

ANNUAL REPORT

OF THE

WATER SUPPLY DISTRICT

OF

ACTON, MASSACHUSETTS



FOR THE YEAR
ENDING DECEMBER THIRTY-FIRST

1964

MURPHY & SNYDER, INC. • MAYNARD, MASS.

ORGANIZATION — 1964

**Clerk**

MRS. BERYL B. SILVA Term expires 1965

Water Commissioners

HARLAN E. TUTTLE Term expires 1967
 EDWIN H. CHRISTOFFERSON Term expires 1966
 DONALD L. LORING Term expires 1965

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

Whitcomb Station, Mass. Avenue, West Acton

Treasurer

ORMAL S. R. LAFFIN Term expires 1965

**Appointments by the Water Commissioners****Superintendent**

RAY L. HARRIS (tenure of office)

Collector

HAROLD M. RICHARDSON Term expires 1965

Accountant

MRS. BERYL B. SILVA Term expires 1965

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.



To the Clerk of the Water Supply District of Acton,
GREETINGS:

You are directed to notify the inhabitants of the Town of Acton, qualified to vote in election and town affairs on January 1, 1965, to assemble in:

Town Hall, Acton Center

MONDAY, FEBRUARY 15, 1965

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.

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 authorize the Treasurer with the approval of the Water Commissioners, to borrow money if necessary, in anticipation of revenue of the current 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.

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 rescind action taken under article 6, of the special meeting of October 14, 1963, or act anything thereon.

Article 8. To see if the District will vote to appropriate from surplus revenue the sum of two thousand dollars (\$2,000) to extend 8-inch water main, together with fittings and hydrants, a distance of approximately 350 feet in an easterly direction on Minot Avenue, from the existing main on Forest Road, or act anything thereon.

Article 9. To see if the District will vote to raise and appropriate the sum of three thousand dollars (\$3,000) for the 1965 rental fee on the Allan Christofferson land off School Street, and to authorize the Treasurer, with the approval of the Commissioners, to transfer the unexpended balance from the School Street Well account to meet said appropriation, or act anything thereon.

Article 10. To see if the District will vote to appropriate from surplus revenue the sum of nine thousand dollars (\$9,000), to extend 12-inch water main for a distance of approximately 1,725 feet on Summer Street, from the end of the existing main at Summer and Arlington Streets to Central Street, or act anything thereon.

Article 11. To see if the District will vote to transfer the unexpended balance from the Summer Street extension voted in 1964, to the extension requested under article 10 of this warrant, or act anything thereon.

Article 12. To see if the District will vote to transfer the unexpended balance from the Arlington and Homestead Street extension voted in 1964, to the extension requested under article 10 of this warrant, 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 Supply District, seven days at least before the time of said meeting.

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 sixteenth day of January in the year one thousand nine hundred and sixty-five.

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

REPORT OF THE WATER COMMISSIONERS

The past year was a very busy one for the District. All the extensions have been completed as you will note in the Superintendent's report.

The new well off School Street and the reservoir on Flagg Hill, helped considerably. We were able to maintain our pressure during the peak load periods with large reserve supply. The yield of the new well was much greater than we anticipated. We pumped almost continuously for a period of three months at a rate of 325 gallons per minute.

The partial water ban that we imposed was more or less a conservative measure because of the lack of rain.

We held several meetings with the Selectmen to discuss the steps necessary for the Town to take over the District in the near future.

Our most important work this year is to complete the 12-inch main on Summer Street from Arlington to Central. This extension is necessary to help equalize the altitude of water in the standpipe and reservoir.

We submit the estimated budget for 1965:

Estimated Revenues and Receipts

Hydrant Service	\$17,000.00
Water Rates	105,000.00
Sprinkler Service	335.00
Installing and Repairs	13,000.00
	<hr/>
	\$135,335.00

Estimated Expenses for Current Year

Bonds and Interest	\$54,000.00
Group Insurance	1,000.00
Salaries and Wages	29,000.00
Equipment Rental	1,000.00
Lights, Power and Telephone	12,000.00
Fuel	600.00
Auto and Equipment Expense	3,000.00
Insurance and Rentals	1,500.00
Meters	6,500.00

Miscellaneous	2,000.00	
Materials and Supplies (maintenance and operation)	19,000.00	
Mass. State Audit	800.00	
Middlesex County Retirement	1,300.00	
		<u>\$131,700.00</u>
Estimated Gain		<u>\$3,635.00</u>

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

REPORT OF THE SUPERINTENDENT

To The Board of Water Commissioners:

The following report covers the activities of the District for 1964.

