

# 1952 Annual Reports

OF THE

## **West and South WATER SUPPLY DISTRICT of Acton, Massachusetts**

FOR THE

**Year Ending December 31st**



*Incorporated by the Acts of Legislature of 1912  
Chapter 326, and accepted by the  
District, April 12, 1912*

*The Center District Accepted Section 13 of Said Act*

Murphy & Snyder, Inc. ☆ Maynard, Massachusetts

ORGANIZATION — 1952

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Clerk

MRS. BERYL B. SILVA, Term expires 1953

Water Commissioners

JAMES E. KINSLEY, Chairman	Term expires 1953
EDWIN H. CHRISTOFFERSON	Term expires 1954
FRANK E. GREENOUGH	Term expires 1955

Commissioners meet second Wednesday of the month  
7:30 P. M.

Pumping Station Office

Treasurer

ORMAL S. LAFFIN Term expires 1953

Auditor

DAVID R. KINSLEY, Term expires 1953

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Appointments by the Water Commissioners

Superintendent and Clerk of Commissioners

RAY L. HARRIS, Term expires 1953

Collector

RAYMOND A. GALLANT, Term expires 1953

COMMONWEALTH OF MASSACHUSETTS  
MIDDLESEX, SS.



To the Clerk of the West and South Water Supply, District of Acton, GREETINGS:

You are directed to notify and warn the inhabitants of the Town of Acton residing in the Water Supply District as bounded and defined by Chapter 326 of the Acts of 1912, Section 1 and 13 of said Act, and new extensions accepted by the District qualified to vote in election and town affairs to assemble in:

Town Hall, Acton Center

Monday, February 16, 1953 at Eight o'clock P. M.

Then and there to act on the following articles:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To elect by ballot a Clerk for one year, a Treasurer for one year, an Auditor for one year and one member of the Board of Water Commissioners to serve for the term of three years, and to fix salaries of same.

Article 3. To see if the District will vote to authorize the Commissioners to appoint a District Accountant or act anything thereon.

Article 4. To see if the District will vote to amend Article 5 of the By-Laws to read: "At each annual meeting there shall be elected by ballot, one Commissioner for a term of three years, a Clerk and Treasurer for a term of one year," or act anything thereon.

Article 5. To hear and act on the report of the Water Commissioners, the Treasurer, the Collector and other officers of

the District or any committee appointed at any previous meetings.

Article 6. To see if the District will authorize the Treasurer to borrow money, with the approval of the Water Commissioners, if necessary in anticipation of revenue of the current year.

Article 7. To see if the Water District will vote to instruct the Water Commissioners to have an annual audit of the various accounts of the Water District or act anything thereon.

Article 8. To see if the Water District will vote to authorize the Commissioners to make a charge for sprinkler systems or act anything thereon.

Article 9. To see what sums of money the Water District will vote to raise and appropriate to defray the usual expenses of the District or act anything thereon.

Article 10. To see if the Water District will vote to authorize the Commissioners to make a service charge on all installations or act anything thereon.

Article 11. To see if the Water District will vote to raise and appropriate a sum of money to repair the roof and install a ceiling at the Pumping Station or act anything thereon.

Article 12. To see if the Water District will vote to raise and appropriate a sum of money to build an addition to the tool house or act anything thereon.

Article 13. To see if the Water District will vote to raise and appropriate a sum of money to extend the water main on Main Street to the Maynard line to connect with the Maynard Water System; provided the Town of Maynard votes to extend its water main to the Acton line, and authorize the Treasurer, with the approval of the Commissioners, to borrow such sums as may be necessary to perform the work or act anything thereon.

Article 14. To see if the Water District will vote to amend the vote on Article 6 of the Annual Meeting of February 19, 1951, by providing that a guarantee be required on all new extensions, of four percent (4%) annually on the cost of construction, for a period of ten years from the time when water is turned on in extensions, payable semi-annually as reduced by the fixed minimum charges levied on all services connected thereto, or act anything thereon.

Article 15. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of providing a six-inch water main, three hydrants, and necessary fittings for a distance of approximately eight hundred (800) feet northerly in a proposed extension of Mohawk Drive, and approximately eight hundred (800) feet easterly in a proposed new street from Mohawk Drive, provided A. R. Jenks and P. G. Jenks pay for the excavation, laying of pipe, and back filling of the ditch, and authorize the Treasurer, with the approval of the Commissioners, to borrow such sums as may be necessary to meet said appropriation or act anything thereon. (Inserted at the request of P. G. Jenks).

