

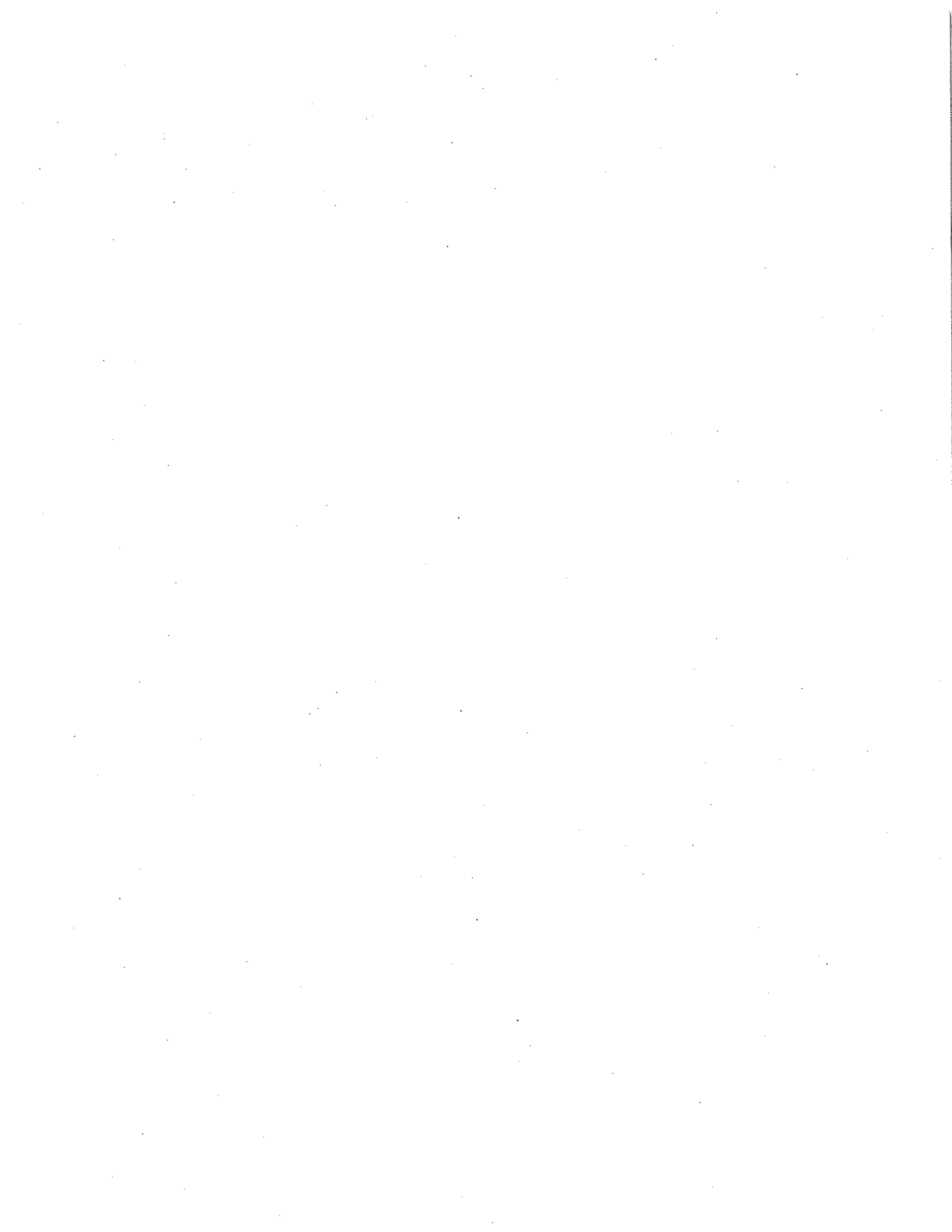
MASHPEE WATER DISTRICT



2022  
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, 2022.

The Mashpee Water District during calendar year 2022 has continued to maintain and protect the quality and availability of the district's water sources as always.

Our Annual District Meeting was held on April 26, 2022. We were able to pass all 4 articles. The omnibus budget increased 5.9% from the previous year and we were able to allocate free cash for savings and OPEB funding.

In June 2022, Water Commissioner F Thomas Fudala, was re-elected for another 3-year term. Also, in 2022 the district had two employees retire after 20 plus years of public service. James Perry, Assistant Operations Manager and Sarah Gorczyca, Administrative Assistant. We thank you for your service and wish you the best in your retirement.

A promotion was awarded to one of our senior field technicians in 2022, Michael Fredericks. He was promoted to take over as our Assistant Operations Manager.

