

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*



**Annual Report :: March 31, 1948**

**ORGANIZATION — 1947**

**Clerk**

**JAMES E. KINSLEY, Term expires 1948**

**Water Commissioners**

<b>WALDO E. WHITCOMB, Chairman</b>	<b>Term expires 1950</b>
<b>BENJAMIN INESON</b>	<b>Term expires 1948</b>
<b>WALTER B. STEVENS</b>	<b>Term expires 1949</b>

**Treasurer**

**CARRIE M. DURKEE Term expires 1948**

**Auditor**

**DAVID R. KINSLEY, Term expires 1948**

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**Appointments by the Water Commissioners**

**Superintendent, Clerk and Collector**

**GEORGE E. CLAPP, Term expires 1948**

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, Sections 1 to 13 of said Act and new extensions excepted by the District qualified to vote in elections and Town affairs to assemble in

West Acton Woman's Club House, Central Street, West Acton  
Tuesday, April 6, 1948, 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 fix salaries of same.

Article 3. To hear and act on the report of the Water Commissioners, Treasurer, 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 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 6. To see if the Water District will vote to require guarantee on all extensions of Four percent or some other price on cost of construction for a period of ten years or act anything thereon.

Article 7. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending the water main on Newtown Road to the residence of Mrs. John Pederson, a distance of approximately 2400 feet 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.

Article 8. Shall Sections one to twenty-eight inclusive of Chapter Thirty-two of the General Laws, as far as applicable, authorizing any district to establish a contributory retirement system for its employees, be accepted by this District as applicable to all of its employees?

Article 9. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending water main from Carl Flint's house, No. 33 Robbins Street, 1000 feet north to the property of Albert Braman 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. ✓

Article 10. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending the water main from the corner of Stow Street and Robbins Court to a distance of about nine hundred (900) feet on Stow Street and authorize the Treasurer with the approval of the Water Commissioner to borrow such sums as may be necessary to meet said appropriation or act anything thereon. ✓

Article 11. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of extending the water main on North Main Street from the Warren place to the house of Mr. John Whittier, a distance of about 9/10 of a mile, 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. ✓

Article 12. To see if the Water District will rescind the vote passed at their meeting April 1, 1947, whereby they voted to raise and appropriate six thousand, four hundred dollars (\$6400.00) to extend water mains on High Street from the hydrant near Mrs. Rawitser's house to the southerly side of Conant Street and authorized the Treasurer with the approval of the Commissioners to borrow such sums as may be necessary to meet said appropriation.

Article 13. To see if the Water District will rescind the vote passed at their meeting April 1, 1947, whereby they voted to raise and appropriate eight thousand dollars (\$8000.00) to extend the water main from Main Street to the Farm of Timothy Hennessey, Prospect Street, and authorized the Treasurer with the approval of the Commissioner to borrow such sum as may be necessary to meet such appropriation.

Article 14. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending the water main from the hydrant on Prospect Street a distance of about 1100 feet to the house of Mr. Hennessey 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. ✓

Article 15. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending the water main on School Street from Chadwick Street to the Farm of Angus Christofferson on School Street and from the intersection of Laws Brook Road on Laws Brook Road to the Concord town line, a distance of approximately ten thousand (10,000) 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.

Article 16. To see if the Water District will vote to appropriate from funds now in the treasury the sum of two thousand dollars for defense of the action now pending brought by the Newton Construction Company against the District and also for the prosecution of the action against the Newton Construction Company, and the Bonding Company to recover damages for breach of contract.

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 return of this Warrant with your doings thereof to the Water Commissioners on or before the time of holding said Meeting.

Given under our hands in Acton this 5th day of March in the year one thousand nine hundred and forty-eight.

WALDO E. WHITCOMB,  
WALTER B. STEVENS,  
BENJAMIN J. INESON,  
Water Commissioners.