Article 16. To see if the Water District will vote to supply water to the new Elementary School addition to the High School at no expense to the Town of Acton or act anything thereon. (Inserted at the request of the Elementary School Building Committee. Porter G. Jenks, Chairman).

Article 17. To see if the Water District will vote to raise and appropriate a sum of money to extend the water main, three hydrants, and necessary fittings from the corner of School and Parker Streets to the residence of George Anderson on Parker Street, South Acton, a distance of approximately two thousand five hundred (2500) feet, and authorize the Treasurer with the approval of the Commissioners to borrow such sums as may be necessary to meet said appropriation or act anything thereon. (Inserted at the request of George Anderson and nine others).

Article 18. To see if the Water District will vote to rescind the vote under Article 8 of the Annual Meeting of February 19, 1951, viz.: "Voted: To raise and appropriate the sum of eight thousand, five hundred dollars (\$8,500) for the purpose of extending the water main from the present main on Taylor Road, to corner of Woodlawn Lane and Taylor Road. Thence on Woodlawn Lane to house of Herbert Leusher, thence southeasterly on Forest Road to the house of Theodore Weyn and Roland Wood, a distance of approximately seven-teen hundred (1700 feet more or less, and authorize the Treasurer, with the approval of the Water Commissioners, to borrow such sums as may be necessary to meet said appropriation."

And you are directed to serve this warrant by posting copies, attested by you, in three or more public places in the Water District thereof, seven days at least before the time of said meeting as directed by vote of the Water District.

Hereof fail not and make due returns of this Warrant with your doings thereon to the Water Commissioners on or before the time of holding said meeting.

Given under our hands in Acton this seventeenth day of January in the year one thousand nine hundred and fifty-three.

JAMES E. KINSLEY,  
EDWIN H. CHRISTOFFERSON,  
FRANK E. GREENOUGH,  
Water Commissioners.

## REPORT OF THE WATER COMMISSIONERS

The Superintendent's report covers the activities of your District for the year 1952.

The water rate was reduced four (\$4.00) dollars per annum effective January 1, 1953, making the rate twenty (\$20.00) dollars per annum.

We recommend the District authorize the Commissioners to appoint a District Accountant and change the By-Laws requiring the election of an Auditor. We believe this action will improve the handling of the District accounts.

We recommend appropriations for the repair of the pumping station, the building of an addition to the tool house and to extend the water main to the Maynard line for the mutual emergency use of the District and the Town of Maynard.

We submit estimated budget for 1953:

### Estimated Revenues and Receipts

Water Rates .....	\$43,000.00	
Hydrant Rentals .....	4,400.00	
Interest Account .....	50.00	
Installing and Repairs .....	3,000.00	
		<u>\$50,450.00</u>

### Estimated Expenses for the Current Year

Bond and Interest Account .....	\$19,890.00	
Salaries, Officers and Collector .....	13,000.00	
Fuel and Lubricating Oils .....	200.00	
Electric Lights, Power and Telephone .....	4,000.00	
Gasoline .....	400.00	
Repairs, Including Meters .....	2,000.00	
Insurance Rentals .....	500.00	
Miscellaneous, Including Printing .....	600.00	
Materials and Supplies, Pipe, Fittings and Tubing .....	7,500.00	
		<u>\$48,090.00</u>
Estimated Gain .....		\$1,360.00

JAMES E. KINSLEY,  
EDWIN H. CHRISTOFFERSON,  
FRANK E. GREENOUGH,  
Water Commissioners.

## REPORT OF SUPERINTENDENT

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To the Board of Water Commissioners:

I wish to make the following report covering the activities of your district for the year 1952:

The new gravel-packed well has been completed and is connected to the main pumping station, also a building has been erected and a 300 gallon-a-minute turbine pump has been installed in this building connected to our present water main. Also our new gasoline driven auxiliary pump has arrived and is in the process of being connected at this time.

We have installed 95 new services this year.

The hydrant on Main Street, Acton Center has been set back of the sidewalk to avoid being hit by accident or plowing of snow. Also a hydrant on Arlington Street, in front of Mr. Duggan's house, which we found was broke.

Three new hydrants have been installed on the new extensions that have been put in; these extensions were Mohawk Drive, Arlington Street and Lilac Court. Several of the original house service pipes in basements are giving trouble at this time and it will be a case of re-newing these in the very near future.

