

Annual Report

ACTON WATER DISTRICT

For the year ending December 31, 2020



Warrant Articles for the Annual Meeting

May 5, 2021



Pictured left to right are District Manager Chris Allen and Commissioners Erika Amir-Lin, Barry Rosen, and Stephen Stuntz

Commissioners typically meet on the second and fourth Monday of each month, at 7:00 P.M., 693 Massachusetts Avenue, Acton.

Meeting dates/times, agendas, and minutes are posted on our website www.actonwater.com

The public is welcome to attend, please join us!

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www.actonwater.com

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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:

*All Precincts voting at Blanchard Auditorium
R.J. Grey Junior High School
16 Charter Road
Acton, Massachusetts*

On Tuesday, March 30, 2021
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

Moderator for three years

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

**Acton Water District Main Office
693 Massachusetts Avenue
Acton, Massachusetts 01720**

**On Wednesday, May 5, 2021
6:00 PM.**

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, 2021 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, pursuant to Massachusetts General Laws c.44, §53E½, to establish a \$100,000 limitation on expenditures from the revolving fund captioned "District Revolving Fund for Mitigation," or to take any other action relative thereto.

Article 6. To see if the District will vote to transfer from Grace Stabilization Fund (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 7. To see if the District will vote to transfer from Surplus Revenue the sum of \$75,000 to clean and rehabilitate existing wells throughout the District 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 \$30,000 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 \$30,000 for the purpose of repairing emergency water main breaks 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 \$65,000 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 11. To see if the District will vote to transfer from Surplus Revenue the sum of \$100,000 for the management of the North Acton Water Treatment Plant filtration residuals 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 purchase of two general service vehicles and to authorize the sale or trade District's 2010 Ford Ranger pickup and the 2012 Ford Escape Sport Utility Vehicle or to take any other action relative thereto.

Article 13. To see if the District will vote to transfer from Surplus Revenue the sum of \$500,000 for improvements to the District's water system and water mains in Acton or to take any other action relative thereto.

Article 14. To see if the District will vote to transfer from Grace Stabilization Fund (W.R. Grace settlement) the sum of \$250,000 for the engineering, design, construction and permitting associated with the Assabet #3 well or to take any other action relative thereto.

Article 15. 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 or to take any other action relative thereto:

A. Unissued balance in the sum of \$10,075.00, Article 16 of the Annual Meeting of March 16, 2016 for Residuals Management Study;

B. Unissued balance in the sum of \$28,375.00, Article 17 of the Annual Meeting of June 8, 2020 for acquisition of easements for project upgrades and infrastructure work at the Conant II well site;

C. Unissued balance in the sum of \$532.06, Article 16 of the Annual Meeting of March 21, 2012, for engineering costs for NAWTP.

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 8th day of March in the year two thousand and twenty-one.

Erika Amir-Lin
Barry Rosen
Stephen C. Stuntz, Water Commissioners

A true copy. ATTEST:

William T. Stanford
District Clerk

FY 2022 Budget and Estimated Revenue				
	Actual FY 2020	Budget FY 2021	6 month actual	Budget FY 2022
EXPENSES				
Accounting	1,300	2,000	1,500	2,000
Audit	16,000	16,000	16,000	17,000
Auto Maint & Fuel	38,575	50,000	14,736	50,000
Backflow/Cross Conn	118	1,000	291	1,000
Short Term Debt	295,000	500,000	500,000	505,000
Long Term Debt	1,532,465	1,490,908	410,844	1,632,955
Chemicals	69,548	75,000	30,647	100,000
Computer Maintenance	16,000	16,000	7,399	16,000
DEP Withdrawal	4,624	6,500	5,100	6,000
Employee Education	9,594	17,500	3,657	17,500
Engineering	54,340	55,000	20,307	50,000
Health/Life Insurance	340,485	412,880	142,782	286,000
Hydrants	4,616	10,000	9,749	10,000
Information Reports	32,597	45,000	27,438	45,000
Insurance	85,692	89,000	86,758	95,000
Laboratory Analysis	46,713	60,000	37,005	80,000
Legal	40,000	40,000	22,748	65,000
Lights/Power/Fuel	375,000	390,000	183,588	390,000
Maintenance & Operations	301,904	335,000	117,105	350,000
Middlesex Retirement	243,164	256,971	256,971	268,502
Meters	75,000	75,000	7,654	75,000
Office Supplies	18,299	20,000	11,615	20,000
Paving	31,090	50,000	32,820	50,000
Petty Cash	600	1,000	-	1,000
Postage	13,459	20,000	7,933	20,000
Reserve Fund	35,000	100,000		100,000
Salaries & Wages	1,319,030	1,505,000	721,748	1,550,150
Telephone	19,323	20,000	8,843	22,000
Total	5,019,536	5,659,759	2,685,238	5,825,107
REVENUE				
Water Revenue	3,159,243	2,728,159	1,687,823	2,422,792
Service Fee	517,500	0	262,500	525,360
Debt Fee	1,823,200	0	997,500	2,137,955
Total Water Revenue	5,499,943	2,728,159	2,947,823	5,086,107
Fire Protection Sprinklers	40,917	40,000	38,142	40,000
Rent/Lease	127,608	120,000	50,976	250,000
Repairs/Installation	53,281	50,000	55,998	50,000
Cross Connection	24,354	24,000	11,132	24,000
Demand Fees	470,702	200,000	66,626	300,000
Mitigation Fees	96,582	75,000	18,164	75,000
Total Other Revenue	813,444	509,000	241,038	739,000
Total	6,313,387	3,237,159	3,188,861	5,825,107

Report of the Treasurer
Audited Account Balances
June 30, 2020

Santander Bank	155,736
Enterprise Bank	1,768,822
MMDT	236,207
Century Bank	205,420
Radius Bank	28,883
UniBank	55,869
Total	2,450,937

Report of the Collector
Audited Account Balances
June 30, 2020

Accounts Receivable June 30, 2019	184,080
Charges	6,258,515
Interest Charges	32,571
Refunds	5,488
	6,480,654
Payments	6,216,805
Abatements	8,718
Adjustments	-
Outstanding June 30, 2020	255,131
	6,480,654

Outstanding Debt
June 30, 2020

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	2,700,000
Water Mains	2,135,000	2.03%	8/15/2013	8/15/2023	845,000
SA Treatment Plant	13,470,767	2.00%	1/17/2015	1/7/2035	10,625,207

Mitigation Revolving Fund
June 30, 2020

	6/30/19 Balance	Receipts	Expenditures	Balance
Mitigation Revolving Fund	\$ 108,339	\$ 96,583	\$ 91,529	\$ 113,393

Respectfully submitted,
Mary J. Bates
Treasurer/Collector

Report of the Commissioners for 2020

The Commissioners are pleased to present their annual report for the year 2020 to the members of the Acton Water District (AWD). 2020 was a uniquely challenging year with unprecedented difficulties. While the ongoing COVID-19 pandemic was the backdrop for the year, the AWD also managed Per- and Polyfluoralkyl Substances (PFAS) contamination threats, prolonged drought, the construction of the new Central Acton Water Treatment Plant (CAWTP), and final approval of the Lawsbrook Road solar Installation.

COVID-19

On March 10, 2020, a State of Emergency was declared in Massachusetts due to the COVID-19 pandemic. AWD office staff began working from home, and the office was closed to the public. An evolving set of safety protocols including masking and distancing were put into place by staff to ensure that both field and office operations could continue uninterrupted. Water Commission meetings were moved online and began to be held electronically on Zoom. The March 2020 Annual Meeting was postponed to June 2020 and was held outside in a masked and socially distanced manner in the rear parking lot of the AWD offices. All normal Annual Meeting business was conducted in an efficient manner. The Commissioners thank the public for their understanding and flexibility.

Vaccines are just beginning to become widely available in Massachusetts in early 2021 and the end of the pandemic is not yet in sight. AWD expects to continue office and field safety measures as long as needed. The Commissioners are continuing to hold their meetings on Zoom. The 2021 Annual Meeting will be held on May 5th, outside in the same masked and distanced manner as last year.

The COVID-19 pandemic has highlighted yet again the importance of water to public health, and it is a testament to the strength of our organization that AWD has been able to deliver an uninterrupted supply of clean water to the public at a time when hand-washing and other hygienic measures are more important than ever.

PFAS

In early 2020 the AWD proactively began a system-wide sampling program for PFAS, which are a family of compounds regarded as an emerging contaminant. They are tested for and regulated at the part-per-trillion (ppt) level. PFAS concerns are not unique to the AWD and have been detected in the source waters of many public water suppliers across Massachusetts and the United States.

The PFAS sampling was conducted with the approval and assistance of the Massachusetts Department of Environmental Protection (MassDEP), and AWD staff have stayed in regular communication with the MassDEP throughout the year. PFAS compounds were unfortunately detected in some of our water sources at concentrations which exceed the state standard of 20 ppt. The highest PFAS concentrations were detected in the sources at the North Acton Water Treatment Plant (NAWTP). In response to this finding, the NAWTP was immediately taken offline, and other District sources were prioritized for use.

AWD immediately began to explore PFAS treatment options and alternative water sources. The AWD applied for and received \$200,000 in state grant funding for PFAS treatment costs. Currently, the pilot testing of PFAS treatment solutions at the NAWTP is concluding.

In addition, several alternative water sources have been explored. Assabet #2, an inactive well since 2000, was tested and brought back online with the approval of MassDEP. A previously permitted, but never activated well, Assabet #3 is also being reviewed for connection to the South Acton Water Treatment Plant. A second grant from the state was applied for to support this work. In the area of Post Office Square, a new bedrock source is being developed, and a long-duration pumping test will

be conducted in the first quarter of 2021, under the supervision of our hydrogeologic consultant and MassDEP.

PFAS will continue to be an issue in the years to come, but the Board feels the AWD is well-positioned to address it. We will continue to be proactive whenever possible.