## REPORT OF THE WATER COMMISSIONERS

Your Commissioners submit the following report of its activities covering the year 1947:

We have made major changes at the Pumping Station, replacing the old diesel engine which was in need of expensive repairs with a 40 HP electric motor which enabled our making the station fully automatic. This step insures the District a full supply of water at all times, as the capacity of our pump is 300 gals. a minute. We, of course, also have one diesel engine in reserve as a standby unit in case of current failure.

We have installed one new hydrant and twenty-two new house services for the year.

Referring to Articles 8 and 9 for extensions on High Street and Prospect Street, South Acton, this work has not been started due to the fact that although we ordered our pipe early in April, 1947 delivery was not made until February, 1948; therefore, your Commissioners have not at this time arranged to borrow the money voted for these extensions, thus saving a year's interest on the notes.

Under Article 5 (1946) Arlington Street and Hayward Road, appropriation \$2,500; Article 8 Hayward Road, appropriation \$5,000; and Article 9 Massachusetts Avenue, appropriation \$20,000; a total of \$27,500, we borrowed from the First National Bank of Ayer \$25,000 at 1% per annum to be paid in ten years at \$2,500 per year plus interest using money in the treasury to provide the balance of the appropriation.

We employed Whitman & Howard as engineers to write up a contract putting the three extensions up for one bid. Eight bids were received, as follows:

Newton Construction Company	\$ 8,702.00
P. & P. DiMascio Company	11,161.00
A. Piatelli	12,267.00
Mogavo Contracting Company	13,957.50
F. Susi & DeSantis Company	14,223.00
Greenough Brothers, Inc.	16,090.00
Clark Dingley Company	16,326.00
Joseph Raimo	51,461.50

The Newton Construction Company of Waban, Massachusetts was low bidder, their bid being almost the same figure as the engineer's estimate and \$2,459 under the next lower bid. We asked them if they had equipment for the job. Their reply was yes: a power shovel, compressor, and bulldozer. They also supplied the bond as called for in contract.

When your Commissioners saw the equipment on the job, we at once notified Whitman & Howard that we desired a resident engineer on the job and he was furnished at once. We took this step to insure that the provisions of our contract were carried out.

When the work was well along on Hayward Road, the Newton company abandoned the job. We then called upon the bonding company to complete the contract. We were instructed to get bids for the completion of the contract which was awarded to Greenough Bros., Inc. as low bidders, who have completed the contract satisfactorily to your Commissioners and the engineers.

Up to the date of this report we have not received settlement from the bonding company and believe suit will be necessary to bring the matter to a close. Your Commissioners have secured council whom we believe capable of protecting the interests of our District. We will also have a suit to defend from the Newton Construction Company, but feel our liability, if any, to be very small.

There are several articles in our warrant this year for extensions and your Commissioners respectfully request that every voter in the District consider each one carefully and vote those only that show necessary carrying charges as we are carrying about all the District can stand at the present time with the revenues coming in. We have been obliged to raise the water rates to meet the present load and more extensions that will not show an adequate return mean still higher water rates for every one in the District.

Respectfully submitted,

WALDO E. WHITCOMB,  
WALTER B. STEVENS,  
BENJAMIN INESON,  
Water Commissioners.

## WATER MEETING

Abstract of the proceedings of the Annual Meeting of the West and South Water Supply District of Acton held in West Acton Woman's Club House.

TUESDAY, APRIL 1, 1947 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 and one member of the Board of Water Commissioners to serve for the term of three years; and fix salaries of same.

Elected: James E. Kinsley, Clerk for one year.

Elected: Carrie M. Durkee, Treasurer for one year.

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

Elected: Waldo E. Whitcomb, Water Commissioner for three years.

Voted: To fix the salaries of the Water Commissioners, \$100 each per annum, the Treasurer, \$100 per annum, the Auditor, \$15 per annum, and the District Clerk, \$25 per annum.

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

Voted: To accept the report of the District Officers.

