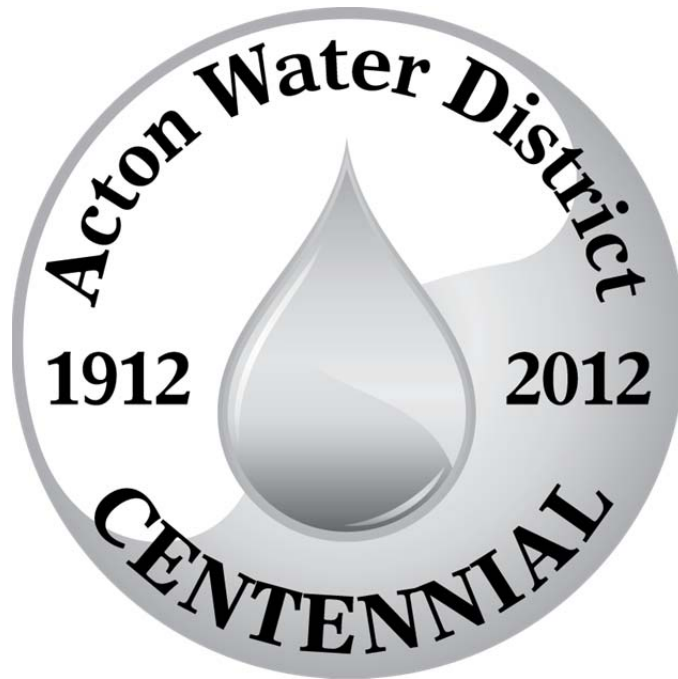


# Annual Report

# ACTON WATER DISTRICT

For the year ending December 31, 2012



Warrant Articles for the Annual Meeting

March 20, 2013



Commissioners Leonard Phillips, Ronald Parenti and Stephen Stuntz and  
District Manager Chris Allen

**Commissioners meet on the second and fourth Monday of each month, at  
7:30 P.M., 693 Massachusetts Avenue, Acton  
Meeting agendas and minutes are posted on our website  
The public is welcome to attend**

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**The Acton Water District welcomes you to visit our Website at:**

**[www.actonwater.com](http://www.actonwater.com)**

**Our mailings are always available on our website.  
If you would prefer to opt out of receiving future mailings by U.S. Postal Service,  
please visit our website and click on opt out.**

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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 who are qualified to vote  
in elections and town affairs, to assemble at their precinct:

Precinct 1, 2 & 6-Conant School, 80 Taylor Road  
Precincts 3, 4 & 5-Blanchard Auditorium R.J. Grey Jr. High School  
Acton, Massachusetts

On Tuesday, March 26, 2013

Between 7:00 A.M. and 8:00 P.M.

Then and there to bring their votes on one ballot for the following officers:

**Commissioner for three years**

You are further directed to notify the legal voters of the Town of Acton, as aforesaid, to  
assemble at:

Acton Memorial Library  
486 Main Street  
Acton, Massachusetts

**On Wednesday, March 20, 2013  
7:30 P.M.**

**Then and there to Act on the following Articles:**

**Article 1.** To fix salaries of the elected officials.

**Article 2.** To act on the reports of the Commissioners, the Treasurer and other officers and committees of the District.

**Article 3.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners, to borrow in anticipation of the revenue of the fiscal year beginning July 1, 2013, in accordance with the provisions of General Laws, Chapter 44, Section 4, and to renew any note or notes as may be given for a period of less than one year, in accordance with the provisions of the General Laws, Chapter 44, Section 17, or to take any other action relative thereto.

**Article 4.** To see what sums of money the District will vote to raise and appropriate to defray the usual expenses of the District.

**Article 5.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners to transfer to the MTBE Stabilization Fund the following unexpended balances remaining after the completion of projects authorized by vote of the District:

A. Unexpended balance in the sum of \$4,439.59, Article 13 of the Annual Meeting of March 16, 2011, for the Marshall Well replacement.

B. Unexpended balance in the sum of \$3,786.26, Article 11 of the Annual Meeting of March 16, 2011, for carbon replacement.

C. Unexpended balance in the sum of \$1,330.00, Article 11 of the Annual Meeting of March 21, 2012, for the purchase of a new general usage vehicle.

**Article 6.** To see if the District will vote to transfer from the MTBE Stabilization Fund the sum of \$69,138 to clean and rehabilitate existing wells throughout the District or to take any other action relative thereto.

**Article 7.** To see if the District will vote to transfer from Surplus Revenue the sum of \$50,000 for the purpose of repairing emergency water main breaks or to take any other action relative thereto.

**Article 8.** To see if the District will vote to transfer from Surplus Revenue the sum of \$35,000 for the purpose of replacing old water mains, renewing old water services, replacing old fire hydrants or to take any other action relative thereto.

**Article 9.** To see if the District will vote to transfer from Surplus Revenue the sum of \$150,000 for the maintenance and repair of the various treatment facilities including, but not limited to, media replacement in the filtration tanks, aeration tower repair, and replacement of packing material, or to take any other action relative thereto.

**Article 10.** To see if the District will vote to transfer from Surplus Revenue the sum of \$55,000 for the modifications and repairs to the District's storage tanks at Nagog Hill, Wampus Hill and Great Hill or to take any other action relative thereto.

**Article 11.** To see if the District will vote to transfer from Surplus Revenue the sum of \$50,000 for the installation of platforms and decking at the North Acton Water Treatment Plant or to take any other action relative thereto.

**Article 12.** To see if the District will vote to transfer from Surplus Revenue the sum of \$60,000 for the replacement of the granular activated carbon media at the Clapp and Whitcomb well sites on Massachusetts Avenue in Acton or to take any other action relative thereto.

**Article 13.** To see if the District will vote to permit the District to sell or trade the District's 2000 Chevrolet Trailblazer vehicle or to take any other action relative thereto.

**Article 14.** To see if the District will vote to transfer from Surplus Revenue the sum of \$25,000 for the purchase of a new general use vehicle or to take any other action relative thereto.

**Article 15.** To see if the District will vote to appropriate the sum of \$500,000 for water main improvements throughout the District's water system and that to meet this appropriation, the Treasurer, with the approval of the Water Commissioners, is authorize to borrow the sum of \$500,000 under General Laws, Chapter 44, Sec. 8, or another enabling authority and the Board of Water Commissioners is authorized to take any other action necessary to carry out this project or to take any other action relative thereto.

**Article 16.** To see if the District will vote to appropriate the sum of \$400,000 for the engineering costs for the design of the South Acton Water Treatment Plant and that to meet this appropriation, the Treasurer, with the approval of the Water Commissioners, is authorize to borrow the sum of \$400,000 under General Laws, Chapter 44, Sec. 8, or another enabling authority and the Board of Water Commissioners is authorized to take any other action necessary to carry out this project or to take any other action relative thereto.

**Article 17.** To see if the District will vote to transfer from surplus revenue the sum of \$100,000 for the engineering costs for the design of the South Acton Water Treatment Plant or to take any other action relative thereto.

**Article 18.** To see if the District will vote to authorize the Commissioners to enter into a long-term written lease, with options to extend for a period not to exceed twenty (20) years, for the purpose of a telecommunication tower and associated building on land owned by the District on Great Hill, located off Main Street in South Acton, on the same parcel of land where there already exists a telecommunication tower and associated building. The written lease shall include an annual rental charge not less than the current annual rent for the use of the property and shall provide for annual increases based on the consumer price index. The lease shall include other terms, conditions and limitations as the Commissioners shall deem necessary and proper to protect the public water supply, to satisfy the requirements and regulations of the Department of Environmental Protection, and be in compliance with all the terms and conditions of the special permit issued by the Town of Acton, or to take any other action relative thereto.

**Article 19.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners to transfer to the W.R. Grace Receipt Reserve for Appropriation Account (WR Grace Fund) unexpended balance in the sum of \$1,159.99 from Article 1 of the Special District Meeting held on October 24, 2004 from the North Acton treatment facility pilot study, or to take any other action relative thereto.

**Article 20.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners to transfer to Surplus Revenue the following unexpended balances remaining after the completion of projects authorized by vote of the District:

- A. Unexpended balance in the sum of \$2.00, Article 6 of the Special Meeting of September 22, 2008, for the purchase of a new pick-up truck.
- B. Unexpended balance in the sum of \$439.30, Article 13 of the Annual Meeting of March 21, 2012, for the purchase of a new backhoe.
- C. Unexpended balance in the sum of \$.18, Article 9 of the Annual Meeting of March 18, 2009, for media replacement.
- D. Unexpended balance in the sum of \$4,485.69, Article 11 of the Annual Meeting of March 17, 2010, for media replacement.
- E. Unexpended balance in the sum of \$5,060.00 Article 12 of the Annual Meeting of March 21, 2012, for the purchase of a leak detection survey.

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 of said meeting.

Given under our hand this 28th day of January in the year two thousand and thirteen.

