

# ANNUAL REPORT

OF THE

WEST AND SOUTH

# WATER SUPPLY DISTRICT

OF ACTON, MASSACHUSETTS

*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*



FOR THE YEAR  
ENDING DECEMBER THIRTY-FIRST

**1957**

Murphy & Snyder, Inc. ★ Maynard, Massachusetts

**ORGANIZATION — 1957**

**Clerk**

MRS. BERYL B. SILVA, Term expires 1958

**Water Commissioners**

OTTO O. PASANEN, Chairman	Term expires 1958
DONALD L. LORING	Term expires 1959
EDWIN H. CHRISTOFFERSON	Term expires 1960

Commissioners meet second Wednesday of the month  
8 P. M.

Pumping Station Office

**Treasurer**

ORMAL S. LAFFIN Term expires 1958

**Appointments by the Water Commissioners**

**Superintendent\***

RAY L. HARRIS

**Collector**

RAYMOND A. GALLANT Term expires 1958

**Accountant**

MRS. BERYL B. SILVA Term expires 1958

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\* (tenure of office)

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 17, 1958, 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, 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 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 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.

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

Article 6. To see what sums of money the District will vote to raise and appropriate to defray the usual expenses of the District.

Article 7. To see if the District will vote to raise and appropriate the sum of one thousand four hundred dollars (\$1,400) to extend a six-inch water main along Taylor Road for a distance of approximately 280 feet from the existing main at Taylor Road and Coughlin Street, and to install the necessary fittings and hydrant, or to act anything thereon.

Article 8. To see whether the Acton Water District will vote to appropriate the sum of five hundred forty dollars (\$540) to reimburse Stanley B. Johnson, Conant Street, South Acton, for cost incurred in extending an eight inch water main 120 feet on Conant Street, or act anything thereon.

Article 9. To see if the District will vote to transfer from Surplus Revenue the sum of six thousand dollars (\$6,000) to extend 8-inch water main, install hydrants, and necessary fittings from the end of the main in front of the house of Norman Perkins on Arlington Street to Agawam Road, a distance of approximately 1200 feet, or act anything thereon.

Article 10. To see if the District will vote to transfer from Surplus Revenue, the sum of one thousand four hundred dollars (\$1,400) for addition and maintenance at Pumping Station, West Acton, or act anything thereon.

Article 11. To see if the District will vote to amend the vote under Article 14 of February 19, 1951, by striking out the words, "as reduced by the fixed minimum charges levied on all services connected thereto," and inserting the words, "with no deductions for fixed minimum charges," or act anything thereon.

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 fifteenth day of January in the year one thousand nine hundred and fifty-eight.

OTTO O. PASANEN,  
DONALD L. LORING,  
EDWIN H. CHRISTOFFERSON,  
Water Commissioners.

## REPORT OF THE WATER COMMISSIONERS

Twice during the year the Commissioners placed a ban on the use of water for lawn sprinkling and car washing, the first occasion being in June while the standpipe was being cleaned and painted, and later in August when one of the worst droughts in the history of eastern Massachusetts continued to lower the ground water table.

The following work under contract was awarded and completed during the year:

- (1) Repairing and Painting of the Standpipe:  
Angro Painting Co. \$3,592.00 (Lowest Bidder)
- (2) Conant Street Extension — 8-inch Water Main:  
D. & S. Construction Company  
\$8,754.50 (Lowest Bidder)
- (3) School Street Loop (Spruce Street):  
F. A. Riani \$600.00 (Negotiated)

Whitman and Howard, Consulting Engineers, Boston, Mass., were engaged to make a survey and investigation for additional water supply authorized by the Special Meeting of the District, October 7, 1957, called by the Commissioners.

The Superintendent's report covers the activities of your District for the year 1957.

