

**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

**1959**

MURPHY & SNYDER, INC. • MAYNARD, MASS.

**ORGANIZATION — 1959**

**Clerk**

MRS. BERYL B. SILVA Term expires 1960

**Water Commissioners**

DONALD L. LORING, Chairman Term expires 1962

HARLAN E. TUTTLE Term expires 1961

EDWIN H. CHRISTOFFERSON Term expires 1960

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

Whitcomb Station Office

**Treasurer**

ORMAL S. LAFFIN Term expires 1960

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**Appointments by the Water Commissioners**

**Superintendent**

RAY L. HARRIS (tenure of office)

**Collector**

RAYMOND A. GALLANT Term expires 1960

**Accountant**

MRS. BERYL B. SILVA Term expires 1960

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 15, 1960, 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, and other officers of the District or any committee appointed at any previous meeting.

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 transfer from Surplus Revenue the sum of four thousand five hundred dollars (\$4,500), to extend six-inch water main, install hydrants and necessary fittings, from the end of existing main in front of the property of Earl F. Hayward on Stow Street, to the existing main at Martin and Stow Streets, as recommended by fire underwriters, a distance of approximately 750 feet, or act anything thereon. (Inserted at the request of Acton Fire Chief).

Article 8. To see if the District will vote to transfer from Surplus Revenue, the sum of five thousand dollars (\$5,000), to replace existing two-inch main on Nagog Hill Road, with a six-inch main, from Main Street southeasterly a distance of 950 feet, to connect with existing six-inch main on Nagog Hill Road, as recommended by fire underwriters, or act anything thereon. (Inserted at the request of Acton Fire Chief).

Article 9. To see if the District will vote to transfer from Surplus Revenue the sum of two thousand dollars (\$2,000), for the purchase of a new truck, or act anything thereon.

Article 10. To see if the District will vote to transfer from Surplus Revenue the sum of five hundred dollars (\$500), to purchase a diaphragm mud pump, or act anything thereon.

Article 11. To see if the District will vote to raise and appropriate the sum of five thousand five hundred dollars (\$5,500), to extend a ten-inch water main a distance of approximately 850 feet on Concord Road from the end of the existing main at Concord Road and Alcott Street, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$5,500 if necessary, to meet said appropriation, or act anything thereon. (Inserted at the request of Jenks Realty Company and Dewey Boatman).

Article 12. To see if the District will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000), to

install an eight-inch water main on Minot Avenue in an easterly direction starting at Taylor Road a distance of approximately 1600 feet, and then along Forest Road a distance of approximately 550 feet, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow, if necessary, to meet said appropriation, or act anything thereon. (Inserted at the request of Malcolm Dunn, Albert R. Jenks, and Porter G. Jenks).

Article 13. To see if the District will vote to authorize the Commissioners to negotiate with Lawrence Nichols, with a view to purchasing the land owned by him adjoining the Whitcomb Station, and containing approximately eight acres, or act anything thereon.

Article 14. To see if the District will vote to authorize the Commissioners to negotiate with Henry M. Anderson and Ingrid M. Anderson, with a view to purchasing the land owned by them adjoining the Whitcomb Station, and containing approximately 10.50 acres with a frontage of 416.46 feet on Massachusetts Avenue, or act anything thereon.

Article 15. To see if the District will vote to transfer from Surplus Revenue the sum of two thousand five hundred dollars (\$2,500), to conduct further well tests, or act anything thereon.

Article 16. To see if the District will vote to rescind the vote under Article 13 of the annual meeting of February 16, 1959, as follows:

“Voted: To raise and appropriate the sum of \$22,000, to construct a gravel packed well and install necessary fittings and connections for same on land formerly known as Allen Christofferson’s Pit, off Lawsbrook Road at Concord line, and authorize the Treasurer, with the approval of the Commissioners to borrow \$22,000 to meet said appropriation.”

Article 17. To see if the District will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000), to construct a gravel packed well, install necessary fittings and connections for same on land formerly known as Allen Christofferson’s Pit off Lawsbrook Road near the Concord line, and connect to Air Reduction Sales Company line on Lawsbrook Road, and authorize the Treasurer, with the

approval of the Commissioners to borrow \$30,000 to meet said appropriation, 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 twenty-second day of January in the year one thousand nine hundred and sixty.

DONALD L. LORING,  
EDWIN H. CHRISTOFFERSON,  
HARLAN E. TUTTLE,  
Water Commissioners.