Ronald R. Parenti  
Stephen C. Stuntz  
Leonard A. Phillips, Water Commissioners

A true copy. ATTEST:

Charles E. Orcutt, III  
District Clerk



## FY 2014 Budget and Estimated Revenue

	Actual FY 2012	Budget FY 2013	6 Month Actual	Budget FY 2014
<b>EXPENSES</b>				
Accounting	0	2,000	1,500	2,000
Audit	14,500	15,000	15,000	15,000
Auto Maint & Fuel	43,502	50,000	18,604	50,000
Backflow/Cross Conn		1,000	-	1,000
Bank Fees	300	500	-	500
Short Term Debt	130,600	110,000	-	350,000
Long Term Debt	478,800	472,050	86,025	466,050
Chemicals	33,902	65,000	23,791	65,000
Computer Maintenance	12,640	15,000	464	15,000
DEP Withdrawal	5,050	6,500	-	6,500
Employee Education	7,233	15,000	7,363	18,000
Engineering	47,889	50,000	17,006	50,000
Health/Life Insurance	252,152	302,500	128,647	302,500
Hydrants	9,820	10,000	9,829	10,000
Information Reports	10,539	20,000	6,515	20,000
Insurance	52,000	60,000	56,531	60,000
Laboratory Analysis	24,029	40,000	11,726	40,000
Legal	50,000	50,000	30,002	50,000
Lights/Power/Fuel	310,838	420,000	157,218	350,000
Maintenance & Operations	124,375	145,000	67,968	210,000
Middlesex Retirement	113,447	120,634	113,791	127,260
Meters	69,361	100,000	69,997	100,000
Office Supplies	13,670	16,000	3,503	18,000
OPEB Expense	100,000	100,000		150,000
Paving	21,752	35,000	64,958	50,000
Petty Cash	600	1,000	300	1,000
Postage	14,794	18,000	8,859	18,000
Reserve Fund		100,000	40,000	100,000
Salaries & Wages	1,053,244	1,154,844	539,807	1,183,715
Telephone	9,236	15,000	6,047	15,000
<b>Total</b>	<b>3,004,273</b>	<b>3,510,028</b>	<b>1,485,451</b>	<b>3,844,525</b>
<b>REVENUE</b>				
Water Revenue	2,448,502	2,618,028	1,587,897	2,476,815
Service Fee	490,000	490,000	247,830	495,660
Debt Service Fee				466,050
Total Water Revenue	2,938,502	3,108,028	1,835,727	3,438,525
Fire Protection Sprinklers	32,599	31,000	36,555	35,000
Rent/Lease	130,259	125,000	69,274	125,000
Repairs/Installation	45,725	30,000	23,369	30,000
Cross Connection	19,626	16,000	10,214	16,000
Demand Fees	250,680	200,000	231,420	200,000
Total Other Revenue	478,889	402,000	370,832	406,000
<b>Total</b>	<b>3,417,391</b>	<b>3,510,028</b>	<b>2,206,559</b>	<b>3,844,525</b>

**Report of the Treasurer**  
**Audited Account Balances**  
**June 30, 2012**

Sovereign Bank	53,788.73
Enterprise Bank	467,867.71
MMDT	248,992.30
Citizens Bank	6,689.50
Webster Bank	41,233.26
First Trade Union	28,195.18
UniBank	27,143.58
Total	873,910.26

**Report of the Collector**  
**Audited Account Balances**  
**June 30, 2012**

Accounts Receivable June 30, 2010	114,284.51
Charges	3,455,845.58
Interest Charges	21,364.61
Refunds	3,431.53
	3,594,926.23
Payments	3,421,851.61
Abatements	28,956.17
Adjustments	-
Outstanding June 30, 2011	144,118.45
	3,594,926.23

**Outstanding Debt**  
**June 30, 2012**

Description	Original Amount	Interest rate	Date of Issue	Date of Maturity	Balance
Treatment Plant	6,000,000	3.57%	2/15/2009	2/15/2029	5,100,000
Water Mains	280,000	1.05%	6/1/2011	6/1/2012	-

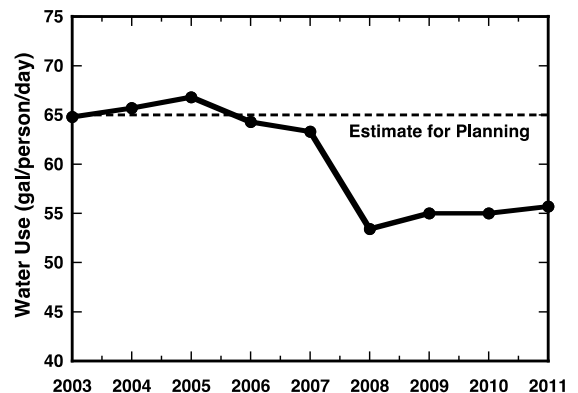
Respectfully submitted,  
Mary J. Bates  
Treasurer/Collector

## Report of the Commissioners for 2012

This year marked the 100th anniversary of the incorporation of the Acton Water District by the General Court of the Commonwealth of Massachusetts. This memorable occasion was commemorated last spring at a celebration and open house held at the recently-completed North Acton Water Treatment Plant. In the past century Acton has grown substantially, and to accommodate the needs of the Town's expanding population the District has steadily improved the capacity and quality of its water resources and increased the size of its distribution network. The District Manager currently oversees the operation of 22 separate wells, 4 high-capacity storage tanks, over 120 miles of water mains, and a state-of-the-art water treatment system.

Sophisticated water filtration has become an increasingly important aspect of the District's operation, and the costs associated with the construction and maintenance of these new treatment plants is now a significant budgetary factor. The North Acton Plant, which became operational in 2009, was built at a cost of approximately \$6,000,000. Construction of a similar facility in South Acton will be initiated this year to treat the two Assabet wells and the School Street well field, which represents the District's most productive water resource. The projected cost of this new filtration plant is of the order of \$12,000,000. While these improvements are partially driven by the need to correct a chronic water discoloration problem experienced by some users, the primary impetus for this facility is the requirement to comply with recent mandates issued by State and Federal regulatory agencies. Following the recommendations of the District's Finance Committee, the Commissioners recently voted to institute a new debt service fee to directly fund construction loan expenses. This billing strategy is intended to ensure that capital improvement costs are equitably distributed between present and future water users.

Acton's population is currently increasing at a rate of about 1% per year, so the District's ability to provide an adequate supply of water is being carefully monitored. Fortunately the use of more extensive treatment has a positive impact on supply, since it allows all water sources to be used more efficiently. In addition, conservation efforts have been very effective in reducing the average per person water usage, as noted in the included chart. However, restrictions on lawn watering will continue to be necessary during the summer months. Strict enforcement of watering restrictions is likely to be particularly important this summer, since the rainfall in the past two years has been well below the historical average. Owing to factors that are beyond the District's control, such as aquifer recharge fluctuations and population growth, it is anticipated that supply-related issues will continue to be a primary concern of the District's management team.



The Commissioners are pleased to acknowledge the accomplishments of the District Manager, Chris Allen, and his staff during the past year. We note that the smooth operation of the Water District is primarily the result of their hard work, dedication, and technical expertise.

Respectfully submitted,

Ronald R. Parenti, Chairman  
Stephen C. Stuntz  
Leonard A. Phillips

## Report of the Finance Committee 2012

This report covers calendar year 2012. Financial dollar balances are as of the end of fiscal year 2012, June 30, 2012, unless otherwise stated. The Water Supply District of Acton is financially healthy and we forecast it will continue to be so as the District undertakes the largest capital project in its history and makes a meaningful contribution toward its promised but unfunded retirement benefits. We expect that these cash requirements will have to be funded by substantial increases. Details are below.

As of June 30, 2012, the District had a free cash balance of \$666,416, as certified by the state. Free cash is roughly equivalent to a company's retained earnings. We try to keep the free cash in the vicinity of \$500,000. This gives us a cushion in case of unexpected expenses. If the free cash level is lower than desired, we defer discretionary future capital expenditures. Most years come out about as planned and most capital expenditures approved at district meetings come from free cash. Free cash is kept as bank deposits, as required by state law, rather than being invested.

The District also maintains three trust funds. The Grace Fund had a 6/30/2012 balance of \$2,179,051. The Grace fund started with \$2,250,000 and we have spent about \$4,500,000 from it so far. The money is invested, conservatively, under stringent state restrictions. We plan to keep this fund with a balance of about \$2 to \$3 million. If we have a pollution problem, it will probably be very expensive. The ability to detect trace amounts of pollutants continues to increase, and state and federal standards have been changing and are becoming more stringent. The MTBE Fund had an ending balance of \$69,139. This fund is the result of a class-action lawsuit against the oil industry. This fund is more restricted than the Grace fund and so it will be used instead of the Grace fund for expenditures related to water treatment. It will be reduced to zero soon.

The Other Post Employment Benefits (OPEB) fund is intended to cover Other Post Employment Benefits, specifically the cost of medical insurance for retired employees. OPEB is an unfunded liability for almost all government entities at the federal, state, and local level. The District has started to fund it. The money is in an irrevocable trust, meaning it can not be used for any other purpose than paying for retiree's medical insurance. The money in the OPEB fund is invested according to the "prudent man rule." We have a long way to go before OPEB is funded "properly", but the district is ahead of most other entities. The "proper" level is an actuarial estimate and there is very little data for the actuaries to use, so we expect the estimates to fluctuate widely for at least several more years. The estimate as of July 1, 2012 is \$2,403,921, down from \$3,515,024 as of July 1, 2009.

The Grace and MTBE funds are invested in the few stocks and bonds on the "legal list", mostly issued by health care and financial institutions. We believe this mandatory lack of diversification reduces the chances for growth and increases the risk of loss. For several years we have been attempting to get the law changed so the funds could be invested under the "prudent man rule". All of Acton's elected Representatives and Senators in the Massachusetts Legislature support this change. We will continue the effort in 2013.