2020 Drought

During the spring, summer, and early fall of 2020, Massachusetts experienced a prolonged period of drought. Hot days, low rainfall, and warm winds all contributed to excessively dry conditions. In accordance with the Massachusetts Drought Management Plan, a Level 2 Drought was declared for Acton's region. These extremely dry conditions, combined with some AWD water sources being unavailable due to PFAS issues, led the AWD to institute a full ban on outdoor irrigation, with only hand watering allowed. AWD customers were generally compliant with this ban, and we wish to thank everyone for their efforts to conserve water during a long and difficult summer.

The climate is changing in New England and hot, dry summers are expected to become more common. MassDEP is considering implementing stricter outdoor water use regulations for water suppliers, and in the future, AWD's summer water use rules may permanently change.

Central Acton Water Treatment Plant

In the summer of 2020 the AWD broke ground on the CAWTP, a new water treatment facility for the Conant I and II sources and the planned central Acton bedrock wells. The CAWTP is located in central Acton, behind Post Office Square. This modern plant will allow us to effectively treat both sources well into the future, and keep us in compliance with updated MassDEP regulations. While there were a few COVID-related delays with materials, construction has been able to proceed on schedule. The CAWTP is expected to come online in the latter part of 2021. Our IT manager has been keeping the Board updated with drone videos of construction process, an enjoyable modern innovation.

Solar Projects

At long last, after considerable effort on the part of AWD staff and District Counsel, the Massachusetts Legislature passed the Article 97 legislation associated with the proposed solar installations at Lawsbrook Road and Knox Trail. The complexity of this effort required outside Special Counsel, along with many months of hard work and tenacity by staff and District Counsel, and support from both Acton's state Representatives and Senator. Plans are well underway to break ground on the Lawsbrook Road Solar Installation in 2021 and we are excited to commission the solar array in the near future. This is a significant step in becoming a more "green" utility.

Future Outlook

Overall, the AWD continues to perform strongly. Our financial committee and district Treasurer both provide thoughtful and sensible input on the financial future of the AWD. The Board is engaged in ongoing discussions about rate-setting. We are looking forward to post-COVID times when in-person public events will resume. We appreciate the flexibility of staff, operations personnel, and the rate payers as we continue to navigate these difficult times.

Respectfully submitted,

Erika Amir-Lin, Chair
Barry Rosen
Stephen Stuntz

Report of the Finance Committee for 2020

The financial condition of the District continues to be very strong. This reflects a broad consensus within the District to ensure that water rates and fees generate sufficient revenue to cover operating costs and there is sufficient short-term borrowing capacity to deal with unexpected events. Moreover, the District holds a \$2.1 million stabilization fund which is available to fund water purification and protection of water sources. The District also has substantial long-term borrowing capacity as reflected in its AA+ Standard & Poor's bond rating.

Over the last five years the District has brought down its long-term debt and fully funded its Other Post Employment Benefit (OPEB) obligation to current and retired employees. However, the District's unfunded pension liability has grown. The Middlesex County Retirement System establishes pension contributions for municipalities and manages the investment assets. The pension fund was 49.45% funded as of yearend 2019. The amount of these obligations equates to a future payment for each billed unit of about \$2,038. Overall, the District's total obligation for these long-term liabilities has decreased 5.7% per year and is 23% lower than five years ago.

Audited Financial Statements, June 30

				Annual Growth Rate
<u>Selected Liabilities</u>	<u>2015</u>	<u>2018</u>	<u>2020</u>	<u>2015-2020</u>
Long Term Debt*	\$ 19,680,283	\$ 16,431,212	\$ 14,203,778	-6.3%
Net Pension Liability	\$ 2,562,079	\$ 3,370,594	\$ 3,732,674	7.8%
Net OPEB Liability	\$ 817,528	\$ 398,818	\$ (101,684)	n.a.
TOTAL LT Obligations	\$ 23,059,890	\$ 20,200,624	\$ 17,834,768	-5.0%
* includes current portion due.				
Total Billed Units	8,450		8,750	0.7%
Amount per Unit	\$ 2,729		\$ 2,038	-5.7%
<u>Expenses</u>				
Total Expenditures	\$ 4,285,056	\$ 4,841,988	\$ 5,226,913	4.1%
Amount per Unit	\$ 507		\$ 597	3.3%

NOTE: A "Billed Unit" is a single metered line. A typical house in Acton has one water meter and represents one billed unit.

Looking forward, we anticipate increased spending in the near-term and long-term. The District is constructing a new treatment plant near its Acton Center wells which will result in borrowing about \$12.9 million (about \$1,500 per billed unit) in order to have sufficient capacity to address high summertime usage.

Over time we have observed trends which suggest continued high capital spending to secure an adequate supply of water. The Massachusetts Department of Environmental Protection has determined that all of the District's wells are highly susceptible to contamination due to land uses and activities within its recharge area. As development threatens the quality of the District's water sources the District may need to purchase buffer land at high market prices or incur legal costs to protect the

water supply. Additional treatment plants or enhancements to current plants may be necessary to extract pollutants and purify water to the quality required by law and expected by our community. The District's aging distribution infrastructure of about 135 miles of water mains may require substantial capital in the future. Older mains are susceptible to breaks and leakage. Engineering firm Wright-Pierce pointed out in the August 2018 Master Plan that "Approximately 25% of the Acton water system was installed prior to 1950 and is at or nearing its end of useful life." The District budgets about \$500,000 per year for water main improvements but substantially more may be necessary in the future.

Consequently, we expect the cost of providing water will continue to increase faster than inflation as the District invests in land and equipment to maintain and upgrade the quality of its water. We also expect that much of the increase will be due to repayment of debt incurred to fund capital spending projects. Revenue necessary to fund the District is increasingly derived from fees tied to billed units (a fixed fee) rather than water used (volume rate). In 2009 the only fixed fee was a quarterly \$5 service fee. Currently each quarter there is a \$57 debt service fee and a \$15 service fee which is \$72 per billed unit. The table below shows the growth of fixed fees. It appears fixed fee revenue will exceed revenue from water sold for the first time in the 2022 fiscal year.

	2015 Actual		2020 Actual		2022 Budget (prelim)	
	<u>Dollars</u>	<u>as % Total</u>	<u>Dollars</u>	<u>as % Total</u>	<u>Dollars</u>	<u>as % Total</u>
Volume Revenue	\$ 2,449,869	66.6%	\$ 3,159,243	57.4%	\$ 2,728,159	45.5%
Service Fees	\$ 500,940	13.6%	\$ 517,500	9.4%	\$ 525,360	8.8%
Debt Fee	\$ 726,363	19.8%	\$ 1,823,200	33.1%	\$ 2,748,469	45.8%
Total Water Revenue	\$ 3,677,172	100.0%	\$ 5,499,943	100.0%	\$ 6,001,988	100.0%
Fixed Fees as % Total Revenue		33.4%		42.6%		54.5%

The Committee has discussed the trend toward relying more on fixed rates. The District already relies more heavily on fixed fees than other municipal water districts in Massachusetts. As a rate structure becomes more fixed rate reliant the low volume water users pay an increasingly higher percentage of total costs and high-volume users pay less. Also, a fixed rate structure reduces the price incentive to conserve water usage since the price per gallon necessary to fund the District decreases as revenue from other sources increases. Higher prices per gallon provide an economic incentive to conserve.

Finally thank you to the District staff, the Commissioners, and others the Finance Committee works with throughout the year for their help in carrying out the Committee's responsibilities. We members of the Finance Committee pledge to you that we will do our best to work with all parties to ensure continued sound financial management in the future.

Respectfully submitted,

William Guthlein, Chair
Charles Bradley
David A. Butler
William Mullin, Associate Member

Report of the District Manager 2020

COVID-19 Pandemic

Like most of your lives, the onset of the COVID-19 Pandemic in early 2020 had a significant impact on the District. As an element of critical infrastructure, we had to figure out a way to protect staff and customers from a highly contagious pathogen whose impact on humans was still developing. We began planning for contingency and continuity in late February/early March of 2020. As the situation escalated, on March 13th, we closed the main office to the public, administrative staff went to a hybrid model with staggered in-person/remote work configurations, and we split the operations staff into two four-man crews to sustain the operation of our plants, pump stations and distribution system. Since we had adopted a significant level of remote capabilities over the years, this was relatively seamless. Staff checked in via Zoom and mobile phones regularly, and we conducted weekly virtual staff meetings to maintain, and ensure continuity. We plugged away in this configuration for several months. Additionally, we had to figure out a way to continue to hold our bi-monthly meetings of the Board of Water Commissioners as conditions escalated, and State restrictions on in-person, indoor gatherings rose. The Governor adopted policies that allowed virtual open meetings, and since we'd already subscribed to Zoom, this was relatively seamless as well. However, we entered this new configuration less than one week prior to our Annual District Meeting that was scheduled on Wednesday, March 18, 2020. This created a high level of concern, as this is our annual business meeting where the operating budget is approved and voters appropriate funds for capital improvements and annual maintenance accounts to sustain reliable operation of the water system over the coming Fiscal Year. Thus, this meeting had to be postponed. Thereafter, since there is statutory 30-day limit on postponement, it was postponed an additional two times due to the continued restrictions on in-person gatherings. We came up with a completely outdoor configuration and held that meeting in our parking lot on Monday, June 8, 2020, observing all Pandemic safety precautions. We thank you all for your patience, and subsequent participation in our Annual Meeting, and Special District Meeting held on that same day. To date, although full staff has been working since June 1, 2020, our office remains closed to the public, and we are conducting most functions remotely, still have stringent protocols in place for staff, i.e., mask wearing, social distancing, hand sanitizing and frequent hand washing. As do you, we truly desire an end to this, are awaiting vaccinations, and a subsequent return to some level of normalcy. But, at the same time, we are aware that it will take time, and we remain vigilant and committed to doing our part to stop the spread and continue to provide the essential service of potable water supply.

