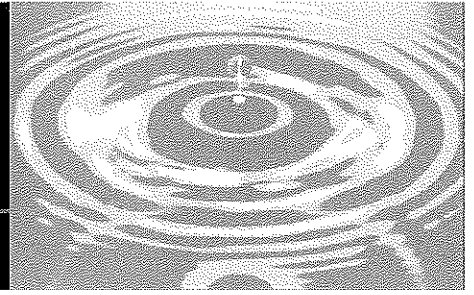


MASHPEE WATER DISTRICT



2019 ANNUAL REPORT



"for generations unborn"

REPORT OF THE BOARD OF WATER COMMISSIONERS

To the citizens of the Mashpee Water District:

The Board of Water Commissioners is pleased to submit our annual report for the calendar year ending December 31, 2019.

Calendar year 2019 we have continued to maintain and protect the quality and availability of the District's water sources. We were able to decrease the FY2020 omnibus budget by -1.0% and the work has continued to get our new tank construction going.

As a reminder, Spring is when the District flushes our distribution pipes to insure that you receive the highest quality water. Please check the Mashpee Enterprise for the dates and time frames.

In May 2019, Water Commissioner F Thomas Fudala was re-elected for another 3 year term.

We hope that all citizens will continue to practice water conservation. To help you do that, we invite you to stop by our office to pick up a free water conservation kit. We have also continued our efforts for water conservation education through our annual Quashnet School poster contest.

The 2019 poster contest winners for the 4th graders at the Quashnet Elementary Schools were:

1st Place winner – Lyla Charboneau
2nd Place winner – Carmen Bartlett
3rd Place winner – Shannah Lucich
Honorable Mention - Mia Fougere

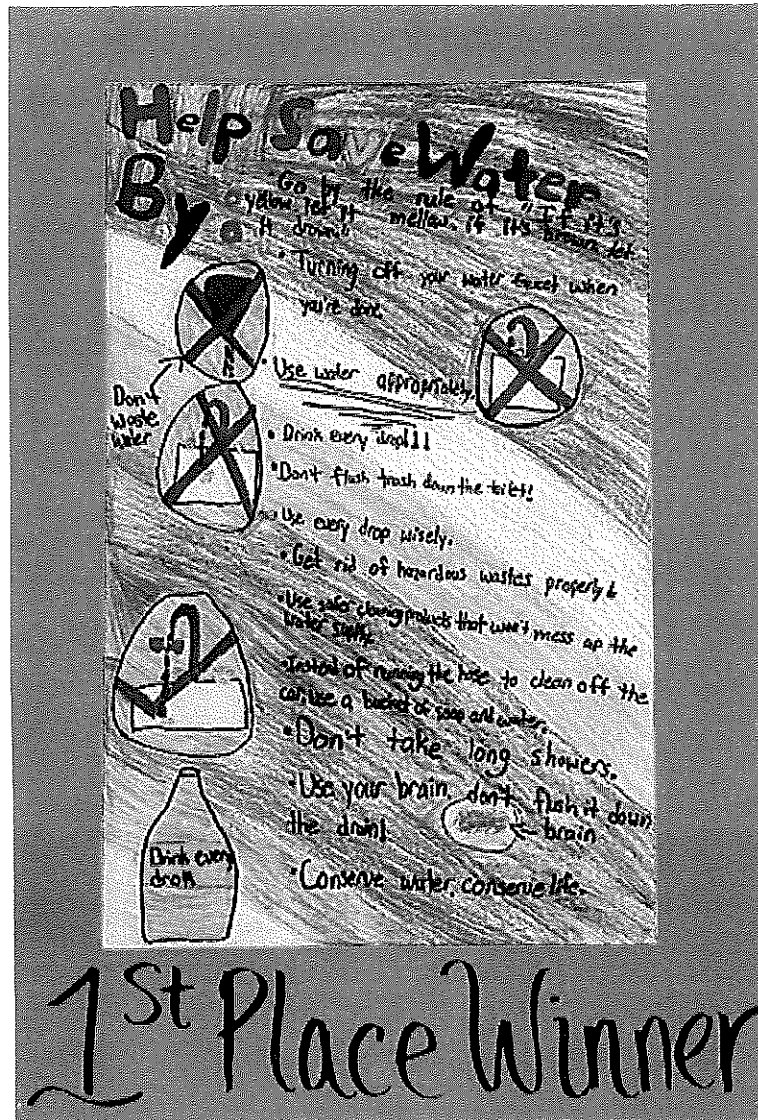
None of this could be accomplished without the leadership and expertise of the District's outstanding staff. We thank them for their tireless efforts to bring you the highest quality water at the lowest possible price.

