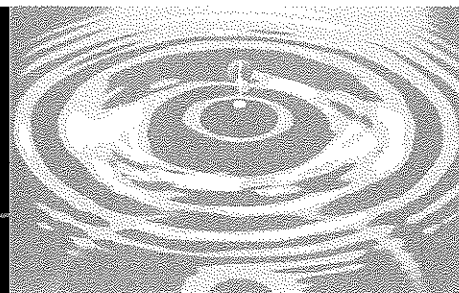


MASHPEE WATER DISTRICT



2018
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, 2018.

Calendar year 2018 we have continued to maintain and protect the quality and availability of the District's water sources. At Annual District Meeting it was approved to construct a new water storage tank. Thank you for approving that.

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 2018, Water Commissioner Ronald Gangemi 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 2018 poster contest winners for the 4th graders at the Quashnet Elementary Schools were:

- 1st Place winner – Mila Palhais
- 2nd Place winner – Ava Pina
- 3rd Place winner – Maria Clara Vilas Boas
- Honorable Mention - Sierra Yohannan

This calendar year we did not participate in the K.C. Coombs elementary school Science Fair. We do however, hope to continue that relationship in the future.

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,

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

10th Annual Poster Contest

2018 Winner



BOARD MEETINGS – FY 2018

7 July 2017	Regular Meeting
21 September 2017	Regular Meeting
28 November 2017	Regular Meeting
28 November 2017	Tax Classification Hearing
27 March 2018	Regular Meeting
24 April 2018	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 2018.

The Mashpee Water District customer base expanded its customers by 51 this year. These additional customers increased the total accounts to 9,801 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 1,446. The District has approximately 176 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 452 million gallons of water and we purchased 84 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 536 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 the 2018 Public Water System Award for Outstanding Performance. 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 2017. Also, the omnibus budget for FY19 had an increase of only 1% from the previous fiscal year.

Bank interest continues to rise gradually. 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 from water services are still small. New customers are being added annually however, we are almost complete with available water in the areas of Town. Additionally, revenues from other miscellaneous charges for services stayed about the same. Our collections of water charges continue to be excellent. Thank you to all our customers for that.

Our debt in 2018 has continued to decrease because no new debt has been incurred for the calendar year.

At Annual District Meeting, the district appropriated revenue to the tank maintenance account, and again placed the annual OPEB payment into our account slowly funding the liability. Article 5 was the big one. The District appropriated 3.7M for the construction of a new water tank. This project is primarily funded with our own cash. 2.6M with cash on hand and the remaining 1.1M needed was authorized for us to borrow. Our goal is to possibly fund the entire project without having to borrow. The FY'2019 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, 2018

Cash:			
Revenue:	6,097,285.51		
Petty Cash:	<u>150.00</u>	\$	6,097,435.51
Accounts Receivable:			
Personal Property Taxes:			
Prior Years:	500.19		
Fiscal Year 2018	221.07		721.26
Real Estate Taxes:			
Prior Years:	714.05		
Fiscal Year 2018	12,099.77		12,813.82
Water Betterments Added to Taxes			
Apportionments- Prior Years:	603.90		
Apportionments- FY 2018	9,022.64		
Committed Interest- Prior Years:	250.48		
Committed Interest- FY 2018	<u>2,215.40</u>		12,092.42
Deferred Betterments Age/Built			364.22
Tax Foreclosures/ Possessions			15,875.65
Tax Title Receivables:			49,465.37
Water Receivables: Rates & Charges	38,875.32		
Water Liens	<u>0.00</u>		38,875.32
Estimated Receipts			0.00
Loans Authorized:			850,000.00
Revenue- Fiscal Year 2019 (a)		\$	<u>2,269,360.00</u>
<u>TOTAL ASSETS:</u>		\$	<u>9,347,003.57</u>

MASHPEE WATER DISTRICT
BALANCE SHEET

LIABILITIES & RESERVES

JUNE 30, 2018

Funds in Escrow:

Payroll Withholdings Due	(1,883.25)	
Betterment Reserve Revenue	18,835.74	
Contractors Guarantees	<u>30,411.69</u>	\$ 47,364.18

Warrants Payable 5,289.90

Appropriations:

