</b>	

2. Cost of repairs per mile of pipe, including valves \$922,762.00
3. Number of leaks in mains, during the year 2
4. Number of leaks per mile \_\_\_\_\_
5. Length of mains less than 4 inches in diameter ~ 3000 ft miles  
\*If laid on surface of ground, mark S





DISTRIBUTION INFORMATION, Cont'd.

1. Mains

Nominal Diameter , Inches	Kind of Pipe	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
<b>DISTRIBUTION SYSTEMS, Cont't:</b>						
	<b>TOTALS</b>	0	0	0	0	0

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 \_\_\_\_\_ miles

\*If laid on surface of ground, mark S

**DISTRIBUTION INFORMATION – Continued**

6. Water towers or stand pipes

Location	Area	Land When Bought	Cost*
A. Mendon Rd., Sutton			
B. Hill St., Northbridge			
C.			
D.			
Inside Diameter	Capacity in Gallons	When Built	Cost*
A. 111'x111'x16'	1,500,000	1920	\$ 94,820.00
B. 40' diameter x 90' Height	850,000	2002	\$ 625,000.00
C.			
D.			
TOTAL			\$ 719,820.00

7. Services

Nominal Diameter 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
12	Cast Iron	1			1
10	Cast Iron	7			7
8	Cast Iron	24			24
6	Cast Iron	44			44
4	Cast Iron	12			12
3	Cast Iron	1			1
1.5-2.5	Iron Pipe	47	47	54	54
1.25-.75	Iron Pipe, Plastic or Copper	2164	30	30	2164
TOTALS		2300	77	84	2307

8. Average length of service pipe 25 feet \_\_\_\_\_
9. Average cost of service laid during the year, \$ \_\_\_\_\_ Paid for by developer \_\_\_\_\_
10. Percentage of services that are metered 100 \_\_\_\_\_
11. Percentage of income that is metered 80 \_\_\_\_\_
12. Leaks I service during the year 2 \_\_\_\_\_
13. Are services pipes paid for by consumers, in whole or in part and to what extent? Main to curb water company - curb to house - customer

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



**DISTRIBUTION INFORMATION – Continued**

## 9. Hydrants, Public

Nominal Diameter Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
4x5-6	2 ½ + 4 ½	0			0
4 ½ x5-6	"	7			7
5x5-6	"	58			58
5 ¼ x 5 ½ -6	"	264	2	2	264
4x5-6	"	0	(S)		0
4 ½ x 5-6	"	1	(S)		1
5x5-6	"	2	(S)		2
5 ¼ x 5-6	"	43	(S)		43
	TOTALS	375	2	2	375

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

11. If not, under what arrangements were they purchased and installed? New developments often install hydrants & transfer ownership to the Whitinsville Water Company

## 12. 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
4 x 5	2 ½ x 4 ½	Shop@Whi 1			1
4 ½ x4-6	"	WWC 1			1
"	"	Shop@Whi 3			3
"	"	Cottonmill 2			2
5 x 5-6	"	Shop@Whi 2			2
5 ¼ x 5-6	"	Christian Sch 3			3
"	"	Shop@Whi 11			11
"	"	Sutton Sewer 1			1
"	"	Carquest 2			2
"	"	Ross Trucking 1			1
"	"	Schwan Foods 1			1
"	"	Champion Container 1			1
"	"	Walmart 8			8
"	"	National Grid 6			6
"	"	NEDT 1			1
6 x 5-6	"	Shop@Whi 2			2
	TOTALS	46	0	0	46

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

14. If not, under what arrangements were they purchased and installed? Installed at the expense of property owners

**DISTRIBUTION INFORMATION – Continued**

## 21. Meters owned by Company \*

Size Inches	Number at Beginning of Year		Bought Since	Condemned Since and Removed	Number at Close of Year	
	In Use	On Hand			In Use	On Hand
5/8"	2111	1243	400	1436	2128	190
3/4"	102	73	30	97	99	9
1"	21	20	10	23	23	5
1 1/4"	0				0	
1 1/2"	16		12	16	12	
2"	14		18	12	17	1
3"	0				0	
6"	2		1	1	2	
8"	0		1		1	
10"	2			1	1	
	0				0	
<b>TOTALS</b>	<b>2268</b>	<b>1336</b>	<b>472</b>	<b>1586</b>	<b>2283</b>	<b>205</b>

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

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

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

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





**Consumption Information**

- 1. Estimate total population of territory covered by franchise 7,799
- 2. Estimated population reached by the distributing system 15,707
- 3. Estimated population actually supplied 15,260
- 4. Total consumption during the year gals. 413 MG
- 5. Average daily consumption gals. 1.129 MG
- 6. Day on which the greatest amount was pumped June 24th
- 7. Gallons pumped on above day 1.985 MG
- 8. Week during which greatest amount was pumped July 24-July 30
- 9. Gallons pumped during above week 12.843 MG
- 10. Gallons per day per service 496\*
- 11. Consumption metered 100%
- 12. Consumption metered \_\_\_\_\_ percent of total consumption \_\_\_\_\_

13. **CUSTOMERS**

Number being Supplied at Beginning of Year	Disconnected Since	Connected Since	Number being Supplied at Close of Year
2268		15	2283
2268		15	2283
Name of City, Town or District		Number of Customers as of December 31, 2016	
Whitinsville Water Company		2283	

\* Does not include wholesale customers



**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 July 1, 2011

By meter See M.D.P.U. NO.22 & NO.23

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 \_\_\_\_\_

Minimum charge \_\_\_\_\_

Give any contract 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? \_\_\_\_\_

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*[Handwritten signature]*

..... President

*[Handwritten signature]*

..... Treasurer

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

..... Directors

*[Handwritten signature]*

*[Handwritten signature]*

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

..... ss: ..... 20 .....

Then personally appeared .....

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

..... Notary Public or  
Justice of the Peace.

# 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 corporation 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 appropriated 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 willfully 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.