The Finance Committee operates like the finance committee of most New England towns. We review budgets and rates and offer an opinion on all warrant articles that concern money. The members typically serve many years and become increasingly knowledgeable about the affairs of the district. This year, William Kingman retired after 30 years of service. He has agreed to continue as an emeritus member so we will have the benefit of his experience and extensive financial knowledge. Bill Guthlein moved from associate member to member and brings extensive experience in corporate financial operations to the committee.

Because the District has an independent finance committee, bond rating agencies give us a better rating than most other water suppliers; this translates to lower interest rates when we borrow money. We are rated AA+ by Standard & Pools.

In 2008 the District borrowed \$6,000,000 to build the North Acton Treatment Plant. That was the single largest debt ever by the District; it was more than all previous borrowing combined. We are paying down that debt on schedule. The District is in the late planning stages for a new treatment plant in South Acton. It is estimated to cost \$12,000,000, almost 4 times the annual budget of the district. To keep these large debts visible the committee arranged to have the debt service fee as a separate item on the water bills. The fee will increase as we borrow money to pay for the new construction. Then you can watch it decrease as we repay the loans.

The Massachusetts Water Pollution Abatement Trust offered loans, subsidized at 2%, for water infrastructure improvements. The District applied for, and got, the maximum amount allowed, \$6,000,000. When not all of the pool was claimed, we applied for and got a second \$6,000,000 approval. The entire new South Acton treatment plant will be financed at 2%.

The District's financial operations and condition are audited by an independent auditor every year. This year, and for many years, the report is unqualified and favorable.

The District's invested funds are managed by Boston Financial under general guidelines from the committee. The main rules are: no derivatives or commodities, no junk bonds, and 40% to 60% stocks. This costs us 0.25% annually.

The work of the Finance Committee is made easier and more pleasant by the splendid help and cooperation of the Commissioners and the management and staff of the district. We thank them all.

Respectfully submitted:

Charles Bradley, Chairman  
David A. Butler  
William Guthlein

## Report of the District Manager for 2012

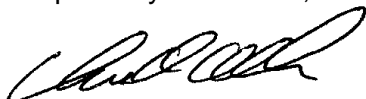
It has been my distinct pleasure to serve the Water Supply District of Acton as District Manager for five years now. As I celebrated my fifth anniversary in July, the District celebrated its Centennial in 2012. The West & South Water Supply District of Acton, now the Water Supply District of Acton, was chartered in April of 1912. Since then, the District has grown to supply 95% of the residents of the Town of Acton in 2012. Water is the basis of life, and our most precious natural resource. Over the years, there have been many changes. The piping network of the water distribution system has grown to 130 miles of pipes buried beneath the town. Historically, different types of materials have been used; some are approaching, or beyond useful life, and in need of replacement. It is imperative that we continue a regiment of infrastructure replacement to maintain sustainability. Regulations have become significantly more stringent, and treatment of water to meet these ever changing regulations, significantly more challenging. As a result, we are on the cusp of breaking ground on a major treatment plant in South Acton. As with any organization, employees are the motor that keeps the vehicle moving. 2012 saw some turnover in our staff; as old friends departed, new friends arrived.

This past year, we contracted with Wright-Pierce Environmental Engineers to craft a system wide Master Plan to give us a roadmap for the next ten years. This document evaluates our existing conditions in every aspect of the water system; pipes, storage, treatment, sources, etc. System conditions that are in need of attention are prioritized, High, Medium and Low based on the magnitude of need. Additionally, our ability to supply water, capacity, is assessed using population, and projected growth. Our system is ever expanding to support new building, and, hence, is being strained ever further by this additional demand. We must begin a process of new source exploration to find additional sources of water to meet additional demand; and as always, conservation is key.

In July of this past year, we completed the filtration technology pilot study for our groundwater sources in South Acton. This area of town has been plagued by periods of poor water quality due to impacts of naturally occurring mineral constituents in the formations surrounding our water sources. These dissolved minerals react with the disinfectant that, by regulation, is added to the system causing a precipitate that presents as a brown, black or orange discoloration during, and after, traumatic events, such as, water main breaks, or seasonal changes in demand for water. The objective of the South Acton treatment plant is to remove these minerals at the source, prior to entry into the pipes that carry water to your tap. Over time, in concert with seasonal water main flushing, this filtration of the nuisance constituents will beget a much cleaner product, and the discoloration events should subside. We are under regulatory mandate to break ground on the construction of this facility in the fall of 2013, and subsequent commissioning by December of 2014.

2012 saw the retirement of our long time pump station operator, Paul McGovern. Additionally, Paul had spent 14 years as an officer with the Acton Police. With over 30 years of service to the citizens of Acton, I wish Paul good health and happiness in his retirement. Also, a 30-year volunteer, William "Bill" Kingman retired from the Finance Committee. Bill's financial expertise and knowledge will be missed. I wish Paul and Bill fair winds and following seas! In October of 2012, we hired Matthew Walsh, a sixteen year water system operator, formerly the Chief Operator, with the Pepperell Water Department. Matt brings a substantial degree of experience and expertise to the District, and will be a highly valued employee for many years to come. We also welcomed a new member of the Finance Committee, William "Bill" Guthlein. Bill is an extremely capable replacement, and we look forward to his many years of professional service to our customers. I would like to thank the staff of the District for their commitment and dedication. I would also like to thank the Board of Water Commissioners and Finance Committee for their invaluable advice and guidance.

Respectfully Submitted,



Chris Allen

# Environmental Manager's Report for 2012

## Environmental Compliance

We completed all drinking water monitoring and notification requirements under the Safe Drinking Water Act (SDWA). Implementation of interim surface water treatment regulations at the North Acton sources (Kennedy and Marshall wells) and notification to our customers of the designation of sources as groundwater under the influence of surface water was completed. Continued sampling for manganese in our distribution system and 1,4-dioxane in South Acton was conducted in coordination with the Massachusetts Department of Environmental Protection (MassDEP). Three dedicated sampling stations for regulatory compliance monitoring were installed throughout our system. This allows us to obtain more accurate water quality data; therefore more informed decisions on operating our system can be made.

## Water Conservation

In 2012, we offered water conservation rebates on a rolling basis, for customers replacing older toilets and washing machines with EPA WaterSense toilets and Consortium of Energy Efficiency Tier 3 washing machines. This resulted in 36 washing machines and 39 toilets being replaced with more water efficient models. I continued my work as a member of the New England Water Works Association (NEWWA) Conservation Committee, which provides an opportunity to network with other water suppliers and interested parties who are involved in water conservation efforts in New England. We offered a free irrigation 101 class that was attended by over 30 customers. Through our membership in the Alliance for Water Efficiency, we are able to offer our customers access to the Home Water Works website, a powerful tool to understand water use and potential efficiency measures in the home.

## Source Water Protection

I continued to provide technical support to the District Counsel with respect to encroachment at the Assabet Well site. Working with MassDEP, District staff, and the Town of Acton I oversaw the implementation of monitoring and enforcement of the interim Land Court orders as a permanent solution to this encroachment is achieved. We continued our participation in technical meetings and review of documents related to the ongoing Acton-WR Grace site cleanup process. The Landfill area treatment system continued to operate as did the Northeast Area treatment system. Both of these systems are designed to remove contaminants from the aquifer and limit the concentrations of contaminants reaching the vicinity of the District's wells. In June, a transformer on a utility pole in the Zone 1 of the Clapp wells fell and ruptured. District staff worked with NStar, MassDEP, and Clean Harbors Environmental to assess and cleanup the release of mineral oil from the transformer. Groundwater was not impacted by this incident.

## Education and Outreach Programs

We taught over 200 Acton students involved in water-related classroom curriculum. This ranged from 4<sup>th</sup> grade classes to the high school Environmental Science class. The Water District, in cooperation with the Discovery Museum, provided guidance to the Envirothon Team regarding storm water management and groundwater recharge. In the spring and fall, I visited with Acton Cub Scout Packs to talk about water with over 30 scouts and parents in attendance. Our 100<sup>th</sup> Anniversary celebration was the focal point of public education and outreach in 2012. Leading up to the Anniversary, staff and the District Moderator, Dick O'Brien, visited with the Acton Lions Club, Acton Rotary, Green Acton, the Council on Aging, and Acton TV. Over 200 people participated in our expert panel discussion and open house events on May 5<sup>th</sup>. Acton TV produced a documentary on the Water District and aired two of our community group visits.

Respectfully Submitted,



Matthew Mostoller

## Report of the M.I.S. Coordinator

This document summarizes the main achievements of the Management Information Systems Coordinator. I continue to support, program and implement all mission critical applications.

### Software/Hardware/Technology

I have been evaluating different systems this year to find the right Work Order system, Email system upgrade, Spam Filtering upgrade and Email Archiving upgrade. Email will be moved from the in-house exchange server to the cloud utilizing either Office 365 or Google Apps, the Spam filtering and archiving piece will either stay with the new email provider or we will utilize Barracuda. The work order system will be either built in-house or 2 vendors have supplied trial versions of their software. Technology usage policy was developed this year and it includes all policies related to IT from Browsing to VPN.

### Help Desk

Support to our vendors, employees and our customers, has come in all different forms this year with no shortage of queries.

### Cross Connection Control Program

Major focus this year was on the cross connection program, a brief summary of the requirements of a Cross Connection program are:

- A. To protect the public potable water supply served by Acton Water from the possibility of contamination or pollution by isolating such contaminants or pollutants which could backflow or back-siphon into the public water system.
- B. To promote the elimination or control of existing cross connections, actual or potential, between its customers in-plant potable water system, and non-potable systems.
- C. To provide for the maintenance of a continuing program of cross connection control which will effectively prevent the contamination or pollution of all potable water systems by cross connection.