I would at this time like to impress the district of a need of an extension on our present tool shed, as more of our supplies could be kept under cover.

The roof on the pumping station is leaking and needs to be re-shingled and some repairs on the roof will have to be made. This I would advise to be done as soon as possible. Also a false ceiling installed in the pumping station would conserve on heat.

I wish at this time to thank your Commissioners and the residents in the district for giving us their cooperation as I feel that the department is now mechanically in a good position to render the district good service.

Respectfully submitted,

RAY L. HARRIS,  
Superintendent.



## WATER MEETING

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Abstract of the proceedings of the Annual Water Meeting of the West and South Water Supply District of Acton held in Town Hall, Acton Center.

MONDAY, FEBRUARY 18, 1952, at Eight o'clock P. M.

Article 1. To choose a Moderator to preside at said meeting.

Chose David R. Kinsley, Moderator of the meeting.

Article 2. To elect by ballot a Clerk for one year, a Treasurer for one year, an Auditor for one year, one member of the Board of Water Commissioners to serve for the term of three years, and one member of the Board of Water Commissioners to serve the term of one year to fill vacancy.

Elected: Mrs. Beryl B. Silva, Clerk for one year.

Elected: Ormal S. Laffin, Treasurer for one year.

Elected: David R. Kinsley, Auditor for one year.

Elected: Frank E. Greenough, Water Commissioner for three years.

Elected: James E. Kinsley, Water Commissioner for one year to fill vacancy.

Voted: To fix the salaries at the same rate as last year.

Voted: To incorporate in the records the following resolution —

RESOLVED: That the District extends its thanks and appreciation to Waldo E. Whitcomb for forty years of faithful and efficient service as District Water Commissioner.

That the District Clerk send Mr. Whitcomb a copy of this resolution.

Article 3. To hear and act on the report of the Water Commissioners, the Treasurer, the Collector and other officers of this District or any committee appointed at any previous meetings.

Voted: To accept the reports of the District officers and committees.

Article 4. To see if the District will authorize the Treasurer to borrow money, with the approval of the Water Commissioners, if necessary in anticipation of revenue of the current year.

Voted: That the District Treasurer with the approval of the Water Commissioners, be and is hereby authorized to borrow money from time to time in anticipation of the financial year beginning January 1, 1952, and to issue a note or notes therefor payable within one year, any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article 5. To see if the Water District will vote to instruct the Water Commissioners to have an annual audit of the various accounts of the Water District or act anything thereon.

Voted: To instruct the Board of Water Commissioners to have an annual audit of the various accounts of the Water District under the direction of the Commonwealth of Massachusetts.

Article 6. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of installing a six-inch water main, one hydrant, and necessary fittings northerly from Massachusetts Avenue a distance of approximately 350 feet to a proposed new School Building, and authorize the Treasurer with the approval of the Commissioners, to borrow such sums as may be necessary to meet said appropriation or act anything thereon. Inserted at the request of the Special School Building Survey Committee. Carl Christoferson, Chairman, Thomas Motley, Marion Reed, Porter Jenks).

Voted: To pass over the article.

Voted to adjourn at 8:19 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA,  
District Clerk.

## WATER MEETING

Abstract of the proceedings of the Water Meeting of the West and South Water Supply District of Acton held in the Town Hall, Acton Center.

MONDAY, JUNE 23, 1952, at Eight o'clock P. M.

Article 1. To choose a Moderator to preside at said meeting.

Chose David R. Kinsley, Moderator of the meeting.

Article 2. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of providing a six-inch water main, one hydrant, and necessary fittings for a distance of approximately one thousand (1000) feet in a proposed extension of Mohawk Drive on private land, provided P. G. Jenks and A. R. Jenks pay for the excavation, laying of pipe and back filling of the ditch, and authorize the Treasurer, with the approval of the Commissioners, to borrow, if necessary, such sums as may be needed to meet said appropriation or act anything thereon.

Voted: Yes 3: No 6. Total vote 9. (21 people present at the meeting). Motion failed to pass.

Article 3. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of providing and installing a six-inch main with necessary fittings for a distance of approximately two hundred and fifty (250) feet in a proposed new street off Arlington Street between lots owned by Donald Thompson and Robert Foley, provided Rachael Haynes pays for the excavation, laying of pipe and back filling of the ditch on private land and authorize the Treasurer with the approval of the Commissioners to borrow such sum, if necessary, to meet said appropriation. This extension does not carry a four percent guarantee.