Central Acton Water Treatment Plant (CAWTP)

During the course of 2020, and, again, related to the COVID-19 Pandemic, we incurred some challenges related to the construction of the CAWTP. In early 2020, due to bids coming in higher than expected by over \$3.1-million, District voters had to approve the additional amount to allow us to proceed. We were originally approved for \$9.3 million. The necessary Special District Meeting was planned to be held consecutively with the Annual District Meeting and, thus, had similar scheduling conflicts due to the Pandemic, and, unfortunately, the project was delayed. The project is being entirely financed through the Massachusetts State Revolving Fund at a price tag of \$12.4 million. This plant will filter naturally occurring iron and manganese, water discoloration nuisance minerals, among other things, from the source waters of the Conant I & II sources located off Main Street and Post Office Square respectively. Declining water quality at these sources necessitated filtration to enable the sustainability of our water supply system and the redundancy required to meet the challenges of climate changes impacts and more stringent regulations, both highlighted during 2020. Further, we are hopeful that the permitting of two potential bedrock sources near the plant will supplement the Conant wells to give us approximately one million-gallons-per-day in total, of filtered water for supply. We submitted an application for a pumping test in December and hope to conduct this next step in March of 2021 with final permitting later in 2021. The treatment plant is ahead of schedule, currently approximately 45% complete, and due to be commissioned in late September/early October of 2021.

If timing works out, we hope to connect this new source to the plant soon after it's commissioned. Please visit the dedicated project page on our website for progress photos and videos at www.actonwater.com/about-us/cawtp/.

Per- and Polyfluoroalkyl Substances (PFAS)

Starting in late 2019, and progressing through 2020, we voluntarily undertook a conscious search for PFAS in all of our sources of supply. Unfortunately, we found it in varying concentrations throughout all of our groundwater sources. Further complicating the challenges of drought and a Pandemic, contending with PFAS seemed to be adding insult to injury. But, with the unswerving competence of our Environmental, Administrative and Operations staff, along with our elected officials, we were able to consciously progress forward, and ascertain the conditions with which we were faced; provide mindful and informative public notification; and educate and inform our water takers on the nature of PFAS and their potential health impacts on sensitive populations. As emerging science, we, as other water suppliers in the state, continue to evaluate this, now state regulated, group of man-made contaminants and evaluate removal and management strategies to provide water that is as safe as possible to our customers. Meanwhile, we are pursuing legal restitution in a national class action against the manufacturers. A treasure trove of information and periodic updates can be found on our website at www.actonwater.com/pfas.

Solar energy projects on District land

Needless to say, the process of commissioning a ground-mount Solar Photovoltaic (PV) array on District property off Lawsbrook Road has been lengthy and somewhat frustrating. It has taken patience, and a lot of perseverance and resolve to continue to advance these projects. We were seemingly running into roadblock after roadblock but are extremely committed to getting this done! We are close and should be breaking ground on the Lawsbrook project in the spring of 2021, with commissioning expected approximately six months after ground-breaking. We will off-take electricity from this array equivalent to our power needs for all District facilities, except the South Acton Water Treatment Plant which is a planned behind-the-meter supply from our second PV project at 16 Knox Trail, which is to be built consecutive to the Lawsbrook project, with an early 2022 expected commissioning.

I'd like to wish Mr. Richard O'Brien the very best in all of his future endeavors, and all of the happiness and prosperity that life can provide. Dick will be retiring this year as District Moderator after 25 years of service to the District and its ratepayers. His many contributions are difficult to enumerate, and I'd like to wholeheartedly thank him for his dedication and contributions to our success! As an old Navy man, Dick, a kinship that we shared, fair winds and following seas, my good friend.

I am sincerely grateful to the Board of Commissioners for their patience, wisdom and insightful guidance; the Finance Committee for their innovation and commitment in current, and forthcoming challenging financial times; and, all elected, appointed officials and volunteers for their dedication to the District and its water takers. Last, but certainly not least, in an extremely challenging year, with much to overcome, I would like to thank the staff of the District for maintaining an extremely high level of performance, maintenance of utmost in safety protecting one another and the public in a Pandemic, and tirelessly working to ensure effective, reliable and continuous service in achieving our mission serving our water takers and the Town of Acton.

Respectfully submitted,

Chris Allen

Report of the Environmental Manager for 2020

Environmental Compliance

This was a big year beyond the challenges of COVID-19. Of note, we began sampling our own sources of supply for Per- and Polyfluoralkyl Substances (PFAS) in January 2020. This process and the ongoing actions, including widespread public notice to the community, account for an incredible amount of time and effort on top of normal responsibilities. We continue to work with the community, regulators, consultants, and others to understand and navigate this emerging public health concern. The Massachusetts Department of Environmental Protection (MassDEP) has provided some financial assistance and the District has joined a multi-district litigation lawsuit against manufacturers of PFAS to help defray impacts to ratepayers. We completed the drinking water monitoring and notification requirements under the Safe Drinking Water Act, including monitoring under the Unregulated Contaminant Monitoring Rule 4 at the South Acton Water Treatment Plant and our 9-year asbestos sampling in the distribution system. Additional sampling was completed at our sources, throughout our treatment plants, and in the distribution system to better improve the quality of your drinking water. A public notice was sent to customers due to arsenic being detected above the standard at one of our treatment plants. This indicated our filtration system was not operating efficiently and corrective actions were taken to lower the arsenic level to acceptable levels.

Water Conservation

A lawn watering ban was put in place for the majority of the 2020 growing season. This was a result of drought conditions and operational limitations caused by COVID-19 and PFAS. In 2020, we approved conservation rebates resulting in 23 washing machines and 43 toilets being replaced with more water efficient models. We also changed the rebate amounts and added flushometers, faucets, and showerheads, resulting in 17 fixtures being updated with our assistance. Customers also received 17 subsidized rain barrels through our partnership with the Great American Rain Barrel Company. On September 10th, we were able to hold a socially distanced conservation device giveaway event. This resulted in direct public outreach with over 50 customers and hundreds of conservation & efficiency resources being deployed in the community! The District continued to partner with the WaterSense program and the Alliance for Water Efficiency to provide tools for our customers to make better water use decisions. We received our 6th grant from MassDEP to perform a 3rd party audit of our water use.

Source Water Protection

This was another busy year for source protection activities. I continued my participation on the Acton Open Space Committee and Water Resources Advisory Committee. We continued to participate in the activities at the two Superfund Sites impacting Acton. This is very important as we reactivated the Assabet 2 well in October and are in the process of activating the previously permitted Assabet 3 well. Efforts continued to protect water quality in the areas surrounding all wells, including in North Acton where multiple large parcels of land have seen changes in use over the past few years. Work on a potential new source of supply was ongoing in Acton Center. This project, pending appropriate approvals, will result in two new bedrock supply wells and additional watershed protection land for both the new and existing wells in the area. I participated on the MassDEP Waste Site Cleanup Advisory Committee, representing the interests of water suppliers on hazardous waste site issues.

Education and Outreach Programs

Due to COVID-19, much of our in-person outreach was truncated. Additional time was spent discussing important issues during regularly scheduled Zoom Meetings of the Board of Commissioners. Prior to the pandemic closing schools, we taught approximately 100 students involved in water-related curriculum. This included visits to 5th grade classrooms and work with the high school Envirothon team. We were the guest speaker at the Acton Lions Club, on the Town Manager's *Java with John* program, and participated in the Green Acton/League of Women Voters PFAS information session. The WaterSmart software partnership continues to be popular among customers and staff.

Respectfully submitted,

Matthew Mostoller

Report of the M.I.S. Coordinator for 2020

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

The security of our network is always priority, we participated in the United States Environmental Protection Agency Cybersecurity Assessment and have begun to make some changes based on the newest recommendations. We will be bringing in our 3rd party vendor to assist with some more hands on assessments and look forward to their recommendations. We continue to utilize a 3rd party for simulated phishing emails to help our staff be able to identify and understand how destructive a single click on an email link can be.

As mentioned last year, we went with a new meter vendor. That change required a lot of programming to allow communications between the billing system and hardware, while also learning a different platform.

Through a grant from the Massachusetts Department of Environmental Protection, we are working with an engineering firm to bring all our GIS data up-to-date and into the cloud. Operations staff will have the ability to see all our field assets from their phone, while also being able to pull up drawings and maps, all georeferenced to their location.

We installed failover on all our routers, using Verizon 4G, to make our control system more reliable. All primary treatment plants now have redundant ethernet communications.

Did you know that we utilize the ConnectCTY system to contact our customers in an emergency or general outreach? If you have not registered your phone number with this system, we strongly encourage you to visit our website and follow the links to register. Please take the time to review the phone number and email listed on your quarterly bill and update with any needed changes. We also reach out to our customers via Twitter, please follow us @ActonWater.

Cross Connection Control Program

A cross connection is any actual or potential connection between a distribution pipe of potable water supplied by the public water system and any waste pipe, soil pipe, sewer, drain or other unapproved source. If not properly protected or eliminated, a cross connection can cause health problems and spread disease. There are two methods by which contamination can enter the drinking water, backpressure and backsiphonage. Backpressure occurs when the pressure in the property exceeds the drinking water pressure. Backsiphonage occurs when the drinking water pressure drops off and a vacuum pulls the water from a building. The property owner is responsible for the elimination or protection of all cross-connections on his premises. The water district routinely surveys and tests all non-residential properties. Residential owners are required to have backflow protection on their irrigation systems as well as any other possible cross connections. All services are installed with a dual check backflow preventer at the meter.

Meters and Billing

We have continued our partnership with WaterSmart to provide improved customer service, timely leak alerts and paperless billing. To date all older meters have been retrofitted with the newest Orion reading technology transponders. The Orion system detected more than 3,788 potential leaks in 2020, saving customers money and water. We have begun to install Neptune meters in the system and made the decision to sell the remaining Badger electronics to another water utility. We will be resupplying our inventory with Neptune electronics and meters. We will be utilizing both reading platforms until the end of your Badger meter's life cycle.

Respectfully submitted,

Robert Murch

WATER SUPPLY DISTRICT OF ACTON

REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

WATER SUPPLY DISTRICT OF ACTON

REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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Independent Auditor's Report

Page 1

Report on the Financial Statements

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, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters - Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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, 2020. The District complies with Governmental Accounting Standards Board (GASB) reporting requirements.

