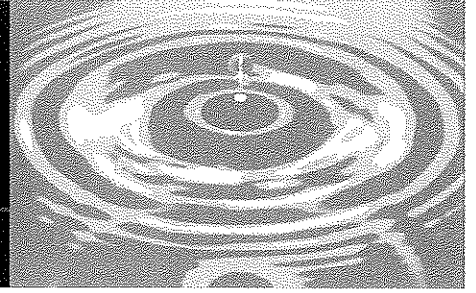


MASHPEE WATER DISTRICT



2023  
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, 2023.

The Mashpee Water District during calendar year 2023 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 May 02, 2023. We were able to pass all 5 articles. The omnibus budget increased 8.2% from the previous year and we were able to allocate free cash for savings in our Stabilization fund and increase our OPEB funding.

In June 2023, Water Commissioner Kenneth Marsters, was re-elected for another 3-year term. Also, in 2023 the District added a new field technician. Welcome Warren Grady.

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 2023

### Regular Meeting

28 July 2022	Regular Meeting
1 November 2022	Regular Meeting
22 November 2022	Tax Classification Hearing
21 February 2023	Regular Meeting
21 February 2023	Executive Meeting
2 May 2023	Regular Meeting
6 June 2023	Regular Meeting

## **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 2023.

The Mashpee Water District customer base expanded its customers by 30 this year. These additional customers increased the total accounts to 10,227 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 1,479. The District has approximately 183 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 444 million gallons of water and we purchased 68 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 512 million gallons.

The US Army Corps of Engineers completed construction of filters to remove PFAS compounds from the Turner Road Wells. The well were put back in operation in December.

Construction of the new water tank on Back Road continued during 2023. The tank should be completed and in service early 2024.

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 .13 cents per thousand dollars of valuation on January 1, 2023. This is a decreased rate from January 1, 2022. Property values increased to 21.71% from calendar year 2022 per the Town's Assessor. The omnibus budget for FY24 produced an increase of 8.3% from the previous fiscal year.

Our investments are secure and always liquid for operational purposes. The District will continue to search out the highest rates available. In 2023 interest rates rose significantly. If this continues interest revenue may again be another revenue source for the District. This will have an impact for the District financially going forward especially because our betterment assessment collections are coming to an end. We continue to be aware of rising costs and we remain diligent regarding our revenue sources. We will be prepared for the challenges this may cause as we are already starting to increase our Stabilization fund for future use and slowly increasing our tax rate throughout the District.

To date our overall revenues stay steady from investments, water accounts, misc. fees, and new customers. Our collections of water charges continue to be excellent. Our new shut off policy was implemented for our billing in February 2023.

We incurred new debt for the construction of the new water storage tank and repayment has begun in the calendar year 2023.

The operations in the office have made it through the changes from last year and continue to work for the taxpayers.

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 will continue to work toward this application for your convenience.

Respectfully submitted,  
Leanne Gray, Treasurer/ Accountant

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

**ASSETS**

**JUNE 30, 2023**

Cash:

Revenue:	5,982,539.56		
Petty Cash:	<u>150.00</u>	\$	5,982,689.56

Accounts Receivable:

Personal Property Taxes:			
Prior Years:	798.65		
Fiscal Year 2023	151.96		
			950.61

Real Estate Taxes:

Prior Years:	768.22		
Fiscal Year 2023	19,968.30		
			20,736.52

Water Betterments Added to Taxes

Apportionments- Prior Years:	75.30		
Apportionments- FY 2023	997.49		
Committed Interest- Prior Years:	3.99		
Committed Interest- FY 2023	<u>109.52</u>		1,186.30

Deferred Betterments Age/Built

Tax Foreclosures/ Possessions			31,031.41
Tax Title Receivables:			25,098.73

Water Receivables: Rates & Charges

	107,807.90		
Water Liens	<u>3,086.62</u>		110,894.52

Estimated Receipts

Loans Authorized:			8,540,000.00
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Revenue- Fiscal Year 2023 (a)		\$	<u>2,828,319.00</u>
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**TOTAL ASSETS:**

		\$	<u>17,540,906.65</u>
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**MASHPEE WATER DISTRICT**  
**BALANCE SHEET**

