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

1962

MURPHY & SNYDER, INC.

MAYNARD, MASS.

Tellers: - Earliteattle Swem 66 albert Jengs Chartoffun 167 arthur W. Lee

ORGANIZATION — 1965

Clerk

MRS. BERYL B. SILVA

Term expires 1963

Water Commissioners

DONALD L. LORING, Chairman

HARLAN E. TUTTLE

ROBERT E. SWEENEY

Term expires 1964

Term expires 1963

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

Whitcomb Station, Mass. Avenue, West Acton

Treasurer

ORMAL S. LAFFFIN

Term expires 1963

Appointments by the Water Commissioners

Superintendent

RAY L. HARRIS

(tenure of office)

Collector : - .

HAROLD M. RICHARDSON

Term expires 1963

Accountant

MRS. BERYL B. SILVA

Term expires 1963

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COMMONWEALTH OF MASSACHUSETTS

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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 18. 1963 AT 8:00 O'CLOCK P. M.

Then and there to act on the following articles:

Article 1. To choose a Moderator to preside at said meeting. I keeted - swown by Clerk.

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 the salaries of same.

Article 3. To hear and act on the report of the Commissioners, the Treasurer, and other officers of the District.

Article 4. To see if the District will vote to accept the provisions of Chapter 667 of the Acts of 1962, relative to the change of name of the District and to the extension of the area of the District to cover the whole of the territory of the Town of Acton, viz:

WATER SUPPLY DISTRICT OF ACTON

An Act changing the name of the West and South Water Supply District of Acton and extending the Boundaries of said District.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 1. Chapter 326 of the Acts of 1912 is hereby amended by striking out section 1 and inserting in place thereof the following section:

Section 1. The inhabitants of the Town of Acton, liable to taxation in that town and residing therein, shall constitute a water supply district, and are hereby made a body corporate by the name of the Water Supply District of Acton, for the purpose of supplying themselves with water for the extinguishment of fires and for domestic and other purposes, with power to establish fountains and hydrants, and to relocate and discontinuesame, to regulate the use of such water and to fix and collect rates to be paid therefor, and to take, or acquire by lease, purchase or otherwise, and to hold property, lands, rights of way and other easements for the purposes mentioned in this act and to prosecute and defend all actions relating to the property and affairs of the district.

Section 2. Section 3 of said Chapter 326 is hereby amended by striking out, in line 11, the words "West and South."

Section 3. Section 5 of said Chapter 326 is hereby amended by striking out, in line 6, the words "West and South."

Section 4. Section 9 of said Chapter 326 is hereby amended by striking out, in line 1, the words "West and South," and by striking out, in line 2, the words "as aforesaid."

Section 5. Section thirteen of said Chapter 326 is hereby repealed.

Section 6. Chapter 258 of the Acts of 1946 is hereby repealed.

Section 7. All the powers, and duties and obligations vested in the West and South Water Supply District of Acton shall, on the effective date of this act, vest in the Water Supply District of Acton and when used in any statute, rule, regulation or instrument acknowledging indebtedness or other obligation the phrase West and South Water

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Supply District of Acton shall mean the Water Supply District of Acton.

Section 8. Upon acceptance of this act, all persons now in the service of the West and South Water Supply District of Acton shall continue to serve in the same capacity with- 1 Za out loss of any rights, including, but not limited, seniority, civil service, retirement and group insurance rights.

Section 9. This act shall take effect upon its acceptance within two years from the date of its passage by a majority vote of the voters of the West and South Water Supply District of Acton present and voting thereon at a district meeting called for such purpose.

to do or act thereon.

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Article 5. To see if the District or its successor will authorize the Treasurer with the approval of the Water Commissioners, to borrow money if necessary, in anticipation of revenue of the current year.

Article 6. To see if the District or its successor will vote to instruct the Commissioners to have an annual audit of the various accounts of the District or act anything thereon. 1/6 Fed any

Article 7. To see what sums of money the District or its successor will vote to raise and appropriate to defray the usual expenses of the District, or act anything thereon.

Article 8. To see if the District or its successor will vote to transfer from surplus revenue to the Salaries account the sum of \$17.76, to close out said account for 1962 or act anything thereon.

Article 9. To see if the District or its successor will vote to transfer from surplus revenue to the Arlington Street Extension account the sum of \$1,500.00, or act anything thereon.

Article 10. To see if the District or its successor will vote to transfer from surplus revenue to the Maintenance-Whitcomb Station account the sum of \$1,200.00, or act anything thereon.