We began to re-survey the entire town and will continue to do so until all commercial, municipal and industrial properties have been resurveyed. This process has helped us find unidentified appurtenances. We updated our cross connection control program plan, submitted and received approval from DEP.

### Meters and Billing

To date we have 3103 meters fitted with the newest Orion reading technology. Inventory was focused on failing transponders, owners of pits and high use customers. Customers receiving a bill with **"Estimated"** should call to **"upgrade your meter for free"**. The water bill was redesigned this year to help customers identify estimated accounts and also to include the new bond debt fee. The Accounts receivable program required a major upgrade due to the way we now handle our interest, service rate and bond debt fee calculations.

### Staff

A valued member of the Acton Water District, Paul McGovern, retired from the Water District this year, thanks goes out to Paul for all his years of service to the District, good luck in retirement. A new employee joined the Water District this year, we welcome Matt Walsh.

Respectfully Submitted,



Robert Murch



**Mara CPA, PC**

**Certified Public Accountant – Professional Corporation**

PO Box 1555, Concord, MA 01742

[maureen@maracpa.com](mailto:maureen@maracpa.com) 978-371-2113

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**Independent Auditor's Report**

Board of Water Commissioners  
Water Supply District of Acton  
Acton, Massachusetts

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Water Supply District of Acton as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Water Supply District of Acton as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 2-3, and other post-employment benefits schedule of funding progress and other post-employment benefits actuarial methods and assumptions on page 17, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. The supplemental schedule of capital projects activity on page 18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation in the required and additional supplementary information. However, we did not audit the information and express no opinion on it.

Mara CPA, PC  
August 1, 2012

## Management's Discussion and Analysis

As Management of The Water Supply District of Acton, we offer readers of the Water Supply District of Acton's financial statements this narrative overview and analysis of financial activities for the year ended June 30, 2012.

### Financial Highlights

The assets of the Water Supply District of Acton exceeded its liabilities at the close of the fiscal year by \$21,202,524 (net assets). Of this amount, \$623,096 (unrestricted net assets) may be used to meet the ongoing obligations of the District.

The total assets of the District are \$27,271,964. Of this amount, \$2,480,824 represents current assets and \$24,791,139 represents capital assets.

The total liabilities of the District are \$6,069,440. Of this amount, \$365,000 represents current liabilities and \$5,704,440 represents long term liabilities.

Total net assets of the District are \$21,202,524. This includes \$19,691,139 invested in capital assets, net of related debt, \$686,417 which is restricted for capital projects, \$623,096 which is unrestricted and \$201,872 in MTBE Stabilization Funds. The change in net assets for the fiscal year amounts to a decrease of \$137,575.

During the fiscal year ended June 30, 2010 the District implemented Governmental Accounting Standards Board (GASB) Statement #45 regarding Other Post Employment Benefits (OPEB). For the third year, the District incurred an expense for its unfunded actuarial liability of \$336,480. During the fiscal year ended June 30, 2012, the District appropriated \$100,000 to the OPEB Trust to fund the OPEB liability.

At the June 25, 2012 Special District Meeting, voters approved the borrowing of \$12,000,000 to fund the construction of a treatment plant in South Acton. The plant is expected to be on line in September 2014.

### Overview of Financial Statements

The Water Supply District of Acton's financial statements are comprised of the following: Government Wide Financial Statement, Fiduciary Fund Financial Statement, Governmental Funds Financial Statement, Reconciliations of the Financial Statements and a Comparison of Actual to Budget. These statements provide different views of the District. One includes assets and liabilities of the District and the other focuses on the governmental funds.

The District adopts an annual appropriated budget for its government wide activities. A budgetary comparison has been included. Actual revenues for the year were less than budgeted revenues by \$1,789. Actual expenditures were less than budgeted expenditures by \$331,333.

The Fiduciary Fund Financial Statements contain revenues and expenses relating to the W.R. Grace Fund, restricted funds which can only be used for expenditures relating to improving water quality, and the OPEB Trust Fund, restricted funds which can only be used to fund the District's OPEB obligations.

**Comparison of current year to prior year (Governmental Funds)**

The total revenue for the District was \$3,446,079. Income for the Water Supply District of Acton is generated from water rates, installation of new services and investment income. Income from water rates and services was \$120,964 less than last year. Investment income was \$10,989 less than last year.

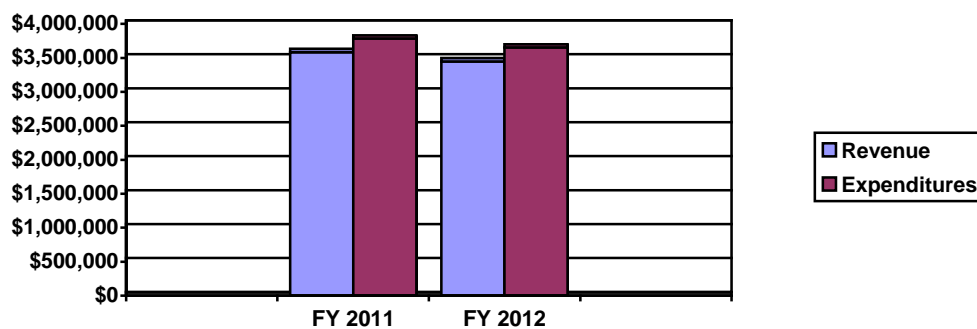
Total expenditures for the year amounted to \$3,650,105. This includes the expenditure of \$310,708 for capital projects. Expenditures for the current fiscal year decreased from the previous fiscal year by \$131,295.

At the close of the fiscal year the Unreserved Fund Balance for the General Fund (Free Cash) was \$666,417. This represents a decrease of \$25,456.

At the close of the fiscal year there was a balance of \$686,417 restricted for capital projects. This represents an increase of \$349,292 from the previous fiscal year.

There was also \$201,872 in MTBE Stabilization Funds at June 30, 2012. This represents a decrease of \$377,863.

Below is a graph comparing revenues and expenditures for fiscal years 2011 versus 2012.



**Capital Assets**

The Water Supply District of Acton's investment in capital assets as of June 30, 2012 amounts to \$24,791,139 (net of accumulated depreciation). This investment includes land, buildings and improvements, pumping stations and tanks, infrastructure and improvements, machinery and equipment.

Property and equipment is depreciated utilizing the straight line depreciation method and estimated useful lives as recommended by the Commonwealth of Massachusetts Department of Revenue Bureau of Accounts. The depreciation expense for this fiscal year was \$864,611.

Capital Assets are replaced following a replacement schedule prepared by the District. This schedule is updated every 5 years.

**Fiscal Year 2013**

The District has appropriated a balanced annual budget for FY 2013 of \$3,510,028. The District anticipates that the implementation of a Bond Debt Fee in January 2013 will generate approximately \$236,000 more in income in Fiscal 2013. Expenses will be in line with the current year.

<b>WATER SUPPLY DISTRICT OF ACTON</b>					Page 4
Statement of Net Assets					
June 30, 2012					
	<i>Unrestricted</i>	<i>Capital</i>	<i>Invested in</i>	<i>MTBE</i>	
	<i>Fund</i>	<i>Projects</i>	<i>Capital</i>	<i>Stabilization</i>	<i>Total</i>
	<i>Fund</i>	<i>Fund</i>	<i>Assets</i>	<i>Fund</i>	<i>Total</i>
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and Cash Equivalents	\$873,910				\$873,910
Investments				\$541,038	541,038
Due to Unrestricted from MTBE Fund	24,725			(24,725)	0
Due to Capital Projects Fund	(232,218)	\$546,660		(314,442)	0
Due from Grace Fund		139,757			139,757
Accounts Receivable	144,118				144,118
Unbilled Accounts Receivable	782,000				782,000
Total Current Assets	1,592,536	686,417	0	201,872	2,480,824
<i>Non Current Assets</i>					
<i>Capital Assets</i>					
Land			\$833,725		833,725
Projects in Progress			70,428		70,428
Depreciable Infrastructure, net			22,562,470		22,562,470
Depreciable Buildings & Equipment, net			1,324,516		1,324,516
Total Non Current Assets	0	0	24,791,139	0	24,791,139
Total Assets	\$1,592,536	\$686,417	\$24,791,139	\$201,872	\$27,271,964
<b>LIABILITIES AND NET ASSETS</b>					
<i>LIABILITIES</i>					
<i>Current Liabilities</i>					
Current Portion Long Term Debt			\$300,000		\$300,000
Accrued Interest Payable	\$65,000				65,000
Total Current Liabilities	65,000	0	300,000	0	365,000
<i>Long Term Liabilities</i>					
Long Term Debt, net of current portion			4,800,000		4,800,000
Accrued Compensated Absences	95,000				95,000
Other Post Employment Benefits	809,440				809,440
Total Liabilities	969,440	0	5,100,000	0	6,069,440
<i>NET ASSETS</i>					
Unappropriated Net Assets	623,096	\$686,417	19,691,139	\$69,138	21,069,790
Appropriated for Maint & Operations				132,734	132,734
Total Net Assets	623,096	686,417	19,691,139	201,872	21,202,524
Total Liabilities and Net Assets	\$1,592,536	\$686,417	\$24,791,139	\$201,872	\$27,271,964