## REPORT OF THE WATER COMMISSIONERS

The past year has been a busy one for the District as you can see by the Superintendent's report. The demand for water is steadily on the increase. We continued our search for more water and have finally found a source in Boxborough which will yield between 300 and 350 gallons per minute. This site is a mile from our existing system, so we are asking for more money to test a couple of likely sites in the area to make the cost of laying this amount of pipe more practical.

The test well in the Christofferson Pit off Lawsbrook Road, proved to be a good grade of water and will produce approximately 250 gallons a minute, but because some of the land that the State Board of Health recommends we purchase (400-ft. radius), is in a new development in Concord, we find that the cost would be terrific, so we are in the process of setting up an independent line to Air Reduction, with the permission of the State to furnish them with water for commercial use only. By doing this we would only have to buy enough land to construct a well. This would enable us to have available another 100,000 gallons a day for the needs of the District.

During the high waters of last spring, we had a small amount of pollution in our wells at the Whitcomb Station, and after several samples were tested by the State Board of Health, the situation cleared up. We installed a chlorinator at this time and are still using it as a precautionary measure. We have been advised by the State to acquire all land within a 400-ft. radius of our wells. We have had several meetings with the abutters to see if we can acquire the land at a price which is satisfactory to the District.

We had a meeting with the Concord Board of Public Works and discussed the possibilities of connecting on to their main from Nagog as another possible source in case of emergency. To date we have not received a definite answer from them but they seemed to think that some arrangement could be worked out.

We submit the estimated budget for 1960:

Estimated Revenues and Receipts	
Hydrant Service .....	\$13,000.00
Water Rates .....	60,000.00
Sprinkler Service .....	200.00
Installing and Repairs .....	10,000.00
	<hr/>
	\$83,200.00

Estimated Expenses for Current Year

Bonds and Interest .....	\$25,000.00	
Salaries and Wages .....	18,500.00	
Lights, Power and Telephone .....	7,000.00	
Fuel .....	400.00	
Auto and Equipment Expense .....	2,500.00	
Insurance and Rentals .....	1,000.00	
Meters (New and Repairs) .....	7,000.00	
Miscellaneous .....	1,500.00	
Materials and Supplies (maintenance and operation) .....	14,000.00	
Equipment Rental .....	1,000.00	
Middlesex County Retirement .....	600.00	
Massachusetts State Audit .....	500.00	
		<hr/>
		\$79,000.00
Estimated Gain .....		<hr/>
		\$4,200.00

DONALD L. LORING, Chairman,  
EDWIN H. CHRISTOFFERSON,  
HARLAN E. TUTTLE,  
Water Commissioners.



## REPORT OF SUPERINTENDENT

To the Board of Water Commissioners :

The following report covers the activities of the District for 1959.

New House installations for 1959 number 176, and 68 old house services have been repaired or renewed.

The extension on Hosmer Street from the Concordian Motel to Foster Street has been completed. This connection makes a better supply for that end of the town.

The Concord Road extension from Hosmer Street to Alcott Street has been completed, making this loop complete into Robbins Park.

Developers have laid water mains and installed hydrants on the following streets: Alcott, Brucewood, Oakwood, Kelley, Beverly, Cherokee, Oneida, Agawam, Quaboag, Ethan Allen Drive, Betsey Ross Circle, Paul Revere Road, Arlington Street Extension, Duggan Road, Cherry Ridge Road, and Birch Ridge Road.

Total water pumped from October 1, 1958 to October 1, 1959: 163,453,000 gallons.

Increase over 1958 — 18,127,700 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 16, 1959, 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: Donald L. Loring, 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, and other officers of the District or any committee appointed at any previous meetings.

Voted: To accept the reports 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 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, 1959, 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 Water Commissioners to have an annual audit of the various accounts of the 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 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 maintenance and operation of the District with specific appropriations as follows: (Unanimous vote).

Bonds and Interest .....	\$22,000.00
Salaries and Wages .....	18,000.00
Lights, Power and Telephone .....	7,000.00
Fuel and Lubricating Oil .....	400.00
Auto and Equipment Expense .....	2,000.00
Insurance and Rental .....	900.00
Meters (New and Repairs) .....	5,000.00
Miscellaneous .....	1,500.00
Materials and Supplies (maintenance and operation) .....	12,500.00
Equipment Rental .....	1,000.00
Middlesex County Retirement .....	553.45
Massachusetts State Audit .....	350.00
Total .....	<u>\$71,203.45</u>

Article 7. To see what action the District wishes to take in reference to Conant Station, Acton Center, and Whitcomb Station, West Acton.