New house installations numbered 109, and 37 old house services have been repaired or renewed.

The new reservoir on Flagg Hill was completed and put in operation May 28, 1964.

The water main extensions on Summer Street, Arlington Street, Homestead Street, Central Street, have been completed.

The 8-inch water main extension on Parker Street for Kennedy Bros., has been completed except for crossing the tracks of the Boston & Maine Railroad.

The 8-inch main on School Street to the new well on the Alan Christofferson land was completed and the well was put in use on August 11, 1964.

Developers have installed water mains in the following streets: Joseph Reed Lane, Captain Brown Lane, Jefferson Drive, Olde Lantern Road, Valley Road, Broadview Road, Houghton Lane, Old Colony Lane, Evergreen Road, Larch Road, Balsam Road, Hennessey Drive, Albie Circle, Craig Road, and in a private development off Hosmer Street, South Acton, to the Colonial Pines Apartments.

Total water pumped from October 1, 1963 to October 1, 1964, 292,757,000 gallons.

This is an increase of 25,837,000 gallons over 1963.

Respectfully submitted,

RAY L. HARRIS
Superintendent.

REPORT OF THE DISTRICT CLERK



WATER MEETING

Abstract of the proceedings of the annual meeting of the Water Supply District of Acton, held in Town Hall, Acton Center,

MONDAY, FEBRUARY 17, 1964, at eight o'clock P. M.

In the absence of the District Clerk, John D. Foley was chosen Clerk-pro-tem, and duly sworn to office by Commissioner Harlan E. Tuttle.

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

Chose James E. Kinsley, Moderator of the meeting. He was duly sworn to office by the 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.

The Moderator appointed the following tellers: John Whittier, E. Wilson Bursaw, Thomas E. Wetherbee, W. Henry Soar.

Voted to close ballot box at 8:30 P. M.

Total ballots cast: 84.

Commissioner for 3 years:

Harlan E. Tuttle	80
Blank	4

Clerk for 1 year:

Beryl B. Silva	77
Blank	7

Treasurer for 1 year:

Ormal S. R. Laffin	68
Blanks	16

Voted: To fix the 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 the 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, 1964, 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 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:

Bonds and Interest	\$54,000.00
Blue Cross and Group Insurance	1,000.00
Salaries and Wages	27,000.00
Equipment Rental	1,000.00
Lights, Power, and Telephone	10,000.00
Fuel	600.00
Auto and Equipment Expense	3,000.00
Insurance and Rentals	1,500.00
Meters (New and Repairs)	6,500.00
Miscellaneous	2,000.00
Materials and Supplies	18,000.00
Mass. State Audit	700.00
Middlesex County Retirement	809.64
Total	<u>\$126,109.64</u>

(Unanimous vote).

Article 7. To see if the District will vote to transfer from surplus revenue to the Survey — New Water Supply account, the sum of two thousand five hundred dollars (\$2,500), or act anything thereon.

Voted: To transfer. (Unanimous vote).

Article 8. To see if the District will vote to raise and appropriate a sum of money to lay a 12-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and 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.

Voted: To appropriate from surplus revenue the sum of twenty thousand dollars (\$20,000.00), to lay a 12-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and fittings. (Unanimous vote).

Article 9. To see if the District will vote to rescind the action taken under article 14, section 3, of the annual meeting of February 19, 1962, and appropriate the balance of \$4,801.39, to the extension requested under article 8 of this warrant, or act anything thereon.

Voted: To rescind the action taken under article 14, section 3, of the annual meeting of February 19, 1962, and appropriate the balance of \$4,801.39, to the extension requested under article 8 of this warrant. (Unanimous vote).

Article 10. To see if the District will vote to rescind the action taken under article 9, of the annual meeting of February 18, 1963, and transfer the balance of \$1,500.00 to the surplus revenue account, or act anything thereon.