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

<b>WATER SUPPLY DISTRICT OF ACTON</b>					Page 5
Statement of Activities		<i>Capital</i>	<i>Invested in</i>	<i>MTBE</i>	
For the Year Ended June 30, 2012	<i>Unrestricted</i>	<i>Projects</i>	<i>Capital</i>	<i>Stabilization</i>	
	<i>Fund</i>	<i>Fund</i>	<i>Assets</i>	<i>Fund</i>	<i>Total</i>
<b>REVENUES</b>					
Water Rates and Services	\$3,447,241				\$3,447,241
Other Income: Land Donation			\$5,000		5,000
Interest Income	4,908			\$34,315	39,224
Net Decrease in Fair Value of Investments				(10,551)	(10,551)
Total Revenues	3,452,149	0	5,000	23,764	3,480,914
<b>EXPENDITURES</b>					
Salaries and Wages	1,017,422				1,017,422
Other Post Employment Benefits Expense	336,480				336,480
Interest and Fees	179,740				179,740
Depreciation Expense			864,611		864,611
Lights, Power and Fuel	321,137				321,137
Health and Life Insurance	271,700				271,700
Maintenance & Operations	137,497			163,105	300,602
Middlesex Retirement	108,825				108,825
Insurance	47,915				47,915
Auto Maintenance and Fuel	42,029				42,029
Chemicals	36,415				36,415
Legal	59,760				59,760
Reserve Expense	0				0
Laboratory Analysis	24,159				24,159
Education	13,957				13,957
Audit	15,000				15,000
Computer Maintenance	11,102				11,102
Information Reports	15,609				15,609
Office Supplies	10,869				10,869
Paving	14,045				14,045
Engineering	32,500				32,500
Postage	14,791				14,791
Telephone	11,951				11,951
D.E.P. Withdrawal and Fees	5,254				5,254
Petty Cash	600				600
Hydrants	7,929				7,929
Bank/Management Fees	0			3,522	3,522
Backflow/Cross Connection	565				565
Total Expenditures	2,737,251	0	864,611	166,627	3,768,488
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	714,899	0	(859,611)	(142,863)	(287,575)
Transfers from Unrestricted to Capital Projects	(275,000)	\$275,000			0
Transfers from MTBE to Capital Projects		235,000		(235,000)	0
Transfer from Grace to Capital Projects		150,000			150,000
Bonds Repaid	(580,000)		580,000		0
Capital Project Expenditures		(310,708)	310,708		0
Meters Capitalized	(90,000)		90,000		0
Net Change in Fund Balances	(230,101)	349,292	121,097	(377,863)	(137,575)
Net Assets - Beginning of Year	853,197	337,125	19,570,042	579,735	21,340,100
Net Assets - End of Year	\$623,096	\$686,417	\$19,691,139	\$201,872	\$21,202,524

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

<b>WATER SUPPLY DISTRICT OF ACTON</b>				Page 6
Governmental Funds - Balance Sheet				
June 30, 2012				
		<i>Capital</i>	<i>MTBE</i>	<i>Total</i>
	<i>General</i>	<i>Projects</i>	<i>Stabilization</i>	<i>Governmental</i>
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Funds</i>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$873,910			\$873,910
Investments			\$541,038	541,038
Accounts Receivable	144,118			144,118
Less Reserve for Uncollectible	(144,118)			(144,118)
Due to General from MTBE Fund	24,725		(24,725)	0
Due to Capital Projects Fund	(232,218)	\$546,660	(314,442)	0
Due from Grace Fund		139,757		139,757
Total Assets	\$666,417	\$686,417	\$201,872	\$1,554,706
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<b>FUND BALANCES</b>				
Unappropriated Fund Balance	\$666,417	\$686,417	\$69,139	\$1,421,973
Appropriated for Maint & Operations			132,734	132,734
Total Fund Balances	666,417	686,417	201,872	1,554,706
Total Liabilities and Fund Balances	\$666,417	\$686,417	\$201,872	\$1,554,706

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

<b>WATER SUPPLY DISTRICT OF ACTON</b>				Page 7
Governmental Funds - Statement of Revenues, Expenditures and				
Changes in Fund Balances		<i>Capital</i>	<i>MTBE</i>	<i>Total</i>
For the Year Ended June 30, 2012	<i>General</i>	<i>Projects</i>	<i>Stabilization</i>	<i>Governmental</i>
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Funds</i>
<i>REVENUES</i>				
Water Rates and Services	\$3,417,406			\$3,417,406
Interest Income	4,908		\$34,315	39,224
Net Decrease in Fair Value of Investments			(10,551)	(10,551)
Total Revenues	3,422,314	0	23,764	3,446,079
<i>EXPENDITURES</i>				
Salaries and Wages	1,017,422			1,017,422
Capital Project Expenditures		\$310,708		310,708
Bonds Interest and Fees	761,740			761,740
Lights, Power and Fuel	321,137			321,137
Health and Life Insurance	271,700			271,700
Maintenance & Operations	137,497		163,105	300,602
Middlesex Retirement	108,825			108,825
Meters	90,000			90,000
Insurance	47,915			47,915
Chemicals	36,415			36,415
Auto Maintenance and Fuel	42,029			42,029
Legal	59,760			59,760
Laboratory Analysis	24,159			24,159
Information Reports	15,609			15,609
Office Supplies	10,869			10,869
Audit	15,000			15,000
Education	13,957			13,957
Paving	14,045			14,045
Engineering	32,500			32,500
Postage	14,791			14,791
Telephone	11,951			11,951
D.E.P. Withdrawal and Fees	5,254			5,254
Computer Maintenance	11,102			11,102
Reserve Expense	0			0
Bank/Management Fees	0		3,522	3,522
Hydrants	7,929			7,929
Backflow/Cross Connection	565			565
Petty Cash	600			600
OPEB Expense	100,000			100,000
Total Expenditures	3,172,771	310,708	166,627	3,650,105
<i>REVENUES OVER (UNDER) EXPENDITURES</i>	249,544	(310,708)	(142,863)	(204,027)
<i>OTHER FINANCING SOURCES (USES)</i>				
Transfers from General Fund to Capital Projects	(275,000)	275,000		0
Transfers from MTBE to Capital Projects		235,000	(235,000)	0
Transfer from Grace to Capital Projects		150,000		150,000
Net Change in Fund Balances	(25,456)	349,292	(377,863)	(54,027)
Fund Balances - Beginning of Year	691,873	337,125	579,735	1,608,733
Fund Balances - End of Year	\$666,417	\$686,417	\$201,872	\$1,554,706

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

<b>WATER SUPPLY DISTRICT OF ACTON</b>	Page 8
Reconciliation of the Governmental Funds Balance Sheet Total Fund Balance to the Statement of Net Assets - June 30, 2012	
Total Governmental Fund Balances	\$1,554,706
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	24,791,139
The Statement of Activities accrues accounts receivable on billed and unbilled water pumps whereas in the governmental funds, revenue is not reported until collected	
Accounts Receivable	144,118
Unbilled Accounts Receivable	782,000
The Statement of Activities includes accounts payable and debts, whereas in governmental funds these are not reported until paid	
Accrued Compensated Absences	(95,000)
Accrued Interest Payable	(65,000)
Current Portion Long Term Debt	(300,000)
Long Term Debt	(4,800,000)
Other Post Employment Benefits Liability	(809,440)
Net Assets of Governmental Activities	\$21,202,524
<b>WATER SUPPLY DISTRICT OF ACTON</b>	
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2012	
Net Change in Fund Balances - Total Governmental Funds	(\$54,027)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost is allocated over the estimated useful lives and is depreciated.	
Capital Expenditures	310,708
Meters Capitalized	90,000
Bond Principal Repayment	580,000
Depreciation Expense	(864,611)
Some revenue/expenses reported in the Statement of Activities do not provide (use) current financial resources and therefore are not reported as revenue in the governmental funds.	
Water Revenue Accrual	29,835
Other Revenue: Land Donations	5,000
Other Post Employment Benefits (OPEB) Expense	(336,480)
Interest Accrual	2,000
OPEB funding is not reported as an expense on the Statement of Activities	100,000
Change in Net Assets of Governmental Activities	(\$137,575)

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT



<b>WATER SUPPLY DISTRICT OF ACTON</b>			Page 9
General Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended June 30, 2012			
			<i>Variance</i>
			<i>Positive</i>
	<i>Budget</i>	<i>Actual</i>	<i>(Negative)</i>
<b>REVENUES</b>			
Water Rates and Services	\$3,424,103	\$3,417,406	(\$6,697)
Interest Income	0	4,908	4,908
Total Revenues	3,424,103	3,422,314	(1,789)
<b>EXPENDITURES</b>			
Salaries and Wages	1,154,844	1,017,422	137,422
Bonds, Interest and Fees	770,800	761,740	9,060
Lights, Power and Fuel	390,000	321,137	68,863
Health and Life Insurance	302,500	271,700	30,800
Maintenance & Operations	137,500	137,497	3
Middlesex Retirement	115,359	108,825	6,534
Insurance	60,000	47,915	12,085
Chemicals	65,000	36,415	28,585
Reserve Fund	100,000	0	100,000
Laboratory Analysis	40,000	24,159	15,841
Auto Maintenance and Fuel	50,000	42,029	7,971
Information Reports	20,000	15,609	4,391
Telephone	12,000	11,951	49
Legal	25,000	59,760	(34,760)
Computer Maintenance	15,000	11,102	3,898
Office Supplies	16,000	10,869	5,131
Education	15,000	13,957	1,043
Audit	15,000	15,000	0
Paving	25,000	14,045	10,955
Engineering	50,000	32,500	17,500
Hydrants	10,000	7,929	2,071
Postage	16,000	14,791	1,209
D.E.P. Withdrawal and Fees	6,500	5,254	1,246
Bank Fees	500	0	500
Cross Connection	1,000	565	435
Accounting	100	0	100
Meters	90,000	90,000	0
Petty Cash	1,000	600	400
OPEB Expense	0	100,000	(100,000)
Total Expenditures	3,504,103	3,172,771	331,333
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(80,000)	249,544	329,544
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from General to Capital Projects Fund		(275,000)	(275,000)
Net Change in Fund Balance	(80,000)	(25,456)	54,544
Budgetary Fund Balance - Beginning of Year	691,873	691,873	0
Budgetary Fund Balance - End of Year	\$611,873	\$666,417	\$54,544