Financial Highlights

The assets and deferred outflows of the Water Supply District of Acton exceeded its liabilities and deferred inflows at the close of the fiscal year by \$25,526,473 (net position). Unrestricted net position at year end is currently a deficit of (\$888,630), primarily due to the District having recognized the Net Pension Liability in full as of June 30, 2015.

The total assets of the District are \$45,061,981. Of this amount, \$4,131,269 represents current assets and \$40,930,712 represents non-current assets.

The total liabilities of the District are \$19,597,452. Of this amount, \$2,493,749 represents current liabilities and \$17,103,702 represents long term liabilities.

Total net position of the District is \$25,526,473. This includes \$25,425,249 invested in capital assets, net of related debt, \$776,461 which is restricted for capital projects, \$100,000 which is appropriated for maintenance & operations, \$113,393 restricted for mitigation and (\$888,630) which is unrestricted.

The Net Pension Liability is \$3,732,674 as of June 30, 2020. The District incurred a current period expense for the unfunded actuarial liability of \$520,191, as well as deferred outflows and inflows of resources in the amounts of \$428,218 and \$310,358, respectively.

During the fiscal year ended June 30, 2020, the District updated the actuarial valuation for Other Post Employment Benefits (OPEB), as required by GASB Statement #75. The Net OPEB Asset is \$101,685 as of June 30, 2020. The District incurred a current period negative expense for the unfunded actuarial liability of (\$32,339), as well as deferred outflows and inflows of resources in the amounts of \$112,631 and \$168,546 respectively.

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 budgetary revenues for the year were greater than budgeted revenues by \$721,143. Actual budgetary expenditures were less than budgeted expenditures by \$504,379.

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)

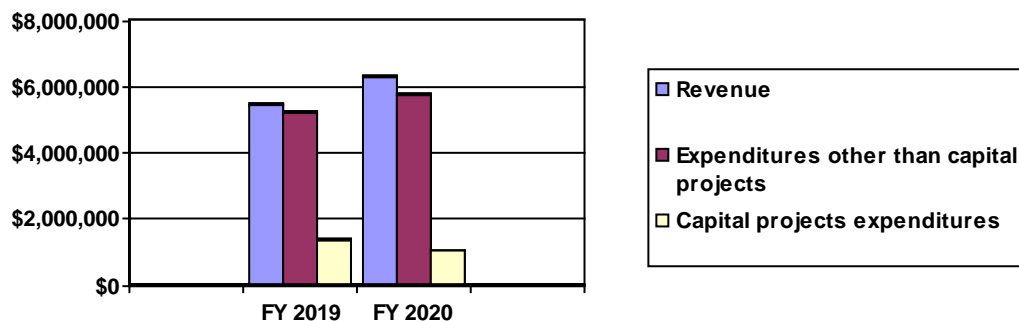
The total revenue for the District was \$6,341,641. Income for the Water Supply District of Acton is generated from water rates, mitigation fees, installation of new services and investment income. Income from water rates, mitigation fees and new services was \$877,987 more than last year. Investment income was \$2,671 less than last year.

Total expenditures for the year amounted to \$6,810,906. This includes the expenditure of \$1,031,606 for capital projects. Expenditures for the current fiscal year decreased from the previous fiscal year by \$278,987.

At the close of the fiscal year the Unreserved Fund Balance for the General Fund (Free Cash) was \$1,460,897. This represents an increase of \$590,521.

At the close of the fiscal year there was a balance of \$776,461 restricted for capital projects. This represents a decrease of \$596,606 from the previous fiscal year.

Below is a graph comparing revenues and expenditures for fiscal years 2019 and 2020.



Capital Assets

The Water Supply District of The District's investment in capital assets as of June 30, 2020 amounts to \$40,829,028 (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 \$1,301,754.

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

Fiscal Year 2021

The District has appropriated a balanced annual budget for FY 2021 of \$5,659,759.

WATER SUPPLY DISTRICT OF ACTON				Page 4
Statement of Net Position				
June 30, 2020		<i>Capital</i>	<i>Invested in</i>	
	<i>General</i>	<i>Projects</i>	<i>Capital</i>	
	<i>Fund</i>	<i>Fund</i>	<i>Assets</i>	<i>Total</i>
ASSETS				
<i>Current Assets</i>				
Cash and Cash Equivalents	\$2,450,751			\$2,450,751
Due to Capital Projects Fund	(776,461)	\$776,461		0
Accounts Receivable	255,537			255,537
Unbilled Accounts Receivable	1,424,981			1,424,981
Total Current Assets	3,354,808	776,461	0	4,131,269
<i>Non Current Assets</i>				
Capital Assets				
Land			\$2,673,725	2,673,725
Depreciable Capital Assets, net			38,155,303	38,155,303
Net OPEB Benefit	101,684			101,684
Total Non Current Assets	101,684	0	40,829,028	40,930,712
Total Assets	3,456,492	776,461	40,829,028	45,061,981
<i>Deferred Outflows of Resources</i>				
Other Post Employment Benefits	112,631			112,631
Pension	428,218			428,218
LIABILITIES				
<i>Current Liabilities</i>				
Notes Payable			1,200,000	1,200,000
Current Portion Long Term Debt			1,121,750	1,121,750
Accrued Interest Payable	172,000			172,000
Total Current Liabilities	172,000	0	2,321,750	2,493,750
<i>Non-Current Liabilities</i>				
Long Term Debt, net of current portion			13,082,028	13,082,028
Accrued Compensated Absences	289,000			289,000
Net Pension Liability	3,732,674			3,732,674
Total Non-Current Liabilities	4,021,674			17,103,702
Total Liabilities	4,193,674	0	15,403,778	19,597,452
<i>Deferred Inflows of Resources</i>				
Other Post Employment Benefits	168,546			168,546
Pension	310,358			310,358
NET POSITION				
Unappropriated Net Assets	(888,630)			(888,630)
Appropriated for Maintenance and Operations	100,000			100,000
Restricted for Mitigation	113,393			113,393
Appropriated for Capital Projects		776,461		776,461
Net Investment in Capital Assets			25,425,249	25,425,249
Total Net Position	(\$675,237)	\$776,461	\$25,425,249	\$25,526,473

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON				Page 5
Statement of Activities and Changes in Net Positions		<i>Capital</i>	<i>Invested in</i>	
For the Year Ended June 30, 2020	<i>General</i>	<i>Projects</i>	<i>Capital</i>	
	<i>Fund</i>	<i>Fund</i>	<i>Assets</i>	<i>Total</i>
REVENUES				
Water Rates and Services	\$6,315,203			\$6,315,203
Mitigation Fees	96,583			96,583
Interest Income	33,728			33,728
Total Revenues	6,445,514	0	0	6,445,514
EXPENDITURES				
Salaries and Wages	1,362,030			1,362,030
Other Post Employment Benefits Expense	(32,339)			(32,339)
Interest and Fees	403,621		(\$11,189)	392,432
Depreciation Expense			1,301,754	1,301,754
Lights, Power and Fuel	375,000			375,000
Health and Life Insurance	340,485			340,485
Maintenance and Operations	470,138			470,138
Middlesex Retirement	520,191			520,191
Insurance	85,692			85,692
Auto Maintenance and Fuel	38,575			38,575
Chemicals	69,548			69,548
Legal	40,000			40,000
Laboratory Analysis	46,713			46,713
Education	9,594			9,594
Audit	16,000			16,000
Computer Maintenance	16,000			16,000
Information Reports	32,597			32,597
Office Supplies	18,299			18,299
Paving	31,090			31,090
Engineering	49,073			49,073
Postage	13,459			13,459
Telephone	19,323			19,323
D.E.P. Withdrawal and Fees	4,624			4,624
Petty Cash	600			600
Hydrants	4,616			4,616
Backflow/Cross Connection	118			118
Accounting	1,300			1,300
Total Expenditures	3,936,348	0	1,290,565	5,226,913
REVENUES OVER (UNDER) EXPENDITURES	2,509,166	0	(1,290,565)	1,218,601
Capital Project Payments Made		(1,031,606)	1,031,606	0
Net Transfers Unrestricted to Capital Projects	(535,000)	535,000		0
Bonds Repaid	(1,403,844)	(500,000)	1,903,844	0
Bond Proceeds Received		400,000	(400,000)	0
Expenditures Capitalized	(206,796)		206,796	0
Grace Expenditures Capitalized			135,048	135,048
Net Change in Fund Balances	363,526	(596,606)	1,586,729	1,353,649
Net Position - Beginning of Year	(1,038,763)	1,373,067	23,838,520	24,172,824
Net Position - End of Year	(\$675,237)	\$776,461	\$25,425,249	\$25,526,473

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON			Page 6
Governmental Funds - Balance Sheet			
June 30, 2020			
		<i>Capital</i>	<i>Total</i>
	<i>General</i>	<i>Projects</i>	<i>Governmental</i>
	<i>Fund</i>	<i>Fund</i>	<i>Funds</i>
ASSETS			
Cash and Cash Equivalents	\$2,450,751		\$2,450,751
Accounts Receivable	255,537		255,537
Less Reserve for Uncollectible	(255,537)		(255,537)
Due to Capital Projects Fund	(776,461)	\$776,461	0
Total Assets	\$1,674,290	\$776,461	\$2,450,751
LIABILITIES AND FUND BALANCES			
LIABILITIES			
FUND BALANCES			
Unappropriated Fund Balance (Free Cash)	\$1,460,897		\$1,460,897
Appropriated for Maintenance and Operations	100,000		\$100,000
Restricted for Mitigation	113,393		113,393
Appropriated for Capital Projects		\$776,461	776,461
Total Fund Balances	1,674,290	776,461	2,450,751
Total Liabilities and Fund Balances	\$1,674,290	\$776,461	\$2,450,751