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 revenue of the financial year beginning March 1, 1947 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 require guarantee on all new extensions of four percent on cost for a period of ten years or act anything thereon.

Voted: Unanimously that all new extensions be required to guarantee four percent on cost of construction for ten years from the time water is turned on except those extensions that are in the original water districts upon which taxes were assessed for a period of years.

Article 7. To see if the Water District will vote to transfer any unexpended balance from Articles 5, 8 and 9 at the Annual Meeting April 2, 1946, to the General Fund or act anything thereon.

Voted: To transfer any unexpended balance from Articles 5, 8 and 9 at the Annual Meeting, April 2, 1946 to the General Fund.

Article 8. To see if the District will vote to raise and appropriate a sum of money for the purpose of extending the water main from Main Street, South Acton, to the farm of Timothy Hennessey, Prospect Street 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.

Voted: Unanimously to raise and appropriate the sum of \$8000 (eight thousand dollars) for the purpose of extending the water from Main Street, South Acton, approximately 1430 feet on Prospect Street, and authorize the Treasurer with the approval of the Commissioners to borrow such sums as may be necessary to meet said appropriation.

Article 9. To see if the Water District will vote to raise and appropriate a sum of money for the purpose of extending the six inch water main on High Street from the hydrant near Mrs. Rawitser's house to the southerly side of Conant Street 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.

Voted: -Yes 39 NO 3 to raise and appropriate the sum of \$6400 (sixty-four hundred dollars) for the purpose of extending the six inch water main on High Street from the hydrant near Mrs. Rawitser's house to 100 feet beyond the

southerly side of Conant Street and authorize the Treasurer with the approval of the Commissioners to borrow such sums as may be necessary to meet said appropriation.

Article 10. To see if the voters of the West and South Water Supply District will approve an addition to the present Water District bounded and described as follows:

Beginning at a stone bound marking the Northeasterly corner of the West and South Water Supply District of Acton on Main Street near the residence of Wallace G. Warren, formerly of Henry H. Hawley, Jr., thence North 31 degrees West 1000 feet to a monument: thence North 49 degrees East 4224 feet to Nagog Brook at a point where it intersects Main Street: thence Southeasterly along said Nagog Brook about 845 feet to a point where it intersects Nashoba Brook; hence Southerly along Nashoba Brook 6600 feet to a point where said brook intersects a line drawn from the stone monument first mentioned to a stone monument on Keefe Road on the Acton-Concord Town line; thence from said point of intersection 31 degrees East 4488 feet to the Acton-Concord Town line at said stone monument on Keefe Road; thence Southwesterly on said Acton-Concord Town line 14,572 feet to the corner of the towns of Acton, Concord, Sudbury and Maynard; thence Northwesterly on the town line between Acton and Maynard 7392 feet to a stone monument on said boudary line and on the westerly side of Main Street on road from South Acton to Maynard; then North 56 degrees 15' East about 5984 feet to a stone monument on the Easterly side of Parker Street, formerly known as Sudbury Road: thence North 11 degrees 50' East about 13,195 feet to the place of beginning, the last two lines being boundary lines of the West and South Water Supply District of Acton.

Voted: Unanimously to approve an addition to the present Water District bounded and described as follows:

Beginning at a stone bound marking the Northeasterly corner of the West and South Water Supply District of Acton on Main Street near the residence of Wallace G. Warren, formerly of Henry H. Hawley, Jr.: thence North 31 degrees West 1000 feet to a monument: thence North 49 degrees East 4224 feet to Nagog Brook at a point where it intersects Main Street: thence Southeasterly along said Nagog Brook about 845 feet to a point where it intersects Nashoba Brook: thence Southerly along Nashoba Brook 6600 feet to the point where said brook intersects a line drawn from the stone monument first mentioned to a stone monument on Keefe Road on the Acton-Concord Town line: thence from said point of intersection 31 degrees East 4488 feet to the Acton-Concord Town line at said stone monument on Keefe Road; thence South-

westerly on said Acton-Concord Town line 14,572 feet to the corner of the towns of Acton, Concord, Sudbury and Maynard; thence Northwesterly on the town line between Acton and Maynard 7392 feet to a stone monument on said boundary line and on the westerly side of Main Street on road from South Acton to Maynard; thence North 56 degrees 18' East about 5984 feet to a stone monument on the Easterly side of Parker Street, formerly known as Sudbury Road; thence North 11 degrees 50' East about 13,195 feet to the place of beginning, the last two lines being boundary lines of the West and South Water Supply District of Acton.