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

<b>WATER SUPPLY DISTRICT OF ACTON</b>		Page 10
Statement of Fiduciary Net Assets		
June 30, 2012		
	<i>WR GRACE</i>	<i>OPEB</i>
	<i>FUND</i>	<i>FUND</i>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Cash Equivalents	\$107,121	
Investments	2,225,982	\$200,512
Total Assets	\$2,333,103	\$200,512
<b>LIABILITIES</b>		
<b>NET ASSETS</b>		
Unappropriated Net Assets	\$2,179,051	\$200,512
Net Assets Appropriated for Capital Projects	139,757	
Net Assets Appropriated for Other Activities	14,294	
Total Net Assets	\$2,333,103	\$200,512
Total Liabilities and Net Assets	\$2,333,103	\$200,512
<b>WATER SUPPLY DISTRICT OF ACTON</b>		
Statement of Changes in Fiduciary Net Assets		
For the Year Ended June 30, 2012		
<b>ADDITIONS</b>		
Employer Contribution		\$100,000
Dividend and Interest Income	\$66,284	2,068
Net Increase Fair Value of Investments	12,630	245
Total Additions	78,913	102,313
<b>DEDUCTIONS</b>		
Investment Management Fees	9,925	506
Maintenance and Operations	1,177	0
S. Acton Pilot Study	10,243	0
Total Deductions	21,344	506
Additions over Deductions	57,569	101,807
Net Assets - Beginning of Year	2,275,534	98,705
Net Assets - End of Year	\$2,333,103	\$200,512

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 1 – GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** - The Water Supply District of Acton (the District) is a municipality incorporated in the Commonwealth of Massachusetts with the purpose of providing water and related services to the residents and businesses of Acton. The District is a separate municipality, distinct from the Town of Acton. There are no component units included within the reporting entity. The basic operations of the District are financed by water rate and services charges. The District's financial statements include the accounts of all District operations. Inhabitants of the Town of Acton who are qualified to vote in elections and town affairs are eligible to vote on matters concerning the District and to act on articles of the District.

**Summary of Significant Accounting Policies** - The following significant accounting policies were applied in the preparation of the accompanying financial statements:

**Basis of Accounting and Presentation** - The District reports its financial statements in accordance with both the Governmental Accounting Standards Board Statement 34 (GASB 34) and with the Commonwealth of Massachusetts uniform reporting system. The financial statements include reconciliations that report the differences between the GASB 34 statements and the Commonwealth of Massachusetts statements.

The two reporting standards are briefly described here.

**GASB 34** - This financial model includes the presentation of Management's Discussion and Analysis as well as Government Wide financial statements that are prepared on the accrual method of accounting. Revenues are reported when earned and expenses are reported when incurred, regardless of when payments are either received or made. The accrual basis financial statements report capital assets and the related depreciation expense and accumulated depreciation. All liabilities are reported, including compensated absences and short and long term debt. The net assets (equity) are reported in four components: invested in capital assets net of related debt, restricted for capital projects, restricted for the MTBE stabilization fund, and unrestricted.

**COMMONWEALTH OF MASSACHUSETTS** – This financial model presents the District's governmental funds. Under this method, revenues are recorded when received and expenditures are recorded when they are paid. Accounts receivable are fully reserved until they are collected and recorded as income.

Capital assets and infrastructure are not recorded in the governmental funds. Funds used to acquire capital assets are accounted for as expenditures in the Capital Projects Fund in the fiscal year payment is made. Appropriation balances of capital projects are carried forward in the Capital Projects Fund until completion of the project or until unexpended balances are transferred to the General Fund by approval of the Annual Meeting. The governmental funds report the unreserved fund balance, commonly referred to as Free Cash.

**Budgets and Budgetary Accounting** - The District's annual budget is a legally adopted budget that is approved at the District's Annual Meeting. Appropriations for the Capital Projects Fund, the WR Grace Fiduciary Fund and the MTBE Stabilization Fund are also approved at the Annual Meeting. Any budget overrides or additional appropriations must be approved at a specially called District Meeting.

**Capital Assets** - Capital assets, which include land, infrastructure, buildings, vehicles, machinery and equipment, are reported in the Government Wide financial statements at historical cost or estimated historical cost. Depreciation is provided using the straight-line method over the estimated useful lives recommended by the Massachusetts Department of Revenue, Division of Local Services, Bureau of Accounts.

**Compensated Absences** - The District has a policy of buying back 50% of a retiring employee's unused sick time, up to a maximum of 85 days sick time.

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 1 – GENERAL STATEMENT AND SIGNIFICANT ACCOUNTING POLICIES - continued**

**District Funds** - The District categorizes its funds into governmental and fiduciary funds.

The following *governmental funds* are reported:

**Unrestricted Fund** - This primary operating fund is used for financial resources other than those that are required to be accounted for in another fund.

**Restricted Capital Projects Fund** - This fund reports the activity for the appropriations and spending for construction projects or for acquiring assets.

**Invested in Capital Assets Fund:** - This fund reports the historical cost of fixed assets less accumulated depreciation.

**MTBE Stabilization Fund** - This fund is for future capital projects, treatment for contaminants in the water supply, reduction of outstanding bonds or for any other lawful purpose. This fund was established with proceeds from the MTBE class action lawsuit settlement.

The following *fiduciary funds* are reported:

**WR Grace Fund** - This fund is to maintain the purity of the District's water sources upon approval of District meeting. This fund was established with proceeds from the WR Grace lawsuit settlement.

**Other Post Employment Benefits (OPEB) Fund** – This fund is an irrevocable trust fund established by the District in 2011 pursuant to Massachusetts General Laws. The fund can only be used to fund the District's OPEB obligations.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The District considers all highly liquid investments with a maturity date of less than one year to be cash equivalents. The District maintains some of its cash in an investment account that is not insured. The District has not experienced any loss in that account. The District believes it is not exposed to any significant credit risk on cash and cash equivalents.

**NOTE 3 - INVESTMENTS**

The District's investments are managed pursuant to Massachusetts General Laws by Boston Financial Management with the guideline that there is low risk to principal while providing a continuing revenue stream. The investments are carried at fair value. As of June 30, 2012, the District had the following investments:

Description	WR Grace Fiduciary Fund	OPEB Trust Fiduciary Fund	MTBE Stabilization Fund
Cash and equivalents	\$120,979	\$1,747	\$136,864
Bonds (corporate & government)	1,525,218	145,185	404,174
Equities	579,785	53,580	
Total	\$2,225,982	\$200,512	\$541,038

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 4 - INTERFUND RECEIVABLES/PAYABLES**

As of June 30, 2012, the District had the following amounts of interfund receivables/payables:

Due to Capital Projects Fund from:	
General Fund	\$232,218
MTBE Stabilization Fund	314,442
Grace Fiduciary Fund	139,757
Total	\$686,417
Due to Unrestricted/General Fund from MTBE Fund	\$24,725

**NOTE 5 - RETIREMENT PLANS**

Substantially all employees of the District are members of the Middlesex Retirement System. The retirement system is funded by both employer and employee contributions. The District's annual contributions to the retirement system are determined on a "pay-as-you-go" basis by the State Division of Insurance and are estimates of pensions actually payable during an accounting period. In addition, employees contribute 5%, 7%, 8% or 9% of their base pay depending on when they entered the system. The District's contributions for the year ended June 30, 2012 were \$108,825.

The District has a voluntary Section 457 retirement plan. Employees may make pre-tax contributions up to the amount allowed by the Internal Revenue Code, and the District matches contributions up to 3% of the participating employee's base salary. District match contributions for the year ended June 30, 2012 were \$22,596, which are included in Salaries and Wages.