The leadership and expertise of the district's outstanding staff is one reason why your municipality continues to be a successful part of the local government in Mashpee. We thank them sincerely for their tireless efforts and dedication to the District taxpayers.

We will always encourage water conservation. Our water conservation kits are always available in our office.

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

## BOARD MEETINGS – FY 2022

18 November 2021	Regular Meeting
18 November 2021	Executive Meeting
18 November 2021	Tax Classification Hearing
9 March 2022	Regular Meeting
31 March 2022	Regular Meeting
26 April 2022	Regular Meeting

# NOTES

## **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 2022.

The Mashpee Water District customer base expanded its customers by 48 this year. These additional customers increased the total accounts to 10,197 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 1,473. The District has approximately 182 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 525 million gallons of water and we purchased 109 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 634 million gallons.

The US Army Corps of Engineers began construction of filters to remove PFAS compounds from the Turner Road Wells. We anticipate the wells to be back in service for the summer of 2023.

Construction of the new water tank on Back Road continued during 2022. The tank should be completed and in service in the spring of 2023.

James Perry and Sarah Gorczyca retired from Mashpee Water in 2022. Jim and Sarah combined for almost 50 years of service. We wish them both a happy and healthy retirement.

Our website ([www.mashpeewaterdistrict.com](http://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.

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 .14 cents per thousand dollars of valuation on January 1, 2022. This is the same rate from January 1, 2021. Property values increased to 8.49% from calendar year 2021 per the Town's Assessor. The omnibus budget for FY23 produced an increase of 5.6% from the previous fiscal year.

Our investments are secure and still liquid for operational purposes. The district will continue to search out the highest rates available. In 2022 interest rates started to rise slowly. Our revenues stay small and steady from investments, water accounts, misc. fees, and new customers. Our collections of water charges continue to be excellent. Our shut off policy was still suspended through calendar 2022 because of the Covid-19 pandemic. The staff made improvements to the policy and it was adopted by the Water Commissioners on July 28, 2022. The policy changes will be implemented for billing in February 2023.

Our last debt payment was made during the calendar year for all previously appropriated funds in the past. We incurred new debt in the amount of 2,015,000.00 million dollars during the calendar year for the construction of the new water storage tank. A debt repayment schedule is now established for the next 10 years. Our first payment will be due in 2023.

I want to thank my long-term co-worker, assistant, and friend Sarah Gorczyca. She retired on June 30, 2022, after working for 20 plus years for the tax payers of Mashpee. She was a pleasure to work with every day. We will miss her contributions to our office operations.

Please continue to use Invoice Cloud for your online payments. This service is a great convenience for our customers. Go to our website: [www.mashpeewaterdistrict.com](http://www.mashpeewaterdistrict.com) if you would like to take advantage of this form of payment. Fees do apply. An online platform is still not set up yet, but we have started the process to get our bills online for your convenience.

Respectfully submitted,  
Leanne Gray, Treasurer/ Accountant

**MASHPEE WATER DISTRICT**  
**BALANCE SHEET**

**ASSETS**

**JUNE 30, 2022**

Cash:

Revenue:	6,033,686.91		
Petty Cash:	<u>150.00</u>	\$	6,033,836.91

Accounts Receivable:

Personal Property Taxes:

Prior Years:	283.62		
Fiscal Year 2022	714.86		
			998.48

Real Estate Taxes:

Prior Years:	901.06		
Fiscal Year 2022	18,118.43		
			19,019.49

Water Betterments Added to Taxes

Apportionments- Prior Years:	0.00		
Apportionments- FY 2022	3,514.60		
Committed Interest- Prior Years:	0.00		
Committed Interest- FY 2022	<u>439.33</u>		3,953.93

Deferred Betterments Age/Built

			335.74
Tax Foreclosures/ Possessions			31,031.41
Tax Title Receivables:			25,750.83

Water Receivables: Rates & Charges

	73,564.74		
Water Liens	<u>1,302.33</u>		74,867.07

Estimated Receipts

0.00

Loans Authorized:

8,540,000.00

Revenue- Fiscal Year 2022 (a)

