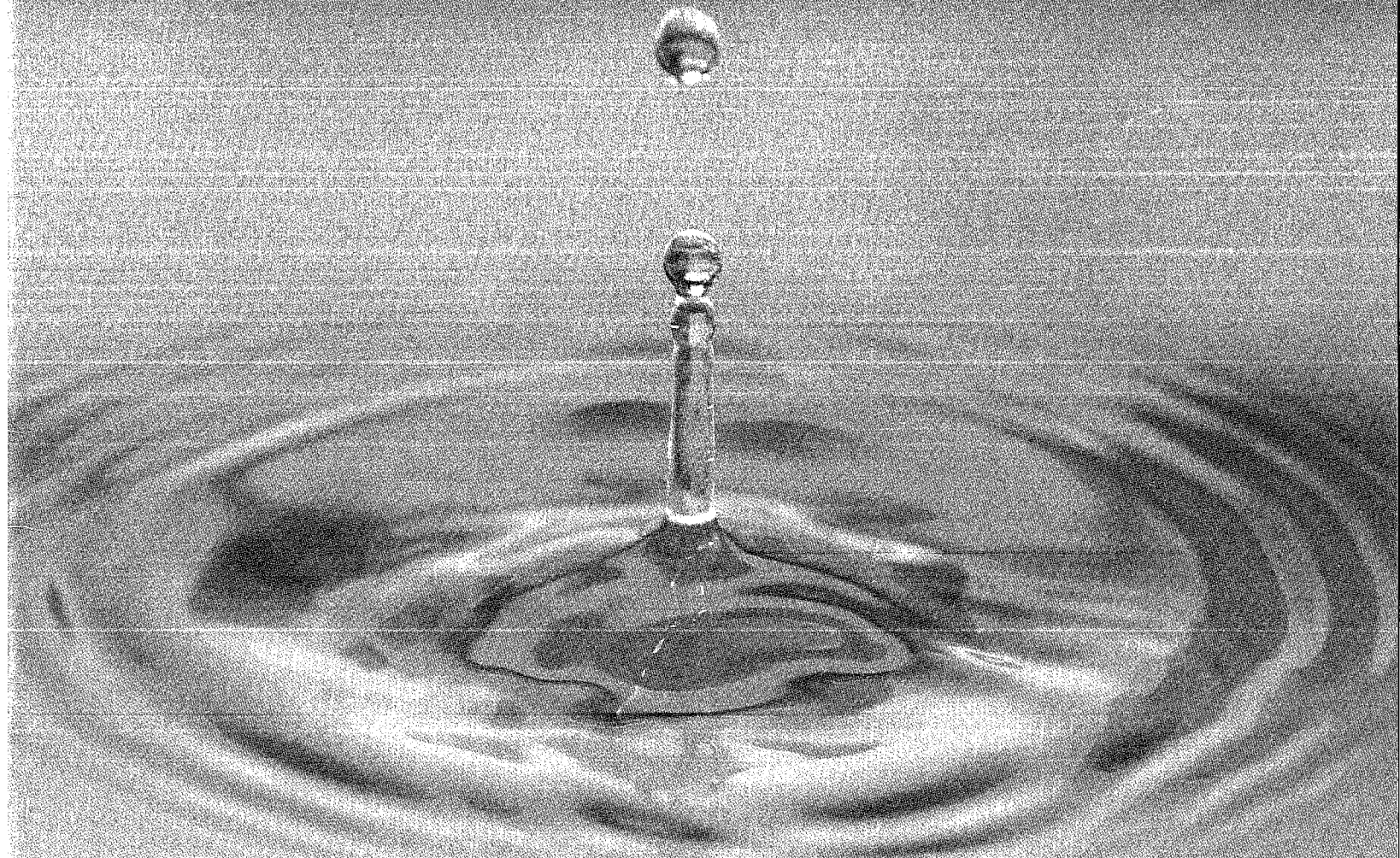


# Acton Water District

## Annual Report

for the year ending December 31, 2006

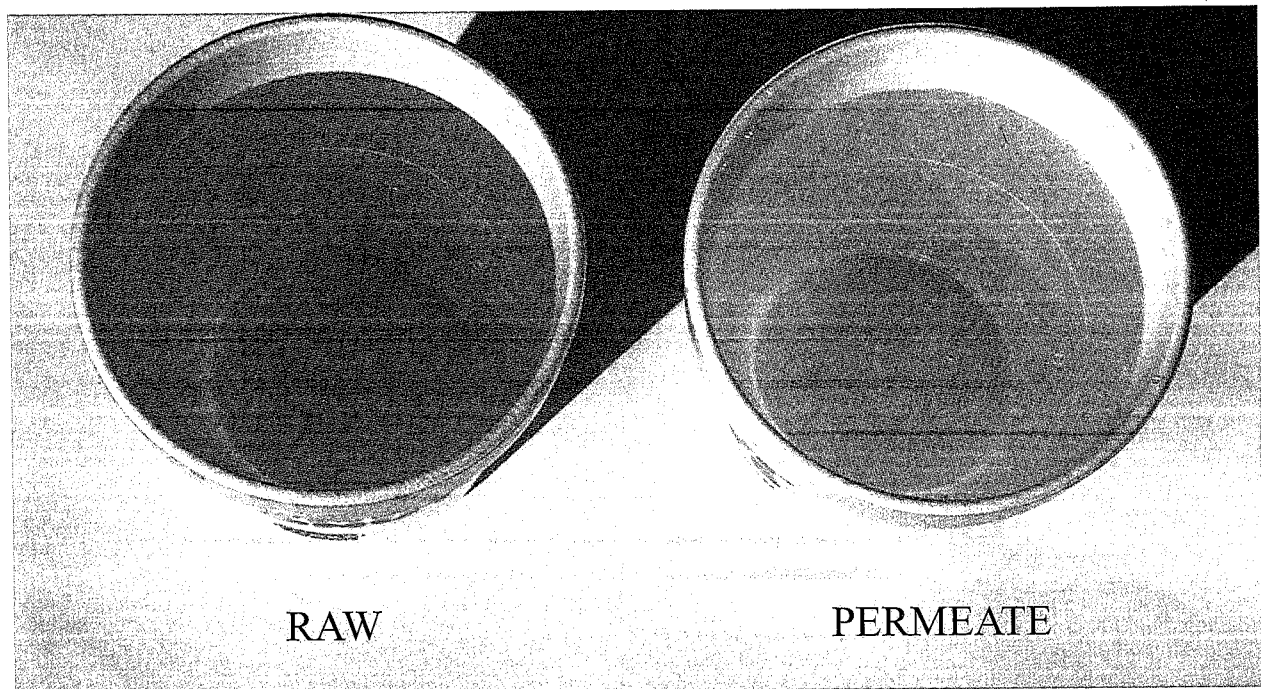


Warrant Articles for  
the Annual Meeting

March 21, 2007

# **Kennedy/Marshall Treatment Plant**

Articles #9 and #10



**After extensive piloting in 2005 and 2006 it was determined that a membrane filtration plant will yield the results shown above.**