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the District for the year ended June 30, 2012 consisted of the following:

Description	Balance 6/30/11	Additions	Transfers	Balance 6/30/12
Land	\$828,725	\$5,000		\$833,725
Infrastructure	36,190,572	214,108		36,404,678
Buildings	1,084,969			1,084,969
Vehicles	424,470	26,172		450,642
Machinery & Equipment	2,197,004	90,000		2,287,004
Capital Assets Under Construction	0	70,428		70,428
Total at Historical Cost	40,725,740	405,708		41,131,446
Less Accumulated Depreciation				
Infrastructure	13,117,501	724,708		13,842,209
Buildings	324,247	27,124		351,371
Vehicles	344,615	30,130		374,745
Machinery & Equipment	1,689,333	82,649		1,771,982
Total Accumulated Depreciation	15,475,696	864,611		16,340,307
Capital Assets, Net	\$25,250,044			\$24,791,139

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 7 - SHORT TERM DEBT**

The District has issued bond anticipation notes on a short term basis to fund the capital project costs incurred prior to selling permanent debt. The following is a summary of the changes in short term debt for the year ended June 30, 2012:

Description	Interest Rate	Due Date	Balance 6/30/11	Issued	(Redeemed)	Balance 6/30/12
Coughlin/Arlington Mains	1.05%	6/01/12	\$280,000	0	(\$280,000)	0

**NOTE 8 - LONG TERM DEBT**

The District has issued a general obligation bond to finance the construction of the water treatment plant at the Kennedy Marshall well site. The interest rates on the bond vary from 2.0% to 4.3% according to annual maturities, with an average rate of 3.64%. The following is a summary of the changes in long term debt for the year ended June 30, 2012:

Description	Issue Date	Due Date	Balance 6/30/11	(Retired)	Balance 6/30/12
Water Treatment Plant	2/15/09	2/15/29	\$5,400,000	(\$300,000)	\$5,100,000

The annual debt service requirements for long term debt outstanding at June 30, 2012 are as follows:

Fiscal Year	Principal	Interest	Total
2013	\$300,000	\$172,050	\$472,050
2014	300,000	166,050	466,050
2015	300,000	159,300	459,300
2016	300,000	151,800	451,800
2017	300,000	144,300	444,300
2018-2022	1,500,000	587,550	2,087,550
2023-2027	1,500,000	313,350	1,813,350
2028-2029	600,000	38,550	638,550
Total	\$5,100,000	\$1,732,950	\$6,832,950

Principal of \$580,000 plus interest and fees of \$181,740, for a total of \$761,740, is reported as Bonds, Interest and Fees on the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances for the year ended June 30, 2012. This includes payments on both Short and Long Term Debt.

Interest and Fees of \$179,740 is reported on the Statement of Activities and reflects the accrual basis calculation of interest actually incurred during the year ended June 30, 2012 on both short term and long term notes, regardless of when the actual interest payments were made by the District.

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 8 - LONG TERM DEBT - continued**

As of June 30, 2012 the District has the following debt authorized and unissued:

Purpose	Date of Vote	Authorized	Issued	Unissued
Water Mains	March 20, 2002	\$1,500,000	\$1,300,000	\$200,000
Treatment Plant	March 19, 2008	1,700,000	1,500,000	200,000
Water Mains	March 19, 2008	1,200,000	860,000	340,000
Water Mains	March 18, 2009	600,000	200,000	400,000
Water Mains	March 21, 2012	500,000	0	500,000
Treatment Plant	June 25, 2012	12,000,000	0	12,000,000
Total		\$17,500,000	\$3,860,000	\$13,640,000

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS**

During fiscal year 2010 the District implemented Governmental Accounting Standards Board Statement 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions (GASB 45). As allowed by GASB 45, the District established the net Other Post-Employment Benefits (OPEB) obligation at zero at the beginning of 2010 year and applied the measurement and recognition requirements of GASB 45 on a prospective basis.

During fiscal year 2011 the District established the “Other Post Employment Benefits Trust Fund” and began funding its liability through this irrevocable trust. The OPEB Trust Fund is reported as a Fiduciary Fund in the accompanying financial statements.

*Plan Description* - The District administers a defined benefit healthcare plan through the Massachusetts Interlocal Insurance Association (MIIA) that provides lifetime healthcare insurance for eligible retirees and their spouses. Massachusetts General Laws Chapter 32B assigns authority for the District to establish and amend benefit provisions of the plan. The Retiree Health Plan does not issue a publicly available financial report.

*Funding Policy* - Contribution requirements are set by the Board of Water Commissioners and approved with a Special Meeting vote by the water takers of the District. The required contribution is based on a pay-as-you-go financing requirement. The District contributes 90 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 10 percent of their premium costs.

*Annual OPEB Expense and Net OPEB Obligation* - The District’s annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The components of the District’s annual obligation are summarized in the following table:

Normal cost	\$228,752
Amortization of unfunded actuarially accrued liability	179,333
Annual OPEB expense	408,085
Contributions made	(171,605)
Increase in net OPEB obligation	236,480
Net OPEB obligation- beginning of year	572,960
Net OPEB obligation- end of year	\$809,440

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Basic Financial Statements - June 30, 2012**

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS - continued**

The District's annual OPEB expense, the percentage of annual OPEB expense contributed to the plan, and the net OPEB obligation for the three fiscal years of OPEB reporting were as follows:

Fiscal year ended	6/30/10	6/30/11	6/30/12
Annual OPEB expense	\$408,085	\$408,085	\$408,085
Percentage of annual OPEB expense contributed	18%	42%	42%
Net OPEB obligation	\$336,480	\$572,960	\$809,440

*Funded Status and Funding Process-* As of July 1, 2009, the most recent actuarial valuation date, the actuarially accrued liability was \$3,515,024, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$1,057,000 and the ratio of unfunded actuarially accrued liability to the covered payroll was 333%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarially accrued liabilities of benefits.

*Actuarial Methods and Assumptions -* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and historical pattern of sharing of benefit costs between the employer and plan members to that point. Since the District has fewer than 100 employees, it has elected to use the alternative measurement method to calculate the actuarial valuations of its OPEB. The actuarial method and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarially accrued liabilities and value of assets, consistent with the long term perspective of the calculations.



**WATER SUPPLY DISTRICT OF ACTON**  
**Required Supplemental Information and Notes to Required Supplemental Information - June 30, 2012**

**OTHER POST-EMPLOYMENT BENEFITS**

SCHEDULE OF FUNDING PROGRESS	
Actuarial valuation date	7/1/09
Actuarial value of assets	0
Actuarial accrued liability (AAL)	\$3,515,024
Unfunded AAL (UAAL)	\$3,515,024
Funded ratio	0%
Covered payroll	\$1,057,000
UAAL as a percentage of covered payroll	333%
ACTUARIAL METHODS	
Actuarial cost method	Projected Unit Credit
Amortization method	Level Dollar
Remaining amortization period	30 years
ACTUARIAL ASSUMPTIONS	
Investment rate of return	3%
Health care trend rate	9.5% or 10%, graded to 5% over 10 years
Dental care trend rate	5.5% for all years

SCHEDULE OF EMPLOYER CONTRIBUTIONS	6/30/10	6/30/11	6/30/12
Annual required contributions (ARC)	\$408,085	\$408,085	\$408,085
Actual contributions made	71,605	171,605	171,605
Percentage contributed	18%	42%	42%
PLAN MEMBERSHIP			
Current retirees, beneficiaries, and dependents	8	9	10
Current active members	15	14	13
Total	23	23	23

**NOTE A - OTHER POST-EMPLOYMENT BENEFITS**

The District administers a defined benefit healthcare plan that provides lifetime healthcare insurance for eligible retirees and their spouses through the Massachusetts Interlocal Insurance Association (MIIA) health insurance plan, which covers both active and retired members. The District currently finances its other post-employment benefits (OPEB) on a “pay-as-you-go” basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards Board Statement 45 (GASB 45), the District has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets. Since 2010 was the District's initial year of implementation of GASB 45, information for years prior to 2010 is not available. Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations.

<b>WATER SUPPLY DISTRICT OF ACTON</b>						Page 18
Supplemental Schedule of Governmental Fund Balance - Capital Projects Activity						
For the Year Ended June 30, 2012						
	<i>BEGINNING</i>	<i>TRANSFERS</i>	<i>TRANSFERS</i>	<i>TRANSFERS</i>	<i>PAYMENTS</i>	<i>ENDING</i>
	<i>BALANCE</i>	<i>FROM</i>	<i>FROM</i>	<i>FROM</i>	<i>MADE</i>	<i>BALANCE</i>
	<i>06/30/11</i>	<i>GEN'L FUND</i>	<i>MTBE</i>	<i>GRACE</i>		<i>06/30/12</i>
Well Clean and Rehab 12	\$0	\$50,000			\$50,000	\$0
Backhoe 12	0	125,000			1,000	124,000
Clean Rehab Storage Tanks	2,133					2,133
Eminent Domain Main Street	19,519					19,519
Indian Village Mains	188					188
Leak Detection 12	0	15,000				15,000
Media Replacement Clapp/Whit	10,882					10,882
Pickup Truck 08	2					2
Water Main Emergency 10	10,219				10,136	83
Water Main Emergency 12	0	50,000				50,000
Water Main Replacement 10	2,373				2,373	0
Water Main Replacement 12	0	35,000			24,589	10,411
<i>Subtotal General Fund</i>	<i>45,316</i>	<i>275,000</i>	<i>0</i>	<i>0</i>	<i>88,098</i>	<i>232,218</i>
New Vehicles 12	0		\$50,000		25,172	24,828
Carbon Replacement	12,000				8,214	3,786
Clean Rehab Storage Tanks 11	7,720				3,201	4,519
Master Plan Update 12	0		50,000			50,000
Main Replacement 11	7,733				7,733	0
Marshall Well Replacement	33,566				29,072	4,494
S Acton Pilot 10	150,000				60,185	89,815
Water Main Emergency 11	50,000					50,000
Well Clean and Rehab 11	30,790				30,790	0
NAWTP Engineering 12	0		25,000			25,000
Flagg Hill Tank Repairs 12	0		50,000			50,000
Carbon Replacement 12	0		60,000		48,000	12,000
<i>Subtotal MTBE Fund</i>	<i>291,809</i>	<i>0</i>	<i>235,000</i>	<i>0</i>	<i>212,367</i>	<i>314,442</i>
S Acton Pilot 12	0			\$150,000	10,243	139,757
<i>Subtotal Grace Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>150,000</i>	<i>10,243</i>	<i>139,757</i>
<b>Total</b>	<b>\$337,125</b>	<b>\$275,000</b>	<b>\$235,000</b>	<b>\$150,000</b>	<b>\$310,708</b>	<b>\$686,417</b>