\$ 3,004,360.00

**TOTAL ASSETS:**

**\$ 17,734,153.86**



**MASHPEE WATER DISTRICT**  
**BALANCE SHEET**

<b><u>LIABILITIES &amp; RESERVES</u></b>	<b><u>JUNE 30, 2022</u></b>	
Funds in Escrow:		
Payroll Withholdings Due	(314.10)	
Betterment Reserve Revenue		
Contractors Guarantees	<u>32,421.19</u>	\$ 32,107.09
Warrants Payable		21,653.31
Due to Trust Funds		12,673.42
Appropriations:		
Appropriation Control FY'2023 (b)		7,034,899.04
Reserves for Tax Abatements:		
Overlay- Prior Years	32,667.75	
Overlay- Fiscal Year 2021	<u>12,916.49</u>	45,584.24
Reserves for Uncollected Receivables:		
Water Revenue	74,867.07	
Special Assessment Revenue	3,953.93	
Tax Title Revenue	25,750.83	
Tax Forecl./ Poss. Revenue	31,031.41	
Deferred Bett. Rev. Age/Built	<u>335.74</u>	135,938.98
Fund Balances Reserved for Appropriation:		
System Development Fees	<u>220,746.06</u>	220,746.06
Loans Authorized & Unissued:		8,540,000.00
Petty Cash		150.00
Fund Balances Reserved for Appropriation:		0.00
Unreserved Fund Balance:		<u>\$ 1,690,401.72</u>
<b><u>TOTAL LIABILITIES &amp; RESERVES:</u></b>		<b><u>17,734,153.86</u></b>

MASHPEE WATER DISTRICT

REPORT OF THE TREASURER

CASH RECONCILIATION

GENERAL FUND

Beginning Balance- July 1, 2021	\$	7,037,345.80
Available Funds Transfer ADM FY22		272,000.00
Warrants Payable 6/30/2021		21,653.31
BAN- New Water Tank 12/21		2,220,000.00
Refunds/ Errors / Adjustments		
Cash Receipts (per schedule)		<u>3,557,692.43</u>
Subtotal		13,108,691.54
Cash Payments (per schedule)		-7,051,334.97
Bounced Pymts/ Chargebacks		-310.91
Warrants Payable 6/30/21		-23,208.75
Refunds/ Errors/ Adjustments		
Subtotal		<u>-7,074,854.63</u>
Ending Balance- June 30, 2021	\$	<u>6,033,836.91</u>

Cash in Banks- June 30, 2021

Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		5,435,334.88
Investments:		<u>598,352.03</u>
Ending Balance- June 30, 2021	\$	<u>6,033,836.91</u>

TRUST FUNDS

Money Market Accounts:	1,454,142.76
Investments:	151,874.82

Total Trust Fund Balance 1,606,017.58

TOTAL GENERAL & TRUST FUNDS \$ 7,639,854.49

**MASHPEE WATER DISTRICT**

**BALANCE SHEET**

**DEBT LEDGER**

**June 30, 2022**

Debt Issued:

Serial Loans Issued & Outstanding 6/30/22 \$2,390,000.00

Debt Due:

Short Term - 750K Gal Water Tank 2,220,000.00  
Water Obligation Bonds Due 2008-2023 170,000.00  
\$2,390,000.00

**DEFERRED LEDGER**

Deferred Water Main Betterments: \$170,819.50

Apportionments Due- 2011 - 2029 \$170,819.50

**TRUST FUND LEDGER**

Cash & Securities in Custody of Treasurer \$1,606,017.58  
Due from General Fund \$12,673.42  
Stabilization Fund 82,533.75  
Unemployment Fund 48,546.40  
Betterment Reserve Fund 1,487,610.85  
Total Trust Funds \$1,606,017.58

**FIXED ASSETS- (Net of Depreciation)**

Land 4,943,009.00  
Buildings 5,967,833.00  
Vehicles 109,760.54  
Equipment & Fixtures 73,813.00  
Distribution System 11,068,004.00  
Construction in Progress 3,167,921.51  
Total Fixed Assets \$25,330,341.05