We submit the estimated budget for 1958:

### Estimated Revenues and Receipts

Hydrant Rentals .....	\$11,950.00
Water Rates .....	56,000.00
Sprinkler Services .....	250.00
Installing and Repairs .....	9,000.00
	<hr/>
	\$77,200.00

### Estimated Expenses for Current Year

Bonds and Interest .....	\$24,000.00
Salaries .....	16,500.00
Lights, Power and Telephone .....	6,500.00
Fuel and Lubricating Oil .....	400.00
Auto and Equipment Expense .....	2,700.00

Insurance and Rentals .....	800.00	
Meters (New and Repairs) .....	4,000.00	
Miscellaneous .....	1,500.00	
Materials and Supplies (maintenance and operation) .....	12,500.00	
Equipment Rental .....	1,500.00	
Middlesex County Retirement .....	600.00	
Mass. State Audit .....	250.00	
		\$71,250.00
Estimated Gain .....		\$5,950.00

OTTO O. PASANEN, Chairman,  
 DONALD L. LORING,  
 EDWIN H. CHRISTOFFERSON,  
 Water Commissioners.

## REPORT OF SUPERINTENDENT

To the Board of Water Commissioners:

The following report covers the activities of the District for 1957.

A Backhoe was purchased this year, and has proven a saving to the District. The Standpipe was drained, sand-blast cleaned, and painted inside and out.

New house installations for 1957 number 112, and 46 old house services have been repaired or renewed.

New water mains installed by developers are as follows:

Val Construction Company, on Billings Street.

F. Cahill Construction Company, on Marion Road, Duggan Road, Smart Road, and Townsend Road.

Daniel Sweeney, on Haven Road.

Jenks Homes Inc., on Oneida Road and Algonquin Road; also Alcott Street in Robbins Park.

Considerable work was involved on Willow Street and Homestead Street, to lower the water mains in order to put new drain pipes across these streets.

Conant Street extension has been completed, with five hydrants installed, with 14 house services on this line at present.

School Street extension (Spruce Street), has been completed, which ties in Mass. Avenue and Arlington Street, West Acton.

Total water pumped from October 1, 1956, to October 1, 1957: 133,381,200 gallons.

Increase over 1956 — 13,334,200 gallons.

Respectfully submitted,

RAY L. HARRIS,  
Superintendent.



## WATER MEETING

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, 1957, 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, and one member of the Board of Water Commissioners to serve for the term of three years, and to fix salaries of same.

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

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

Elected: Edwin H. Christofferson, Water Commissioner for three years.

Voted: To fix salaries the same as last year.

Article 3. 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.

Voted: To accept report of special committee on financing extensions, and discharge committee with thanks.

Voted: To accept the report 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 hereby is authorized to borrow money from time to time in anticipation of the financial year beginning January 1, 1957, 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 District will vote to transfer from Surplus Revenue, the sum of nine dollars (\$9.00) to Wood Lane Extension, or act anything thereon.

Voted: To transfer from Surplus Revenue to Wood Lane Extension the sum of \$9.00. (Unanimous vote).

Article 7. To see if the District will vote to transfer from Surplus Revenue the sum of three thousand dollars (\$3,000), to connect water main on Massachusetts Avenue with main on Arlington Street, by extending 600 feet of 6" pipe on School Street, West Acton, or act anything thereon.

Voted: To transfer from Surplus Revenue the sum of three thousand dollars (\$3,000) to connect water main on Mass. Avenue with main on Arlington Street, by extending 600 feet of 6" pipe on School Street, West Acton. (Unanimous vote).

Article 8. To see if the District will vote to transfer from Surplus Revenue the sum of five thousand dollars (\$5,000), for repair and painting of standpipe at South Acton.

Voted: To transfer from Surplus Revenue the sum of five thousand dollars (\$5,000) for repair and painting of standpipe at South Acton. (Unanimous vote).

Voted: To act on Articles 9, 15, 16, 17, and 19 by ballot.

Article 9. To see if the District will authorize the Commissioners to purchase a Backhoe and to appropriate, transfer from any available funds or to issue notes or bonds in the sum of six thousand five hundred dollars (\$6,500), for this purpose, or act anything thereon.

Voted: To appropriate the sum of six thousand five hundred dollars for the purchase of a Backhoe. To meet said appropriation the sum of \$3,500 shall be appropriated from Surplus Revenue, and the Treasurer be and hereby

is authorized to borrow the balance of \$3,000 on a note or notes of the District maturing in or within 5 years.