Voted: (In accordance with the vote of the Water District, February 19, 1951 — Article 6 — the Moderator ruled that the last sentence be stricken from the article).

That the Water District raise and appropriate a sum of six hundred (\$600) dollars for the purpose of providing and installing a six-inch main with necessary fittings for a distance of approximately two hundred and fifty (250) feet in a proposed new street off Arlington Street between lots owned by Donald Thompson and Robert Foley, provided Rachael Haynes pays for the excavation, laying of pipe and back filling of the ditch on private land and authorize the Treasurer with the

approval of the Commissioners to borrow six hundred (\$600) dollars, if necessary, to meet said appropriation.

(Unanimous vote)

Article 4. To see if the Water District will vote to authorize the Water Commissioners to install an additional engine and pump, voted under Article 7 of the Annual Meeting held February 19, 1951. This pump and engine is to replace the obsolete equipment.

Voted: To authorize the Water Commissioners to install an additional engine and pump, voted under Article 7 of the Annual Meeting held February 19, 1951. This pump and engine to replace the obsolete equipment.

(Unanimous vote)

Article 5. To see if the Water District will vote to authorize the Water Commissioners to dispose of any obsolete equipment or act anything thereon.

Voted: To authorize the Water Commissioners to dispose of any obsolete equipment.

(Unanimous vote)

Article 6. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of extending a six-inch water main with one hydrant from Massachusetts Avenue to the proposed new Blanchard Auditorium and authorize the Treasurer, with the approval of the Water Commissioners, to borrow such sums as may be necessary to meet said appropriation or act anything thereon.

Voted: To take up Articles 6 and 7 jointly.

Article 7. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of extending a six-inch water main with one hydrant from Massachusetts Avenue to the proposed new School Addition and authorize the Treasurer, with the approval of the Water Commissioners, to borrow such sums as may be necessary to meet said appropriation or act anything thereon.

Voted: That the Water District raise and appropriate the sum of one thousand and eight hundred (\$1800) dollars for the purpose of extending a six-inch water main with one hydrant and necessary fittings toward the proposed new School Addition and the proposed new Blanchard Auditorium, and authorize the Treasurer, with the approval of the Commission-

ers to borrow, if necessary, such sums as may be needed to meet said appropriation.

(Unanimous vote)

Article 8. To see if the Water District will vote to transfer any unexpended balance from Articles 9, 10, 11, and 14 voted at the annual meeting, April 6, 1948 to the General Fund or act anything thereon. Also Articles 9, and 14 voted at the annual meeting of April 4, 1950.

Voted: To transfer any unexpended balance from Articles 9, 10, 11, and 14 voted at the annual meeting, April 6, 1948, and also Articles 9 and 14 voted at the annual meeting of April 4, 1950, to the General Fund.

(Unanimous vote)

Voted to adjourn at 8:38 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA,  
District Clerk.

## CLERK'S REPORT

### Maintenance Account

A. B. & C. Motor Trans., Express .....	\$2.52
Acton Monumental Co., Compressor and labor .....	24.00
Acton Motor Co. ....	4.00
Acton Pipe Co., Pipe .....	70.15
Acton Supply Co., Supplies .....	447.53
Ayer Motor Express, Express .....	1.60
Assabet Sand & Gravel, Gravel .....	184.50
B. & M. Railroad, Pipe Privilege .....	10.80
Braga, Joseph; Labor .....	18.00
Bursaw Gas & Oil Co., Kerosene .....	104.63
The Beacon, Advertising .....	11.00
Badger Meter Co., Meters .....	793.80
Boeske, L. P., Backhoe .....	83.00
Burlington Auto Parts .....	18.00
Cavalier, Leo, Welding .....	124.56
Clinton Auto Express, Express .....	1.25
Comm. Mass. Auditing Acct. Tax .....	448.68
Chipman, William, Excavating .....	49.00
Durkee Ins. Agency, Bonds and Insur- ance .....	539.88
Edison Electric Co., Light and Power	3,853.35
Electro Rust Proof Co., Standpipe Service .....	226.00
Fitzgerald's Garage, Gas and Oil .....	240.61
Ferbas Express, Express .....	22.52
Fredenburgh, Ted, Backhoe .....	634.00
Gallant, Raymond, Stamps .....	36.60
Gravelin, A. C., Gravel and Bulldozer ....	327.25
Gaynor, G., Drilling, Tapping Water Main .....	150.00
Gates, E. P., Repairs .....	22.75
Greenough Brothers .....	120.88
Hall, Ralph P. Inc., Switches and Repairs	313.66
Harris, Fred, Reading Meters .....	35.20
Hilco Co., Service Pipe, Fittings, etc. ....	4,260.83
Hydraulic Dev. Corp., Funnels and Irons	43.00
Johns-Manville, Transite Pipe .....	3,717.24