Voted: To rescind the action taken under article 9, of the annual meeting of February 18, 1963, and transfer the balance of \$1,500.00 to the surplus revenue account. (Unanimous vote).

Article 11. To see if the District will vote to raise and appropriate a sum of money to extend 8-inch water main a distance of approximately 400 feet in a northerly direction from the end of the existing main on Newtown Road, and to install the necessary hydrants and 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.

Voted: To raise and appropriate the sum of \$5,500.00, to extend an 8-inch water main a distance of approximately 400 feet in a northerly direction from the end of the existing main on Newtown Road, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$5,500.00, to meet said appropriation. (Unanimous vote).

Article 12. To see if the District will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to install a diesel powered pump on the Alan Christofferson property off School Street, and lay approximately 1,400 feet of 8-inch pipe with fittings to the existing main on School Street, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$15,000.00 to meet said appropriation, or act anything thereon.

Voted: To raise and appropriate the sum of \$15,000.00, to install a diesel powered pump on the Alan Christofferson property off School Street, and lay approximately 1,400 feet of 8-inch pipe with fittings to the existing main on School Street, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$15,000.00 to meet said appropriation. (Unanimous vote).

Article 13. To see if the District will vote to raise and appropriate a sum of money to extend a 12-inch water main for a distance of approximately 9,350 feet, in an easterly direction on Main Street (Route 27), from the end of the existing water main at Conant Station, and to install the necessary hydrants and 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.

Motion: That the District raise and appropriate the sum of one hundred thousand dollars (\$100,000), to extend a 12-inch water main for a distance of approximately 9,350 feet, in an easterly direction on Main Street (Route 27), from the end of the existing water main at Conant Station, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners, to borrow \$100,000.00 to meet said appropriation.

A ballot vote was taken. Ballot box closed at 9:37 P. M.

Total votes cast, 86. Yes 52 No 34.

$\frac{2}{3}$ majority needed to carry, 58.

The motion failed to pass.

Voted to adjourn: 9:45 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA
District Clerk.

WATER MEETING

Abstract of the proceedings of special meeting of the Water Supply District of Acton, held in Town Hall, Acton Center,
MONDAY, JUNE 1, 1964, at 8:00 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 rescind the action taken under article 8 of the annual meeting, of February 17, 1964, or act anything thereon.

Two ballots taken: 1st ballot, (voice vote), in question.
 2nd ballot, unanimous.

Voted: To rescind.

Article 3. To see if the District will vote to appropriate from surplus revenue the sum of fifteen thousand dollars (\$15,000) to lay a 10-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and fittings, or act anything thereon.

Voted: To pass over.

Article 4. To see if the District will vote to rescind the action taken under article 12 of the annual meeting of February 17, 1964, or act anything thereon.

Voted: To rescind. (Unanimous vote).

Article 5. To see if the District will vote to authorize the Commissioners to enter into a lease of land off School Street in that part of the District called South Acton, on land of Alan F. Christofferson and Anne Christofferson, at a rental of three thousand dollars (\$3,000) per year for a certain parcel of land situated off the southerly side of School Street and bounded as follows:

Southerly by Fort Pond Brook, about 700 feet;
 Westerly by land of Alan Christofferson et ux, about
 700 feet;
 Northerly by said Christofferson land, about 700
 feet; and
 Easterly by a right of way, about 700 feet;

together with the right to use said right of way to School Street for all purposes for which streets and ways are commonly used, in common with others entitled thereto, for the purpose of drawing water from a well thereon, and to appro-

priate from surplus revenue the sum of \$3,000.00 for said purpose, or act anything thereon.

Voted: To authorize the Commissioners to enter into lease as set forth in this article. (Unanimous vote).

Article 6. To see if the District will appropriate from surplus revenue the sum of eleven thousand dollars (\$11,000) for the purpose of buying a pump and the necessary auxiliary equipment and to purchase and install about 1,400 feet of 8-inch pipe with the necessary fittings for installation in School Street from the end of the existing pipe to the well site, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$11,000.00 for the purpose of buying a pump and the necessary auxiliary equipment and to purchase and install about 1,400 feet of 8-inch pipe with the necessary fittings for installation in School Street from the end of the existing pipe to the well site. (Unanimous vote).