**MASHPEE WATER DISTRICT**  
**BALANCE SHEET**

**NOTES TO BALANCE SHEET**

**JUNE 30, 2022**

(a) Revenue FY'2023		
Votes @ Annual Dist. Mtg. 4/26/2022	\$	3,724,967.00
Transfers from Available funds		1,046,607.00
Raise and Appropriate		<u>2,269,360.00</u>
		<b><u>\$ 3,004,360.00</u></b>
* Transfers from available funds breakdown		
1. Surplus Revenue (Free Cash)		1,046,607.00
2. Betterment Reserve Fund		735,000.00 posted 7/1/2022
(b) Appropriation Control FY'2023		
Recorded Votes of Annual Dist. Mtg.	\$	3,724,967.00
Fy 22 Encumberances	\$	15,430.00
* Transfers from available funds breakdown		
1. Future Tank Fund	\$	50,000.00
2. OPEB Fund	\$	276,000.00
3. Budget Encumbrances Carried Over	\$	-
		<u>\$326,000.00</u>
<u>Special Articles Carried Forward</u>		
1. Water main Extns. / Dead Ends	\$	94,549.62
3. Scada System Upgrade		1,568.22
4. Future O.P.E.B. account		1,093,000.00
5. Future Tank maintenance		270,621.83
6. Well Cleaning account		448.48
7. New Water Tank 750K		1,652,078.49
8. New Replace Roof		5,806.00
8. Well Site Developmt/ Const.		<u>176,429.40 (Non-Revenue)</u>
Subtotal		<u>3,294,502.04</u>
Total Balance Carried Forward	<b>\$</b>	<b><u>7,034,899.04 (b)</u></b>

# NOTES

**MASHPEE WATER DISTRICT**

**SCHEDULE OF RECEIPTS**

**FISCAL YEAR 2022**

<u>REVENUE</u>		COMPLETE
Taxes: Real Estate & Personal Property		
Prior Years	21,379.63	
Fiscal Year 2022	<u>903,420.92</u>	924,800.55
Deferred taxes Collected		148.19
Tax Titles Collected:		2,785.04
Betterments:		
Prior Years	3,149.91	
Fiscal Year 2022	64,331.95	
Paid In Advance	9,130.81	
Unapportioned	<u>0.00</u>	76,612.67
Committed Interest:		
Prior Years	529.02	
Fiscal Year 2022	9,396.92	
Paid In Advance	<u>292.50</u>	10,218.44
Water:		
Rates & Charges	1,926,804.50	
Water Liens	14,938.93	1,941,743.43
Estimated Receipts:		
Interest on Taxes	4,285.36	
Interest on Investments	9,849.95	
Service Connections	48,660.00	
Inspection Fees, Misc. Servs	<u>98,097.79</u>	160,893.10
Escrow accts- Various		41,560.00
System Development Fees		29,000.00
<b><u>TOTAL REVENUE RECEIPTS:</u></b>		<b><u>\$ 3,187,761.42</u></b>
Other Receipts:		
Payroll Ded. Withheld	369,931.01	
Contractors Guarantees		
Insurance Loss receipt	-	
Bond Proceeds Premium	-	
Refunded Bond Issue Proceeds	-	
Trust Fund Proceeds		<u>\$ 369,931.01</u>
<b><u>TOTAL RECEIPTS</u></b>		<b><u>\$ 3,557,692.43</u></b>

MASHPEE WATER DISTRICT

SCHEDULE OF PAYMENTS-

FISCAL YEAR 2022

REFUNDS:

Contr.Guar./ Escrow Reimbsmts.	40,425.50	
System Development Refunds	1,300.00	
Water, Serv. Conn. Refunds	\$ 2,843.23	
Payments to Trust Funds	86,640.92	
Payroll Ded. to Agencies	370,290.19	
	<u>501,499.84</u>	

FY'22 ARTICLE APPROPRIATIONS

PFAS Filtration	8,540,000.00	
New Water tank	1,120,000.00	
	<u>0.00</u>	
		<u>9,660,000.00</u>

Maintenance & Operations

Salaries & Wages	920,522.22
Employee Benefits	637,263.71
Office Administration	88,682.77
Debt & Interest	271,868.75
Legal, Engineering, Consult.	96,426.95
Field Maint. & Operations	758,322.87
State Water Assessment	4,886.51
Insurance	77,912.00
Purchase water other	<u>107,412.90</u>

Total Revenue Appropriations \$ 2,963,298.68

Non-Revenue Appropriations

Ext, Dead Ends		
New water tank 750k	3,062,343.51	
PFAS Filtration	67,662.94	
New Roof	456,530.00	
		3,586,536.45

TOTAL PAYMENTS

7,051,334.97

Respectfully Submitted,  
Leanne Gray, Treasurer

**MASHPEE WATER DISTRICT EMPLOYEES  
CY22**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Anderson, Jessica	Accounts Rec	\$70,715.90
DiGiacomo, Adam	Field Technician	\$91,340.12
Forbes, Scott	Field Technician	\$107,171.15
Fredericks, Michael	Field Technician	\$93,945.65
Fudala, F. Thomas	Commissioner	\$4,999.92
Gallagher, Connor	Field Technician	\$26,431.86
Gangemi, Ronald	Commissioner	\$4,999.92
Gorczyca, Sarah	Administrative Asst.	\$49,966.27
Gray, Leanne	Treasurer/Accountant/Clerk	\$92,972.15
Matton, Michael	Field Technician	\$85,006.93
Marks, Andrew	Operations Manager	\$129,328.77
Marsters, Kenneth	Commissioner	\$4,999.92
Mills, Robert	Moderator	\$200.00
Perry, James	Asst Operations Mgr	\$76,089.59
Swanson, Rebecca	Senior Clerk	\$55,669.36
Villa, Nicholas	Field Technician	\$87,327.09
Total		\$981,164.60