Kilburn, George, Backhoe .....	78.00
Kunelius, Otto, Welding .....	159.18
Laffin, Ormal, Postage and Envelopes	8.97
Laffins Garage, Supplies .....	72.40
Laffins Express, Express .....	5.58
Lindsay, P. K., Air Compressor .....	1,252.51
Lynch, Charles L. Co., Copper Tubing	508.80
Maher, D. L., New Well and Pump .....	9,654.18
Middlesex County System, Pension Fund	279.80
Maynard and Acton Oil Co., Fuel .....	49.89
Morey, James D., Labor .....	49.00
Murphy & Snyder, Printing .....	275.35
Maynard Supply Co., Supplies .....	72.64
Mass. Broken Stone Co. ....	33.28
McDonald, John A. Co., Copper Tubing	1,934.34
Morse Oil Co., Fuel .....	30.29
Nadeau Cement Products, Tank .....	45.00
Nichols, H. M. & Co. Inc. ....	47.50
New England Meter Co., Repairs .....	548.81
New England Tel. & Tel. Co., Telephone	138.16
Pollard, Joseph Co., Valve Box Locator	29.95
Priest, Lloyd, Labor .....	7.20
Proctor, William Co., Supplies .....	351.32
Prescott, H. R., Supplies .....	41.00
Richardson, G. P., Tapping .....	40.00
Red Hed Mfg. Co., Supplies .....	67.04
Rockwell Mfg. Co., Repairs .....	307.88
Reed Coal & Grain Co., Supplies .....	73.70
Reliance Motor Transp. Express .....	1.60
Renesselaer Valve Co., Hydrants .....	428.29
San-Vel Constructing Co., Cement .....	322.70
Scott Brothers, Supplies .....	192.66
Sandberg Equipment Co., Supplies .....	21.00
Sumner & Dunbar, Copper Tubing and Fittings .....	1,496.74
Town Shop, Supplies .....	46.90
Utilities Supply Corp., Fittings .....	216.36
Whitman & Howard, Engineering Services .....	486.17
Wetherbee, Carrie, Damage to Water Tank .....	25.00
Wilson Lumber Co. ....	23.29
O'Connell, John .....	64.60

Ray L. Harris, Salary .....	3,830.00	
Robert W. Howe, Labor .....	2,754.00	
Henry Thatcher, Labor .....	2,032.00	
Benjamin Rice, Labor .....	1,738.40	
Chauncey Fenton, Jr., Labor .....	27.50	
James E. Kinsley, Comm. Salary .....	100.00	
Edwin Christofferson, Comm. Salary ....	100.00	
Frank E. Greenough, Comm. Salary .....	100.00	
Raymond Gallant, Collector .....	500.00	
Mrs. Beryl B. Silva, Clerk .....	25.00	
Ormal S. Laffin, Treasurer .....	100.00	
Davil R. Kinsley, Auditor .....	15.00	
David R. Kinsley, Moderator .....	5.00	
Refunds .....	108.97	
		\$47,858.24

**Bond Account**

Paid First Nat'l Bank, Boston, Bond ....	\$10,000.00	
Paid First Nat'l Bank, Boston, Interest	1,970.00	
Paid Merchants Nat'l Bank, Bond .....	2,000.00	
Paid Merchants Nat'l Bank, Interest ....	70.00	
Paid Middlesex Nat'l Bank, Maynard, Bond .....	3,000.00	
Paid Middlesex Nat'l Bank, Maynard, Interest .....	225.65	
Paid First Nat'l Bank of Ayer, Bond ....	2,500.00	
Paid First Nat'l Bank of Ayer, Interest	125.00	
		\$19,890.65
		\$67,748.89



## REPORT OF COLLECTOR OF WATER RATES

January 1, 1953

Uncollected January 1, 1952 .....	\$2,542.70
Metered and unmetered water .....	43,046.33
Installing and repairs .....	5,491.47
Credits on ledger for 1953 .....	97.87