Total vote: 87. Yes 69. No 18.

Article 10. To see if the District will vote to rescind vote under Article 10 of annual meeting February 16, 1953, viz: "Voted: To authorize the Commissioners to make a service charge of \$100 on all installations," or act anything thereon.

Voted: To act on Articles 10 and 11 together. (Unanimous vote).

Article 11. To see if the District will vote to authorize the Commissioners to charge for actual cost of all new installations or act anything thereon.

Voted: To rescind vote under Article 10 of annual meeting of February 16, 1953, and authorize the Commissioners to charge for actual cost of all new installations. (Unanimous vote).

Article 12. To see if the District will vote to establish a minimum size pipe required on all extensions, or act anything thereon.

Voted: To establish a minimum size pipe of eight inches (8") required on all extensions on a public way; six inches (6") to complete a good gridiron of 600 feet or less; and in mercantile or high hazard districts or long lines the Commissioners may require any size greater they feel essential for proper safety.

Article 13. To see if the District will vote to amend the vote under Article 6 of annual meeting of February 19, 1951, by striking out the words "four percent on all extensions for a period of ten years" and inserting the words "six percent on all extensions on a public way for a period of ten years, with no deductions for fixed minimum charges," or act anything thereon.

MOTION: We move that the vote taken under Article 6, of the annual meeting of Feb. 19, 1951, as amended by the meeting of Feb. 16, 1953 be amended by striking out the words "four percent on all extensions for a period of ten years," and inserting the words "six percent on all extensions on a public way for a period of ten years with no deductions for fixed minimum charges."

Motion failed to pass.

Article 14. To see what sums of money the District will vote to raise and appropriate to defray the usual expenses of the District.

Voted: To appropriate the receipts of the District for the maintenance and operation of the District, and specific appropriations as follows:

Bonds and Interest .....	\$25,000.00
Salaries .....	16,500.00
Lights, Power and Telephone .....	4,500.00
Fuel and Lubricating Oil .....	300.00
Auto Expense .....	1,200.00
Insurance and Rentals .....	600.00
Meters — New and Repairs .....	5,000.00
Miscellaneous .....	1,500.00
Materials and Supplies .....	12,500.00
Equipment Rental .....	5,000.00
Middlesex County Retirement .....	513.67
Mass. State Audit .....	228.10
Total .....	<u>\$72,841.77</u>

Article 15. To see if the District will vote to authorize the office of Superintendent of the Water District to attain tenure and to do all that is necessary to effect the same, or act anything thereon.

Voted: To act on Article 16 before Article 15.

Article 16. To see if the District will vote to accept the provisions of an enabling Act authorizing the Superintendent of the West and South Water Supply District, Acton, Mass. to go on tenure of office, or act anything thereon.

Motion failed to pass.

Voted to pass over Article 15.

Article 17. To see if the District will vote to raise and appropriate the sum of twelve thousand dollars (\$12,000) to extend the water system by means of an 8" pipe on Conant Street from approximately the Maynard-Acton town line for a distance of 2150 feet along said Conant Street, and to install the necessary hydrants and fittings, and authorize the Treasurer with the approval of the Commissioners to borrow \$12,000, if necessary, to meet said appropriation, or act anything thereon.

Motion failed to pass

Article 18. To see if the District will accept an easement over a 20-foot strip of land across the property of Leo P. Boeske et ux, from Main Street to Conant Street in Acton, with an 8" water pipe laid therein or act anything thereon.

Voted to pass over the article.

Article 19. To see if the District will vote to raise and appropriate the sum of seven thousand dollars (\$7,000) to extend an 8" water main a distance of approximately 1400 feet on Concord Road from the existing main at Concord Road and Hosmer Street, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$7,000 if necessary, to meet said appropriation, or act anything thereon.

Motion failed to pass.

Voted to adjourn 10:17 P. M.

A true copy. Attest:

BERYL BANCROFT-SILVA,  
District Clerk.