Voted: To approve the action of the Commissioners in naming the Acton Center pumping station, Conant Station, and the West Acton pumping station, Whitcomb Station. (Unanimous vote).

Article 8. To see if the District will vote to transfer from Surplus Revenue, the sum of ten thousand dollars (\$10,000) to extend eight-inch water main, install hydrants and necessary fittings, from the end of existing main at the Concordian Motel on Hosmer Street, to the end of existing main at the corner of Foster and Hosmer Streets, as recommended by fire underwriters, a distance of approximately 1650 feet, or act anything thereon. (Inserted at the request of Acton Fire Chief).

Voted: To appropriate from Surplus Revenue the sum of \$10,000.00 to extend 8-inch water main, install hydrants and necessary fittings, from the end of existing main at the Con-

cordian Motel on Hosmer Street, to the end of existing main at the corner of Foster and Hosmer Streets, a distance of approximately 1650 feet. (Unanimous vote).

Article 9. To see if the District will vote to transfer from Surplus Revenue the sum of six thousand five hundred dollars (\$6,500), two thousand five hundred dollars (\$2,500) to be used to complete the pumping tests on test well #35, at the Acton-Concord line off Lawsbrook Road, and four thousand dollars (\$4,000) to be used to continue further tests for possibility of locating more water, or act anything thereon.

Voted: To appropriate from Surplus Revenue the sum of \$6,500.00 to be apportioned as follows: \$2,500.00 to be used to complete the pumping tests on test well #35, at the Acton-Concord line off Lawsbrook Road, and \$4,000.00 to be used to continue further tests for possibility of locating more water. (Unanimous vote).

Article 10. To see if the District will vote to raise and appropriate the sum of eight thousand four hundred dollars (\$8,400) to extend a ten-inch 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 \$8,400.00, if necessary, to meet said appropriation or act anything thereon. (Inserted at the request of Jenks Realty Co. and Dewey Boatman).

Voted: To raise and appropriate the sum of \$8,400.00 to extend a 10-inch 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 \$8,400.00 to meet said appropriation. (Unanimous vote).

Article 11. To see if the District will vote to raise and appropriate the sum of one thousand six hundred twenty-five dollars (\$1,625) to extend eight-inch water main along Conant Street for a distance of approximately 325 feet from existing main in front of lot #12 Conant Street, and to install necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$1,625.00, if necessary, to meet said appropriation, or act anything thereon. (Inserted at the request of Albert E. Foster).

Voted: To pass over the article.

Article 12. To see if the District will vote to raise and appropriate the sum of ten thousand one hundred fifty dollars (\$10,150) to extend a ten-inch water main along Windsor Avenue from the end of existing main on Windsor Avenue to existing main at Windsor Avenue and Central Street, a distance of approximately 1450 feet, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$10,150, if necessary to meet said appropriation, or act anything thereon. (Inserted at the request of Dr. Donald O. Feltus).

Voted: To pass over the article.

Article 13. To see if the District will vote to raise and appropriate the sum of twenty-two thousand dollars (\$22,000), to construct a gravel packed well and install necessary fittings and connections for same. (Site to be determined by the Commissioners).

Voted: To raise and appropriate the sum of \$22,000 to construct a gravel packed well and install necessary fittings and connections for same on land formerly known as Allen Christofferson's pit, off Lawsbrook Road at Concord line, and authorize the Treasurer, with the approval of the Commissioners to borrow \$22,000.00 to meet said appropriation. (Unanimous vote).

Voted to adjourn 8:33 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA,  
District Clerk.

**REPORT OF THE COLLECTOR OF WATER RATES  
1959**

West Acton, Mass., January 1, 1960

Outstanding January 1, 1959 .....	\$3,085.47
Charges .....	93,474.95
Refunds .....	1,082.19
Overpayments to be refunded .....	* 14.20
	\$97,656.81
Paid to Treasurer .....	\$93,216.55
Abatements .....	703.26
Cash on hand January 1, 1960 .....	502.97
Outstanding January 1, 1960 .....	3,234.03
	\$97,656.81

**Metered Water from October 1, 1958 to October 1, 1959**

138,827,350 gallons

**Number of Services December 31, 1959**

Center .....	279
South .....	629
West .....	881

**Water Pumped from October 1, 1958 to October 1, 1959**

163,453,000 gallons

**Number of Hydrants as of January 1, 1960**

On Accepted Streets .....	261
On Unaccepted Streets .....	32
Private Hydrants .....	9

**Assessed Valuation of the District**

January 1, 1960 .....\$9,053,635.00

RAYMOND A. GALLANT,  
Collector of Water Rates.