Article 7. To see if the District will vote to rescind the action taken under article 3 of the special meeting of June 4, 1962, or act anything thereon.

Voted: To rescind. (Unanimous vote).

Article 8. To see if the District will vote to appropriate from surplus revenue the sum of \$43.60, to the Mass. State Audit account, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$43.60, to the Mass. State Audit account. (Unanimous vote).

Article 9. To see if the District will vote to appropriate from surplus revenue the sum of \$325.00 for the purchase of a new adding machine including the trade-in on current machine, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$325.00 for the purchase of a new adding machine including the trade-in on current machine. (Unanimous vote).

Voted to adjourn 9:00 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA
District Clerk.

WATER MEETING

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

MONDAY, JUNE 29, 1964, at 8:00 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 appropriate from surplus revenue the sum of \$13,000.00 to lay a 10-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and fittings, or act anything thereon.

Total vote 25. Yes 10. No 15. Motion failed to pass.

Article 3. To see if the District will vote to raise and appropriate the sum of \$20,000.00, to lay a 12-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$20,000.00 to meet said appropriation, or act anything thereon.

VOTED: To raise and appropriate the sum of \$20,000.00, to lay a 12-inch water main on Summer Street, from Ethan Allen Drive to Arlington Street, and to install the necessary hydrants and fittings, and to authorize the Treasurer, with the approval of the Commissioners to borrow \$20,000.00 to meet said appropriation.

Total vote 27. Yes 25. No 2.

Voted to adjourn 8:35 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA
District Clerk.

WATER MEETING

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

MONDAY, OCTOBER 5, 1964, at 8 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 appropriate from surplus revenue the sum of ten thousand dollars (\$10,000), to install an 8-inch water main a distance of 924 feet on Arlington Street from the main on Summer Street to the main at Birch Ridge Road, and a 6-inch water main a distance of 750 feet on Homestead Street from the end of the existing main to Arlington Street, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$10,000 to install an 8-inch water main a distance of 924 feet on Arlington Street from the main on Summer Street to the main at Birch Ridge Road, and a 6-inch water main a distance of 750 feet on Homestead Street from the end of the existing main to Arlington Street. (Unanimous vote).

Article 3. To see if the District will vote to appropriate from surplus revenue the sum of one thousand dollars (\$1,000) to the Salaries and Wages account, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$1,000 to the Salaries and Wages account. (Unanimous vote).

Article 4. To see if the District will vote to appropriate from surplus revenue the sum of one thousand five hundred dollars (\$1,500) to extend 8-inch water main in a northerly direction on Central Street, a distance of 255 feet, from the existing main, and to install the necessary hydrants and fittings, or act anything thereon.

Voted: To appropriate from surplus revenue the sum of \$1,500 to extend 8-inch water main in a northerly direction on Central Street, a distance of approximately 255 feet, from the existing main, and to install the necessary hydrants and fittings.

Voted to adjourn 8:10 P. M.

A true copy. Attest:

BERYL BANCROFT SILVA
District Clerk.

REPORT OF THE COLLECTOR OF WATER RATES

Assessed Valuation of the District

January 1, 1964 \$15,909,290.00

Total Water Pumped from October 1, 1963 to October 1, 1964

292,757,000 gallons

Total Water Metered from October 1, 1963 to October 1, 1964

231,138,000 gallons

Number of hydrants as of January 1, 1965

Private	11
Other	430

Number of Services as of January 1, 1965

Center	468
South	835
West	1204
	<hr/>
	2507

Charges	\$156,903.48
Outstanding January 1, 1964	1,303.32
Refunds	3,628.51
Overpayments	33.74
	<hr/>
	\$161,869.05

Payments to Treasurer	\$154,720.55
Outstanding January 1, 1965	2,537.58
Abatements	4,606.75
Credit Balances	4.17
	<hr/>
	\$161,869.05

Respectfully submitted,

HAROLD M. RICHARDSON, Collector

REPORT OF THE DISTRICT ACCOUNTANT

To the Board of Water Commissioners:

To date we have received no word from the Director of Accounts as to when the audit for the year 1964 will be made. As the State audit of the books for the year 1963 was not made until after the annual District meeting of 1964, it was impossible to include a statement of audit in the annual report for last year. This statement is included in this 1964 report.