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON			Page 7
Governmental Funds - Statement of Revenues, Expenditures and			
Changes in Fund Balances		<i>Capital</i>	<i>Total</i>
For the Year Ended June 30, 2020	<i>General</i>	<i>Projects</i>	<i>Governmental</i>
	<i>Fund</i>	<i>Fund</i>	<i>Funds</i>
REVENUES			
Water Rates and Services	\$6,211,330		\$6,211,330
Mitigation Fees	96,583		96,583
Interest Income	33,728		33,728
Total Revenues	6,341,641	0	6,341,641
EXPENDITURES			
Salaries and Wages	1,319,030		1,319,030
Capital Project Payments Made		\$1,031,606	1,031,606
Bonds Interest and Fees	1,827,465	500,000	2,327,465
Lights, Power and Fuel	375,000		375,000
Health and Life Insurance	340,485		340,485
Maintenance and Operations	470,138		470,138
Middlesex Retirement	243,164		243,164
Meters	75,000		75,000
Insurance	85,692		85,692
Chemicals	69,548		69,548
Auto Maintenance and Fuel	38,575		38,575
Legal	40,000		40,000
Laboratory Analysis	46,713		46,713
Information Reports	32,597		32,597
Office Supplies	18,299		18,299
Audit	16,000		16,000
Education	9,594		9,594
Paving	31,090		31,090
Engineering	89,340		89,340
Postage	13,459		13,459
Telephone	19,323		19,323
D.E.P. Withdrawal and Fees	4,624		4,624
Computer Maintenance	16,000		16,000
Hydrants	4,616		4,616
Accounting	1,300		1,300
Petty Cash	600		600
Backflow/Cross Connection	118		118
Mitigation Revolving Fund Expense	91,529		91,529
Total Expenditures	5,279,300	1,531,606	6,810,906
REVENUES OVER (UNDER) EXPENDITURES	1,062,341	(1,531,606)	(469,265)
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund to Capital Projects	(535,000)	535,000	0
Bond Proceeds Received		400,000	400,000
Net Change in Fund Balances	527,341	(596,606)	(69,265)
Fund Balances - Beginning of Year	1,146,949	1,373,067	2,520,016
Fund Balances - End of Year	\$1,674,290	\$776,461	\$2,450,751

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON	Page 8
Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position- June 30, 2020	
Total Governmental Fund Balances	\$2,450,751
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds.	40,829,028
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	255,537
Unbilled Accounts Receivable	1,424,981
Net OPEB Benefit	101,684
The Statement of Activities includes accounts payable and debts, whereas in governmental funds these are not reported until paid.	
Accrued Compensated Absences	(289,000)
Accrued Interest Payable	(172,000)
Current Portion Long Term Debt	(1,121,750)
Notes Payable	(1,200,000)
Long Term Debt	(13,082,028)
Net Pension Liability	(3,732,674)
Deferred Outflows - OPEB and Pension	540,849
Deferred Inflows - OPEB and Pension	(478,904)
Net Position of Governmental Activities	\$25,526,473
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, 2020	
Net Change in Fund Balances - Total Governmental Funds	(\$69,265)
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 Project Payments Made	1,031,606
Bond Principal Received	(400,000)
Expenditures Capitalized	206,796
Grace Expenditures Capitalized	135,048
Bond Principal Repayment	1,903,844
Depreciation Expense	(1,301,754)
Some revenue/expenses reported in the Statement of Activities do not provide (use) current financial resources and therefore are not reported as revenue or expense in the governmental funds.	
Water Revenue Accrual Increase	103,873
Difference Cash versus Accrual Retirement Expense	(277,027)
Difference Cash versus Accrual OPEB Expense	32,339
Bond Premium Amortization	11,189
Interest Accrual Additional Expense	20,000
Compensated Absences Reported as Salaries and Wages	(43,000)
Change in Net Position of Governmental Activities	\$1,353,649

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON			Page 9
General Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended June 30, 2020			
			<i>Variance</i>
			<i>Positive</i>
	<i>Budget</i>	<i>Actual</i>	<i>(Negative)</i>
REVENUES			
Water Rates and Services	\$5,523,916	\$6,211,330	\$687,414
Interest Income	0	33,728	33,728
Total Revenues	5,523,916	6,245,059	721,143
EXPENDITURES			
Salaries and Wages	1,460,000	1,319,030	140,970
Bonds, Interest and Fees	1,862,816	1,827,465	35,351
Lights, Power and Fuel	375,000	375,000	0
Health and Life Insurance	397,000	340,485	56,515
Maintenance and Operations	325,500	301,904	23,596
Middlesex Retirement	247,600	243,164	4,436
Insurance	86,000	85,692	308
Chemicals	75,000	69,548	5,452
Reserve Fund	100,000	0	100,000
Laboratory Analysis	50,000	46,713	3,287
Auto Maintenance and Fuel	50,000	38,575	11,425
Information Reports	45,000	32,597	12,403
Telephone	20,000	19,323	677
Legal	40,000	40,000	0
Computer Maintenance	16,000	16,000	0
Office Supplies	20,000	18,299	1,701
Education	17,500	9,594	7,906
Audit	16,000	16,000	0
Paving	50,000	31,090	18,910
Engineering	55,000	89,340	(34,340)
Hydrants	10,000	4,616	5,384
Postage	20,000	13,459	6,541
D.E.P. Withdrawal and Fees	6,500	4,624	1,876
Cross Connection	1,000	118	882
Accounting	2,000	1,300	700
Meters	75,000	75,000	0
Petty Cash	1,000	600	400
Other Post Employment Benefits	100,000	0	100,000
Total Expenditures	5,523,916	5,019,537	504,379
REVENUES OVER (UNDER) EXPENDITURES	0	1,225,521	1,225,521
OTHER FINANCING SOURCES (USES)			
Transfers to Capital Projects Fund		(535,000)	(535,000)
Transfer to Surplus Maintenance and Operations Fund		(100,000)	(100,000)
Net Change in Fund Balance	0	590,521	590,521
Budgetary Fund Balance (Free Cash) - Beginning of Year	1,319,945	870,376	(449,569)
Budgetary Fund Balance (Free Cash) - End of Year	\$1,319,945	\$1,460,897	\$140,952

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON		Page 10
Statement of Fiduciary Net Position		
June 30, 2020		<i>Other Post</i>
	<i>W R Grace</i>	<i>Employment</i>
	<i>Fund</i>	<i>Benefits Fund</i>
ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	\$45,406	
Investments	2,161,615	\$1,212,655
Total Assets	\$2,207,021	\$1,212,655
LIABILITIES		
NET POSITION		
Restricted for W.R Grace Activity	\$2,082,021	
Appropriated for Maintenance and Operations	125,000	
Held in Trust for Other Post Employment Benefits		\$1,212,655
Total Net Position	\$2,207,021	\$1,212,655
WATER SUPPLY DISTRICT OF ACTON		
Statement of Changes in Fiduciary Net Position		
For the Year Ended June 30, 2020		<i>Other Post</i>
	<i>W R Grace</i>	<i>Employment</i>
	<i>Fund</i>	<i>Benefits Fund</i>
ADDITIONS		
Dividend and Interest Income	\$63,492	\$25,808
Net Change in Fair Value of Investments	(26,165)	30,875
Total Additions	37,327	56,684
DEDUCTIONS		
Investment Management Fees	11,017	6,192
Expenditures Capitalized on Statement of Net Position	135,048	
Total Deductions	146,064	6,192
Change in Net Position	(108,737)	50,492
Net Position - Beginning of Year	2,315,759	1,162,163
Net Position - End of Year	\$2,207,021	\$1,212,655

SEE ACCOMPANYING NOTES AND INDEPENDENT AUDITOR'S REPORT

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

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 requirements (accrual basis) and with its budgetary reporting (cash basis). The financial statements include reconciliations that identify the differences between the accrual basis and cash basis financial statements.

The two reporting standards are briefly described here.

GOVERNMENT WIDE FINANCIAL STATEMENTS - 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, short and long term debt, net pension liability and other post employment benefits liability. The net positions of the District are reported in three components: General Fund, Appropriated for Capital Projects, and Invested in Capital Assets Net of Related Debt.

GOVERNMENTAL FUNDS – 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 fund balances of the District are reported in two components: General Fund and the Capital Projects Fund.

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 W.R. Grace Fiduciary Fund and other appropriations 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, 2020

NOTE 1 – GENERAL STATEMENT AND SIGNIFICANT ACCOUNTING POLICIES - continued

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

The following *government wide* and *governmental funds* are reported:

Unappropriated Net Assets (accrual basis) and Fund Balance/Free Cash (cash basis) - This primary operating fund is used for financial resources other than those that are required to be accounted for in another fund.

Appropriated for Maintenance and Operations - This fund reports the net assets that were appropriated for Maintenance and Operations expense, less amounts spent for this activity.

Restricted for Mitigation - This is a revolving fund that reports the net assets collected from new service installations for mitigating costs incurred to comply with the District's Water Management Act Permit renewals. Expenditures from the Mitigation fund are limited to \$100,000 per year.

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

Net Investment in Capital Assets - This fund reports the historical cost of fixed assets less accumulated depreciation.

The following *fiduciary funds* are reported:

W.R. 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 W.R. Grace lawsuit settlement. The fund was converted to a stabilization fund at the June 2020 Annual Meeting to enable its investments to be managed under the prudent person laws.

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 a portion of its cash in the Massachusetts Municipal Depository Trust's Cash Portfolio, an investment account that offers participation in a diversified portfolio of high-quality money-market instruments that seek the highest possible level of current income consistent with preservation of capital and liquidity. The account is neither insured nor guaranteed by the Commonwealth of Massachusetts or the U.S. government, the Federal Deposit Insurance Corporation (FDIC) or any other government agency. The District has not experienced any loss in the account, and 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, 2020, the District had the following investments:

Description	W.R. Grace Fiduciary Fund	OPEB Trust Fiduciary Fund
Cash and equivalents	\$149,322	\$51,707
Bonds (corporate & government)	1,138,074	447,069
Equities	874,219	485,956
Exchange Traded Funds and Other		227,923
Total	\$2,161,615	\$1,212,655

NOTE 4 - INTERFUND RECEIVABLES/PAYABLES

As of June 30, 2020, the General Fund owed \$776,461 to the Capital Projects Fund.