#### WATER MEETING

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

MONDAY, APRIL 29, 1957, 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 District will vote to raise and appropriate the sum of twelve thousand dollars (\$12,000) to extend the water system by means of an 8" pipe on Conant Street from approximately the Maynard-Acton town line for a distance of 2,150 feet along said Conant Street, and to install the necessary hydrants and fittings, and authorize the Treasurer with the approval of the Commissioners to borrow \$12,000 if necessary to meet said appropriation, or act anything thereon.

Voted: To raise and appropriate the sum of \$12,000 to extend the water system by means of an 8" pipe on Conant Street from approximately the Maynard-Acton town line for a distance of 2,150 feet along said Conant Street, and to install the necessary hydrants and fittings, and authorize the Treasurer with the approval of the Commissioners to borrow \$12,000 to meet said appropriation.

Total vote 119. Yes 100. No 19.

Article 3. To see if the District will accept an easement over a 20-foot strip of land across the property of Leo P. Boeske et ux, from Main Street to Conant Street in Acton, with an 8" water pipe laid therein or act anything thereon.

Voted: To accept an easement over a 20-foot strip of land across the property of Leo P. Boeske et ux, from Main Street to Conant Street in Acton, with an 8" water pipe laid therein. (Unanimous vote).

Article 4. To see if the District will vote to accept the provisions of an enabling Act authorizing the Superintendent of the West and South Water Supply District of Acton, Massachusetts, to go on tenure of office, or act anything thereon.

Voted: To accept the enabling Act.

Total vote 121. Yes 83. No. 28.

Voted to adjourn 9:20 P.M.

A true copy. Attest:

BERYL BANCROFT-SILVA,  
District Clerk.

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#### WATER MEETING

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

MONDAY, OCTOBER 7, 1957, 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 District will vote to transfer to Surplus Revenue, the balances in the following accounts:

School Street Extension	\$1,155.15
Standpipe Repairs	579.00

Voted: To transfer. (Unanimous vote).

Article 3. To see if the District will vote to transfer from Overlay Surplus account, the balance of one thousand eighty-nine dollars twenty-eight cents (\$1,089.28), to Surplus Revenue account.

Voted: To pass over temporarily and act on it in conjunction with Article 8. (Unanimous vote).

Article 4. To see if the District will vote to transfer from Equipment Rental account, the sum of one thousand dollars (\$1,000) to Auto Expense account.

Voted: To transfer. (Unanimous vote).

Article 5. To see if the District will vote to transfer from Surplus Revenue, the sum of two thousand (\$2,000) to Lights, Power and Telephone account.

Voted: To transfer. (Unanimous vote).

Article 6. To see if the District will vote to transfer from Surplus Revenue, the sum of one thousand dollars (\$1,000) to Materials and Supplies account.

Voted: To transfer. (Unanimous vote).

Article 7. To see if the District will vote to transfer from Surplus Revenue, the sum of one hundred seventy dollars (\$170) to Insurance and Rentals account.

Voted: To transfer. (Unanimous vote).

Article 8. To see if the District will vote to appropriate money for a survey of a supplementary water supply, or act anything thereon.

Voted: To appropriate the sum of \$6,089.28 for a survey of a supplementary water supply, said appropriation to be made up as follows:

\$1,000.00	from Surplus Revenue.
500.00	from Skating Rink appropriation of Feb. 20, 1956, Article 9.

1,089.28 from Reserve Fund Overlay Surplus account.  
1,000.00 from Equipment Rental account.  
2,500.00 from North Middlesex Savings Bank of Ayer.

          
\$6,089.28 Total. (Unanimous vote).

Voted to adjourn 8:15 P.M.

A true copy. Attest:

BERYL BANCROFT-SILVA,  
District Clerk.



**SPECIAL COMMITTEE REPORT**  
**For Annual Meeting February 18, 1957**

A continuation of our studies and deliberations outlined in our report last year as printed on Page 13 has very clearly shown to us the necessity for taking some action on the facts disclosed.