## REPORT OF THE DISTRICT ACCOUNTANT

To the Board of Water Commissioners:

An audit of the accounts of the District officers has been conducted in accordance with the vote of the District, and a certificate of audit issued by the Commonwealth of Massachusetts.

The balance sheet shows a substantial amount in surplus revenue. However, in establishing the estimated budget for the year, it is not possible to fix the exact amounts needed for maintenance and operation of the District. During the past year no special meetings have been held at which time the District could have voted to transfer money from surplus revenue to accounts in which the appropriation had been completely used.

As a result, the District has a backlog of unpaid bills as of December 31, 1959, as well as bond and interest payments which are due the end of January. These facts should be taken into consideration in any evaluation of the balance sheet.

I submit herewith a summary of the appropriation and expenditures for the year 1959.

BERYL BANCROFT SILVA,  
District Accountant.

### SUMMARY OF APPROPRIATIONS AND EXPENDITURES

Account	Appropriated	Expended	Balance
Bonds and Interest .....	\$22,000.00	\$22,483.35	\$483.35*
Equipment Rental .....	1,000.00	966.82	33.18
Electric Lights, Power and Telephone .....	7,000.00	6,483.64	516.36
Fuel and Lubricating Oil .....	400.00	380.54	19.46
Auto and Equipment Expense .....	2,000.00	1,969.62	30.38
Insurance and Rentals .....	900.00	887.52	12.48
Meters .....	5,000.00	4,996.15	3.85
Miscellaneous .....	1,500.00	1,500.00	—
Materials and Supplies .....	12,500.00	12,485.43	14.57
Middlesex County Retirement .....	553.45	553.45	—
*Mass. State Audit .....	350.00	407.45	57.45*

(\* Overdrawn)

**SPECIAL APPROPRIATIONS**

Hosmer St. Ext. (Art. 8, 2/16/59) .....	\$10,000.00	\$9,875.79	\$124.21
Survey—Water Supply (Art. 9, 2/16/59)	6,500.00		
Bal. 1/1/59) .....	983.30	6,895.34	587.96
Concord Road Ext. (Art. 10, 2/16/59) ..	8,400.00	8,394.00	6.00

**BALANCE SHEET — DECEMBER 31, 1959**

**GENERAL ACCOUNTS**

**Assets**

<b>Cash:</b>			
General .....		\$26,424.17	
<b>Accounts Receivable:</b>			
Water Rates and Services .....		3,658.07	
<b>Loans Authorized:</b>			
Additional Water Supply .....		22,000.00	
<b>Unprovided for or Overdrawn Accounts:</b>			
<b>Underestimates 1959::</b>			
State — Audit District Accounts .....		57.45	
<b>Overdrawn Appropriations:</b>			
Interest on Debt .....		483.35	
			\$52,623.04

**Liabilities and Reserves**

<b>Employees' Payroll Deductions:</b>			
Federal Taxes .....		\$422.70	
State Taxes .....		33.14	
Middlesex County Retirement .....		49.01	
			\$504.85
<b>Appropriation Balances:</b>			
<b>Revenue:</b>			
New Water Supply Survey .....		\$587.96	
Hosmer Street Extension .....		124.21	
<b>Non-Revenue:</b>			
Concord Road Extension .....		6.00	
			\$718.17
Loans Authorized and Unissued .....		22,000.00	
Water Revenue Reserved Until Collected .....		3,658.07	
Surplus Revenue .....		25,741.95	
			\$52,623.04

**Debt Account**

Net Funded or Fixed Debt \$84,200.00	<b>Water Main Loans</b>	
	1949 .....	\$19,000.00
	1950 .....	8,000.00
	1953 .....	8,000.00
	1954 .....	15,000.00
	1955 .....	16,200.00
	1957 .....	9,600.00
	1959 .....	8,400.00
		\$84,200.00
\$84,200.00		\$84,200.00