As always, it is our pleasure to serve as your Board of Water Commissioners.

Respectfully,

Kenneth Marsters, Chairman
F Thomas Fudala Vice Chairman
Ronald Gangemi, Clerk

11th Annual Poster Contest 2019 Winner



1st Place Winner

REPORT OF THE OPERATIONS MANAGER

To the Board of Water Commissioners and the District Residents, I wish to submit the following as the operational report of the Mashpee Water District for calendar year 2019.

The Mashpee Water District customer base expanded its customers by 69 this year. These additional customers increased the total accounts to 9,870 as of December 31.

During the year we continued our efforts to provide safe drinking water and fire protection to the citizens of Mashpee. The total number of fire hydrants expanded this year to 1,453. The District has approximately 177 miles of water main. Fire hydrant maintenance and water main flushing was a major part of our efforts and will continue to be performed now and in the future.

The District wells pumped 455 million gallons of water and we purchased 59 million gallons from the Upper Cape Regional Water Supply Cooperative and the Sandwich Water District. The total gallons used for customers and system maintenance were 514 million gallons.

Our website (www.mashpeewaterdistrict.com) has useful information so please check it out. Call the office anytime during business hours to make suggestions to improve your water system. We welcome your suggestions and offer conservation kits to all of our customers so please stop by the office and pick one up.

Mashpee Water received 2019 Public System Award for special regional recognition . This recognition is a reminder how dedicated the entire staff is during performance of their duties.

Respectfully submitted,
Andrew Marks
Operations Manager

REPORT OF THE TREASURER

To the citizens of the Mashpee Water District:

The Water District's tax rate was set at .13 cents per thousand dollars of valuation on January 1, 2019. This is an increase from the previous January 1, 2018 of .03 cents. Property values also decreased 3.84% from calendar year 2019. Also, the omnibus budget for FY20 produced a decrease of -1.0% from the previous fiscal year.

Our investments are secure but still liquid for operational purposes. The District continues to search out the highest rate available as well as keep the investments secure. Our revenues stay small and steady from investments, water accounts, misc fees, and new customers. We have not provided water for the entire town to date, but water is available in most areas of Town. Our collections of water charges continue to be excellent. Thank you to all our customers for that.

Our debt in 2019 has continued to decrease because no new debt has been incurred for the calendar year. However, this may not continue due to the fact that we had an article at our Annual District Meeting on April 24, 2018 to borrow \$1,100,000.00 for the construction of our new tank.

At Annual District Meeting, the district appropriated revenue for the purchase of additional water supply from the Upper Cape Regional Water Supply Cooperative. The FY'20 omnibus budget was also approved.

Please use Invoice Cloud for your online payments. This service is a great convenience for our customers. Please go to our website: www.mashpeewaterdistrict.com if you would like to take advantage of this form of payment. Fees do apply.