Appropriation Control FY'2019 (b) 7,199,364.55

Reserves for Tax Abatements:

Overlay- Prior Years	59,756.01	
Overlay- Fiscal Year 2018	<u>3,488.96</u>	63,244.97

Reserves for Uncollected Receivables:

Water Revenue	38,875.32	
Special Assessment Revenue	12,092.42	
Tax Title Revenue	49,465.37	
Tax Forecl./ Poss. Revenue	15,875.65	
Deferred Bett. Rev. Age/Built	<u>364.22</u>	116,672.98

Fund Balances Reserved for Appropriation:

System Development Fees 104,246.06 104,246.06

Loans Authorized & Unissued: 850,000.00

Petty Cash 150.00

Unreserved Fund Balance: \$ 960,670.93

TOTAL LIABILITIES & RESERVES: 9,347,003.57

MASHPEE WATER DISTRICT

REPORT OF THE TREASURER

CASH RECONCILIATION

GENERAL FUND

Beginning Balance- July 1, 2017	\$	5,240,380.30
Due from Trust fund FY17		463,000.00
Stabilization Funds transfer 6/30/18		500,000.00
Trust Fund Trans- unemployment		2,070.00
Refunds/ Errors / Adjustments		-19.08
Cash Receipts (per schedule)		<u>3,215,635.35</u>
Subtotal		9,421,066.57
Cash Payments (per schedule)		-3,328,429.21
Warrants Payable FY 18 #54		5,289.90
Refunds/ Errors/ Adjustments		-491.75
Returned Payments		-1,088.33
Subtotal		<u>-3,323,631.06</u>
Ending Balance- June 30, 2018	\$	<u>6,097,435.51</u>

Cash in Banks- June 30, 2018

Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		4,116,140.06
Investments:		<u>1,981,145.45</u>
Ending Balance- June 30, 2018	\$	<u>6,097,435.51</u>

TRUST FUNDS

Money Market Accounts:	1,774,667.89
Investments:	395,372.34

Total Trust Fund Balance 2,170,040.23

TOTAL GENERAL & TRUST FUNDS \$ 8,267,475.74

MASHPEE WATER DISTRICT

BALANCE SHEET

DEBT LEDGER

June 30, 2018

Debt Issued:

Serial Loans Issued & Outstanding 6/30/18 \$1,575,000.00

Debt Due:

Water Obligation Bonds Due 2001-2020	380,000.00
Water Obligation Bonds Due 2007-2021	345,000.00
Water Obligation Bonds Due 2008-2023	<u>850,000.00</u>
	<u>\$1,575,000.00</u>

DEFERRED LEDGER

Deferred Water Main Betterments: \$566,699.23

Apportionments Due- 2011 - 2029 \$566,699.23

TRUST FUND LEDGER

Cash & Securities in Custody of Treasurer	<u>\$2,170,040.23</u>	
Due from General Fund		(\$18,835.74)
Stabilization Fund		81,640.38
Unemployment Fund		47,793.58
Betterment Reserve Fund		<u>2,059,442.01</u>
Total Trust Funds		<u>\$2,170,040.23</u>

FIXED ASSETS- (Net of Depreciation)

Land	4,943,009.00	
Buildings	6,946,906.00	
Vehicles	76,153.00	
Equipment & Fixtures	124,074.00	
Distribution System	<u>13,588,035.00</u>	
Total Fixed Assets		<u>\$25,678,177.00</u>

MASHPEE WATER DISTRICT
BALANCE SHEET

NOTES TO BALANCE SHEET

JUNE 30, 2018

(a) Revenue FY'2019		
Votes @ Annual Dist. Mtg. 4/24/2018	\$	3,453,458.00
Transfers from Available funds	*	1,184,098.00
Raise and Appropriate		<u>2,269,360.00</u>
	(a)	<u>\$ 2,269,360.00</u>

* Transfers from available funds breakdown		
1. Surplus Revenue (Free Cash)		<u>1,184,098.00</u>

(b) Appropriation Control FY'2019		
Recorded Votes of Annual Dist. Mtg.	\$	3,453,458.00
Special Article Funding ADM 4/24//18	\$	2,842,000.00
Article Transfers	\$	(400,000.00)
Budget Encumbrances Carried Over		
Prior Years Bills		
	\$	<u>5,895,458.00</u>