## TREASURER'S REPORT

### West and South Water Supply District of Acton

Cash on Hand, January 1, 1959:	
Middlesex County National Bank ....	\$20,530.54
Received from Raymond Gallant, Collector .....	93,216.55
Bond Issue, May 1, 1959 .....	8,400.00
Accrued Interest, Bond Issue .....	16.80
Dividend — Eastern States .....	.02
Sale of Junk .....	108.50
Withholding tax, 4th quarter 1959 .....	422.70
Retirement, December 1959 .....	49.01
State Withholding tax, December 1959 .....	33.14
Employer's Compensation, State tax ....	2.72
	<hr/>
	\$122,779.98
Paid out Commissioners' Orders .....	\$95,898.76
Withholding tax, 1958 .....	457.05
	<hr/>
	\$96,355.81
Cash on Hand — Middlesex County National Bank, Maynard, December 31, 1959 .....	\$26,424.17

### Bonds Outstanding

First National Bank, Boston, February 1, 1963 .....	\$19,000.00
Middlesex County National Bank, Maynard, April 15, 1964 .....	15,000.00
Middlesex County National Bank, Maynard, May 1, 1964 .....	8,400.00
Middlesex County National Bank, Maynard, June 1, 1963 .....	8,000.00
First National Bank, Boston, August 15, 1961 .....	8,000.00
Middlesex County National Bank, Maynard, June 15, 1965 .....	12,000.00

Middlesex County National Bank, Maynard, November 15, 1966 .....	4,200.00	
Middlesex County National Bank, Maynard, August 1, 1967 .....	9,600.00	
	<u>          </u>	\$84,200.00
Bonds Outstanding, January 1959 .....	\$96,200.00	
New Bond Issue, May 1, 1959 .....	8,400.00	
	<u>          </u>	\$104,600.00
Bonds paid during 1959 .....	20,400.00	
	<u>          </u>	\$84,200.00

ORMAL LAFFIN,  
Treasurer.

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

February 16, 1959

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, 1958, 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:MM

Mr. Herman B. Dine  
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 year ending December 31, 1958, and submit the following report thereon:

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. 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 appropriations, as recorded on the district accountant's books, were compared with the district clerk's records of district meeting votes.

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, 1958, was prepared and is appended to this report.

An examination of the paid bills and vouchers on file showed that payments had been made on statements which

contained no detail. It is recommended that only itemized invoices be placed on the commissioners' orders for payment.

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 footings were verified, and the cash balance on December 31, 1958 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.

Disbursements from funds held in escrow to guarantee service charges were proved, and the remaining balances were verified by examination of the savings bank books.

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.

It is again recommended that the payroll deductions be entered as receipts in the treasurer's cash book.

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.

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 1958, were audited and proved. The payments to the district treasurer were compared with the treasurer's cash book and the district accountant's ledger, the abatements were checked with the commissioner's 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:MM

WEST AND SOUTH WATER SUPPLY DISTRICT OF ACTON

Balance Sheet — December 31, 1958

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:		Employees' Payroll Deductions:	
General .....	\$20,360.54	Federal Taxes .....	\$457.20
Accounts Receivable:		Appropriation Balances:	
Water Rates and Services .....	2,878.77	Revenue:	
Overpayment — To be Recovered:		New Water Supply Survey .....	\$983.30
Middlesex County Retirement System .....	.05	Maintenance Pumping Station, West Acton .....	30.00
		Non-Revenue:	
		Conant Street Extension .....	11.82
			<hr/>
			\$1,025.12
		Water Revenue Reserved Until Col- lected .....	2,878.77
		Surplus Revenue .....	18,878.27
	<hr/>		<hr/>
	\$23,239.36		\$23,239.36

DEBT ACCOUNTS

Net Funded or Fixed Debt .....	\$96,200.00	Serial Loans:	
		Water Mains 1949 .....	\$24,000.00
		Water Mains 1950 .....	13,000.00
		Water Mains 1953 .....	10,000.00
		Water Mains 1954 .....	18,000.00
		Water Mains 1955 .....	4,900.00
		Additional Water Supply 1955 .....	14,000.00
		Water Mains 1957 .....	10,800.00
		Water Equipment 1957 .....	1,500.00
	<hr/>		<hr/>
	\$96,200.00		\$96,200.00

**THE COMMONWEALTH OF MASSACHUSETTS**

**Department of Corporations and Taxation  
Bureau of Accounts**

**State House, Boston 33**

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

Gentlemen:

This is to certify that the books and accounts of the West and South Water Supply District of Acton were last audited by this Bureau as of December 31, 1959, at which time they were found to be correct with all funds properly accounted for.

Very truly yours,

**WILLIAM SCHWARTZ,**  
Assistant Director of Accounts.

WS:tjp

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