Submitted herewith is a summary of appropriations and expenditures for the year 1964.

BERYL BANCROFT SILVA
District Accountant.

Summary of Appropriations and Expenditures

Account	Appropriated	Expended	Balance
Salaries and Wages	\$27,000.00	\$27,035.40	\$964.60
*	1,000.00		
Bonds and Interest	54,000.00	52,430.76	1,569.24
Equipment Rental	1,000.00	966.00	34.00
Lights, Power and Telephone	10,000.00	9,665.42	334.58
Fuel	600.00	481.30	118.70
Auto and Equipment Expense	3,000.00	1,959.22	1,040.78
Insurance and Rentals	1,500.00	1,089.42	410.58
Meters (New and Repairs)	6,500.00	6,142.87	357.13
Miscellaneous	2,000.00	1,759.91	240.09
Materials and Supplies (maintenance o. d. and operation)	18,000.00	20,102.61	2,102.61
* Mass State Audit	700.00		———
.....	43.60	743.60	———
Middlesex County Retirement	809.64	809.64	———
Blue Cross and Group Insurance	1,000.00	611.26	388.74

Special Appropriations

Adding Machine	\$325.00	\$318.10	\$6.90
Survey — New Water Supply (bal. 1/1/64)	48.22		
App'n. 2/18/64	2,500.00	1,834.61	713.61
Parker St. Ext. (bal. 1/1/64)	19,928.50	9,566.23	10,362.27
Flagg Hill Res. (bal. 1/1/64)	72,656.91	55,665.13	16,991.78
Summer St. Ext.	24,801.37	23,608.02	1,193.37
Arlington and Homestead St.	10,000.00	7,369.67	2,630.33
School St. Well	11,000.00	8,000.00	3,000.00

School St. Well Land Lease	3,000.00	3,000.00	_____
Central St. Ext.	1,500.00	1,500.00	_____

(* — Additional Appropriation)
(o. d. — Overdrawn)

Debt Account

Net Funded or Fixed		Water Main and Supply Loans:	
Debt	\$275,600.00	1955	\$2,700.00
		1957	3,600.00
		1960	9,300.00
		1961	25,000.00
		1962	11,000.00
		1963	14,000.00
		1963	190,000.00
		1964	20,000.00

	\$275,600.00		\$275,600.00

TREASURER'S REPORT

Cash in Bank, January 1, 1964	\$131,490.81
Water Receipts	\$154,725.23
Miscellaneous Receipts	39.53
Bond Issue	20,000.00
Accrued Bond Interest	27.56
Refund Blue Cross and Blue Shield ...	11.49
Refund Insurance Audit	35.48
Paid In—Blue Cross and Blue Shield ..	126.66
	174,965.95
	\$306,456.76

Less:

Paid Out Commissioners' Orders	\$126,776.96
Paid Out New Well	55,665.13
Blue Cross and Blue Shield	1,138.80
Retirement	845.50
Internal Revenue	2,369.90
Commonwealth of Mass.	267.57
Bonds Paid	43,180.00
Bond Interest Paid	9,256.76
Miscellaneous	314.56
	239,815.18
Cash in Bank December 31, 1964	\$66,641.58

BONDS

Bonds Outstanding December 31, 1963	\$298,780.00
New Bond Issue	20,000.00
	\$318,780.00
Bonds Paid	43,180.00
	\$275,600.00

ORMAL S. LAFFIN
Treasurer.

STATE AUDIT

To the Board of Water Commissioners
Water Supply District of Acton
Acton, Massachusetts
Gentlemen:

I submit herewith my report of an audit of the books and accounts of the Water Supply District of Acton for the fiscal year 1963, 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 Chief of Bureau.

Very truly yours,

ARTHUR H. MacKINNON
Director of Accounts.