Special Articles Carried Forward

1. Water main Extns. / Dead Ends	\$	99,049.62
2. Great Oak Road Easement		26,000.00
3. Scada System Upgrade		13,640.22
4. Future O.P.E.B. account		495,000.00
5. Future Tank maintenance		475,353.83
6. Well Cleaning account		18,433.48
7. Well Site Developmt/ Const.		176,429.40 (Non-Revenue)
Subtotal		<u>1,303,906.55</u>
Total Balance Carried Forward	\$	<u>7,199,364.55</u> (b)

MASHPEE WATER DISTRICT

SCHEDULE OF RECEIPTS

FISCAL YEAR 2018

REVENUE

COMPLETE

Taxes: Real Estate & Personal Property

Prior Years	9,594.51	
Fiscal Year 2018	<u>504,205.31</u>	513,799.82
Deferred taxes Collected		-
Tax Titles Collected:		12,836.22

Betterments:

Prior Years	8,352.40	
Fiscal Year 2018	107,444.00	
Paid In Advance	25,522.55	
Unapportioned	<u>0.00</u>	141,318.95

Committed Interest:

Prior Years	2,487.64	
Fiscal Year 2018	31,186.90	
Paid In Advance	<u>718.20</u>	34,392.74

Water:

Rates & Charges	1,790,965.34	
Water Liens	3,038.84	1,794,004.18

Estimated Receipts:

Interest on Taxes	10,725.05	
Interest on Investments	24,967.72	
Service Connections	58,550.00	
Inspection Fees, Misc. Servs	<u>133,423.87</u>	227,666.64
Escrow accts- Various		70,145.00
System Development Fees		105,375.00

TOTAL REVENUE RECEIPTS:

\$ 2,899,538.55

Other Receipts:

Payroll Ded. Withheld	316,096.80	
Contractors Guarantees		
Insurance Loss receipt	-	
Bond Proceeds Premium	-	
Refunded Bond Issue Proceeds	-	
Trust Fund Proceeds		<u>\$ 316,096.80</u>

TOTAL RECEIPTS

\$ 3,215,635.35

MASHPEE WATER DISTRICT

SCHEDULE OF PAYMENTS-

FISCAL YEAR 2018

REFUNDS:

Contr. Guar./ Escrow Reimbsmts.	77,449.85
System Development Refunds	1,300.00
Water, Serv. Conn. Refunds	\$ 2,611.75
Payments to Trust Funds	179,937.90
Payroll Ded. to Agencies	316,980.63
	<u>578,280.13</u>

FY'18 ARTICLE APPROPRIATIONS

	0.00	
	<u>0.00</u>	<u>0.00</u>
<u>Maintenance & Operations</u>		
Salaries & Wages	753,072.62	
Fixed Expenses/ Benefits	596,188.62	
Office Administration	88,847.10	
Debt & Interest	462,662.50	
Legal, Engineering, Consult.	125,907.06	
Field Maint. & Operations	583,520.14	
State Water Assessment	4,606.64	
Insurance	61,853.00	
Purchase water other	<u>73,491.40</u>	
<u>Total Revenue Appropriations</u>		\$ <u>2,750,149.08</u>

Non-Revenue Appropriations

Mashpee Village Filtr. Station	0.00	
		\$ <u>-</u>

TOTAL PAYMENTS

Respectfully Submitted,		\$ <u>3,328,429.21</u>
Leanne Gray, Treasurer		

**MASHPEE WATER DISTRICT EMPLOYEES
CY18**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Badger, Jessica	Accounts Rec	\$52,874.64
DiGiacomo, Adam	Field Technician	\$70,590.72
Forbes, Scott	Field Technician	\$80,479.32
Fredericks, Michael	Field Technician	\$77,706.36
Fudala, F. Thomas	Commissioner	\$416.66
Gangemi, Ronald	Commissioner	\$5,000.00
Gorczyca, Sarah	Administrative Asst.	\$59,202.79
Gray, Leanne	Treasurer/Accountant/Clerk	\$76,821.24
Matton, Michael	Field Technician	\$52,814.99
Marks, Andrew	Operations Manager	\$108,836.43
Marsters, Kenneth	Commissioner	\$5,000.00
Mills, Robert	Moderator	\$200.00
Perry, James	Asst Operations Mgr	\$91,152.11
Swanson, Rebecca	Senior Clerk	\$40,164.70
Villa, Nicholas	Field Technician	\$65,193.29
Total		\$786,453.25

REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, April 24, 2018. The Annual Election was held on Saturday, May 15, 2018 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 15, 2018

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

Ronald Gangemi	1112
Write-In	2
<u>Blank</u>	<u>335</u>

TOTAL: 1449



"for generations unborn"

Mashpee Water District

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

ANNUAL DISTRICT MEETING TUESDAY, APRIL 24, 2018

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 24, 2018 at 7:00 P.M. for the following purposes:**

To elect by nomination from the floor: A Moderator to serve for a term of three years.

To act on the Articles contained in the following Warrant:

Article 1: To hear and act on the 2017 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 **\$3,453,458.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2018 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 2019 commencing July 1, 2018 through June 30, 2019.

OPERATING EXPENSES	BUDGET FY2018	PROPOSED FY2019
Office Expenses	126,700	126,700
Salary and Wages	787,300	815,300
Employee Benefits	761,291	791,322
Legal, Engineering & Professional Services	193,500	193,500
Field Maintenance & Operations	848,636	848,636
Fixed Expenses	240,000	240,000
Debt & Interest	462,700	438,000
Total Omnibus Budget	3,420,127	3,453,458

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 **\$192,000** 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 \$192,000 to the account established for the eventual funding of Other Post Employment Benefits, which is currently an unfunded liability.

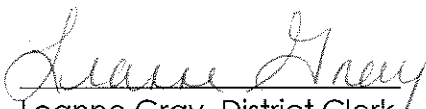
Article 5: To see if the District will vote to raise and appropriate, borrow, or transfer from available funds the sum of \$3,700,000 to pay costs of designing and constructing a new 750,000 gallon composite water tank, demolishing and removing the existing 3,000,000 gallon steel water tank, and for the payment of all costs incidental and related thereto, or to take any action thereon, or relative thereunto.

Explanantion: This Article will enable the District to fund a new water storage tank.

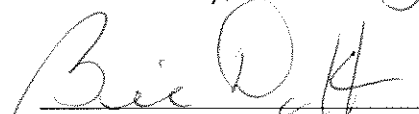
And you are hereby directed to serve this warrant by posting up attested copies thereof, one each at the Town Hall, Post Office, Library, Senior Center, Transfer Station, and the District Office, fourteen days at least before the meeting.

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 27th day of March, two thousand eighteen.


Leanne Gray, District Clerk


Kenneth Marsters, Chairman


Bill Dalton, Constable


F. Thomas Fudala, Vice-Chair


Ronald Gangemi, Clerk
WATER COMMISSIONERS

TAX RATE RECAPITULATION
Fiscal Year 2019

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 6,301,289.69
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	5,601,098.00
lc. Tax Levy (Ia minus Ib)	\$ 700,191.69
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	90.8175	635,896.59	4,891,514,260.00	0.13	635,896.85
Net of Exempt					
Open Space	0.0315	220.56	1,695,200.00	0.13	220.38
Commercial	7.0588	49,425.13	380,192,950.00	0.13	49,425.08
Net of Exempt					
Industrial	0.6274	4,393.00	33,789,800.00	0.13	4,392.67
SUBTOTAL	98.5352		5,307,192,210.00		689,934.98
Personal	1.4648	10,256.41	78,897,790.00	0.13	10,256.71
TOTAL	100.0000		5,386,090,000.00		700,191.69

MUST EQUAL 1C

Board of Assessors

Paul P. Andrews, Assessor, Mashpee, pa100@aol.com 508-539-1400 | 11/27/2018 8:59 AM

Comment:

Gregg P. Fraser, Assessor, Mashpee, assessing@mashpeema.gov 508-539-1400 | 11/27/2018 9:24 AM

Comment:

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

Reviewed By: Jared Curtis
 Date: 11/27/2018
 Approved: Anthony Rassias
 Director of Accounts: Mary Jane Handy

Mary Jane Handy

NOTE : The Information was Approved on 11/27/2018