Respectfully submitted,
Leanne Gray, Treasurer/ Accountant

MASHPEE WATER DISTRICT
BALANCE SHEET

ASSETS

JUNE 30, 2019

Cash:

Revenue:	6,066,167.90		
Petty Cash:	<u>150.00</u>	\$	6,066,317.90

Accounts Receivable:

Personal Property Taxes:			
Prior Years:	473.89		
Fiscal Year 2019	231.93		705.82

Real Estate Taxes:

Prior Years:	963.80		
Fiscal Year 2019	20,666.46		21,630.26

Water Betterments Added to Taxes

Apportionments- Prior Years:	477.40		
Apportionments- FY 2019	7,628.12		
Committed Interest- Prior Years:	149.38		
Committed Interest- FY 2019	<u>1,853.20</u>		10,108.10

Deferred Betterments Age/Built

			515.86
Tax Foreclosures/ Possessions			15,875.65
Tax Title Receivables:			47,156.91

Water Receivables: Rates & Charges

	32,286.91		
Water Liens	<u>857.44</u>		33,144.35

Estimated Receipts

0.00

Loans Authorized:

1,950,000.00

Revenue- Fiscal Year 2020 (a)

\$ 2,688,283.00

TOTAL ASSETS:

\$ 10,833,737.85

MASHPEE WATER DISTRICT
BALANCE SHEET

LIABILITIES & RESERVES

JUNE 30, 2019

Funds in Escrow:		
Payroll Withholdings Due	(1,860.25)	
Betterment Reserve Revenue		
Contractors Guarantees	<u>32,065.69</u>	\$ 30,205.44
Warrants Payable		46,790.94
Due to Trust Funds		19,390.15
Appropriations:		
Appropriation Control FY'2020 (b)		7,372,100.55
Reserves for Tax Abatements:		
Overlay- Prior Years	9,672.66	
Overlay- Fiscal Year 2019	<u>3,651.14</u>	13,323.80
Reserves for Uncollected Receivables:		
Water Revenue	33,144.35	
Special Assessment Revenue	10,108.10	
Tax Title Revenue	47,156.91	
Tax Forecl./ Poss. Revenue	15,875.65	
Deferred Bett. Rev. Age/Built	<u>515.86</u>	106,800.87
Fund Balances Reserved for Appropriation:		
System Development Fees	<u>133,346.06</u>	133,346.06
Loans Authorized & Unissued:		1,950,000.00
Petty Cash		150.00
Unreserved Fund Balance:		<u>\$ 1,161,630.04</u>
<u>TOTAL LIABILITIES & RESERVES:</u>		<u>10,833,737.85</u>

MASHPEE WATER DISTRICT
REPORT OF THE TREASURER

CASH RECONCILIATION

GENERAL FUND

Beginning Balance- July 1, 2018	\$	6,097,435.51
Warrants payable 6/30/19		46,790.94
Refunds/ Errors / Adjustments		
Cash Receipts (per schedule)		<u>3,301,995.69</u>
Subtotal		9,446,222.14
Cash Payments (per schedule)		-3,378,936.09
Bounced Pymts/ Chargebacks		-586.83
Refunds/ Errors/ Adjustments		-381.32
Subtotal		<u>-3,379,904.24</u>
Ending Balance- June 30, 2019	\$	<u>6,066,317.90</u>
Cash in Banks- June 30, 2019		
Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		4,477,164.33
Investments:		<u>1,589,003.57</u>
Ending Balance- June 30, 2018	\$	<u>6,066,317.90</u>

TRUST FUNDS

Money Market Accounts:	2,195,246.24	
Investments:	147,686.38	
Total Trust Fund Balance		<u>2,342,932.62</u>
<u>TOTAL GENERAL & TRUST FUNDS</u>	\$	<u>8,409,250.52</u>

MASHPEE WATER DISTRICT

BALANCE SHEET

DEBT LEDGER

June 30, 2019

Debt Issued:

Serial Loans Issued & Outstanding 6/30/18 \$1,190,000.00

Debt Due:

Water Obligation Bonds Due 2001-2020	280,000.00
Water Obligation Bonds Due 2007-2021	230,000.00
Water Obligation Bonds Due 2008-2023	<u>680,000.00</u>
	<u>\$1,190,000.00</u>