Meeting adjourned at 9:10 P. M.

JAMES E. KINSLEY, Clerk.

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#### AUDITOR'S REPORT

West Acton, Mass.  
March 16, 1948

Board of Water Commissioners,  
Acton, Massachusetts

Gentlemen:

I have examined the accounts of the Water District for the year ended February 29, 1948 and believe them to be correct.

Very truly yours,

DAVID R. KINSLEY,  
Auditor.

## CLERK'S REPORT

### Maintenance Account

Acton Motor Co., Repairs .....	\$79.57
Ayer Motor Co., Express .....	1.88
Acton Welding Co., Welding .....	22.50
Acton Pipe Co., Pipe and Fittings .....	17.06
Bronze Fittings Co., Valves .....	13.82
Bursaw Gas & Oil Co., Diesel Fuel and Kerosene .....	280.96
Badger Meter Co., Meter .....	23.82
Boston & Maine R. R., Pipe privilege ..	10.80
Boston & Maine R. R., Express .....	20.33
Helen Coyne, Water rebate .....	2.44
Geo. E. Clapp, Freight, Express and Postage .....	19.29
Geo. A. Caldwell Co., Couplings .....	16.64
Robert Clark, Reading meters .....	22.88
Cullinane's Express, Express .....	1.29
C. A. Durkee Ins. Agency, Treasurer and Collector Bonds .....	45.00
C. M. Durkee, Postage .....	3.45
Edison Co., Pumping Current .....	1,450.67
Edison Co., Lighting Current .....	64.10
Erikson Store, Tools .....	15.85
Electro Rust Proof Co., Standpipe ser- vice .....	114.00
Edson Co., Hydrant pump .....	40.00
James Fitzgerald, Gasoline and repairs	284.88
Fairbanks Morse Co., Engine parts .....	91.19
E. Gates, Sharpening and forging .....	12.25
A. Gravlin, Gravel .....	16.00
Garlock Packing Co., Packing .....	28.68
Ralph Hall, Motor and labor .....	1,680.00
Benj. Ineson, Stove .....	45.00
Johnson Barker Co., Valves and fittings	262.17
B. A. King, Switch repair .....	1.50
E. Banks, Labor .....	63.54
N. E. Meter Co., Parts and repairs .....	74.40
Theron A. Lowden, Liability insurance	144.51
Laffins Garage, Tires and repairs .....	111.34
Laffins Express, Express .....	.75
Mass. Excise Tax, Tax .....	2.90
Maynard & Acton Oil Co., Kerosene and gasoline .....	239.15
State Audit, Auditing books .....	284.38
Murphy & Snyder, Printing .....	113.05
Morse Oil Co., Gasoline .....	2.77