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

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 calculated to pay current normal cost as well as unfunded actuarially calculated liabilities from prior years. In addition, employees contribute 5 to 11% of their base pay depending on when they entered the system. The District's contributions for the year ended June 30, 2020 were \$243,164.

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, 2020 were \$31,952 which is included in Salaries and Wages.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2020 consisted of the following:

Description	Balance 6/30/19	Additions	Disposals	Balance 6/30/20
Land	\$2,673,725			\$2,673,725
Infrastructure	56,571,755	\$838,402		57,410,157
Buildings	1,191,763			1,191,763
Vehicles	674,675			674,675
Machinery & Equipment	3,017,545			3,017,545
Projects in Process	384,953	535,048		920,001
Total at Historical Cost	64,514,416			65,887,866
Less Accumulated Depreciation	23,757,084	1,301,754		25,058,839
Capital Assets, Net	\$40,757,332			\$40,829,027

NOTE 7 – NOTES PAYABLE

The District has utilized short term debt to finance the construction projects and land acquisition listed below. The following is a summary of the changes in Notes Payable for the year ended June 30, 2020:

Description	Interest Rate	Due Date	Balance 6/30/19	Issued	(Retired)	Balance 6/30/20
Water Mains	2.5%	9/27/19	\$500,000		(\$500,000)	\$0
585 Main Street Land	2.5%	9/27/19	1,095,000		(1,095,000)	0
585 Main Street Land	1.9%	9/25/20		\$800,000		800,000
Central Acton Water Treatment Plant Engineering	1.9%	9/25/20		400,000		400,000
Total Notes Payable			\$1,595,000	\$1,200,000	\$1,595,000	\$1,200,000

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 8 – BONDS PAYABLE

The District has general obligation bonds to finance the construction of the North Acton Water Treatment Plant, the South Acton Water Treatment Plant and water mains and land purchased. The following is a summary of the changes in Bonds Payable for the year ended June 30, 2020:

Description	Interest Rate	Issue Date	Due Date	Balance 6/30/19	(Paid Down) (or Amortized)	Balance 6/30/20
North Acton Water Treatment Plant	2.0% to 4.3%	2/15/09	2/15/29	\$3,000,000	(\$300,000)	\$2,700,000
South Acton WTP, Water Mains and Land	2.0% to 3.0%	8/15/13	8/15/23	1,060,000	(215,000)	845,000
South Acton Water Treatment Plant	2.0%	1/7/15	1/7/35	11,219,051	(593,844)	10,625,207
Subtotal				15,279,051		14,170,207
Bond Premium		8/15/13	8/15/23	44,760	(11,189)	33,571
Total Bonds Payable				\$15,323,811		\$14,203,778

The annual debt service requirements for Bonds Payable outstanding at June 30, 2020 are as follows:

Fiscal Years	Principal	Interest	Total
2021	\$1,121,750	\$359,017	\$1,480,767
2022	1,129,937	329,097	1,459,034
2023	1,143,411	298,368	1,441,779
2024	1,157,177	266,450	1,423,627
2025	961,243	237,386	1,198,629
2026-2030	4,728,131	780,496	5,508,627
2031-2035	3,928,558	257,023	4,185,581
Total	\$14,203,778	\$2,527,837	\$16,698,044

Principal of \$1,903,844 plus interest and fees of \$423,621 for a total of \$2,327,465 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, 2020.

Interest and Fees of \$403,621 less amortization of bond premium of \$11,189 for a total of \$392,431 is reported on the Statement of Activities to reflect the accrual basis calculation of interest incurred during the year ended June 30, 2020, regardless of when the actual interest payments were made by the District.

The District has \$9,242,000 and \$3,150,000 in authorized and unissued Bonds Payable. The bonds were authorized at the March 20, 2020 Annual Meeting and the June 8, 2020 Special Meeting, respectively, for the construction of the Acton Center Water Treatment Plant.

NOTE 9 – COMMITMENTS & CONTINGENCIES

The District has ongoing commitments for the construction of capital projects, many of which are for water main construction or repair. The District appropriated \$9,242,000 for the construction of the Center Acton Water Treatment Plant in the prior fiscal year ended June 30, 2019. In the current year ended June 30, 2020, the District appropriated an additional \$3,150,000 for this project. The District has authorized the treasurer to borrow these sums to finance the construction. The District continues to be engaged in legal and environmental negotiations with the Massachusetts Department of Environmental Protection and the Federal Environmental Protection Agency regarding the Superfund cleanup projects. These efforts are intended to protect the Assabet well field. The District is also conducting vigorous research into the extent of and remediation of PFAS contamination in the water supply.

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 10 – PENSION PLAN

Plan Description – The District contributes to the Middlesex County Retirement System (“the System”), a cost-sharing multiple-employer defined benefit pension plan administered by the Middlesex Retirement Board (“the Board”). Substantially all employees are members of the System. The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the Commonwealth of Massachusetts General Laws assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth’s state law adjustments granted after 1997 must be approved by the Board and are borne by the System. The System issued an audited financial statement for the year ended December 31, 2018. That report may be obtained by contacting the System at 25 Linnell Circle, Billerica, MA 01821.

Funding Policy – Plan members are required to contribute to the System at rates ranging from 5% to 11% of gross regular compensation. The District is required to pay into the System its share of the system-wide actuarially determined contribution that is apportioned among the employers based on active current payroll. The contributions of plan members and the District are governed by Chapter 32 of the Commonwealth of Massachusetts General Laws. The District’s contribution to the System for the year ended June 30, 2020 was \$243,164, which equaled its required contribution.

At June 30, 2020, the District reported a liability of \$3,732,674 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2019, the District’s proportionate share was 0.233284%, which decreased from its 0.239866% proportion measured at December 31, 2018.

For the year ended June 30, 2020, the District recognized a pension expense of \$520,191. At June 30, 2020, the District reported the following deferred outflows and inflows of resources related to pensions:

Deferred Outflows– difference between expected and actual experience	\$90,824
Deferred Outflows – net difference between projected and actual investment earnings on pension plan investments	257,055
Deferred Outflows– changes in proportion and differences between employer contributions and proportionate share of contributions	80,339
Deferred Inflows– difference between expected and actual experience	(8,454)
Deferred Inflows- difference between projected and actual investment earnings on pension plan investments	(96,863)
Deferred Inflows– changes in proportion and differences between employer contributions and proportionate share of contributions	(205,041)
Net Deferred Outflows and Inflows of Resources	\$117,860

The deferred outflows/inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	
2021	\$101,838
2022	16,801
2023	27,092
2024	(27,871)
Total	\$117,860

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 10 – PENSION PLAN– continued

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement that was rolled back to December 31, 2019:

Valuation date	January 1, 2020
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Prior year's total contribution increased by 6.5% for fiscal 2020 through fiscal 2027, and thereafter the remaining unfunded liability will be amortized on a 4.0% annual increasing basis; Early Retirement Incentive (ERI) liability amortized in level payments.
Remaining amortization period	17 years from July 1, 2018 for non-ERI liability; 1 year from July 1, 2018 for 2002 ERI, 2 years from July 1, 2018 for 2003 ERI, and 4 years from July 1, 2018 for 2010 ERI.
Asset valuation method	The difference between the expected return and the actual investment return on a market value basis is recognized over a five-year period. Asset value is adjusted as necessary to be within 20% of the market value.
Inflation rate	3.25%
Projected salary increases	Varies by length of service with ultimate rate of 4.00% for Group 1
Cost of living adjustments	3.00% of first \$16,000 of retirement income, as of July 1, 2019
Mortality rate pre-retirement	RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017
Mortality rate healthy retiree	RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017
Mortality rate disabled retiree	RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2017
Investment rate of return/ Discount rate	7.30%, net of pension plan investment expense, including inflation; previously 7.50%.

Investment policy – The pension plan's policy in regard to the allocation of invested assets is established by Pension Reserve Investment Trust. Plan assets are managed on a total return basis with long-term objective of achieving a fully funded status for the benefits provided through the pension plan. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2020 are summarized in the following table:

Asset Class	Long Term Expected Asset Allocation	Long Term Expected Real Rate of Return
Domestic equity	21.00%	6.15%
International developed markets equity	13.00%	6.78%
International emerging markets equity	5.00%	8.65%
Core fixed income	15.00%	1.11%
High-yield fixed income	8.00%	3.51%
Real estate	10.00%	4.33%
Commodities	4.00%	4.13%
Hedge funds, GTAA, risk parity	11.00%	3.19%
Private equity	13.00%	9.99%
	100.00%	

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 10 – PENSION PLAN– continued

Discount rate – The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contributions rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability as of December 31, 2019, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.50%) or 1% higher (8.50%) than the current rate:

	1% Decrease to 6.30%	Current Discount 7.30%	1% Increase to 8.30%
The District’s share of the net pension liability	\$4,587,161	\$3,732,674	\$3,013,645

Pension plan fiduciary net position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued Middlesex County Retirement System financial report.

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS

Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. All the following OPEB disclosures are based on a measurement date of June 30, 2020.

A. General Information about the OPEB Plan

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.

Benefits Provided – The District provides medical, prescription drug, dental and life insurance benefits to retirees and their covered dependents. All active employees who retire from the District and meet the eligibility criteria will receive these benefits. The District contributes 80 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 20 percent of their premium costs.

Plan Membership – At the June 2020 census date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active employees	15
Total participants	

B. Investments – The OPEB trust fund assets consist of an asset portfolio invested under the prudent investor management policy approved by the Commonwealth of Massachusetts.

Rate of return – For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 7.48%.

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS - continued

C. Actuarial Assumptions and Other Inputs – The net OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Salary increases	4.00%
Investment rate of return	7.0%
Healthcare cost trend rates	5.5% for HMO and PPO Plan, Pre-Medicare and 3.5% for Medicare Supplement Plan; 2% for Dental Plan. Ultimate Health Care Cost Trend Rate of 4.5% reached in fiscal year 2035.
Retirees' share of benefit-related costs	Range of 12% to 20%
Mortality rates	Determined pursuant to PubS.H-2010 Mortality Table - General

The long-term expected rate of return on OPEB plan investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table.