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

Sir:

In accordance with your instruction, I have made an audit of the books and accounts of the Water Supply District of Acton for the fiscal year 1963, the following report being submitted thereon:

The financial transactions, as recorded on the books of the departments receiving or disbursing money for the district or committing bills for collection, were examined, checked, and verified by comparison with the records of the district accountant and the district treasurer.

The books and accounts of the district accountant were examined and checked. The cash receipts, as recorded, were checked with the treasurer's books, while the recorded payments were compared with the orders approved by the district commissioners.

The ledger accounts were analyzed, the appropriations, transfers and loan authorizations were checked with the amounts voted by the district as shown by the district clerk's record of district meetings.

The necessary adjusting entries resulting from the audit were made, and a balance sheet showing the financial condition of the district as of December 31, 1963, was prepared and appended to this report.

The books and accounts of the district treasurer were examined and checked in detail. The receipts, as recorded,

were analyzed and verified by comparison with the departmental records of payments to the district treasurer and with the district accountant's books, while the recorded payments were checked with the commissioners' orders authorizing the disbursement of district funds and with the district accountant's records.

The cash book was footed, and the cash balance on February 17, 1964 was verified by reconciliation of the bank balances with statements furnished by the banks of deposit.

The 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.

The records of payroll deductions for Federal and State taxes, county retirement system, and Blue Cross and Blue Shield and group insurance premiums were examined. The deductions were footed, the payments to the proper agencies were verified, and the balances on hand were reconciled with the respective controls in the district accountant's ledger.

The books and accounts of the district water collector were examined. The records of water charges were examined and checked. The recorded collections were compared with the payments to the district treasurer, the abatements as recorded were verified, and the outstanding accounts were listed and reconciled with the district accountant's ledger accounts.

Verification of the outstanding accounts was made by sending notices to a number of persons whose names appeared on the books as owing money to the district, and from the replies received it appears that the accounts, as listed, are correct.

A great deal of detailed checking was found necessary to reconcile the treasurer's and the collector's records, thereby adding considerably to the time consumed in making the audit.

The surety bonds of the financial officials on file for the faithful performance of their duties 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, and summaries of the payroll deduction and water accounts.

For the cooperation extended by all the district officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

WILLIAM SCHWARTZ

Assistant Chief of Bureau.

WATER SUPPLY DISTRICT OF ACTON

Balance Sheet — December 31, 1963

GENERAL ACCOUNTS

Assets

Cash:

General	\$131,452.80
Advance for Petty:	
Water Collector	70.00
Accounts Receivable:	
Water Rates and Services	5,418.86
Loans Authorized:	
Minot Avenue Extension	2,500.00
Unprovided for or Overdrawn Accounts:	
Overdrawn Appropriation:	
Minot Avenue Extension	2,000.00

Liabilities and Reserves

Payroll Deductions:

Federal Taxes	\$645.50
State Taxes	60.89
County Retirement System	49.20
Blue Cross and Blue Shield	43.43

 \$799.02

Appropriation Balances:

Revenue:

New Water Supply Survey	\$48.22
Maintenance — Whitcomb Street	16.71

Non-Revenue:

Arlington Street Extension	6,301.39
New Wells	542.65
Parker Street Extension	19,928.50
Flagg Hill Reservoir	72,656.91
High Street Extension	97.80

 \$99,592.18

Loans Authorized and Unissued	2,500.00
Revenue Reserved Until Collected:	
Rates and Services	5,418.86
Reserve for Petty Cash Advance	70.00
Surplus Revenue	33,061.60

 \$141,441.66

Debt Accounts

Net Funded or Fixed		Serial Loans:	
Debt	\$298,780.00	Water Mains 1954	\$3,000.00
		Water Mains 1955	1,400.00
		Water Supply 1955 ...	4,000.00
		Water Mains 1957	4,800.00
		Water Mains 1959	1,600.00
		Water Mains 1960	6,000.00
		Water Supply 1960 ...	13,300.00
		Water Mains 1960	1,000.00
		Water Supply 1961 ...	24,680.00
		Water Mains 1961	6,000.00
		Water Mains 1962	7,000.00
		Water Mains 1963	6,000.00
		Water Mains 1963	20,000.00
		Water Mains 1963	200,000.00
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	\$298,780.00		\$298,780.00

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