Under procedures and cost of services to homes and buildings on a cost basis rather than flat fee of \$100.00 is to be considered under Articles 10 and 11 in tonight's warrant we understand from additional studies made by the Commissioners who are making specific recommendations.

Under possibility of making a minimum size pipe to be used guide or rule we are making recommendations for action under Article #12 as follows: on all new extensions the minimum size to be used shall be eight (8) inches on a public way, with an allowance of six (6) inches to complete gridirons where 600 feet or under and the Commissioners may require any size greater than these for mercantile, high hazard districts or on long lines where to the best interest, safety and protection of the district.

Under feasibility of making a rule that all developers must pay all costs of extensions under supervision of Superintendent and Commissioners instead of being able under some circumstances, to take advantage of the 4% clause by vote of the District, we have found facts which clearly show that the District is losing money. The higher interest rates charged, costs of expenses involved and allowance of deductions on fixed charges make it very necessary to change this situation.

We recommend under Article #13 that the interest rate be amended to six (6) percent and no deductions be made for fixed minimum charges.

We have made further studies with reference to dead ends or the possibility of putting in gridirons eliminating dangerous conditions because of breaks in Main lines with no secondary feeder line to prevent a complete loss of water for the replacement period, also different ways of financing these projects. A further study of this and a few other minor matters makes this a report of progress we feel essential to the District and so respectfully submit.

By the Committee:

CARL GODFREY  
THERON A. LOWDEN  
ROBERT M. STOW

**REPORT OF THE COLLECTOR OF WATER RATES**

1957

West Acton, Mass., January, 1958

Outstanding December 31, 1956 .....	\$1,964.50
Cash on hand December 31, 1956 .....	809.37
Metered and unmetered water .....	68,399.71
Interest .....	750.89
Sprinkler System .....	250.00
Installing and repairs .....	8,180.96
Special Account .....	233.29
Private Hydrants .....	200.00
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	\$80,788.72
Paid Treasurer .....	\$76,629.48
Abated .....	312.62
Outstanding December 31, 1957 .....	3,846.62
	<hr/>
	\$80,788.72

**Metered Water from October 1, 1956 to October 1, 1957**

120,186,775 gallons

**Number of Services December 31, 1957**

Center .....	206
South .....	548
West .....	802

**Water Pumped from October 1, 1956 to October 1, 1957**

133,381,200 gallons

Number of Hydrants ..... 239

**Assessed Valuation of the District**

January 1, 1958 ..... \$7,227,465.00

RAYMOND A. GALLANT,  
Collector.

## REPORT OF THE DISTRICT ACCOUNTANT

January 18, 1958

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

Gentlemen:

The accounts of the District Collector and the Treasurer, for the calendar year 1957, have been audited and are certified to be correct.

I submit herewith a summary of the appropriations and expenditures for the year 1957.

BERYL BANCROFT-SILVA,  
District Accountant.

### SUMMARY OF APPROPRIATIONS AND EXPENDITURES

Account	Appropriated	Expended	Balance
Bonds and Interest .....	\$25,000.00	\$20,307.90	\$4,692.10
Salaries .....	16,500.00	14,487.30	2,012.70
Electric Lights, Power, and Tel. (	4,500.00)		
(A. 2,000.00)		6,041.96	458.04
Fuel and Lubricating Oil .....	300.00	267.18	32.82
Auto Expense .....	( 1,200.00)		
(A. 1,000.00)		1,261.95	988.05
Insurance and Rentals .....	( 600.00)		
(A. 170.00)		769.44	.56
Meters—New and Repairs .....	5,000.00	4,880.51	119.49
Miscellaneous .....	1,500.00	1,305.07	194.93
Materials and Supplies .....	( 12,500.00)		
(maintenance and operation)(A. 1,000.00)		11,818.70	1,681.30
Equipment Rental .....	5,000.00	( 1,972.50)	
		(A. 2,000.00)	1,027.50
Middlesex County Retirement .....	513.67	513.67	
Mass. State Audit .....	228.10	228.10	
A. — Appropriation 10/7/57			