Asset Class	Target Asset Allocation	Long Term Expected Real Rate of Return
Money Market Funds	4%	2.0%
Fixed Income	37%	6.0%
Equities	40%	8.0%
Exchange Traded Funds	16%	8.0%
Other Assets	3%	6.0%
Total	100.00%	

D. Discount Rate – The discount rate used to measure the net OPEB liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on those assumptions, the OPEB plan fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

E. Net OPEB Liability – The components of the net OPEB liability, measured as of June 30, 2020, were as follows:

Total OPEB liability	\$1,110,971
Plan fiduciary net position	1,212,655
Net OPEB liability (asset)	(\$101,684)
Plan fiduciary net position as a % of the total OPEB liability	109%

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS - continued

F. Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances beginning of year June 30, 2019	\$1,210,474	\$1,162,163	\$48,311
Changes for the year:			
Service cost	22,376		22,376
Interest on total OPEB liability	82,041		82,041
Contributions – employer	0	0	0
Net investment income		56,730	(56,730)
Differences between expected and actual experience	(60,438)	(20,369)	(40,069)
Changes of assumptions and other inputs	(66,514)		(66,514)
Benefit payments	(76,922)		(76,922)
Administrative expenses		(6,238)	6,238
Other changes	(46)	20,369	(20,414)
Net changes	(99,503)	50,491	(149,994)
Balances end of year June 30, 2020	\$1,110,971	\$1,212,655	(\$101,684)

Note: The mortality assumption was changed from the RP-2014-Combined Annuitant Mortality Table for males and females to the Pubs.H-2010 Mortality Table-General.

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point higher or one percentage-point lower than the current discount rate:

	1% Increase to 8.0%	Current Discount Rate 7.0%	1% Decrease to 6.0%
Net OPEB liability (asset)	(\$212,328)	(\$101,684)	(\$30,288)

H. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates –The following presents the net OPEB liability, as well as what the net OPEB liability would be if it as calculated using healthcare cost trend rates that are one percentage-point higher or one percentage-point lower than the current healthcare cost trend rates:

	1% Increase	Current Healthcare Cost Trend Rates	1% Decrease
Net OPEB liability (asset)	\$49,592	(\$101,684)	(\$226,238)

I. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB –For the year ended June 30, 2020, the District recognized a net OPEB expense of (\$3,339). At June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources described below.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$18,595	\$66,345
Changes of assumptions and other inputs	77,741	94,035
Difference between projected and actual OPEB investment earnings	16,295	8,167
Totals	\$112,631	\$168,546

WATER SUPPLY DISTRICT OF ACTON
Notes to the Basic Financial Statements - June 30, 2020

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS - continued

The deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2021	\$31,376	\$40,718
2022	31,376	40,718
2023	31,376	40,718
2024	17,852	31,149
2025	651	15,243
Totals	\$112,631	\$168,546

Other Post-Employment Benefits (GASB 74)

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), replaces the requirements of Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. This applies if a trust fund has been established to fund future OPEB costs. In fiscal year 2011, the District established an OPEB Trust Fund to provide funding for future employee health care costs. All the following OPEB disclosures are based on a measurement date of June 30, 2020.

A. Investments – The OPEB trust fund assets consist of an asset portfolio invested under the prudent investor management policy approved by the Commonwealth of Massachusetts.

Rate of return – For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 7.48%.

B. Actuarial Assumptions and Other Inputs – The total OPEB liability was determined by an actuarial valuation as of June 30, 2020. The actuarial assumptions used in this valuation (including mortality rates, the long-term expected rate of return and discount rate) are the same assumptions outlined in GASB 75 disclosures above.

C. Net OPEB Liability – The components of the net OPEB liability, measured as of June 30, 2020, were as follows:

Total OPEB liability	\$1,110,971
Plan fiduciary net position	1,212,655
Net OPEB liability (asset)	(\$101,684)
Plan fiduciary net position as a % of the total OPEB liability	109%

D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point higher or one percentage-point lower than the current discount rate:

	1% Increase to 8.0%	Current Discount Rate 7.0%	1% Decrease to 6.0%
Net OPEB liability (asset)	(\$212,328)	(\$101,684)	(\$30,288)

E. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the net OPEB liability, as well as what the net OPEB liability would be if it as calculated using healthcare cost trend rates that are one percentage-point higher or one percentage-point lower than the current healthcare cost trend rates:

	1% Increase	Current Healthcare Cost Trend Rates	1% Decrease
Net OPEB liability (asset)	\$49,592	(\$101,684)	(\$226,238)

WATER SUPPLY DISTRICT OF ACTON
Required Supplemental Information and Notes to Required Supplemental Information - June 30, 2020

PENSION PLAN SCHEDULES

District's Proportionate Share of the Net Pension Liability of Middlesex County Retirement System (MCRS)	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
District's proportion of MCRS Net Pension Liability (NPL)	\$3,732,674	\$3,740,627	\$3,370,594	\$3,319,310	\$2,784,648	\$2,562,079
District's % of MCRS NPL	0.233284%	0.239866%	0.237502%	0.234277%	0.215861%	0.213273%
District's covered payroll	\$1,225,561	\$1,188,771	\$1,141,452	\$1,136,133	\$1,013,745	\$974,755
District's NPL as a % of covered payroll	304.57%	314.66%	295.29%	292.16%	274.69%	262.84%
MCRS fiduciary net position as a % of its total pension liability	49.45%	46.40%	49.27%	45.49%	46.13%	47.65%

Schedule of the District's Contributions to the MCRS	Year Ended 6/30/20	Year Ended 6/30/19	Year Ended 6/30/18	Year Ended 6/30/17	Year Ended 6/30/16	Year Ended 6/30/15
Date of actuarial valuation	1/1/2020	1/1/2018	1/1/2018	1/1/2016	1/1/2016	1/1/2014
Statutory required contribution	\$243,164	\$218,063	\$203,213	\$177,725	\$165,791	\$133,367
Contributions made	\$243,164	\$218,063	\$203,213	\$177,725	\$165,791	\$133,367
Contribution deficiency (excess)	----	----	----	----	----	----
Covered payroll	\$1,225,561	\$1,188,771	\$1,141,452	\$1,136,133	\$1,013,745	\$974,755
Contributions as a % of covered payroll	19.84%	18.34%	17.80%	15.64%	16.35%	13.68%

The two schedules above are intended to present information for ten years. Until a ten-year period is available, information is presented for those years for which information is available. See notes to required supplementary information.

NOTE A – PENSION PLAN – CHANGES IN ASSUMPTIONS AND PLAN PROVISIONS

The following assumption changes were reflected in the January 1, 2020 actuarial valuation:

- The investment rate of return assumption was reduced from 7.50% to 7.30%.

The following plan provision changes were reflected in the January 1, 2020 actuarial valuation:

- As permitted by Section 19 of Chapter 188 of the Acts of 2010, the Cost of Living Adjustment base was increased from \$14,000 to \$16,000 as of July 1, 2019.

WATER SUPPLY DISTRICT OF ACTON
Required Supplemental Information and Notes to Required Supplemental Information - June 30, 2020

OTHER POST-EMPLOYMENT BENEFITS SCHEDULES

Schedule of Changes in the District's Net OPEB Liability and Related Ratios	6/30/20	6/30/19	6/30/18
<i>Total OPEB Liability</i>			
Service Cost	\$22,376	\$19,350	\$18,605
Interest on Total OPEB Liability	82,041	78,986	73,230
Differences Between Expected & Actual Experience	(60,438)		33,670
Changes of Assumptions and Other Inputs	(66,514)		18,838
Benefit Payments	(76,922)	(84,498)	(80,182)
Other Changes	(46)	26,014	20,229
Net Change in Total OPEB Liability	(99,503)	39,852	84,390
Total OPEB Liability Beginning of Year	1,210,474	1,170,622	1,086,232
Total OPEB Liability End of Year	\$1,110,971	\$1,210,474	\$1,170,622
<i>Plan Fiduciary Net Position</i>			
Employer Contributions	0	\$100,000	\$100,000
Net Investment Income	56,730	82,326	56,999
Difference Between Expected & Actual Experience	(20,369)	12,767	
Administrative Expenses	(6,238)	(5,057)	(4,348)
Other Changes	20,369	(2,654)	2,238
Net Change in Plan Fiduciary Net Position	50,491	187,382	154,889
Plan Fiduciary Net Position Beginning of Year	1,162,163	974,781	819,891
Plan Fiduciary Net Position End of Year	\$1,212,655	\$1,162,163	\$974,781
<i>Net OPEB Liability (Asset)</i>	<i>(\$101,684)</i>	<i>\$48,311</i>	<i>\$195,841</i>
Plan Net Position as a % of the Total OPEB Liability	106.15%	96.01%	83.27%
Covered Employee Payroll	\$1,319,030	\$1,230,570	\$1,191,141
Net OPEB Liability as a % of Covered Employee Payroll	n/a	3.93%	16.44%
Schedule of Investment Returns	6/30/20	6/30/19	6/30/18
Annual money-weighted rate of return, net of investment expenses	7.48%	8.53%	6.31%

The two schedules above are intended to present information for ten years. Until a ten-year period is available, information is presented for those years for which information is available. See notes to the District's financial statements for summary of significant actuarial methods and assumptions.