\$51,178.37

Paid Treasurer .....	\$45,912.57
Abated .....	22.94
Uncollected January 1, 1953 .....	5,242.86

\$51,178.37

### Metered Water For One Year

Center .....	6,844,611 gallons
South .....	20,557,642 gallons
West .....	18,308,259 gallons

45,710,512 gallons

### Number of Services January 1, 1953

Center .....	158
South .....	414
West .....	440

1013

Number of Hydrants ..... 176

Water pumped 1951 .....	73,561,400 gallons
Water pumped 1952 .....	86,019,166 gallons

Increase in 1952 .....12,457,766 gallons

### Assessed Valuation of the District

January 1, 1953 ..... \$4,121,670.00

RAYMOND A. GALLANT, Collector.

REPORT OF THE TAX COLLECTOR

Uncollected January 1, 1952 .....		\$1,081.53
Paid Treasurer .....	\$331.12	
Cash on Hand .....	49.13	
Uncollected .....	730.25	
	\$1,110.50	
Interest .....		28.97
		<u>28.97</u>
		\$1,110.50

ETHEL A. DAVIS, Collector.



AUDITOR'S REPORT

West Acton, Mass.  
January 19, 1953

Board of Commissioners,  
West and South Water Supply District of Acton  
Acton, Massachusetts

Gentlemen:

Having examined the various accounts of the District for the calendar year 1952, I have found them in agreement and believe they are correct.

Respectfully yours,

DAVID R. KINSLEY,  
Auditor.

**TREASURER'S REPORT**  
West and South Water District of Acton

Cash on Hand, January 1, 1952:

Middlesex County National Bank, Maynard .....	\$26,105.41
North Middlesex Savings Bank, Ayer	2,500.00
	\$28,605.41

Rec'd from Raymond Gallant, Collector \$45,912.57

Rec'd from Ethel Davis, Tax Collector

Real Estate Tax, 1950 .....	\$367.11	
Pers. Property Tax, 1950 .....	4.94	
Int. on Real and Personal Property, 1950 .....	13.72	
Collection Fees .....	14.70	
	400.47	

Dividend North Middlesex Savings Bank	68.75	
	46,381.79	
		\$74,987.20

Paid Out — Commissioner's Orders:

Salaries .....	\$10,381.90
Maintenance and Operations .....	23,542.34
Lilac Ct, Orchard and Mohawk Drive	1,105.92
Bonds Retired .....	17,500.00
Bond Interest .....	2,390.00
Gravel Packed Well and Engine .....	12,697.78
Abatements .....	102.47

Total .....	\$67,720.41
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Add: Accrued Withholding Taxes, 1951 .....	247.90
Add: Accrued Retirement Fund De- ductions, 1951 .....	35.87
	\$68,004.18

Less: Accrued Withholding Taxes, 1952 .....	292.90	
	\$67,711.28	

Total Cash on Hand Decem- ber 31, 1952 .....	\$7,275.92
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**Reconciliation of Cash**

Middlesex County National Bank, Maynard, Mass. ....	\$4,775.92
North Middlesex Savings Bank, Ayer, Mass. ....	2,500.00
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Total Cash in Bank, December 31, 1952 .....	\$7,275.92

**Bonds Outstanding**

Bonds Outstanding January 1, 1952 ....	\$138,500.00
Bonds Retired During Year .....	17,500.00
	<hr/>
	\$121,000.00

Bonds Outstanding December 31, 1952:

Ayer First Nat'l Bank, Sept. 1, 1956	\$10,000.00
Merchants Nat'l Bank, Boston, Dec. 1, 1956 .....	2,000.00
First Nat'l Bank, Boston, Feb. 1, 1963	54,000.00
First Nat'l Bank, Boston .....	43,000.00
Middlesex County Nat'l Bank, May- nard, Nov. 1956 .....	12,000.00
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Total Bonds Outstanding De- cember 31, 1952 .....	\$121,000.00
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ORMAL LAFFIN, Treasurer.

THE COMMONWEALTH OF MASSACHUSETTS

Department of Corporations and Taxations

Division of Accounts

State House, Boston 33

March 11, 1952

To the Board of Water Commissioners  
West and South Water Supply District of Acton  
Acton, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the West and South Water Supply District of Acton for the period from January 25, 1951 to December 31, 1951, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,  
Director of Accounts.