Article 11. To see if the District or its successor will vote to transfer from surplus revenue the sum of \$2,500.00, to the Survey-New Water Supply account, or act anything thereon.

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Article 12. To see if the District or its successor will vote to raise and appropriate a sum of money to extend an 8-inch water main a distance of three thousand feet (3,000) from the end of existing main on Parker Street, and to install hydrants and necessary fittings, and to 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 Kennedy Bros., of Lincoln.)

Article 13. To see if the District or its successor will vote to instruct the Board of Water Commissioners to be recorded in favor of the passage of House Bill No. 2960 for the 1963 session of the Legislature, relating to the mutual interest of the District and the Town of Boxborough concerning water supplies in said Town of Boxborough, reading substantially as follows:

AN ACT RELATIVE TO THE WEST AND SOUTH ACTON WATER SUPPLY DISTRICT AS IT RELATES TO THE SOURCE OF WATER SUPPLY IN THE TOWN OF BOXBOROUGH.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 1. Notwithstanding any provisions of chapter three hundred twenty-six of the acts of nineteen hundred and twelve, as most recently amended by chapter fifty-one of the acts of nineteen hundred and sixty-two, no ground water sources in the Town of Boxborough shall be used by said district until it is first determined by the Water Resources Commission that there exists in Boxborough a source of sources of ground water adequate for the future needs of Boxborough. If such an adequate supply is found within Boxborough, said District may use the excess for said district as in this act provided. The provisions of this section shall not prohibit any agreement by said town and said district to the contrary.

Section 2. The Town of Boxborough and said district are hereby authorized to enter into agreements for the joint investigation and use of ground water sources in the Town of Boxborough and to appropriate funds for said purpose and to do all acts and things necessary and convenient for carrying out such investigation. Said investigation may be carried out in conjunction with any agency of the state or federal government.

Section 3. The said district shall make available to any residents of Boxborough, excluding industries whose

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property abuts a public way in which a water main is laid under the provisions of chapter three hundred and twentysix of the acts of nineteen hundred and twelve, domestic water service at the same rates charged within the district and hydrant service to the Town of Boxborough at the same rates charged to the Town of Acton. Hydrant installation is to be paid for by the Town of Boxborough.

Section 4. This act shall apply to the Town of Acton, if it succeeds to the rights and duties of the said District. to do or act thereon.

Article 14. To see if the District or its successor will vote to amend article 14 of the meeting of February 16, 1953, by striking out the words "four percent" (4%), and substituting the words "six percent" (6%), and to strike out the words "as reduced by the fixed minimum charges levied on all services connected thereto," so that the whole article as amended shall read:

"That a guarantee be required on all new extensions, of six percent (6%) annually on the cost of construction, for a period of ten years from the time when water is turned on in extension, payable semi-annually." to do or act thereon.

Article 15. To see if the District or its successor will vote to acquire by purchase, deed, grant or to take by eminent domain, a parcel of land situated on the top of Flagg Hill in Acton, consisting of about two (2) acres of land, bounded and described approximately as follows:

Northwesterly by the Acton-Boxborough Town line Southwesterly by land of Henry Erikson; Southerly by the Acton-Stow Town line;

Southeasterly by land of Flagg Hill Estates; and Northeasterly by land of Flagg Hill Estates

for the purpose of erecting a new standpipe or reservoir, and to acquire by purchase, deed, grant or to take by eminent domain, all the necessary rights of way and easements for access, laying and relaying pipes, conduits and power lines, to do or act thereon.

Article 16. To see if the District or its successor will vote to appropriate the sum of Two Hundred Thousand dollars (\$200,000.00) for the purpose of purchasing and laying about one thousand (1,000) feet of sixteen (16) inch water main with all necessary gates and fixtures, to erect a standpipe or reservoir, to build all necessary rights of way and to authorize the Treasurer, with the approval of the Board of Water Com-

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missioners to issue notes or bonds payable in not more than twenty years, for said sum in accordance with the provisions of Chapter 44 of the General Laws as amended, to do or act 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 this twenty-eighth day of January in the year one thousand nine hundred and sixty-three.

DONALD L. LORING ROBERT E. SWEENEY HARLAN E. TUTTLE Water Commissioners

adj. 9:40 PM.

REPORT OF THE WATER COMMISSIONERS

The problems of the District naturally enlarge as the Town continues to grow. We have two major ones facing us at the present time, namely, a source for more water and a larger storage.