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

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

Commissioners meet on the second and fourth Monday of each month, at  
7:30 P.M., 693 Massachusetts Avenue, Acton  
The public is welcome to attend

---

# Water District Organization

## ELECTED OFFICIALS

### Commissioners

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

Term Expires 2007  
Term Expires 2008  
Term Expires 2009

### District Clerk

Charles E. Orcutt III

Term Expires 2008

### District Moderator

Richard P. O'Brien

Term Expires 2009

## APPOINTED OFFICIALS

### Finance Committee

Theodore Jarvis, Chairman  
Charles Bradley  
William L. Kingman

Term Expires 2007  
Term Expires 2008  
Term Expires 2009

### District Manager

James L. Deming

Contract Expires 2007

### Treasurer/Collector

Mary J. Bates

Term Expires 2007

### District Counsel

Mary Bassett-Stanford

Term Expires 2007

### District Assistant Clerk

Helen F. Argento

Term Expires 2007

### Commissioners Secretary

Nancy Peterson

Term Expires 2007

### Auditor

Maureen Waters Mara, CPA, MST

Term Expires 2007

### Water Land Management

#### Advisory Committee

John Cipar  
Margaretha Eckhardt  
Paul Malchodi  
Charles Olmstead  
Barry Rosen

### Water District Staff

Jane Ceraso

Environmental Manager

Elaine Lawson

Secretary /A/P Bookkeeper

Elizabeth Secinaro

A/R Bookkeeper/Secretary

Stephen G. Peterson, Jr.

Superintendent

Robert Koch

General Foreman

Paul McGovern

Operator/Pump Stations

Patrick DeCesare

Operator/Distribution

Charles Rouleau

Operator/Distribution

Andrew Peterson

Operator/Distribution

James Trippier

Operator/Distribution

Robert P. Dionne, Jr.

Operator/Distribution

Robert Murch

MIS Coordinator

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-The Clubhouse at Nagog Woods, 100 Nonset Path  
Precincts 2 & 6-Conant School, 80 Taylor Road  
Precincts 3, 4 & 5-Blanchard Auditorium R.J. Grey Jr. High School  
Acton, Massachusetts

On Tuesday, March 27, 2006  
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

## **Water Supply District of Acton**

### **W A R R A N T**

**March 21, 2007**

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

Acton Boxborough High School  
Common C Cafetorium  
36 Charter Road  
Acton, Massachusetts

On Wednesday, March 21, 2007  
7:30 P.M.

Then and there to Act on the following Articles:



## **Warrant 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, 2007, 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 transfer from Surplus Revenue the sum of \$25,000 to clean and rehabilitate existing wells throughout the District, or to take any other action relative thereto.

**Article 6.** To see if the District will vote to transfer from Surplus Revenue the sum of \$25,000 for the purpose of repairing emergency water main breaks, 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 \$20,000 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 8.** To see if the District will vote to transfer from Receipt Reserve for Appropriation Account (W.R. Grace settlement) the sum of \$125,000 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 9.** To see if the District will vote to transfer from Receipt Reserve for Appropriation Account (W.R. Grace settlement) the sum of \$600,000 for the engineering services and related costs and expenses associated with the design and construction of a water treatment facility at the Kennedy and Marshall well sites off of Main Street in North Acton or to take any other action relative thereto.

**Article 10.** To see if the District will vote to appropriate \$4,400,000 for the construction and related costs of a water treatment facility at the Kennedy and Marshall well sites off of Main Street in North Acton, and that to meet this appropriation, the Treasurer, with the approval of the Water Commissioners, is authorized to borrow up to \$4,400,000 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 11.** 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 \$225.00, Article 5, of the Annual Meeting of March 15, 2006, for the inspection and cleaning of the existing water tanks throughout the District.
- B. Unexpended balance in the sum of \$880.00, Article 6, of the Annual Meeting of March 15, 2006, for purchase of a new four-wheel drive truck.
- C. Unexpended balance in the sum of \$15,973.57, Article 5, of the Annual Meeting of March 17, 2004, for purchase of a new automobile.

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 22<sup>nd</sup> day of January in the year two thousand and seven.

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

A TRUE COPY ATTEST:

Charles E. Orcutt, III  
District Clerk

## Report of Commissioners

The Commissioners are pleased to make the following report for calendar year 2006 to the members of the Acton Water District. As the elected executive board of the Water District, it is the responsibility of the Commissioners to establish policy and provide long-range guidance to the District Manager. This year significant actions were taken by the Board regarding the installation of a new water rate structure, continued progress toward the development of the Assabet 3 well, and the implementation of treatment strategies for discolored water.

The District's water rates have been stable for the past four years, but significant increases in health care insurance and retirement contributions necessitated a rate change that was formally approved by the Commissioners in October. This billing structure is progressive, which is intended to promote water conservation; also incorporated in this measure is an abatement program for eligible senior citizens. This rate increase will improve the District's income by 28%, and no additional increases are anticipated for at least three years. To further improve the cash flow, billing has been changed from semiannual to quarterly.