FXL:HAC

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Mr. Francis X. Lang  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the West and South Water Supply District of Acton for the period from January 25, 1951, the date of the previous examination, to December 31, 1951, and report thereon as follows:

The books and accounts of the district treasurer were examined and checked. The recorded receipts were analyzed for the period covered by the audit, the payments were compared with the commissioners' orders authorizing the disbursement of district funds, and the cash balance on December 31, 1951 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by

examination of the savings bank book in which district funds were deposited.

The payments of maturing debt and interest were checked with the amounts falling due and with the cancelled securities and coupons on file.

Ledger accounts were compiled for the period covered by the audit, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the district as of December 31, 1951.

In connection with the overdrawn accounts, as shown on the appended balance sheet, attention is called to the provisions of Section 31B, Chapter 44, General Laws.

It appears that at least two of these overdrafts could have been avoided if the district treasurer, with the approval of the water commissioners, had issued loans under the authority granted by the district in the votes creating the appropriations.

The books and accounts of the district water collector were examined and checked. The water accounts outstanding at the time of the previous audit and all subsequent charges were audited and proved. The payments to the treasurer were checked to the district treasurer's cash book, the abatements were compared with the commissioners' records of abatements granted, the outstanding accounts on December 31, 1951 were listed and proved, and the cash balance on December 31, 1951 was verified by actual count of cash in the office.

The books and accounts of the district collector of taxes were examined and checked in detail. The accounts outstanding at the time of the previous examination were audited and proved, the payments to the treasurer were checked with the district treasurer's cash book, the abatements were compared with the assessors' records of abatements granted, and the outstanding accounts were listed and proved.

Verification notices were sent to a number of persons whose names appeared on the books of the district tax collector and the district water collector as owing money to the district, and from the replies received thereto it would appear that the accounts, as listed, are correct.

The surety bonds of the district treasurer and the water collector were examined. It was noted that the bond of the district treasurer was in the form of a continuation certificate and it is recommended that an annual bond be furnished in the future, as required by Chapter 211 of the Acts of 1950.

There are appended to this report, in addition to the balance sheet, tables showing a reconciliation of the district treasurer's cash, and summaries of the tax and water accounts receivable.

While engaged in making the audit cooperation was received from all district officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HBD:HAC

HERMAN B. DINE,  
Assistant Director of Accounts.

WEST AND SOUTH WATER SUPPLY DISTRICT OF ACTON  
Balance Sheet — December 31, 1951

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash .....	\$28,605.41	Payroll Deductions:	
Accounts Receivable:		Federal Withholding Taxes .....	\$247.90
Taxes:		County Retirement Fund .....	35.87
Levy of 1950:			\$283.77
Personal Property .....	\$47.17	Unexpended Appropriation Balances:	
Real Estate .....	1,034.19	Robbins Street Water Mains	
	1,081.36	Extension .....	\$441.45
Water Rates and Services .....	2,541.43	Stow Street Water Mains Extension	1,787.07
Loans Authorized — Water Mains	50,600.00	Prospect Street Water Mains	
Overdrawn Accounts:		Extension .....	255.14
Hosmer Street Water Mains		North Main Street Water Mains	
Extension .....	\$1,163.95	Extension .....	4,470.59
Blanchard Road Water Mains		Nagog Hill Road Water Mains	
Extension .....	1,085.03	Extension .....	277.78
Piper Road Water Mains		Arlington Street Water Mains	
Extension .....	913.68	Extension .....	1,581.16
	3,162.66	Hayward and Charter Road Water	
		Mains Extension .....	933.39
		Artesian Well Building and Pump	
		at Pumping Station .....	14,207.00
			23,953.58
		Reserve Fund — Overlay Surplus ..	9.48
		Overlay Reserved for Abatement of Taxes:	
		Levy of 1950 .....	1,081.36
		Water Revenue Reserved Until Collected .....	2,541.43



Loans Authorized and Unissued .....	50,600.00
Surplus Revenue .....	7,521.24
	<hr/>
	\$85,990.86

DEBT ACCOUNTS	
Net Funded or Fixed Debt .....	\$138,500.00
Water Mains Loan 1938 .....	\$4,000.00
Water Mains Loan 1946 .....	12,500.00
Water Mains Loan 1949 .....	59,000.00
Water Mains Loan 1950 .....	48,000.00
Water Equipment Loan 1951 .....	15,000.00
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	\$138,500.00

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