DEFERRED LEDGER

Deferred Water Main Betterments: \$443,383.82

Apportionments Due- 2011 - 2029 \$443,383.82

TRUST FUND LEDGER

Cash & Securities in Custody of Treasurer	<u>\$2,342,932.62</u>	
Due from General Fund		\$19,390.15
Stabilization Fund		82,201.74
Unemployment Fund		48,152.30
Betterment Reserve Fund		<u>2,231,968.73</u>
Total Trust Funds		<u>\$2,342,932.62</u>

FIXED ASSETS- (Net of Depreciation)

Land	4,943,009.00	
Buildings	6,751,091.00	
Vehicles	110,748.00	
Equipment & Fixtures	109,162.00	
Distribution System	<u>13,074,545.00</u>	
Total Fixed Assets		<u>\$24,988,555.00</u>

MASHPEE WATER DISTRICT
BALANCE SHEET

NOTES TO BALANCE SHEET

JUNE 30, 2019

(a) Revenue FY'2020		
Votes @ Annual Dist. Mtg. 4/23/2019	\$	3,419,783.00
Transfers from Available funds		1,150,500.00
Raise and Appropriate		<u>2,269,283.00</u>
		(a) \$ <u>2,269,283.00</u>

* Transfers from available funds breakdown		
1. Surplus Revenue (Free Cash)		<u>678,500.00</u>
3. Overlay Surplus		<u>53,000.00</u>
4. Betterment Reserve Funds		<u>419,000.00</u>
		\$1,150,500.00

(b) Appropriation Control FY'2020		
Recorded Votes of Annual Dist. Mtg.	\$	3,419,783.00

* Transfers from available funds breakdown		
	\$	250,000.00
Budget Encumbrances Carried Over		15,000.00
		<u>\$265,000.00</u>

Special Articles Carried Forward

1. Water main Extns. / Dead Ends	\$	99,049.62
3. Scada System Upgrade		9,786.22
4. Future O.P.E.B. account		687,000.00
5. Future Tank maintenance		125,353.83
6. Well Cleaning account		448.48
7. New Water Tank 750K		2,589,250.00
8. Well Site Developmt/ Const.		<u>176,429.40</u> (Non-Revenue)

		<u>3,687,317.55</u>
Subtotal		
Total Balance Carried Forward	\$	<u>7,372,100.55</u> (b)

MASHPEE WATER DISTRICT

SCHEDULE OF RECEIPTS

FISCAL YEAR 2019

REVENUE

COMPLETE

Taxes: Real Estate & Personal Property

Prior Years 12,065.52

Fiscal Year 2019 676,940.57

689,006.09

Deferred taxes Collected

-

Tax Titles Collected:

7,127.09

Betterments:

Prior Years 6,453.35

Fiscal Year 2019 96,185.00

Paid In Advance 19,502.29

Unapportioned 0.00

122,140.64

Committed Interest:

Prior Years 1,828.76

Fiscal Year 2019 24,434.88

Paid In Advance 490.68

26,754.32

Water:

Rates & Charges 1,878,132.12

Water Liens 5,251.70

1,883,383.82

Estimated Receipts:

Interest on Taxes 5,364.71

Interest on Investments 53,595.55

Service Connections 27,775.00

Inspection Fees, Misc. Servs 127,720.83

214,456.09

Escrow accts- Various 14,000.00

System Development Fees

29,100.00

TOTAL REVENUE RECEIPTS:

\$ 2,985,968.05

Other Receipts:

Payroll Ded. Withheld 316,027.64

Contractors Guarantees

Insurance Loss receipt -

Bond Proceeds Premium -

Refunded Bond Issue Proceeds -

Trust Fund Proceeds \$ 316,027.64

TOTAL RECEIPTS

\$ 3,301,995.69

MASHPEE WATER DISTRICT

SCHEDULE OF PAYMENTS-

FISCAL YEAR 2019

REFUNDS:

Contr.Guar./ Escrow Reimbsmts.		14,565.00
System Development Refunds		-
Water, Serv. Conn. Refunds	\$	-
Payments to Trust Funds		148,340.55
Payroll Ded. to Agencies		320,913.22
		<u>483,818.77</u>

FY'19 ARTICLE APPROPRIATIONS

	0.00	
	<u>0.00</u>	
		<u>0.00</u>
<u>Maintenance & Operations</u>		
Salaries & Wages	782,480.84	
Employee Benefits	613,315.88	
Office Administration	88,167.81	
Debt & Interest	437,956.25	
Legal, Engineering, Consult.	81,640.73	
Field Maint. & Operations	705,236.76	
State Water Assessment	4,801.85	
Insurance	61,719.00	
Purchase water other	<u>79,784.20</u>	
<u>Total Revenue Appropriations</u>		\$ <u>2,855,103.32</u>

Non-Revenue Appropriations

Scada system upgrade	3,854.00	
Well Cleaning	17,985.00	
New water tank 750k	18,175.00	
		40,014.00

TOTAL PAYMENTS

3,378,936.09

Respectfully Submitted,
Leanne Gray, Treasurer

**MASHPEE WATER DISTRICT EMPLOYEES
CY19**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Badger, Jessica	Accounts Rec	\$54,697.86
DiGiacomo, Adam	Field Technician	\$74,554.06
Forbes, Scott	Field Technician	\$85,615.02
Fredericks, Michael	Field Technician	\$78,939.26
Fudala, F. Thomas	Commissioner	\$2,916.62
Gangemi, Ronald	Commissioner	\$5,000.00
Gorczyca, Sarah	Administrative Asst.	\$60,202.01
Gray, Leanne	Treasurer/Accountant/Clerk	\$79,060.12
Matton, Michael	Field Technician	\$57,869.26
Marks, Andrew	Operations Manager	\$110,780.11
Marsters, Kenneth	Commissioner	\$5,000.00
Mills, Robert	Moderator	\$200.00
Perry, James	Asst Operations Mgr	\$93,843.67
Swanson, Rebecca	Senior Clerk	\$41,424.05
Villa, Nicholas	Field Technician	\$69,100.00
Total		\$819,202.04

REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, April 23, 2019. The Annual Election was held on Saturday, May 21, 2019 on same ballot as the Town Election.

The following certified copies indicate the results of the election and the District Meeting actions.

Respectfully submitted,

Leanne Gray
District Clerk

Mashpee Water District
Annual Election
May 21, 2019

WATER COMMISSIONER- THREE YEAR TERM- VOTE FOR ONE (total of all precincts)

F Thomas Fudala	901
Don D Myers	405
Write-In	1
<u>Blank</u>	<u>84</u>

TOTAL: 1391



"for generations unborn"

Mashpee Water District

79 Industrial Drive
Mashpee, MA 02649
508-477-6767

ANNUAL DISTRICT MEETING TUESDAY, APRIL 23, 2019

Barnstable, SS:

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and summon the inhabitants of the Mashpee Water District who are qualified to vote in the elections to meet at the Mashpee Water District, 79 Industrial Drive, Mashpee, Massachusetts, **on Tuesday, April 23, 2019 at 7:00 P.M. for the following purposes:**

To act on the Articles contained in the following Warrant:

Article 1: To hear and act on the 2018 Report of the District Officers.

Article 2: To see if the District will vote to raise and appropriate or transfer from available funds the sum of **\$3,419,783.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2019 including Office expenses; Salaries and Wages; Employees Benefits Costs; Legal, Engineering and Professional Services; Field Maintenance & Operations; Fixed Costs; and Debt & Interest Expenses, as may be deemed necessary by the Board of Water Commissioners, or take any other action relating thereto.