## Minutes of March 21, 2012 Annual Meeting

Held at the Public Safety Facility, 371 Main Street, Acton, MA

- Article 1.** To fix the salaries of the elected officials.  
Unanimously approved.
- Article 2.** To accept the reports of the Commissioners, the Treasurer and other Officers of the District.  
Unanimously approved.
- Article 3.** To authorize the Treasurer, with the approval of the Commissioners, to borrow in anticipation of the revenue of the fiscal year beginning July 1, 2012, in accordance with the provisions of General Laws, Chapter 44, Section 4, and to renew any note or notes as may be given for a period of less than one year, in accordance with the provisions of the General Laws, Chapter 44, Section 17.  
Unanimously approved.
- Article 4.** To raise and appropriate to defray the usual expenses of the District.  
Unanimously approved.
- Article 5.** To transfer from Surplus Revenue the sum of \$50,000 to clean and rehabilitate existing wells throughout the District.  
Unanimously approved.
- Article 6.** To transfer from Surplus Revenue the sum of \$50,000 for the purpose of repairing emergency water main breaks.  
Unanimously approved.
- Article 7.** To transfer from Surplus Revenue the sum of \$35,000 for the purpose of replacing old water mains, renewing old water services, replacing old fire hydrants.  
Unanimously approved.
- Article 8.** To transfer from the MTBE Stabilization Fund the sum of \$135,000 for the maintenance and repair of the various treatment facilities including, but not limited to, media replacement in the filtration tanks, aeration tower repair, and replacement of packing material.  
Unanimously approved.
- Article 9.** To authorize the Commissioners to accept a gift of land located at 37 Squirrel Hill Road, Acton, MA, owned by Barbara A. Sweeney, Christine Sweeney and Barbara Ann Sweeney, Trustees of Colonial Realty Trust, under declaration of trust dated June 4, 1954, as amended and restated, and being shown as Parcel X on a plan entitled "Plan of Land in Acton, Mass. Water Main Easement, Squirrel Hill Road," dated February 6, 1978 prepared by Acton Survey & Engineering, Inc. containing 3,818 square feet, said land is for purpose of emergency access to the interconnection of the Ticonderoga and Squirrel Hill watermain.  
Unanimously approved.

- Article 10.** To transfer from the MTBE Stabilization Fund the sum of \$50,000 for the purchase of two new general usage vehicles.  
Unanimously approved.
- Article 11.** To transfer from the MTBE Stabilization Fund the sum of \$60,000 for the replacement of the granular activated carbon media at the Clapp and Whitcomb well sites on Massachusetts Avenue in Acton.  
Unanimously approved.
- Article 12.** To transfer from Surplus Revenue the sum of \$15,000 to complete a system-wide leak detection survey.  
Unanimously approved.
- Article 13.** To transfer from Surplus Revenue the sum of \$80,000 for the purchase of a backhoe loader.  
Unanimously approved.
- Article 14.** To appropriate the sum of \$500,000 for water main improvements throughout the District's water system and that to meet this appropriation, the Treasurer, with the approval of the Water Commissioners, is authorize to borrow the sum of \$500,000 under General Laws, Chapter 44, Sec. 8, or another enabling authority and the Board of Water Commissioners.  
Unanimously approved.
- Article 15.** To transfer from the MTBE Stabilization Fund the sum of \$50,000 for an engineered Master Plan Update.  
Unanimously approved.
- Article 16.** To transfer from the MTBE Stabilization Fund the sum of \$25,000 for engineering work at the North Acton Water Treatment Plant.  
Unanimously approved.
- Article 17.** To transfer from Surplus Revenue the sum of \$80,000 to pay off short term debt.  
Unanimously approved.
- Article 18.** To transfer from the MTBE Stabilization Fund the sum of \$50,000 to refurbish the Flagg Hill water storage tank.  
Unanimously approved.
- Article 19.** To transfer from the W.R. Grace Receipt Reserve for Appropriation Account (WR Grace Fund) the sum of \$150,000 for pilot of a combined treatment facility for use at the School Street and Assabet well fields.  
Unanimously approved.

Mr. O'Brien moved to adjourn the meeting at 8:25 p.m., Mr. Stuntz seconded the motion and all were in favor. The motion to adjourn was unanimously approved.

## Minutes of June 25, 2012 Special Meeting

Held at the Water Supply District of Acton, 693 Massachusetts Avenue, Acton, Massachusetts

**Article 1.** To transfer from Surplus Revenue the sum of \$45,000 as additional funding for the purchase of a backhoe loader as authorized in Article 13 of the March 21, 2012 annual meeting or to take any other action relative thereto.  
Unanimously approved

**Article 2.** To appropriate \$12,000,000 for the construction and all related costs of a water treatment facility at the School Street and Assabet well sites in South Acton, including without limitation all costs thereof as defined in Section 1 of Chapter 29C of the General Laws, as most recently amended by St. 1998, c.78; that to meet this appropriation the Treasurer with the approval of the Board of Water Commissioners be authorized to borrow \$12,000,000 and to issue bonds or notes therefore under Chapter 44 of the General Laws and/or Chapter 29C of the General Laws, as most recently amended by St. 1998, c.78; and that such bonds or notes shall be general obligations of the District unless the Treasurer with the approval of the Board of Water Commissioners determines that they should be issued as limited obligations and may be secured by local system revenues as defined in Section 1 of Chapter 29C, as most recently amended by St. 1998, c.78; and that the Treasurer with the approval of the Board of Water Commissioners be authorized to borrow all or a portion of such amount from the Massachusetts Water Pollution Abatement Trust established pursuant to Chapter 29C, as most recently amended by St. 1998, c.78 and in connection therewith to enter into a loan agreement and/or security agreement with the Massachusetts Water Pollution Abatement Trust and otherwise to contract with the Massachusetts Water Pollution Abatement Trust and the Department of Environmental Protection with respect to such loan and for any federal or state aid available for the project or for the financing thereof and that the Board of Water Commissioners be authorized to enter into a project regulatory agreement with the Department of Environmental Protection, to expend all funds available for the project and to take any other action necessary to carry out the project or to take any other action relative thereto.

Unanimously approved

Mr. Charles Orcutt, III moved to adjourn the special meeting at 8:05 p.m., Mr. Stuntz seconded the motion and all were in favor. The motion to adjourn was unanimously approved.

# Water District Organization

## ELECTED OFFICIALS

<b>Commissioners</b>	Ronald R. Parenti, Chairman Stephen C. Stuntz Leonard A. Phillips	Term Expires 2013 Term Expires 2014 Term Expires 2015
<b>District Clerk</b>	Charles E. Orcutt III	Term Expires 2014
<b>District Moderator</b>	Richard P. O'Brien	Term Expires 2015

## APPOINTED OFFICIALS

<b>Finance Committee</b>	Charles Bradley, Chairman David A. Butler William Guthlein	Term Expires 2014 Term Expires 2013 Term Expires 2015
<b>District Manager</b>	Christopher D. Allen	Contract Expires 2014
<b>Treasurer/Collector</b>	Mary J. Bates	Term Expires 2013
<b>District Counsel</b>	Mary Bassett	Term Expires 2013
<b>District Assistant Clerk</b>	Helen F. Argento	Term Expires 2013
<b>Commissioners Secretary</b>	Lynn Protasowicki	Term Expires 2013
<b>Auditor</b>	Maureen Waters Mara, CPA, MST	Term Expires 2013

### **Water Land Management Advisory Committee**

Margaretha Eckhardt  
Paul Malchodi  
Charles Olmstead  
Barry Rosen  
John Cipar

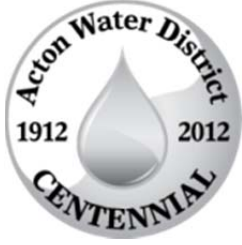
### **Water District Staff**

Matthew L. Mostoller	Environmental Manager
Elaine Lawson	Secretary /A/P Bookkeeper
Elizabeth Secinaro	A/R Bookkeeper/Secretary
Robert Murch	MIS Coordinator
Stephen G. Peterson, Jr.	Superintendent
Charles Rouleau	General Foreman
Andrew Peterson	Assistant Foreman
James Trippier	Operator/Distribution
Robert P. Dionne, Jr.	Operator/Distribution
Keith Kupfer	Operator/Distribution
Matthew Walsh	Operator/Distribution

**OUTDOOR WATER USE RESTRICTIONS  
EFFECTIVE MAY 1 – OCTOBER 1**

- Those of you with even numbered addresses may water outdoors on Tuesdays, Thursdays and Saturdays.
- Those of you with odd numbered addresses may water outdoors on Wednesdays, Fridays and Sundays.
- No lawn watering may occur between 7:00 AM and 7:00 PM. (Watering mid-day wastes water to evaporation.)
- No outdoor usage will be allowed on Mondays.

The Monday restriction will give our storage tanks a chance to recover after the weekend. Maintenance of adequate levels is critical to serving both our domestic needs, as well as providing fire protection, if needed.



Water Supply District of Acton  
P.O. Box 953  
Acton, MA 01720

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