The need for more water is getting very serious and we are unable to find any large amounts to meet our demand.

During the past year we have drilled some more test wells in likely sites, with negative results. We met with a water committee from Boxborough and discussed our mutual problems.

A survey of the towns has been conducted by the State Water Resources Department, but the results have not been published to date. If an ample supply of water is located in Boxborough, we would like to work out something agreeable to everyone concerned.

You will note that we are asking for a large sum of money for a two-million gallon reservoir on Flagg Hill, which is the only spot in town that is equal to the elevation of our existing standpipe.

This reservoir was strongly recommended by the Fire Underwriters as a result of a survey they conducted this year.

This is a major expense which must be met, and with other expenses which are bound to come, we cannot possibly hold our existing low rates. However, we feel that we can help to some extent by changing the rules in regard to extensions. Consequently we have an article in the warrant pertaining to this

A petition was presented to us, signed by a majority of the land owners in that part of the Town which is not in the present District, asking to be included in the District. In response to this request, we have an article in the warrant to accept the act passed by the 1962 session of the Legislature.

We submit the estimated budget for 1963:

Estimated Revenues and Receipts

Hydrant Service	\$17,000.00
Water Rates	
Sprinkler Service	245.00
Installing and Repairs	11.500.00

\$115,745.00

Estimated Expenses for Current Year

\$115,431.11

Estimated Gain

\$313.89

DONALD L. LORING, Chairman ROBERT E. SWEENEY HARLAN E. TUTTLE Water Commissioners

REPORT OF THE SUPERINTENDENT

To the Board of Water Commissioners:

The following report covers the activities of the District for 1962.

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New house installations number 135 services, and 36 old house services have been repaired or renewed.

The water main extension on High Street has been completed. The water main extension on Arlington Street will be done this year, as well as the water connection at the bridge on Main Street and High Street, both voted in 1962.

Developers have installed water mains in Flagg Hill Estates, Winter Street, Lothrop Street, Faulkner Hill Road, at Lexington Sand & Gravel Company, and the new First National Store.

You will notice in the Collector's report that our increase in water pumped during 1962 was 37,000,000 gallons over that of 1961.

It was necessary to place a ban on lawn sprinkling this past summer throughout the dry weather.

The District needs a larger storage which will help out during the dry seasons, and also will give better fire protection.

Respectfully submitted,

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RAY L. HARRIS

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

MONDAY, FEBRUARY 19, 1962, at eight o'clock P. M.

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

Chose James E. Kinsley, Moderator of the meeting.

Due to adverse weather conditions and attendance of only 19 persons, it was voted to adjourn the meeting to:

MONDAY, FEBRUARY 26, 1962, at eight o'clock P. M.

The adjourned meeting was called to order by the Moderator, and before continuing with action on the warrant, all present stood in a moment of silent tribute to the memory of David R. Kinsley, the former Moderator.

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 the salaries of same.

The Moderator appointed the following tellers: Walter L. Perrault, Arthur W. Lee, Edwin H. Christofferson, John D. Foley.

Total ballots cast: 51.

Comm	issioner	for	3	vears.
COTTILL	TODIOTICE	TOT	U	Y Cars.

Donald L. Loring	2	
Clerk for 1 year:		
Beryl Silva Blank	49	
Treasurer for 1 year:		
Ormal S. R. Laffin	50 1	
oted: To increase Moderator's salary to	\$10.00	per

Vot meeting.

Voted: To fix other salaries the same as last year.

Article 3. To hear and act on the report of the Commissioners, the Treasurer, and other officers of the District.

Voted: To accept the reports of District officers.

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

Voted: That the Treasurer, with the approval of the Commissioners, be and hereby is authorized to borrow money from time to time in anticipation of the financial year beginning January 1, 1962, 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 District will vote to instruct the Commissioners to have an annual audit of the various accounts of the District or act anything thereon.

Voted: To instruct the 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 what sums of money the District will vote to raise and appropriate to defray the usual expense of the District, or act anything thereon.

Voted: To appropriate the receipts of the District for maintenance and operation of the District with specific appropriations as follows: (Unanimous vote)

Bonds and Interest	\$39,000.00
Blue Cross and Group Insurance	1,000.00
Salaries and Wages	22,000.00
Equipment Rental	
Lights, Power and Telephone	
	9,500.00
Fuel	500.00
Auto and Equipment Expense	3,000.00
Insurance and Rentals	1,500.00
Meters (New and Repairs)	7,500.00
Miscellaneous	1,800.00
Materials and Supplies (maintenance and	_,
operation)	17,000.00
Mass. State Audit	500.00
Middlesex County Retirement	950.11
mindieges country requients	200.11

Total\$105,250.11

Article 7. To see if the District will vote to transfer from Surplus Revenue the sum of \$5.76 to the Fuel account, and the sum of \$1,774.51 to the Materials and Supplies account, to close out said accounts for 1961, or act anything thereon.