The potential utilization of the Assabet 3 well (originally known as WRG-3) is viewed by the Commissioners to be extremely important to the Acton Water District, because it is believed to be the only significant undeveloped resource within the District's boundaries. This well was deeded to the District as part of the legal settlement with W. R. Grace, and it draws from the same aquifer as the Assabet 1 and 2 wells. District officials and engineering consultants are confident that the water from this source can be effectively treated, but the Commissioners intend to move cautiously through the approval process. Funds were approved by the voters at the last Annual Meeting to conduct initial pumping tests and water quality sampling. All of these actions are in accordance with mandated procedures specified by the State Department of Environmental protection, and must be successfully completed prior to final approval of this well. The formal application process is lengthy and involves extensive public and regulatory input. The District Manager estimates that it is unlikely that Assabet 3 could be connected to the distribution system earlier than 2010.

Water quality issues have been an ongoing concern for the Water District since trace amounts of volatile organic compounds originating from the W. R. Grace facility were first discovered in the Assabet well field in 1978. This year the emphasis for treatment shifted to water discoloration due to high levels of naturally occurring iron and manganese, which has been an intermittent problem at the Kennedy and Marshall wells in North Acton for many years. More recently a similar situation has arisen in areas of South Acton, which was apparently exacerbated by numerous line main breaks during the fall of 2006. Although there are no known health-related issues associated with this type of discoloration, the District is actively pursuing approaches to permanently eliminate the problem. In addition to selective well utilization and an aggressive water main flushing program, a lengthy pilot study of treatment methods for the Kennedy well was completed late this year. An investigation of the color problem in South Acton has been initiated, and appropriate corrective action will be taken once the cause has been identified. The cost of permanent treatment facilities for color removal will be high; initial estimates for a plant to serve the Kennedy well are in the range of \$5 M.

The Commissioners also wish to acknowledge the accomplishments of the District Manager, James Deming, 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 District Manager

The Acton Water District has as its source of water, 21 different wells scattered throughout the town. At all of those sites, we add various elements to improve the water quality. Chlorine is added as a disinfectant, we raise the pH with aeration and hydroxide, we add fluoride as mandated by public vote, we add phosphates to sequester iron and manganese, and we insure that we meet our own strict standards for V.O.C.s with aeration as well.

However, we do not have a full scale treatment plant that is capable of removing specific inorganic contaminants. Articles 9 and 10 on this year's warrant ask for funding to construct a membrane filtration plant at the Kennedy and Marshall Well sites. Once completed, this plant will allow us to remove iron and manganese, as well as organic color, from the raw water prior to pumping into the distribution system. This will solve the "yellow" water problem that has plagued the North Acton area for a number of years.

We anticipate that this treatment plant will be the first of a number of plants that we will need to build in order to continue to provide the highest quality water possible. The South Acton area, which is fed with water primarily from the Assabet and School Street Wells, saw an unacceptable number of "dirty" water events in 2006. In order to address this problem in the long term, we will need to build another treatment plant at the Assabet site.


We have already submitted a plan to D.E.P. to develop the Assabet #3 Well site and have asked that we be allowed to build a filtration plant that will service all three wells at the Assabet location at the same time. We are currently waiting for D.E.P. approval of that plan.

Unfortunately, our wells are scattered throughout the community. This means that we are not able to combine all of these sources and treat them all at a single location. Our only alternative is to construct a number of smaller filtration plants in a variety of locations.

The Kennedy and Marshall Treatment Plant is likely to be the first of more to follow.

I'd like to extend my gratitude to the Town of Acton and all of its employees for their support and cooperation throughout the year. I'd also like to thank the Board of Water Commissioners, the Finance Committee, and all of the other elected and appointed officials of the Acton Water District, without their help, it would not be possible to fulfill all of my responsibilities. Finally, I'd like to thank the residents of the Water District for continued cooperation and understanding throughout the year.

Regards,



James I. Deming  
District Manager

## **Report of the Finance Committee**

This report is for the calendar year ended December 31, 2006.

The Water Supply District of Acton (AWD) is directed by three elected Commissioners, one elected each year for a three year term. The Commissioners set policy for the District and hire a Manager to operate the water supply for the District. A District Moderator and Clerk perform the same functions as those with similar titles in many New England Towns.

The three members of the Finance Committee are appointed by the District Moderator to three year terms with one term expiring each year. Most of the functions of the AWD Finance Committee are analogous to functions of the Town's Finance Committee. We advise the Commissioners on all matters that have an impact on the finances of the District. We review the annual budget and the results of operating with that budget. The committee also monitors the transfers from the Reserve Fund when necessary for budget line item accounts. We review the results of the annual audit. We take a public position about each warrant article that has a financial impact at each Annual and Special District Meeting. We monitor the investments and income of the W.R. Grace Fund. At least one member of the Committee attends each meeting of the Commissioners.

The District is financially healthy. For many years, most capital expenditures have been made from free cash, the equivalent of a company's retained earnings. Certified free cash as of July 1, 2006 was \$449,698. The District currently has no debt. Pending Annual Meeting approval, we anticipate bonding \$4.4 million for the construction of a water treatment facility in North Acton.

Water rates will be raised as of March, 2007, with the expectation that no further increase will be needed for another three years. Water rates are well below the average of nearby towns and the towns with which Acton is often compared.

In 1987, the District received \$2,250,000 from W.R. Grace Co. as a result of a suit for the contamination of the water supply. The money has been invested and some income and some principal are used to keep the water supply free from contamination. As of December 31, 2006, the fund had a market value of \$2,942,506.43. The fund's investments are managed by Brown Brothers Harriman, under guidelines provided by the Finance Committee.

Substantially all the employees of the District are members of the Middlesex Retirement System (MRS). The retirement system is funded by employee and employer contributions. On December 20, 2006, the MRS notified the District of its assessment for FY 2008, which has been included within this budget. Investment performance for the MRS for calendar year 2006, as of November 30, shows that the fund had a total return of 11.52%.

We extend our thanks to the Commissioners and employees of the District. It is a pleasure to work with them.

All meetings of the Finance Committee are posted and are open to the public. We welcome your interest.

Respectfully submitted,  
Theodore Jarvis, Chairman  
Charles Bradley  
William Kingman

## **Environmental Manager's Report for 2006**

On the environmental front, the Acton Water District (AWD) accomplished the following in 2006:

### **Environmental Compliance**

We completed all drinking water monitoring and notification requirements under the Safe Drinking Water Act (SDWA.) We experienced several coliform detections, but fortunately the problems were all quickly resolved. We completed the last in a series of a pilot studies to evaluate possible treatment alternatives to reduce natural organic color, iron and manganese and meet future SDWA requirements at the Kennedy and Marshall wells, and initiated the state treatment plant approval process.