New Eng. Tel. & Tel. Co., Station Tel.	91.44
New England Waterworks Assn., Dues	6.00
Mrs. John McCarthy, Garage rent .....	36.00
G. Prentiss, Office work .....	56.70
Pilgrim Tire Co., Chains .....	4.91
John Pederson, Inc., Gravel .....	5.15
Proctor Lumber Co., Cement .....	1.00
H. R. Prescott Co., Valves and fittings ..	66.33
Reeds Motor Express, Express .....	1.20
Rapid Transit Co., Express .....	1.03
Reed Coal & Grain Co., Cement .....	.95
Rensaeller Valve Co., Hydrants .....	88.26
Town Shop, Supplies .....	37.58
W. A. Woman's Club, Rent of hall .....	6.00
Geo. E. Clapp, Supt. Salary .....	2,500.00
Waldo E. Whitcomb, Salary as Comm.	100.00
Walter B. Stevens, Salary as Comm.....	100.00
Benj. J. Ineson, Salary as Com. ....	100.00
Carrie M. Durkee, Treasurer's Salary ....	100.00
James E. Kinsley, Dist. Clerk .....	25.00
David R. Kinsley, Auditor .....	15.00
Louis Leveroni, Labor .....	653.89
A. Gilbert, Labor .....	182.03
G. Tuttle, Labor .....	212.06
	<hr/>
	\$10,114.89

#### Construction Account

Acton Monumental Co., Compressor .....	\$113.50
W. Anderson, Gravel and labor .....	64.00
Eureka Pipe Co., Service pipe.....	394.49
Greenough Construction Co., Contract..	14,051.37
Wm. Kazokas, Blasting and dynamite ..	41.71
Middlesex Supply Co., Copper pipe .....	92.73
Pittsburgh Meter Co., Meters .....	186.20
Public Works Supply Co., C. I. Fittings..	14.82
Pipe Founders Supply Co., C. I. Fittings	30.75
Rensaeller Valve Co., Hydrants .....	258.90
Red Hed Mfg. Co., Goosenecks .....	152.88
Sumner & Dunbar, Copper pipe and fittings .....	247.56
Whitman & Howard, Plans and contract	694.00
Whitman & Howard, Resident engineer	563.44
R. Zoppo, Work on Hayward Rd. ....	1,325.00
A. Ammendolia, Labor .....	80.55
M. G. Curley, Labor .....	798.21
J. McGuire, Labor .....	675.09
R. Smith, Labor .....	89.81
J. Sepi, Labor .....	80.55
M. Sheehan, Labor .....	16.50

R. Thompson, Labor .....	726.83	
		<u>\$20,698.89</u>

**Bond Account**

Merchants National Bank, Bond paid ..	\$2,000.00	
Merchants National Bank, Interest paid	245.00	
First Nat'l Bank of Ayer, Bond paid .....	2,500.00	
First Nat'l Bank of Ayer, Interest paid	237.50	
		<u>\$4,982.50</u>
		<u>\$35,796.28</u>

GEORGE E. CLAPP,  
Clerk of Commissioners.

**REPORT OF COLLECTOR OF WATER RATES**  
March 1, 1947 to March 1, 1948

Metered and Unmetered Water .....	\$12,525.60
Installing and Repairs .....	1,241.35
	<u>\$13,766.95</u>
Paid Treasurer .....	\$13,766.95
Uncollected Water Rates .....	39.09

**Metered Water for One Year**

Center .....	4,456,274 gals.
South .....	15,885,778 gals.
West .....	15,630,419 gals.
Total .....	<u>35,972,471 gals.</u>

**Number of Services March 1, 1948**

Center .....	123
West .....	329
South .....	290
Total .....	<u>742</u>

Number of Hydrants ..... 136

**Water Pumped at Station**

50,314,700 gallons

GEORGE E. CLAPP, Collector.

TREASURER'S REPORT

West and South Water District of Acton, Mass.

March 1, 1948

Cash on hand, March 1, 1947 .....	\$27,667.80	
Received from George Clapp .....	13,766.95	
Hydrant Rentals .....	2,999.99	
Interest from Savings Banks .....	175.00	
	<u>          </u>	\$44,609.74
Paid Commission Orders .....	\$35,796.28	
Service Charges .....	1.86	
Paid Withholding Tax .....	61.00	
	<u>          </u>	\$35,859.14
		<u>          </u>
		\$8,750.60
Withholding Tax Payable .....		55.50
		<u>          </u>
		\$8,806.10

Reconciliation of Cash

North Middlesex Savings Bank .....	\$2,500.00	
Concord National Bank .....	6,306.10	
	<u>          </u>	\$8,806.10
Bonds Out March 1, 1947 .....	\$39,000.00	
Bonds Paid .....	4,500.00	
	<u>          </u>	
Bonds Out March 1, 1948 .....		\$34,500.00

CARRIE M. DURKEE,  
Treasurer.