<b><u>LIABILITIES &amp; RESERVES</u></b>	<b><u>JUNE 30, 2023</u></b>	
Funds in Escrow:		
Payroll Withholdings Due	7.05	
Betterment Reserve Revenue		
Contractors Guarantees	<u>38,723.19</u>	\$ 38,730.24
Warrants Payable		29,897.03
Due to Trust Funds		8,700.15
Appropriations:		
Appropriation Control FY'2024 (b)		6,716,308.04
Reserves for Tax Abatements:		
Overlay- Prior Years	45,546.53	
Overlay- Fiscal Year 2023	<u>6,264.16</u>	51,810.69
Reserves for Uncollected Receivables:		
Water Revenue	110,894.52	
Special Assessment Revenue	1,186.30	
Tax Title Revenue	25,098.73	
Tax Forecl./ Poss. Revenue	31,031.41	
Deferred Bett. Rev. Age/Built		168,210.96
Fund Balances Reserved for Appropriation:		
System Development Fees	<u>262,996.06</u>	262,996.06
Loans Authorized & Unissued:		8,540,000.00
Petty Cash		150.00
Fund Balances Reserved for Appropriation:		0.00
Unreserved Fund Balance:		<u>\$ 1,724,103.48</u>
<b><u>TOTAL LIABILITIES &amp; RESERVES:</u></b>		<b><u>17,540,906.65</u></b>



**MASHPEE WATER DISTRICT**

**REPORT OF THE TREASURER**

**CASH RECONCILIATION**

**GENERAL FUND**

Beginning Balance- July 1, 2022	\$	6,033,836.91
Available Funds Transfer ADM FY23		735,000.00
Warrants Payable 6/30/2023		-29,897.03
Bond Premium		44,112.87
Refunds/ Errors / Adjustments		135.16
Cash Receipts (per schedule)		<u>3,735,858.68</u>
Subtotal		10,519,046.59
Cash Payments (per schedule)		-4,510,455.74
Bounced Pymts/ Chargebacks		-1,970.84
Warrants Payable 6/30/22		-21,653.32
Refunds/ Errors/ Adjustments		-2,277.13
Subtotal		<u>-4,536,357.03</u>
Ending Balance- June 30, 2023	\$	<u>5,982,689.56</u>

Cash in Banks- June 30, 2023

Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		5,382,848.80
Investments:		<u>599,690.76</u>
Ending Balance- June 30, 2021	\$	<u>5,982,689.56</u>

**TRUST FUNDS**

Money Market Accounts: 951,422.05  
Investments:

Total Trust Fund Balance 951,422.05

**TOTAL GENERAL & TRUST FUNDS** \$ 6,934,111.61

**MASHPEE WATER DISTRICT**

**BALANCE SHEET**

**DEBT LEDGER**

**June 30, 2023**

Debt Issued:

Serial Loans Issued & Outstanding 6/30/23 \$2,015,000.00

Debt Due:

Long Term - 750K Gal Water Tank 2,015,000.00

\$2,015,000.00

**DEFERRED LEDGER**

Deferred Water Main Betterments: \$117,048.47

Apportionments Due- 2011 - 2029 \$117,048.47

**TRUST FUND LEDGER**

Cash & Securities in Custody of Treasurer \$951,422.05

Due from General Fund \$8,700.15

Stabilization Fund 82,801.67

Unemployment Fund 48,686.09

Betterment Reserve Fund 828,634.44

Total Trust Funds \$951,422.05

**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, 2023**

(a) Revenue FY'2024		
Votes @ Annual Dist. Mtg. 5/02/2023	\$	4,072,186.00
Transfers from Available funds		1,393,867.00
Raise and Appropriate		<u>2,328,319.00</u>
		<b><u>\$ 2,828,319.00</u></b>

* Transfers from available funds breakdown		
1. Surplus Revenue (Free Cash)	1,143,867.00	
2. Betterment Reserve Fund out	700,000.00	posted 7/1/2023
3. Surplus Revenue (free cash) STABILIZATI	\$100,000.00	

(b) Appropriation Control FY'2024		
Recorded Votes of Annual Dist. Mtg.	\$	4,072,186.00
Fy 23 Encumbrances	\$	86,903.73

* Transfers from available funds breakdown		
1. Future Tank Fund	\$	50,000.00
2. OPEB Fund	\$	100,000.00