### **Water Conservation**

During Drinking Water Week in early May, we held a hands-on rain barrel workshop jointly with the Acton Science Discovery Museum, educating parents and children about the amount of water that could be saved by using a rain barrel. We continued our fruitful collaboration with the Acton Garden Club's Water Wise Committee, hosting a March water conservation workshop for new Acton residents, and developing a new resident's water conservation package. I continued to serve as the chair of the New England Water Works Association (NEWWA) Conservation Committee, which gives me an opportunity to network with other water supplies who are involved in water conservation efforts in New England.

### **Source Water Protection**

We partnered with water department staff from several surrounding towns to win a grant from the Toxics Use Reduction Institute (TURI) at the University of Massachusetts Lowell for a multi-town pesticide awareness project. Under this project, we provided outreach to landscape professionals on ways to protect our drinking water from chemicals used in the lawn care industry. In May, we hosted a healthy landscape workshop jointly with the Butterbrook Farm in North Acton. We were awarded a grant from the Massachusetts Executive Office of Environmental Affairs to conduct a watershed improvement project to protect water quality at the Kennedy and Marshall wells.

### **School Education Program**

Taught over 600 Acton-Boxborough students involved in water-related classroom curriculum. Provided tours of our Conant wells to over 350 Acton-Boxborough Elementary and High School students. We participated in the Acton-Boxborough Parent Involvement Project's "Science and Technology Fest" at the Junior High School with several hands-on water demonstrations. We provided outreach to participants of all ages at the Saint Matthews Church *Earth Day* in April.

### **WR Grace Site Cleanup**

After decades of negotiation and investigation, The United States EPA and Massachusetts DEP determined the final cleanup decisions for the WR Grace-Acton Superfund site. We continued our participation in technical and public meetings and review of documents related to the Acton-WR Grace site cleanup process. In late 2006 the Acton Water District commented on Grace's draft plan for long-term, ongoing monitoring of groundwater at the site, our primary focus continuing to be the protection of all current and possible future sources of drinking water in Acton.

Respectfully Submitted,



Jane Ceraso  
Environmental Manager

## **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 the systems critical to the smooth running of the Acton Water District and my commitment is to develop and transform the District's information systems.

### **Software/Application Development**

All of the software applications that manage the financial and regulatory aspects of the Acton Water District have been created using Visual Basic 6.0. This development language created by Microsoft is slowly being phased out and eventually replaced by Visual Basic.net and I have been working on converting and enhancing the functionality of all these applications.

A big challenge this year was dealing with the amount of SPAM that was flooding our email server. Every year more and more Spammers find our email addresses and this year we needed a solution. I installed Spam Killer by McAfee on our email server that utilizes blacklists to block SPAM. The program routes 98 % of the spam correctly and has significantly reduced the time it takes to sort through a flooded Inbox for good and bad emails.

### **Hardware/Technology**

We purchased a new copy machine in the last year that significantly outperforms our last. All employees now have the ability to scan to desktop and fax from desktop, which we never had before. One big project that went on this year was to scan, convert and archive all of the Annual Reports since the Water District's inception in 1912.

We replaced our Voice Mail system this year with the Avaya IP Office product. Avaya IP Office is the next generation in Voice Mail systems and allows the Water District to manage and control voicemail more effectively while leveraging the newest technologies to provide better and more reliable customer service.

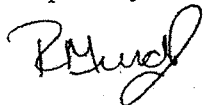
### **RF Transponder/Meter Upgrade**

I want to say thank you to all the customers that responded to our mailings regarding the meter upgrade process. The meter replacement process was a huge success and just in time for our quarterly billing to begin. There are only 75 or so meters, out of roughly 6000, left to upgrade and those meters will be focused on for the upcoming year. This newest technology by Badger Meter provides the Water District the ability to read meters faster, identify potential leaks to customers sooner and provide more accurate readings for possibly decades rather than years.

### **Cross Connection program**

This program is directed at commercial, municipal, institutional and industrial locations served by the District. Testing is done either annually or semi-annually depending on the degree of hazard and surveys are done to identify new hazards. All the data collected from testing is documented in a database application and allows staff to identify testing dates, state reporting and historical archiving. We have not had a backflow incident to date.

Respectfully Submitted,



Robert Murch  
MIS Coordinator

## **Report of the District Manager**

The following report covers the activities of the District in 2006.

• New Meter Installations	62
• New Housing Units (single family)	48
• New Multi-Family Units	14
• Old meters replaced with radio read meters	240
• Service lines replaced or renewed	15
• Water mains repaired	11
• Fire hydrants repaired or replaced	5

Total gallons pumped in 2006 – 586,954,332 gallons

WATER SUPPLY DISTRICT OF ACTON

FINANCIAL STATEMENTS

JUNE 30, 2006

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# Mara & Associates, PC

## Certified Public Accountants

Maureen Waters Mara, CPA, MST  
70 Junction Square Drive  
Concord, MA 01742

Phone: 978-369-9905  
Fax: 978-371-2931  
Email: mwm@maracpa.com

Page 1

### 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, 2006, 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, 2006, 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.

The management's discussion and analysis on pages 2 - 3 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Water Supply District of Acton basic financial statements. The Supplemental Schedule of Capital Projects Activity on page 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements, and is fairly presented, in all material respects, in relation to the basic financial statements in conformity with accounting principles generally accepted in the United States of America.

*Mara & Associates, PC*

Mara & Associates, PC  
August 10, 2006

## **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, 2006.

### **Financial Highlights**

The assets of the Water Supply District of Acton exceeded its liabilities at the close of the fiscal year by \$20,526,088. (net assets). Of this amount, \$1,127,789 (unrestricted net assets) may be used to meet the ongoing obligations of the District.

The total assets of the District are \$21,037,097. Of this amount, \$1,951,714 represents current assets and \$19,085,383 represents capital assets.

The total liabilities of the District are \$511,009. Of this amount, \$381,105 represents current liabilities and \$129,904 represents long term liabilities.