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

January 15, 1948

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 November 27, 1946 to November 8, 1947, 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:ELD

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 November 27, 1946, the date of the previous audit, to November 8, 1947, and report thereon as follows:

An examination and verification was made of the recorded financial transactions of the district as shown on the books of the departments receiving or disbursing money for the district.

The district clerk's record of financial votes passed at the district meeting was examined. General ledger accounts were compiled for the period of the audit, and a balance sheet, which is appended to this report was prepared showing the financial condition of the district on November 8, 1947.

The books and accounts of the district treasurer were examined and checked. The cash book footings were proved, the receipts as recorded were analyzed for the period covered by the audit, while the payments were compared with the commissioners' orders authorizing the disbursement of district funds. The cash balance on November 8, 1947 was verified by reconciliation of the bank balance with a statement furnished by the bank of deposit, by examination of savings bank books, and by actual count of the cash in the office.



It was noted that, although the district passed three separate votes authorizing three separate construction projects, a single contract was entered into by the district commissioners covering the three projects, with the result that no record of any segregation of expenditures for construction in the district existed, nor was it possible to classify expenditures for these three projects by examining vouchers substantiating the commissioners' orders for payment of district funds. It is pointed out that an appropriation of funds voted at a district meeting constitutes a mandate upon the commissioners to classify expenditures in accordance with the provisions of the vote. If it is desired to group more than one project into a single contract owing to price factors, the specifications for bids and the contract itself should be sub-divided so that subsequent payments on account of the contract may be properly classified.

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 was also noted that, although a loan for \$2,500.00 for extension of water mains at Elm and Arlington Streets was authorized at the 1946 district meeting, the payments for this project were made from funds in the treasury, and since the purpose for which the loan was authorized no longer exists, it is recommended that the loan authorization be rescinded at the next district meeting.

The books and accounts of the district collector were examined and checked in detail. The accounts outstanding according to the previous audit and all subsequent charges were audited and proved. The payments to the district treasurer were checked to the treasurer's cash book, and the outstanding accounts were listed and proved.

The outstanding accounts were verified 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 outstanding accounts, as listed, are correct.

The cash balance of the district collector on November 8, 1947 was verified by actual count of the cash in the office.

Appended to this report are schedules showing a reconciliation of the treasurer's cash, a summary of the water accounts receivable, as well as a balance sheet showing the financial condition of the district as of November 8, 1947.

While engaged in making the audit, co-operation 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,

HERMAN B. DINE,  
Assistant Director of Accounts.

WEST AND SOUTH WATER SUPPLY DISTRICT OF ACTON

Balance Sheet — November 8, 1947

		GENERAL ACCOUNTS	
Assets		Liabilities and Reserves	
Cash .....	\$12,198.94	Federal Withholding Taxes .....	\$60.70
Accounts Receivable:		Unexpended Appropriation Balance:	
Water Rates and Services .....	6,241.98	Massachusetts Avenue Water	
Loans Authorized—Water Mains Ex-		Mains Extension .....	2,783.05
tensions .....	16,900.00	Loans Authorized Unissued .....	16,900.00
Water Receipts to be Collected .....	2,387.42	Water Revenue .....	6,241.98
		Surplus Revenue .....	11,742.61
	<u>\$37,728.34</u>		<u>\$37,728.34</u>
		DEBT ACCOUNTS	
Net Funded or Fixed Debt .....	\$36,500.00	Water Mains Loan 1936 .....	\$14,000.00
		Water Mains Loan 1946 .....	22,500.00
	<u>\$36,500.00</u>		<u>\$36,500.00</u>

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