### SPECIAL APPROPRIATIONS

School St. West Acton (Art. 7, 2/18/57) .....	\$3,000.00	\$3,000.00	
Standpipe Repairs (Art. 8, 2/18/57) .....	5,000.00	5,000.00	
Backhoe (Art. 9, 2/18/57 .....	6,500.00	5,962.16	537.85
Survey—Water Supply (Art. 8, 10/7/57) .....	6,089.28		6,089.28

**APPROPRIATION FOR WATER MAIN EXTENSION**

Conant St. Ext. (Art. 2, 4/29/57)	\$12,000.00	\$9,529.41	\$2,470.59
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**BALANCE SHEET — DECEMBER 31, 1957**

**GENERAL ACCOUNTS**

**Assets**

**Cash:**

General .....	\$24,633.47
Water Rates and Services .....	3,831.65
	<u>\$28,465.12</u>

**Liabilities and Reserves**

**Employees' Payroll Deductions:**

Federal Taxes .....	\$418.20
Retirement Fund .....	51.46
	<u>\$469.66</u>

**Appropriation Balances:**

Backhoe .....	\$537.85
Conant Street Extension .....	2,470.59
Survey — Water Supply .....	6,089.28
	<u>\$9,097.72</u>

Water Revenue Reserved .....	3,831.65
Surplus Revenue .....	15,066.09
	<u>\$28,465.12</u>

**Debt Account**

Net Funded or Fixed Debt \$116,600.00	Water Main Loans	
	1949 .....	\$29,000.00
	1950 .....	18,000.00
	1953 .....	12,000.00
	1954 .....	21,000.00
	1955 .....	21,600.00
	1957 .....	12,000.00
	Equipment Loan	
	1957 .....	3,000.00
	<u>\$116,600.00</u>	<u>\$116,600.00</u>

**TREASURER'S REPORT**

**West and South Water Supply District of Acton**

Cash on Hand, January 1, 1957:

Middlesex County National Bank, Maynard .....	\$17,135.90	
North Middlesex Savings Bank, Ayer .....	2,500.00	
		<u>\$19,635.90</u>

Received from Raymond Gallant, Col- lector .....	\$76,629.48	
Sale of Junk .....	16.00	
Auto Accident .....	185.00	
Interest — No. Middlesex Savings Bank, Ayer .....	81.25	
Bond Issue .....	15,000.00	
Accrued Interest on Bond Issue .....	15.35	
		<u>\$91,927.08</u>
		<u>\$111,562.98</u>

LESS:

Paid Out Commissioners' Orders ..	\$87,000.67	
Add: Withholding Tax 1956 .....	423.40	
		<u>\$87,424.07</u>
Less: Accrued Withholding Tax 1957 .....	418.00	
		<u>\$87,006.07</u>
Less: Accrued Retirement Fund 1957 .....	51.18	
		<u>\$86,954.89</u>
		<u>\$24,608.09</u>

**Reconciliation of Cash**

Middlesex County National Bank, Maynard, December 31, 1957 .....	\$22,108.37	
Less: Due Orla Nichols — over- payment Retirement Fund .....	.28	
		<u>\$22,108.09</u>
North Middlesex Savings Bank, Ayer	2,500.00	
		<u>\$24,608.09</u>

**Bonds Outstanding**

First National Bank, Boston February 1, 1963 .....	\$29,000.00
Middlesex County National Bank, Maynard — April 15, 1964 .....	21,000.00
Middlesex County National Bank, Maynard — June 1, 1963 .....	12,000.00
First National Bank, Boston August 15, 1961 .....	18,000.00
Middlesex County National Bank, Maynard — June 15, 1965 .....	16,000.00
Middlesex County National Bank, Maynard — November 15, 1966 .....	5,600.00
Middlesex County National Bank, Maynard — May 1, 1959 .....	3,000.00
Middlesex County National Bank, Maynard — August 1, 1967 .....	12,000.00
	\$116,600.00
Bonds Outstanding, January 1957 .....	\$119,300.00
Bonds paid during 1957 .....	17,700.00
	\$101,600.00
New Bond Issue 1957 (2) .....	15,000.00
	\$116,600.00

ORMAL LAFFIN,  
Treasurer.