Total net assets of the District are \$20,526,088. This includes \$18,713,383 invested in capital assets, net of related debt, \$684,916 which is restricted for capital projects and \$1,127,789 which is unrestricted.

The overall financial position of the District is stable. The change in net assets for the fiscal year amounts to a decrease of \$162,293.

### **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 exceeded budgeted revenues by \$197,168. Actual expenditures were less than budgeted expenditures by \$133,032.

The fiduciary fund financial statements contain revenues and expenses relating to the W.R. Grace Fund, a restricted fund which can only be used for expenditures relating to improving water quality.

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

Income for the Water Supply District of Acton is generated from water rates, installation of new services and interest income.

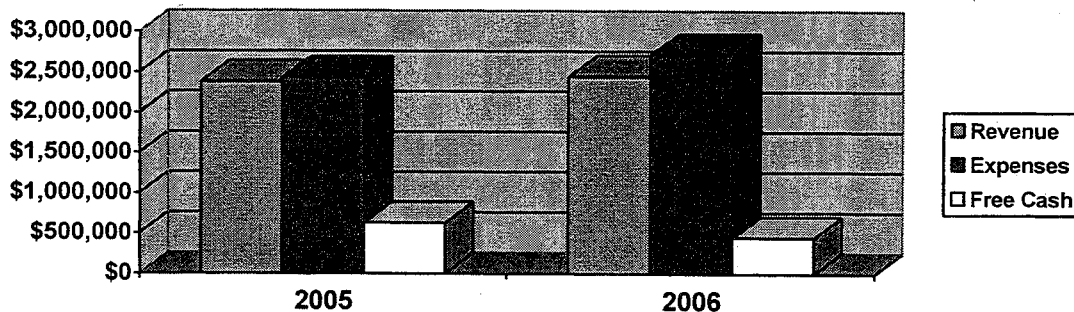
Income for the current fiscal year exceeded the income for the previous fiscal year by \$93,837. Income from water rates and services was \$79,687 greater than last year. Interest income of \$40,324 reflects an increase of \$14,150 over the previous fiscal year.

The total revenue for the District was \$2,448,388. Revenue is generated from the sale of water and charging demand fees for new connections according to a schedule adopted by the Board of Water Commissioners. \$40,324 in income was generated from investment income.

Expenditures for the current fiscal decreased from the previous fiscal year by \$96,491. Total expenditures for the year amounted to \$2,718,602.

At the close of the fiscal year the Unreserved Fund Balance for the General Fund (Free Cash) was \$449,698. This represents a decrease of \$182,127.

At the close of the fiscal year there was a balance of \$684,916 restricted for capital projects. This represents a decrease of \$88,086 from the previous fiscal year.



### Capital Assets

The Water Supply District of Acton's investment in capital assets as of June 30, 2006 amounts to \$19,085,383 (net of accumulated depreciation). This investment includes land, buildings and improvements, pumping stations and tanks, infrastructure and improvements, machinery and equipment. The District added \$279,260 in capital assets this year. The District transferred \$670,000 from the general fund to the capital projects fund to fund these expenditures.

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 \$738,682.

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

### Fiscal Year 2007

The District has appropriated a balanced annual budget for FY 2007 of \$2,426,273. There is a rate increase planned for FY 2008. All short term debt will be paid off in FY 2007. The District anticipates that revenues and expenses will be in line with the current fiscal year.

**WATER SUPPLY DISTRICT OF ACTON**

Page 4

## Statement of Net Assets

June 30, 2006

*ASSETS**Current Assets*

Cash and Cash Equivalents	\$1,134,613
Accounts Receivable	102,100
Unbilled Accounts Receivable	<u>715,000</u>

Total Current Assets	<u>1,951,714</u>
----------------------	------------------

*Non Current Assets**Capital Assets*

Land	777,225
Depreciable Infrastructure, net	16,748,250
Depreciable Buildings, Property & Equipment, net	<u>1,559,908</u>

Total Non Current Assets	<u>19,085,383</u>
--------------------------	-------------------

Total Assets	<u><u>\$21,037,097</u></u>
--------------	----------------------------

*LIABILITIES AND NET ASSETS**LIABILITIES**Current Liabilities*

Short Term Debt	\$372,000
Accrued Interest Payable	<u>9,105</u>

Total Current Liabilities	<u>381,105</u>
---------------------------	----------------

*Long Term Liabilities*

Accrued Compensated Absences	<u>129,904</u>
------------------------------	----------------

Total Liabilities	511,009
-------------------	---------

*NET ASSETS*

Invested in Capital Assets, net of related debt	18,713,383
Restricted for Capital Projects	684,916
Unrestricted	<u>1,127,789</u>

Total Net Assets	<u>20,526,088</u>
------------------	-------------------

Total Liabilities and Net Assets	<u><u>\$21,037,097</u></u>
----------------------------------	----------------------------

**WATER SUPPLY DISTRICT OF ACTON**

Page 5

## Statement of Activities

For the Year Ended June 30, 2006

*REVENUES*

Water Rates and Services	\$2,394,447
Interest Income	40,324
Total Revenues	<u>2,434,770</u>

*EXPENSES*

Salaries and Wages	930,945
Depreciation Expense	738,682
Lights, Power and Fuel	270,000
Health and Life Insurance	196,323
Maintenance and Operations	104,411
Middlesex Retirement	79,265
Insurance	39,293
Auto Maintenance and Fuel	26,406
Chemicals	20,000
Interest Expense	18,599
Legal	18,547
Reserve Expense	15,500
Laboratory Analysis	15,078
Education	15,000
Audit	14,500
Computer Maintenance	14,333
Information Reports	14,232
Office Supplies	12,752
Paving	11,433
Engineering	11,283
Postage	7,462
Hydrants	7,398
Telephone	5,025
D.E.P. Withdrawal and Fees	4,809
Meters	2,976
Accounting	1,000
Petty Cash	800
Bank Fees	630
Backflow	382

Total Expenditures	<u>2,597,064</u>
--------------------	------------------

*CHANGE IN NET ASSETS* (162,293)

Net Assets - Beginning of Year	<u>20,688,381</u>
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Net Assets - End of Year	<u>\$20,526,088</u>
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**WATER SUPPLY DISTRICT OF ACTON**  
Governmental Funds - Balance Sheet  
June 30, 2006