Explanation: This is the District's operating budget for the Fiscal Year 2020 commencing July 1, 2019 through June 30, 2020.

OPERATING EXPENSES	BUDGET FY2019	PROPOSED FY2020
Office Expenses	126,700	126,800
Salary and Wages	815,300	851,825
Employee Benefits	791,322	740,022
Legal, Engineering & Professional Services	193,500	193,500
Field Maintenance & Operations	848,636	848,636
Fixed Expenses	240,000	240,000
Debt & Interest	438,000	419,000
Total Omnibus Budget	3,453,458	3,419,783

Article 3: To see if the District will vote to raise and appropriate or transfer **\$250,000** from available funds to the Stabilization account, or take any other action relating thereto.

Explanation: Approval of this Article will enable the District to set aside \$250,000 to the Stabilization account for the use of purchasing additional water from the Upper Cape Regional Water Supply Cooperative.

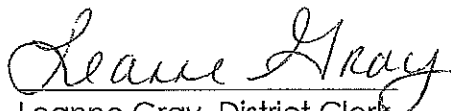
Article 4: To see if the District will vote to correct an error contained in the Motion from Article 5 of the Annual District Meeting dated April 24, 2018.

Explanation: The funds distributed in the motion were listed incorrectly. The District would like to properly state the distribution of funds.

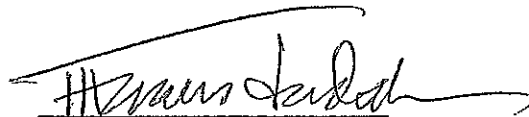
And you are hereby directed to serve this warrant by posting up attested copies thereof, one each at the Town Hall, Post Office, Library, Senior Center, Transfer Station, and the District Office, fourteen days at least before the meeting.

Hereof fail not and make returns of this warrant with your doings thereon to the District Clerk at the time of said meeting.

Given under our hands this 19th day of March, two thousand nineteen.



Leanne Gray, District Clerk



F. Thomas Fuddala, Chairman



Bill Dalton, Constable

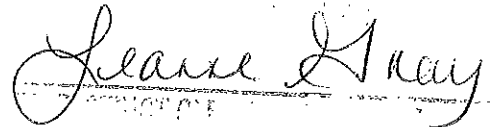


Ronald Gangemi, Vice-Chair



Kenneth Marsters, Clerk
WATER COMMISSIONERS

IF COPY ATTEST



Leanne Gray

TAX RATE RECAPITULATION
Fiscal Year 2020

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 3,674,196.68
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	2,945,500.00
lc. Tax Levy (Ia minus Ib)	\$ 728,696.68
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	91.1090	663,908.26	5,106,984,024.00	0.13	663,907.92
Net of Exempt					
Open Space	0.0304	221.52	1,703,000.00	0.13	221.39
Commercial	6.7079	48,880.24	376,000,416.00	0.13	48,880.05
Net of Exempt					
Industrial	0.6908	5,033.84	38,724,300.00	0.13	5,034.16
SUBTOTAL	98.5381		5,523,411,740.00		718,043.52
Personal	1.4619	10,652.82	81,947,420.00	0.13	10,653.16
TOTAL	100.0000		5,605,359,160.00		728,696.68

MUST EQUAL 1C

Board of Assessors

John A. Bartos, Assessor, Mashpee, cjbartos@comcast.net 508-539-1404 | 11/19/2019 8:42 AM

Comment:

Gregg P. Fraser, Assessor, Mashpee, assessing@mashpeema.gov 508-539-1400 | 11/19/2019 8:43 AM

Comment:

Paul P. Andrews, Assessor, Mashpee, pa100@aol.com 508-539-1400 | 11/19/2019 8:39 AM

Comment:

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: David Guzman
 Date: 11/21/2019
 Approved: Thomas Guilfoyle
 Director of Accounts: Mary Jane Handy

NOTE: The information was Approved on 11/21/2019