Voted: To transfer from Surplus Revenue the sum of \$5.76 to the Fuel account and \$1,774.51 to the Materials and Supplies account, to close out said accounts for 1961. (Unanimous vote.)

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Article 8. To see if the District will vote to transfer from Surplus Revenue the sum of \$300.00 to purchase a power mower, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$300.00 for the purchase of a power mower. (Unanimous vote.)

Article 9. To see whether the District will vote to appropriate from Surplus Revenue the sum of \$1,617.00 to reimburse E. C. Steeves, Coughlin Street, Acton Center, for cost incurred in extending an 8-inch water main 150 feet on Coughlin Street, a public way, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$1,617.00 to reimburse E. C. Steeves, Coughlin Street, Acton Center, for cost incurred in extending an 8-inch water main 150 feet on Coughlin Street, a public way. (Unanimous vote)

Article 10. To see if the District will vote to transfer from Surplus Revenue a sum of money to be used in the purchase of a new backhoe, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$4,826.00 for the purchase of a new tractor-backhoe, and trade in the present tractor and backhoe. (Unanimous vote)

Article 11. To see if the District will vote to transfer from Surplus Revenue the sum of \$1,000.00 for the purchase of two chlorinators, as required by Mass. Department of Public Health, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$1,000.00 for the purchase of two chlorinators. (Unanimous vote)

Article 12. To see if the District will vote to transfer from Surplus Revenue a sum of money for the purchase of an addressing machine, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$1,533.50, for the purchase of an addressing machine. (Unanimous vote)

Article 13. To see if the District will vote to transfer from Surplus Revenue the sum of \$2,000.00 to the Maintenance-Whitcomb Station account, for an addition to Whitcomb Station, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$2,000.00 to the Whitcomb Station maintenance account for an addition to Whitcomb Station. (Unanimous vote)

Article 14. To see if the District will vote to appropriate the unexpended balances from the High Street, Forest Road, and Newtown Road water main extensions, to complete the following water mains as requested by the Acton Fire Chief and Fire Underwriters:

8-inch main, 400 feet from the end of main on High Street to end of main on Conant Street, \$1,800.00.

6-inch main, 300 feet from the end of main on High Street to existing main at Boston and Maine Railroad on Main Street, \$1,300.00.

8-inch main, 1,025 feet from the end of main on Arlington Street to end of main on Charter Road, \$4,801.39, or act anything thereon.

Voted: To appropriate the sum of \$7,901.39 representing the unexpended balances from High Street, Forest Road, and Newtown Road water main extensions, to complete the following mains: (Unanimous vote)

\$1,800.00 for 8-inch main, 400 feet from end of main on High Street to end of main on Conant Street.

\$1,300.00 for 6-inch main, 300 feet from end of main on High Street to existing main at Boston and Maine Railroad on Main Street.

\$4,801.39 for 8-inch main, 1,025 feet from end of main on Arlington Street to end of main on Charter Road.

Voted to adjourn, 8:55 P.M.

A true copy. Attest:

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

MONDAY, JUNE 4, 1962, at eight o'clock P. M.

Article 1. To choose a Moderator to preside at said meeting. Chose James E. Kinsley, Moderator of the meeting.

Article 2. To see if the District will vote to raise and appropriate a sum of money to extend 8-inch water main, together with fittings and hydrants, a distance of 2,600 feet along High Street from the end of the existing main at Conant Street and High Street, and to authorize the Treasurer, with the approval of the Commissioners, to borrow such sums as may be necessary to complete this installation, or act anything thereon.

Voted: To raise and appropriate the sum of nine thousand dollars (\$9,000) to extend 8-inch water main, together with fittings and hydrants, a distance of 2,600 feet along High Street from the end of the existing main at Conant Street and High Street, and to authorize the Treasurer, with the approval of the Commissioner, to borrow \$9,000 to complete this installation. (Unanimous vote)

Article 3. To see if the District will accept the following proposal:

Proposed that between the years 1962 and 1972 any person or persons desiring town water on High Street between Conant Street and what is now known as the Trafton Property, shall pay a pro-rated fee for connection into the main water line, as determined by the West and South Water Supply District of Acton.