# NOTES

## REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, April 26, 2022. The Annual Election was held on Saturday, May 7, 2022 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 7, 2022

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

F Thomas Fudala	1073
Write-In	6
<u>Blank</u>	<u>390</u>

TOTAL: 1469



"for generations unborn"

# Mashpee Water District

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

## ANNUAL DISTRICT MEETING TUESDAY, APRIL 26, 2022

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 26, 2022 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 2021 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 **\$3,724,967.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2022 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 2023 commencing July 1, 2022 through June 30, 2023.

<b>OPERATING EXPENSES</b>	<b>BUDGET FY2022</b>	<b>PROPOSED FY2023</b>
Office Expenses	131,923	134,561
Salary and Wages	954,472	972,650
Employee Benefits	740,700	788,668
Legal, Engineering & Professional Services	208,000	200,000
Field Maintenance & Operations	962,921	1,080,578
Fixed Expenses	285,000	285,000
Debt & Interest	272,000	263,510
<b>Total Omnibus Budget</b>	<b><u>3,555,016</u></b>	<b><u>3,724,967</u></b>

**Article 3:** To see if the District will vote to raise and appropriate or transfer **\$50,000** from available funds to the Future Tank maintenance account, or take any other action relating thereto.

**Explanation:** Approval of this Article will enable the District to add another \$50,000 to the account established for the eventual painting and cleaning of the District Water Tanks.

**Article 4:** To see if the District will vote to appropriate and transfer from available funds **\$276,000** to the account established for Other Post Employment Benefits (OPEB), or take any other action relating thereto.

**Explanation:** Approval of this Article will enable the District to add another \$276,000 to the account established for the eventual funding of Other Post Employment Benefits, which is currently an unfunded liability.

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 31st day of March, two thousand twenty two.

\_\_\_\_\_  
Leanne Gray, District Clerk

\_\_\_\_\_  
F. Thomas Fudala, Chairman

\_\_\_\_\_  
Bill Dalton, Constable

\_\_\_\_\_  
Kenneth Marsters, Vice-Chair

\_\_\_\_\_  
Ronald Gangemi, Clerk  
WATER COMMISSIONERS

**TAX RATE RECAPITULATION**

**Fiscal Year 2023**

**I. TAX RATE SUMMARY**

la. Total amount to be raised (from page 2, IIe)	\$ 4,059,987.38
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	3,022,647.76
lc. Tax Levy (Ia minus Ib)	\$ 1,037,339.62
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) lc 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	92.1796	956,215.51	7,355,506,020.00	0.13	956,215.78
Net of Exempt					
Open Space	0.0287	297.72	2,293,700.00	0.13	298.18
Commercial	5.8811	61,006.98	469,285,580.00	0.13	61,007.13
Net of Exempt					
Industrial	0.5736	5,950.18	45,767,200.00	0.13	5,949.74
<b>SUBTOTAL</b>	<b>98.6630</b>		<b>7,872,852,500.00</b>		<b>1,023,470.83</b>
Personal	1.3370	13,869.23	106,683,030.00	0.13	13,868.79
<b>TOTAL</b>	<b>100.0000</b>		<b>7,979,535,530.00</b>		<b>1,037,339.62</b>

MUST EQUAL 1C

**Signatures**

**Board of Assessors**

Paul P. Andrews, Assessor, Mashpee, pa100@aol.com 508-539-1400 | 11/28/2022 4:27 PM

Comment:

Gregg P. Fraser, Assessor, Mashpee, assessing@mashpee.ma.gov 508-539-1400 | 11/30/2022 11:56 AM

Comment:

Leanne Gray, District Treasurer, Mashpee Water Dist., leanne.gray@verizon.net 508-477-6767 | 11/14/2022 12:19 PM

Comment:

**Documents**

No documents have been uploaded.

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

Reviewed By: Katie Scopelleti

Date: 12/12/2022

Approved: Anthony Rassias

Director of Accounts: Deborah A. Wagner