THE COMMONWEALTH OF MASSACHUSETTS  
Department of Corporations and Taxation  
Bureau of Accounts  
State House, Boston 33

January 22, 1958

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 year ending December 31, 1957, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. William Schwartz, Assistant Director of Accounts.

Very truly yours,

HERMAN B. DINE,  
Director of Accounts.

HBD:MMH

Mr. Herman B. Dine  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the West and South Water Supply District of Acton for the year ending December 31, 1957, and report thereon as follows:

The financial transactions of the district, as recorded on the books of the departments receiving or disbursing district funds, were examined and checked.

The books and accounts of the district accountant were examined and checked. The ledger accounts were analyzed, the recorded receipts were compared with the Treasurer's records, and the recorded payments were checked with the orders approved by the commissioners and with the Treasurer's books. The recorded appropriations, loan authorizations, and transfers were checked with the amounts voted by the district as shown by the district clerk's records of district meetings. A trial balance was taken off, the necessary adjustments resulting from the audit were made, and

a balance sheet showing the financial condition of the district on December 31, 1957, was prepared and is appended to this report.

The books and accounts of the District Treasurer were examined and checked. The recorded receipts were analyzed and checked with the departmental records of payments to the Treasurer, while the payments were compared with the approved orders on file. The cash book was footed and the cash balance on December 31, 1957 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit, by inspection of the savings bank book, and by actual count of the cash in the office.

The deductions from employees' salaries for Federal taxes and the county retirement system were listed, and the payments to the Director of Internal Revenue and to the county treasurer were verified.

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

It is again recommended that the payroll deductions be entered as receipts by the Treasurer and that the payments to the Federal government and to the county treasurer be made on the commissioners' approved orders. Payments for maturing debt and interest, whether by check or by direct charges by the bank, should also be included in the commissioners' approved orders, so that the total amount of all disbursements are included in the total amount of the commissioners' approved orders.

The books and accounts of the District Water Collector were examined and checked. The charges for water rates and services outstanding at the time of the previous examination, as well as all charges recorded during the year 1957, were audited and approved. The payments to the Treasurer were compared with the Treasurer's cash book and the District Accountant's ledger, the abatements were checked with the commissioners' records of abatements granted, and the outstanding accounts were listed and proved.

Further verification of the outstanding accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the District. The replies received thereto indicating that the accounts, as listed, are correct.

The surety bonds of the District officials were examined and found to be in proper form.



In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the Treasurer's cash, as well as summaries of the payroll deductions and the water accounts receivable.

During the progress of the audit cooperation was extended by all District officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

WILLIAM SCHWARTZ,  
Assistant Director of Accounts.

WS:MMH

WEST AND SOUTH WATER SUPPLY DISTRICT OF ACTON

Balance Sheet — December 31, 1957

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:		Employees' Payroll Deductions:	
General .....	\$24,633.47	Federal Taxes .....	\$418.20
Accounts Receivable:		County Retirement System .....	51.46
Water Rates and Services .....	3,831.65		<u>\$469.66</u>
		Appropriation Balances:	
		Revenue:	
		New Water Supply Survey .....	\$6,089.28
		Non-Revenue:	
		Water Equipment .....	537.85
		Conant Street Extension .....	2,470.59
			<u>\$9,097.72</u>
		Water Revenue Reserved Until Col-	
		lected .....	3,831.65
		Surplus Revenue .....	15,066.09
			<u>\$28,465.12</u>
	<u>\$28,465.12</u>		

DEBT ACCOUNTS

Net Funded or Fixed Debt .....	\$116,600.00	Serial Loans:	
		Water Mains 1949 .....	\$29,000.00
		Water Mains 1950 .....	18,000.00
		Water Mains 1953 .....	12,000.00
		Water Mains 1954 .....	21,000.00
		Water Mains 1955 .....	21,600.00
		Water Mains 1957 .....	12,000.00
		Water Equipment 1957 .....	3,000.00
			<u>\$116,600.00</u>
	<u>\$116,600.00</u>		

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