Voted: To accept this proposal. (Unanimous vote)

Article 4. To see if the District will vote to include the entire Town of Acton within the limits of the Water District, or act anything thereon.

Voted: To pass over the article. (Unanimous vote)

Voted to adjourn, 8:15 P.M.

A true copy. Attest:

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

MONDAY, NOVEMBER 19, 1962, at eight o'clock P. M.

Article 1. To choose a Moderator to preside at said meeting. Chose James E. Kinsley, Moderator of the meeting.

Article 2. To see if the District will vote to transfer from Surplus Revenue to the Materials and Supplies account, the sum of two thousand dollars (\$2,000.00); or act anything thereon.

Voted: To transfer. (Unanimous vote)

Article 3. To see if the District will vote to increase by six thousand dollars (\$6,000.00), the bond issue voted under Article 2 of the Special District meeting held on June 4, 1962, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$6,000.00 to cover this appropriation, or act anything thereon.

Voted: To increase by \$6,000.00, the bond issue voted under Article 2 of the Special District meeting of June 4, 1962, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$6,000.00 to cover this appropriation. (Unanimous vote)

Voted to adjourn, 8:05 P. M.

A true copy. Attest:

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

WEDNESDAY, DECEMBER 19, 1962 at seven-thirty P. M.

Article 1. To choose a Moderator to preside at said meeting. Chose James E. Kinsley, Moderator of the meeting.

Article 2. To see if the District will vote to rescind vote under Article 3 of the Special District meeting of November 19, 1962.

Voted: To rescind. (Unanimous vote)

Article 3. To see if the District will raise and appropriate a sum of money to be added to the amount appropriated under Article 2 of the Special District meeting held on June 4, 1962, to extend the 8-inch main on High Street, with hydrants and fittings, and to determine whether the money shall be raised by borrowing or otherwise, or act anything thereon.

Voted: To raise and appropriate the sum of \$6,000.00 to be added to the \$9,000.00 loan authorized under Article 2 of the Special District meeting held on June 4, 1962, to extend the 8-inch water main on High Street, together with hydrants and fittings, and to authorize the District Treasurer, with the approval of the Commissioners, to borrow \$6,000.00 to complete this extension. (Unanimous vote)

Voted to adjourn, at 7:33 P.M.

A true copy. Attest:

REPORT OF THE COLLECTOR OF WATER RATES 1962

outstanding January 25, 1962	\$433.31	
Charges		
Refunds		
Adjustments	440.41	-
		\$112,500.60
Payments to Treasurer		·
1/25/62 to 1/1/63	\$109,932.24	
Abatements	759.46	3
Outstanding January 1, 1963	1,650.62	2
Credit balance	158.28	3
-		\$112,500.60

Metered Water from October 1, 1961 to October 1, 1962 179,861,000 gallons

Number of Services December 31, 1962

Center	360
South	775
West	1,447

Water Pumped from October 1, 1961 to October 1, 1962 237,957,000 gallons

Number of Hydrants as of January 1, 1963

Private	 10
Other	 377

Assessed Valuation of the District

January 1, 1963\$12,857,000.00

Respectfully submitted,

HAROLD M. RICHARDSON Collector

REPORT OF THE DISTRICT ACCOUNTANT

To the Board of Water Commissioners:

In accordance with the vote of the District, the Commonwealth of Massachusetts was requested to conduct an audit of the accounts of the District officers, for the year 1962. To date we have received no word from the Director of Accounts as to when this audit will be made.

Submitted herewith is a summary of the appropriations and expenditures for the year 1962.