Page 6

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
<i>ASSETS</i>			
Cash and Cash Equivalents	\$1,131,134	\$3,479	\$1,134,613
Accounts Receivable	102,100		102,100
Less Reserve for Uncollectible	(102,100)		(102,100)
Due from General Fund		681,437	681,437
Total Assets	<u>\$1,131,135</u>	<u>\$684,916</u>	<u>1,816,051</u>

*LIABILITIES AND FUND BALANCES*

*LIABILITIES*

Due to Capital Projects Fund	\$681,437		681,437
Total Liabilities	<u>681,437</u>	<u>0</u>	<u>681,437</u>

*FUND BALANCES*

Unreserved	449,698		449,698
Reserved for Capital Projects		\$684,916	684,916
Total Fund Balances	<u>449,698</u>	<u>684,916</u>	<u>1,134,614</u>
Total Liabilities and Fund Balances	<u>\$1,131,135</u>	<u>\$684,916</u>	<u>1,816,051</u>



**WATER SUPPLY DISTRICT OF ACTON**

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Governmental Funds - Statement of Revenues, Expenditures and  
Changes in Fund Balances  
For the Year Ended June 30, 2006

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
<b>REVENUES</b>			
Water Rates and Services	\$2,408,065		\$2,408,065
Interest Income	35,478	\$4,846	40,324
Total Revenues	2,443,543	4,846	2,448,388
<b>EXPENDITURES</b>			
Salaries and Wages	894,505		894,505
Bonds, Interest and Fees	310,000	326,000	636,000
Lights, Power and Fuel	270,000		270,000
Health and Life Insurance	196,323		196,323
Maintenance and Operations	104,411		104,411
Middlesex Retirement	79,265		79,265
Insurance	39,293		39,293
Chemicals	20,000		20,000
Auto Maintenance and Fuel	26,406		26,406
Legal	18,547		18,547
Laboratory Analysis	15,078		15,078
Information Reports	14,232		14,232
Office Supplies	12,752		12,752
Audit	14,500		14,500
Education	15,000		15,000
Paving	11,433		11,433
Hydrants	7,398		7,398
Engineering	11,283		11,283
Postage	7,462		7,462
Telephone	5,025		5,025
D.E.P. Withdrawal and Fees	4,809		4,809
Computer Maintenance	14,333		14,333
Reserve Expense	15,500		15,500
Backflow	382		382
Bank Fees	630		630
Petty Cash	800		800
Meters	2,976		2,976
Accounting	1,000		1,000
Capital Project Expenditures		279,259	279,259
Total Expenditures	2,113,343	605,259	2,718,602
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	330,200	(600,413)	(270,213)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from General Fund to Capital Projects Fund	(670,000)	670,000	0
Transfers from Capital Projects Fund to General Fund	157,673	(157,673)	0
Net Change in Fund Balances	(182,127)	(88,086)	(270,213)
Fund Balances - Beginning of Year	631,825	773,002	1,404,827
Fund Balances - End of Year	\$449,698	\$684,916	\$1,134,614

**WATER SUPPLY DISTRICT OF ACTON**

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Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances  
to the Statement of Net Assets - For the Year Ended June 30, 2006

Total Governmental Fund Balances	\$1,134,613
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds.	19,085,383
The Statement of Activities accrues accounts receivable on billed and unbilled water pumped, whereas in the governmental funds, revenue is not reported until collected.	
Accounts receivable	102,100
Unbilled accounts receivable	715,000
The Statement of Activities includes short term debt and the related accrued interest, whereas in governmental funds these are not reported until due.	
Short term debt	(372,000)
Accrued interest payable	(9,105)
Accrued compensated absences are not due and payable in the current period, and therefore are not reported in the governmental funds.	(129,904)
Net Assets of Governmental Activities	<u>\$20,526,088</u>

**WATER SUPPLY DISTRICT OF ACTON**

Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2006

Net Change in Fund Balances - Total Governmental Funds	(\$270,213)
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	279,260
Depreciation expense	(738,682)
Some revenue reported in the Statement of Activities does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.	
Water revenue	(13,614)
Some expenses reported in the governmental funds that required the use of current financial resources had been accrued in the prior year Statement of Activities. Therefore these expenses are not reported as current expenditures in the Statement of Activities.	
Interest expense	4,401
Salaries and wages (compensated absences)	(36,445)
The repayment of the principal of long-term debt consumes the financial resources of governmental funds, but it has no effect on net assets - Principal paid on bonds	613,000
Change in Net Assets of Governmental Activities	<u>(\$162,293)</u>

**WATER SUPPLY DISTRICT OF ACTON**

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General Fund - Statement of Revenues, Expenditures and Changes

in Fund Balance - Budget and Actual

For the Year Ended June 30, 2006

	<i>Budget</i>	<i>Actual</i>	<i>Variance Positive (Negative)</i>
<b>REVENUES</b>			
Water Rates and Services	\$2,246,375	\$2,408,065	\$161,690
Interest Income	0	35,478	35,478
Total Revenues	2,246,375	2,443,543	197,168
<b>EXPENDITURES</b>			
Salaries and Wages	950,000	894,505	55,495
Bonds, Interest and Fees	310,000	310,000	0
Lights, Power and Fuel	270,000	270,000	0
Health and Life Insurance	218,610	196,323	22,287
Maintenance and Operations	105,000	104,411	589
Middlesex Retirement	79,265	79,265	0
Insurance	46,000	39,293	6,707
Chemicals	20,000	20,000	0
Reserve Fund	25,000	15,500	9,500
Laboratory Analysis	21,000	15,078	5,922
Auto Maintenance and Fuel	30,000	26,406	3,594
Information Reports	25,000	14,232	10,768
Telephone	10,000	5,025	4,975
Legal	20,000	18,547	1,453
Computer Maintenance	15,000	14,333	667
Office Supplies	15,000	12,752	2,248
Education	15,000	15,000	0
Audit	14,500	14,500	0
Paving	12,000	11,433	567
Engineering	12,000	11,283	718
Hydrants	10,000	7,398	2,602
Postage	7,500	7,462	38
D.E.P. Withdrawal and Fees	6,500	4,809	1,691
Bank Fees	2,000	630	1,370
Cross Connection	2,000	382	1,618
Accounting	1,000	1,000	0
Meters	3,000	2,976	24
Petty Cash	1,000	800	200
Total Expenditures	2,246,375	2,113,343	133,032
<b>REVENUES OVER EXPENDITURES</b>	0	330,200	330,200
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from General Fund to Capital Projects Fund	(670,000)	(670,000)	0
Transfers from Capital Projects Fund to General Fund	157,673	157,673	0
Net Change in Fund Balance	(512,327)	(182,127)	330,200
Budgetary Fund Balance - Beginning of Year	631,825	631,825	0
Budgetary Fund Balance - End of Year	\$119,498	\$449,698	\$330,200