WATER SUPPLY DISTRICT OF ACTON					Page 23
Supplemental Schedule of Governmental Fund Balance - Capital Projects Activity					
For the Year Ended June 30, 2020					
	<i>Beginning</i>	<i>Transfers</i>	<i>Debt</i>	<i>Payments</i>	<i>Ending</i>
	<i>Balance</i>	<i>(To) From</i>	<i>Borrowed</i>	<i>Made</i>	<i>Balance</i>
	<i>06/30/19</i>	<i>General Fund</i>	<i>(Paid)</i>		<i>06/30/20</i>
Clean Rehab Wells 19	28,424	\$75,000		28,424	75,000
Easements Conant II	0	50,000			50,000
Eminent Domain Main Street	19,519				19,519
Engineering ACWTP	0		400,000	400,000	0
Engineering NAWTP 12	532				532
Flagg Hill Tank Repairs 12	3,504				3,504
Indian Village Debt Repayment	500,000		(500,000)		0
Marshall Well Replacement	54				54
Media Replacement	0	65,000		63,266	1,734
New Vehicle	0	100,000			100,000
Replace NAWTP Filter Cart	170,000	85,000		237,600	17,400
Replace Old Mains	42,787	30,000		37,150	35,637
Residuals Management 17	50,000			33,362	16,638
Residuals Management Eng	10,075				10,075
Storage Tank Repairs	229,310			168,544	60,766
Water Main Emergency	46,373	30,000		14,258	62,115
Water Main Improvements	272,489			49,001	223,488
Well Exploration/Permit	0	100,000			100,000
<i>Total General Fund</i>	<i>\$1,373,067</i>	<i>\$535,000</i>	<i>(\$100,000)</i>	<i>\$1,031,606</i>	<i>\$776,461</i>
Engineering (Grace) - ACWTP	135,048	0		135,048	0
Total Grace Fund	\$135,048	\$0	\$0	\$135,048	\$0

Minutes of June 8, 2020 Annual District Meeting

Held at Acton Water District
693 Massachusetts Avenue
Acton, MA
7:00 pm

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

Unanimously approved.

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

Unanimously approved.

Article 3. To see if the District will authorize the Treasurer, with the approval of the Commissioners, to borrow in anticipation of the revenue of the fiscal year beginning July 1, 2020, 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 see what sums of money the District will vote to raise and appropriate to defray the usual expenses of the District.

Unanimously approved.

Article 5. To see if the District will vote, pursuant to Massachusetts General Laws c.44, §53E½ as most recently amended by §86 of Chapter 218 of the Acts of 2016, to establish a \$100,000 limitation on expenditures from the revolving fund, captioned, "District Revolving Fund for Mitigation."

Unanimously approved.

Article 6. 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.

Unanimously approved.

Article 7. To see if the District will vote to transfer from Surplus Revenue the sum of \$75,000 to clean and rehabilitate existing wells throughout the District.

Unanimously approved.

Article 8. To see if the District will vote to transfer from Surplus Revenue the sum of \$30,000 for the purpose of replacing old water mains, renewing old water services, replacing old fire hydrants.

Unanimously approved.

Article 9. To see if the District will vote to transfer from Surplus Revenue the sum of \$30,000 for the purpose of repairing emergency water main breaks.

Unanimously approved.

Article 10. To see if the District will vote to transfer from Surplus Revenue the sum of \$65,000 for the replacement of the granular activated carbon media at the Clapp and Whitcomb well sites on Massachusetts Avenue in Acton.

Unanimously approved.

Article 11. To see if the District will vote to transfer from Surplus Revenue the sum of \$85,000 for the replacement of filter cartridges at the North Acton Water Treatment Plant.

Unanimously approved.

Article 12. To see if the District will vote to transfer from Surplus Revenue the sum of \$100,000 for the removal of filtration residuals at the North Acton Water Treatment Plant.

Unanimously approved.

Article 13. To see if the District will vote to transfer from Surplus Revenue the sum of \$100,000 for purchase of a general service vehicle and for approval to sell or trade the District's 2004 Ford F-350 service truck.

Unanimously approved.

Article 14. To see if the District will vote to transfer from Surplus Revenue the sum of \$100,000 for the purpose of exploration and/or permitting of a new well source.

Unanimously approved.

Article 15. To see if the District will vote to authorize the Commissioners to enter into a long-term written lease, with two 5-year options to extend, for a total term of thirty (30) years, for use of a ground-mount solar photovoltaic system and associated equipment and materials on land owned by the District located at Knox Trail and Lawsbrook Road in Acton. The written leases will include the most favorable annual lease payment and power purchase agreement terms received in response to a request for proposal issued by the District and will provide for electric power supply to the District's wells and treatment facilities. The lease and power purchase agreement shall include other terms, conditions and limitations imposed by Article 97 special legislation and as the Commissioners shall deem necessary and appropriate to protect the public water supply.

Unanimously approved.

Article 16. To see if the District will vote to establish a stabilization fund in accordance with Article 97 special legislation and G.L. Ch. 40, sec. 5B for the purpose of dedicating a certain percentage of the rental revenues derived from the District solar leases on Knox Trail and Lawsbrook Road as required by state law, statutes and regulations, effective for fiscal year beginning on July 1, 2020.

Unanimously approved.

Article 17. To see if the District will vote to transfer from Surplus revenue the sum of \$50,000 to acquire by purchase, gift, eminent domain, or otherwise, all necessary access and utility easements required in support of the project upgrades and infrastructure work at the Conant II well site and the central Acton treatment plant as follows:

1. An expanded access and utility easement under that certain private road commonly known as Post Office Square, owned by Acton Technology Park Real Estate Trust, and shown as Technology Drive on a Plan of Land recorded in Plan Bk. 01984, Pg. 1544;
2. An expanded and modified access and utility easement to the District's existing easement recorded in Bk. 28286, Pg. 458, with plan recorded in Plan Bk. 25911, Pg. 35;
3. A small easement off the parcel identified in Bk. 68673 Pg. 454 and;
4. A small easement off the parcel identified in Bk. 64784 Pg. 264, all recorded in the Middlesex County (South) Registry of Deeds and to take any other action necessary to secure easements in support of the project.

Unanimously approved.

Article 18. To see if the District will vote to establish a stabilization fund pursuant to G.L. Ch. 40, sec. 5B, for the purpose of funding new construction, extraordinary maintenance or repairs throughout the water supply system, as requested by the Board of Commissioners, and to authorize the Commissioners to fund that stabilization fund with the entire balance of District funds in the WR Grace Receipt Reserved for Appropriation Account (WR Grace Fund).

Unanimously approved.

Minutes of June 8, 2020 Special Meeting

Held at Acton Water District
693 Massachusetts Avenue
Acton, MA
6:30 PM

The District Clerk called the meeting to order at 6:30 PM.

The Moderator spoke and introduced the panel; the structure of the Special Meeting; and read the motion.

Article 1. Mr. Stuntz moves that the District vote to appropriate an additional \$3,150,000 to supplement the appropriation of \$9,242,000 from Article 14 of the Annual Meeting of March 20, 2019 for the construction and all related costs of a water treatment facility at the Acton Center site off Post Office Square in 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 \$3,150,000 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 said amount under and pursuant to M.G.L. c. 44, §7(1), or any other enabling authority, and to issue bonds or notes of the District therefore or to borrow all or a portion of such amount from the Massachusetts Clean Water 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 Clean Water Trust and otherwise to contract with the Massachusetts Clean Water 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.

Ms. Amir-Lin seconded.

Unanimously approved.

Water District Organization

ELECTED OFFICIALS

Commissioners	Erika Amir-Lin	Term Expires 2021
	Barry Rosen	Term Expires 2022
	Stephen C. Stuntz	Term Expires 2023
District Clerk	William T. Stanford	Term Expires 2023
District Moderator	Richard P. O'Brien	Term Expires 2021

APPOINTED OFFICIALS

Finance Committee	William Guthlein	Term Expires 2021
	David A. Butler	Term Expires 2022
	Charles Bradley	Term Expires 2023
	William Mullin, Associate Member	
District Manager	Christopher D. Allen	Contract Expires 2023
Treasurer/Collector	Mary J. Bates	Term Expires 2021
District Counsel	Mary Bassett	Term Expires 2021
District Assistant Clerk	Helen F. Argento	Term Expires 2021
Commissioners Secretary	Lynn Protasowicki	Term Expires 2021
Auditor	Maureen Waters Mara, CPA, MST	Term Expires 2021

Water Land Management Advisory Committee	Paul Malchodi Charles Olmstead John Cipar
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Water District Staff	Matthew L. Mostoller	Environmental Manager
	Robert Murch	MIS Coordinator
	Julia Hawkins	A/P Bookkeeper/Secretary
	Elizabeth Secinaro	A/R Bookkeeper/Secretary
	Stephen G. Peterson, Jr.	Superintendent
	Charles Rouleau	Water Operations Administrator
	Andrew Peterson	Foreman
	Robert P. Dionne, Jr.	Assistant Foreman
	James Trippier	Operator/Distribution
	Keith Kupfer	Operator/Distribution
	Matthew Walsh	Operator/Distribution
	Lucas Peterson	Operator/Distribution

Acton Water



Water Supply District of Acton

P.O. Box 953

Acton, MA 01720

OUTDOOR WATER USE RESTRICTIONS EFFECTIVE UNTIL FURTHER NOTICE

Due to reduced production capacity resulting from the presence of per- and polyfluoroalkyl substances (PFAS) and ongoing construction at Conant 2, the District will be modifying its outdoor water use restrictions. These restrictions are subject to change to reflect current conditions. Please visit our website at www.actonwater.com/conservation/outdoor-water-restrictions for a map of water use days and updates throughout the year.

- **Lawn Watering, 1 day per week, before 7 am and after 7pm** (watering mid-day wastes water to evaporation).
 - **Tuesday: North Acton** – North of Brook Street including Great Road from Brook Street to Littleton line
 - **Wednesday: Acton Center/East Acton** – North of Route 2 to South of Brook Street (562 Main Street follows this schedule) including Pope Road and Great Road to Concord line
 - **Thursday: West Acton** – South of Route 2 and West of Main Street (even side of Main Street follows this schedule)
 - **Friday: South Acton** – South of Route 2 and East of Main Street (odd side of Main Street follows this schedule)
- All other outdoor water uses (gardens, pool filling, vehicle washing, power washing, dust control, etc.) will follow odd/even restrictions. Even addresses may use water outdoors Tuesday, Thursday, Saturday and odd addresses may use water outdoors Wednesday, Friday, and Sunday.
- 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 tank levels is critical to serving both our domestic needs, as well as providing fire protection, if needed.