BERYL BANCROFT SILVA District Accountant

Summary of Appropriations and Expenditures

Account	Appro- priated	Expended	Balance
Salaries and Wages	\$22,000.00	\$22,017.76	\$17.76
Bonds and Interest	39,000.00	38,530.30	469.70
Equipment Rental	1,000.00	988.86	11.14
Lights, Power and Telephone	9,500.00	8,178.10	1,321.90
Fuel	500.00	408.73	91.27
Auto and Equipment Expense	3,000.00	1,915.86	1,084.14
Insurance and Rentals	1,500.00	1,015.68	484.32
Meters (New and Repairs)	7,500.00	7,268.16	231.84
Miscellaneous	1,800.00	1,297.42	502.58
Materials and Supplies†	17,000.00\ 2,000.00\	18,869.74	130.26
Mass. State Audit	500.00	393,36	106.64
Middlesex County Retirement	950.11	950.11	
Blue Cross and Group Insurance	1,000.00	662.46	337.54
(* Overdrawn account) († Additional appropriation)			
Special Approp	oriations	. '	
Backhoe	4,826.00	4,826.00	
Power Mower	300.00	300.00	
Addressing Machine	1,533.50	1,533.50	
Chlorinators	1,000.00	515.00	485.00
Maintenance, Whitcomb Station (Bal. 1/1/62)	800.00}		
†	2,000.00	•	110.78
High Street Extension, II	1,800.00	1,800.00	
High Street — Main Street Extension	1,300.00		1,300.00
Arlington Street Extension	4,801.39	2,805.29	1,996.10
High Street Extension, III	9,000.00\ 6,000.00\		4,997.80

Survey — New Water Supply (Bal. 1/1/62)	2,089.43	1,118.93	970.50
New Well — Lawsbrook Road (Bal. 1/1/62)	42.65		42.65
(† Additional appropriation)			

Debt Account

Net	Funded	or	Fixed		Water	Main	and	Supply	Lo	ans:
	bt		\$	107,380.00	1949				••	\$4,000.00
20				•	1953				••	2,000.00
					1954				••	6,000.00
					1955				••	8,100.00
					1957				••	6,000.00
					1959					3,300.00
					1960					32,300.00
					1961				••	36,680.00
					1962	•••••				9,000.00
			- \$	107.380.00					- \$1	107,380.00

Treasurer's Report

Cash in Bank, January 1, 1962	\$28,841.34
Receipts \$115,333.98 Bond Loan 9,000.00 Accrued Bond Interest 12.80) .
	124,346.75
Less:	\$153,188.09
Paid out Commissioners' Orders	\$133,624.42
Cash in Bank, December 31, 1962	\$19,563.67
BONDS	
Bonds Outstanding, January 1, 1962	\$132,980.00
Bond Loans, 1962	9,000.00
	\$141,980.00
Bonds Paid, 1962	34,600.00
Bonds Outstanding, December 31, 1962	\$107,380.00

ORMAL S. R. LAFFFIN Treasurer

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

February 13, 1962

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 fiscal year 1961, 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,

ARTHUR H. MacKINNON
Director of Accounts

AHM:CSG

Mr. Arthur H. MacKinnon Director of Accounts Department of Corporations and Taxation State House, Boston

Size

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 fiscal year 1961, and submit the following report thereon.

The records of financial transactions of the departments receiving or disbursing money for the district or committing bills for collection were examined and checked with the records of the district treasurer and the district accountant.

The books and accounts in the district accountant's office were examined and checked in detail. The receipts, as recorded, were checked with the district treasurer's books, while the recorded payments were compared with the Treasurer's cash book and with the orders approved by the district commissioners. The appropriations, loan authorizations and transfers, as entered, were checked with the district clerk's record of district meeting votes.

An analysis was made of the ledger accounts, a trial balance was taken off proving the accounts to be in balance, the necessary adjustments resulting from the audit were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the district on December 31, 1961.

The books and records of the district treasurer were examined and checked. The cash book additions were verified, and the recorded receipts were compared with the departmental records of payments to the treasurer. The recorded payments were checked with the commissioners' orders authorizing the treasurer to disburse district funds and with the district accountant's records.

The cash balance on January 10, 1962 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit, and by actual count of the cash in the office.

The records of payroll deductions on account of Federal and State taxes, county retirement system, and Blue Cross and Blue Shield were examined and checked, and the payments to the proper agencies were verified. The balances as shown on the employees' records were listed and reconciled with the district accountant's ledger accounts.

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

It is again recommended that payroll deductions be entered as receipts by the treasurer and that the payments to the proper agencies appear on the commissioners' approved orders.

The books and accounts of the district water collector were examined and checked in detail. The charges for water rates and services outstanding according to the previous examination, as well as all subsequent lists of charges, were audited and proved.

The recorded collections for rates and services were checked with the payments to the district treasurer, the abatements were checked with the records of abatements granted by the commissioners, and the outstanding accounts were listed and reconciled.

Verification of the correctness of the outstanding accounts was obtained 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 treasurer and district collector on file for the faithful performance of their duties were examined and found to be in proper form.

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

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

Respectfully submitted,

WILLIAM SCHWARTZ
Assistant Director of Accounts

WS:CSG.

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