SEE ACCOMPANYING NOTES AND ACCOUNTANTS REPORT

**Mara & Associates, PC**  
 Certified Public Accountants

**WATER SUPPLY DISTRICT OF ACTON**

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Fiduciary Fund - Statement of Fiduciary Net Assets - WR Grace Fund  
June 30, 2006

*ASSETS**Current Assets*

Cash and Cash Equivalents

\$515,085

Investments

2,391,257

Total Assets

\$2,906,342*NET ASSETS*

Restricted for WR Grace Fund (water improvement activities)

\$2,906,342**WATER SUPPLY DISTRICT OF ACTON**

Fiduciary Fund - Statement of Changes in Fiduciary Net Assets - WR Grace Fund  
For the Year Ended June 30, 2006

*ADDITIONS*

Dividend and Interest Income

\$108,899

Net Increase in the Fair Value of Investments

130,054

Total Additions

238,952*DEDUCTIONS*

Investment Management Fees

23,587

Maintenance and Operations

74,522

Pilot Study

81,622

Total Deductions

179,731

Change in Net Assets

59,221

Net Assets - Beginning of Year

2,847,121

Net Assets - End of Year

\$2,906,342

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Financial Statements**  
**June 30, 2006**

**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) is reported in three components: invested in capital assets, net of related debt, restricted for capital projects and unrestricted.

**COMMONWEALTH OF MASSACHUSETTS** - This financial model presents the District's governmental funds (the general fund and the capital projects fund). 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 and the WR Grace Fiduciary 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 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 Financial Statements**  
**June 30, 2006**

**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 its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The District has not experienced any losses in such accounts. The District believes it is not exposed to any significant credit risk on cash.

**NOTE 3 - INVESTMENTS**

The WR Grace Fund investments are managed pursuant to Massachusetts General Laws. The objective of the Grace Fund is to cover major capital expenses needed to improve water quality or quantity. The fund is managed by Brown Brothers Harriman with the guideline that there is low risk to principal while providing a continuing revenue stream.

The Finance Committee of the District has established investment objectives such that funds are to be invested 30-50% in equities and 50-70% in fixed income obligations, with less than 10% of the portfolio in cash equivalents. At June 30, 2006, the funds were invested 43% in equities, 41% in fixed income obligations and 16% in cash equivalents.

The WR Grace Fund investments are carried at fair value. During the year ended June 30, 2006, the District realized a net gain of \$160,666 from the sale of investments. The net increase in the fair value of investments during the year was \$130,054. These amounts take into account all changes in fair value (including purchases and sales) that occurred during the year.

During the year ended June 30, 2006 the Finance Committee became aware that approximately half of the WR Grace Fund investments were not on the "legal list" of investments permitted by Chapter 44, Section 55 of the Massachusetts General Laws. The Finance Committee, in cooperation with Brown Brothers Harriman, has initiated a comprehensive restructuring of the investment portfolio to bring it into compliance with the legal list. This restructuring is being done as quickly and as prudently possible.

**NOTE 4 - INTERFUND RECEIVABLE AND PAYABLE**

At June 30, 2006, \$681,437 is due to the Capital Projects Fund from the General Fund on Governmental Funds - Balance Sheet.

**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, 2006 were \$79,265.

The District has a voluntary Section 457 retirement plan. Employees may make pre-tax contributions, and the District will match contributions up to 3% of the participating employee's base salary. The maximum employee and District combined contribution is \$15,000 per year (\$20,000 for employees age 50 or older). District match contributions for the year ended June 30, 2006 were \$21,428, which are included in Salaries and Wages.



**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Financial Statements**  
**June 30, 2006**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the District the year ended June 30, 2006 consisted of the following:

Description	Beginning Balance	Additions	Reclasses	Ending Balance
Land	\$ 777,225			\$ 777,225
Infrastructure	26,373,308	\$ 187,896	\$ 227,900	26,789,104
Buildings	520,000			520,000
Vehicles	310,508	2173		312,681
Machinery & Equipment	2,107,813	89,191		2,197,004
Capital Assets Under Construction	227,900		(227,900)	0
<b>Total at Historical Cost</b>	<b>30,316,754</b>	<b>279,260</b>	<b>0</b>	<b>30,596,014</b>
Less Accumulated Depreciation for:				
Infrastructure	9,504,963	535,891		10,040,854
Buildings	203,875	13,000		216,875
Vehicles	155,599	36,566		192,165
Machinery & Equipment	907,512	153,225		1,060,737
<b>Total Accumulated Depreciation</b>	<b>10,771,949</b>	<b>738,682</b>		<b>11,510,631</b>
<b>Capital Assets, Net</b>	<b><u>\$19,544,805</u></b>			<b><u>\$19,085,383</u></b>

**NOTE 7 - SHORT TERM DEBT**

Short-Term Debt consisted of the following general obligation bonds at June 30, 2006:

Description	Original Amount	Current Rate	Date of Issue	Date of Maturity	Balance 6/30/06
Water Mains '03	\$650,000	3.45%	08/26/05	08/26/06	\$210,000
Water Mains '05	650,000	3.79%	12/30/05	12/30/06	<u>162,000</u>
<b>Total</b>					<b><u>\$372,000</u></b>

The water mains have been financed with short term borrowings that the District refinances annually. The current debts mature in August and December 2006. For the past few years the District has paid down a substantial amount of principal when the debts have come due, and has rolled over the remaining principal into new short term borrowings. Interest expense of \$18,599 reported in the Statement of Activities reflects the accrual basis calculation of interest actually incurred during the year ended June 30, 2006, regardless of when the actual payments of interest were made by the District.