\$150,000.00

**Special Articles Carried Forward**

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		767,214.76	
8. New Replace Roof		3,386.00	
8. Well Site Developmt/ Const.		<u>176,429.40</u>	(Non-Revenue)

Subtotal		<u>2,407,218.31</u>	
Total Balance Carried Forward	<b>\$</b>	<b><u>6,716,308.04</u></b>	<b>(b)</b>

**MASHPEE WATER DISTRICT**

**SCHEDULE OF RECEIPTS**

**FISCAL YEAR 2023**

**REVENUE**

**COMPLETE**

Taxes: Real Estate & Personal Property

Prior Years	15,900.26	
Fiscal Year 2023	<u>1,013,849.28</u>	1,029,749.54
Deferred taxes Collected		335.74
Tax Titles Collected:		3,455.55

Betterments:

Prior Years	3,138.10	
Fiscal Year 2023	50,685.31	
Paid In Advance	2,099.40	
Unapportioned	<u>0.00</u>	55,922.81

Committed Interest:

Prior Years	419.40	
Fiscal Year 2023	6,011.87	
Paid In Advance	<u>70.04</u>	6,501.31

Water:

Rates & Charges	1,931,486.75	
Water Liens	20,898.88	1,952,385.63

Estimated Receipts:

Interest on Taxes	4,530.71	
Interest on Investments	53,033.34	
Service Connections	24,675.00	
Inspection Fees, Misc. Servs	<u>142,905.58</u>	225,144.63
Escrow accts- Various		42,550.00
System Development Fees		42,900.00

**TOTAL REVENUE RECEIPTS:**

**\$ 3,358,945.21**

**Other Receipts:**

Payroll Ded. Withheld	376,913.47	
Contractors Guarantees		
Insurance Loss receipt	-	
Bond Proceeds Premium	-	
Refunded Bond Issue Proceeds	-	
Trust Fund Proceeds		<u>\$ 376,913.47</u>

**TOTAL RECEIPTS**

**\$ 3,735,858.68**

**MASHPEE WATER DISTRICT**

**SCHEDULE OF PAYMENTS-**

**FISCAL YEAR 2023**

**REFUNDS:**

Contr. Guar./ Escrow Reimbsmts.	36,248.00
System Development Refunds	650.00
Water, Serv. Conn. Refunds	\$ 3,695.84
Payments to Trust Funds	66,397.39
Payroll Ded. to Agencies	388,616.12
	<u>495,607.35</u>

**FY23 ARTICLE APPROPRIATIONS**

	<u>0.00</u>	<u>0.00</u>
<b><u>Maintenance &amp; Operations</u></b>		
Salaries & Wages	945,324.40	
Employee Benefits	732,932.65	
Office Administration	83,098.42	
Debt & Interest	226,597.97	
Legal, Engineering, Consult.	70,370.29	
Field Maint. & Operations	886,132.07	
State Water Assessment	5,564.76	
Insurance	83,705.00	
Purchase water other	<u>93,839.10</u>	
<b><u>Total Revenue Appropriations</u></b>	<b>\$ 3,127,564.66</b>	

**Non-Revenue Appropriations**

Ext, Dead Ends		
New water tank 750k	887,283.73	
PFAS Filtration		
New Roof		887,283.73

**TOTAL PAYMENTS**

4,510,455.74

Respectfully Submitted,  
Leanne Gray, Treasurer

**NOTES**

**MASHPEE WATER DISTRICT EMPLOYEES  
CY23**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Anderson, Jessica	Accounts Rec	\$80,078.04
DiGiacomo, Adam	Field Technician	\$99,329.06
Forbes, Scott	Field Technician	\$110,129.15
Fredericks, Michael	Field Technician	\$104,631.90
Fudala, F. Thomas	Commissioner	\$4,999.92
Gallagher, Connor	Field Technician	\$66,553.13
Gangemi, Ronald	Commissioner	\$4,999.92
Gorczyca, Sarah	Administrative Asst.	\$1,500.00
Grady, Warren	Field Technician	\$37,927.01
Gray, Leanne	Treasurer/Accountant/Clerk	\$99,127.73
Matton, Michael	Field Technician	\$91,850.56
Marks, Andrew	Operations Manager	\$136,352.76
Marsters, Kenneth	Commissioner	\$4,999.92
Mills, Robert	Moderator	\$200.00
Swanson, Rebecca	Senior Clerk	\$62,286.16
Villa, Nicholas	Field Technician	\$93,207.69
Total		\$998,172.95

## REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, May 2, 2023. The Annual Election was held on Saturday, May 6, 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 6, 2023

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

Kenneth Marsters	920
Write-In	13
<u>Blank</u>	<u>258</u>

TOTAL: 1191





"for generations unborn"

# Mashpee Water District

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

## ANNUAL DISTRICT MEETING TUESDAY, MAY 2, 2023

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, May 2, 2023 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 2022 Report of the District Officers.

**MOTION:** I move the District vote to accept the 2022 Annual Report of the District Officers.

**ACTION ; Motion made by Chairman Marsters; seconded by Commissioner Gangemi. Moderator declared a unanimous vote at 7:03 pm.**

**Article 2:** To see if the District will vote to raise and appropriate or transfer from available funds the sum of **\$4,072,186.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2023 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 2024 commencing July 1, 2023 through June 30, 2024.

<b>OPERATING EXPENSES</b>	<b>BUDGET FY2023</b>	<b>PROPOSED FY2024</b>
Office Expenses	134,561	135,675
Salary and Wages	972,650	1,055,864
Employee Benefits	788,688	809,532
Legal, Engineering & Professional Services	200,000	320,221
Field Maintenance & Operations	1,080,578	1,151,894
Fixed Expenses	285,000	298,000
Debt & Interest	263,510	301,000
<b>Total Omnibus Budget</b>	<b><u>3,724,967</u></b>	<b><u>4,072,186</u></b>

**MOTION:** I move the District vote to appropriate for the Fiscal Year 2024 an operating budget totaling \$4,072,186.00 as follows: To raise and appropriate \$ 2,228,319.00; transfer from the Betterment Reserve Fund \$700,000.00; and transfer from Unreserved Fund Balance (Free Cash) \$1,143,867.00; and further that said appropriation be expended as follows: Office Expenses \$135,675.00; Salaries & Wages \$1,055,864.00; Employee Benefits \$809,532.00; Legal , Professional & Engineering Expenses \$320,221.00; Field Maintenance & Operations \$1,151,894.00; Fixed Expenses \$298,000.00; and Debt & Interest Expenses \$301,000.00.

**Action:** Motion made by Commissioner Gangemi; seconded by Chairman Marsters. Moderator declared a unanimous vote at 7:05 pm.

**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.

**MOTION:** I move the District appropriate & transfer \$50,000 to the Future Tank Maintenance account from Unreserved Fund Balance (free cash).

**Action:** Motion made by Commisisoner Fudala; seconded by Sarah Gorczyca. Moderator declared a unanimous vote at 7:07 pm.

**Article 4:** To see if the District will vote to appropriate and transfer from available funds \$100,000 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 \$100,000 to the account established for the eventual funding of Other Post Employment Benefits, which is currently an unfunded liability.

**MOTION:** I Move the District appropriate & transfer \$100,000 to the Other Post Employment Benefits account from Unreserved Fund Balance (Free Cash).

**Action:** Motion made by Chairman Marsters; seconded by Commissioner Fudala. Moderator declared a unanimous vote at 7:08 pm.

**Article 5:** To see if the District will vote to appropriate and transfer from available funds \$100,000 to the Stabilization Fund Account, or take any other action relating thereto.

**Explanation:** This article enables the District to continue their plan to build up the Stabilization Fund Account for future capital projects.

**MOTION:** I move the District appropriate and transfer \$100,000.00 to the Stabilization account from Unreserved Fund Balance (free cash).

**Action:** Motion made by Commissioner Fudala; seconded by Chairman Marsters. Moderator declared a unanimous vote at 7:09 pm.

**Motion made by Commissioner Fudala to adjourn the Annual District Meeting; seconded by Chairman Marsters. A unanimous vote was taken at 7:12 pm.**

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 21st day of February, two thousand twenty three.

Leanne Gray, District Clerk  
Bill Dalton, Constable

Kenneth Marsters, Chairman  
F. Thomas Fudala, 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@mashpeema.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

**NOTES**