The amounts needed to pay debt requirements during the year ending June 30, 2007 are as follows:

Principal	\$ 372,000
Interest	<u>17,255</u>
<b>Total</b>	<b><u>\$ 389,225</u></b>

**WATER SUPPLY DISTRICT OF ACTON**  
**Notes to the Financial Statements**  
**June 30, 2006**

During the year ended June 30, 2006, the following breakdown of payments is reported as "Bonds, Interest and Fees" in the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances:

Water Mains '03 – principal	\$ 125,000
Water Mains '05 – principal	162,000
Interest expense paid	<u>23,000</u>
Total "Bonds, Interest and Fees"	<u>\$ 310,000</u>

The District had borrowed \$650,000 for the Water Mains '05 project. The project was completed substantially below expected cost. The District paid down an additional \$326,000 against the Water Mains '05 short term debt from those segregated funds. The District still has \$3,479 in bonded cash that it will apply against the Water Mains '05 short term debt in the year ending June 30, 2007.

**NOTE 8 - COMMITMENTS**

The District has entered into certain contracts for water main installations, for development of well control systems, for improvements to existing water lines, for improvements to water quality, for the purchase of a utility vehicle and for the construction of an addition to the maintenance garage.

Voters at the 2002 Annual Meeting authorized the District to issue \$1,500,000 in new bonded indebtedness for the purpose of constructing water mains. During the year ended June 30, 2003, the District issued \$650,000 of bonds, of which \$210,000 remains outstanding. During the year ended June 30, 2005, the District issued another \$650,000 of bonds from the original authorization of \$1,500,000, of which \$162,000 remains outstanding. The District has \$200,000 remaining in authorized but unissued bonds.

The District has joined in a contingent fee class action lawsuit with other municipalities and organizations to challenge major gas and oil companies for allegedly polluting water supplies with the chemical MTBE.

CONCLUDED.

**WATER SUPPLY DISTRICT OF ACTON**

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Supplemental Schedule of Governmental Fund Balance - Capital Projects Activity  
For the Year Ended June 30, 2006

	<i>BEGINNING BALANCE 06/30/05</i>	<i>TRANSFERS (TO)FROM GEN'L FUND</i>	<i>PAYMENTS MADE</i>	<i>PAYMENTS RECEIVED</i>	<i>BOND PAYDOWN</i>	<i>ENDING BALANCE 06/30/06</i>
4WD Pickup 05	3,840	(2,049)	1,791			0
Assabet I Well Replacement 04	150,274	(150,274)				0
Dump Truck with Plow 04	15,974					15,974
Garage Addition 06	0	500,000				500,000
Great Hill Tank 03, 04	596		596			0
Inspect Clean Storage Tanks	0	17,000	16,775			225
Leak Detection Survey 06	0	13,000				13,000
Radio Read Meters 05	59,191		59,191			0
Radio Read Meters 06	0	30,000	30,000			0
Truck 05	4,832	(4,832)				0
Utility Service Vehicle 06	0	50,000				50,000
Vehicle 05	900	(518)	382			0
Water Main Emergency 04	8,507		8,507			0
Water Main Emergency 05	20,000		1,101			18,899
Water Main Emergency 06	0	10,000				10,000
Water Main Replacement 03	5,799		5,799			0
Water Main Replacement 05	10,000		10,000			0
Water Main Replacement 06	0	25,000	2,229			22,771
Water Mains Bonded 05	428,676		104,045	4,846	326,000	3,477
Well Clean & Rehab 05	30,000		4,430			25,570
Well Clean and Rehab 04	34,413		34,413			0
Well Clean and Rehab 06	0	25,000				25,000
	<u>773,002</u>	<u>512,327</u>	<u>279,259</u>	<u>4,846</u>	<u>326,000</u>	<u>684,916</u>

## Special Meeting Minutes November 27, 2006

A Special Annual Meeting of the Water Supply District of Acton was held on November 27, 2006. Enclosed are the Articles and Abstracts of the actions taken at this meeting.

Articles 1 - 4 call for transfers from Surplus Revenue.

**Article 1.** To see if the District will vote to transfer from Surplus Revenue the sum of \$52,500.00 for the purpose of updating the District's Master Plan, or to take any other action relative thereto.

Passed: Unanimous

**Article 2.** To see if the District will vote to transfer from Surplus Revenue the sum of \$30,000.00 for the purpose of purchasing a new service vehicle and to authorize the Commissioners to trade or sell the District's 1996 Ford Escort, or to take any other action relative thereto.

Passed: Unanimous

**Article 3.** To see if the District will vote to transfer from Surplus Revenue the sum of \$20,000 for the purpose of repairing and replacing outdated water mains throughout the District, or to take any other action relative thereto.

Passed: Unanimous

**Article 4.** To see if the District will vote to transfer from Surplus Revenue the sum of \$65,000 to supplement Article 13 of the Annual Meeting of March 15, 2006 for the purpose of constructing an addition to the existing garage in order to store the District's vehicles and equipment, and to install auxiliary power for the garage and office complex at the District's main facility at 693 Massachusetts Avenue, Acton, or to take any other action relative thereto.

Passed: Unanimous

Sincerely,



Chip Orcutt

Clerk

Water Supply District of Acton

## **Annual Meeting Minutes March 15, 2006**

The Annual Meeting of the Water Supply District of Acton was held on March 15<sup>th</sup> 2006. Enclosed are the Articles and Abstracts of the actions taken at this meeting. All Articles were passed unanimously.

Articles 5 through 11 and 13 & 15 call for transfers from Surplus Revenue. Also enclosed is an annual report for the District.

## **Annual Election Results 2006**

Results for the Annual Election held on March 28 2006 for the District are:

Held at the 6 precincts of the Town of Acton. The polls were open from 7AM to 8 PM.

Number of Ballot casts: 3033

Moderator (winner)	Richard P. O'Brien	3 Year Term	2348 votes
Commissioner (winner)	Leonard A. Phillips	3 Year Term	2272 votes

Sincerely,



Chip Orcutt  
Clerk  
Water Supply District of Acton

## **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.