REPORTS OF THE OFFICERS OF THE





FOR THE
CALENDAR AND FISCAL YEAR
2020

DISTRICT OFFICIALS 2020

ELECTED OFFICIALS WATER COMMISSIONERS	Term Expires
Paul F. Prue, <i>Chairman</i> , Dennis Peter L. McDowell, <i>Vice Chair</i> , Dennis Alan Tuttle, South Dennis	2023 2021 2022
MODERATOR	
William E. Crowell, Jr., East Dennis	2021
APPOINTED BY MODERATOR FINANCE COMMITTEE	
Greg Stone, Chairman	2022
Faith Hallett	2021
Robert Perry	2023
James Plath	2023
Richard Roy	2022

EMPLOYEES APPOINTED BY WATER COMMISSIONERS

SUPERINTENDENT David Larkowski

CLERK & TREASURER Sheryl A McMahon

ASSISTANT SUPERINTENDENT

James Ritchie

Administration	Water Works & Production
Emily Finnegan	Peter Alex
Louise McInnis	Robert Barboza
Catherine Mullikin	Andrew Carroll
Erica Spuria	Kenneth Davis
	Eric DiRusso
	Stephan Drozell
	David Griffin
	Scott Hollis
	Joshua Kelley
	Joseph Kraul
	Profirio Pina, Jr.
	Brian Saunders

COUNSEL Pamela B Marsh, Esq.

CONSULTING ENGINEERS Resilient Civil Engineering, PC

REPORT OF THE BOARD OF WATER COMMISSIONERS 2020

This year, like no other in our collective memories, was full of firsts in terms of how the District coped with managing the operations and maintenance of its facilities and service to our customers. Despite the dramatic and ever changing protocols of how to keep employees and the public safe during the pandemic that gripped the Commonwealth and the nation, we remain proud that the District continued to meet its mission throughout the year. In March, when the Governor issued his emergency orders, staff worked on rotating schedules to continue providing essential services like seasonal meter installs and water service repairs as well as the vital functions such as routine water quality sampling and the operation and maintenance of water production and treatment.

The Board would like to acknowledge the great partnership between the District and the Dennis Fire Department. Fire Chief Mark Dellner shared with the Board an upgrade to the Town's overall fire service rating from "4" to "2". The rating is provided by the Insurance Services Office and is a combination of 60% rating of the Fire Department and a 40% rating of the Dennis Water District. Most Massachusetts communities are in the 4 to 5 range on a scale of 1 to 10, with "1" being the best. It means excellent fire protection and public safety for the residents and visitors of Dennis, but it also means that the cooperation and collaboration between the two departments is exceptional.

Early in the year, in preparation of the annual budget, the Board reviewed an independently conducted wage and compensation study of all District positions. With few exceptions, the Board found that the compensation paid to management as well as line staff were with the market ranges. Adjustments were made in the compensation for the FY 2021 budget. Also in the earliest part of the year, the Board began negotiations for the purchase of 7+ acres of land on Old Bass River Road. After completing its due diligence with a title examination and a surveyed plot plan, the seller and Board agreed to an acquisition price of \$700,000. The voters agreed and in October the District added the acreage to its more than 1,000 acres of watershed owned or held in conservation restriction.

During the budget review, the Board approved a rate increase of 50¢ for each of the three tiers of water usage. The anticipated income is necessary to address a revenue deficiency which does not raise sufficient revenue to meet the estimated operating and maintenance budget. The last rate increase was effective July 1, 2009, which was necessary to meet the debt obligations following the construction of two iron and manganese removal plants. The Account Charge was also increased from \$42 to \$48 for each six-month billing cycle.

In response to the dire economic impacts to many citizens due to the closure and restrictions on businesses, a majority of the Board voted to waive the interest on past due balances and to suspend the processing of Shut-Off Demand Notices. By the end of December, these waivers were still in effect. The protocols that would be necessary for conducting the Annual District Meeting were unprecedented so the Board reached out to Town officials who agreed, that in the interests of public safety, the District should call for its Annual Meeting to be held just prior to the Town's Annual Meeting which was delayed until June 23, 2020. The Board expresses its sincere appreciation to the Select Board, Town Clerk and Town Moderator for their consideration and cooperation. At the District's meeting the FY 2021 budget and capital articles passed along with the authorization to acquire the 7+ acres for watershed protection.

On the recommendation of the Superintendent, the Board agreed to participate in a free sampling program initiated by the Massachusetts Department of Environmental Protection (MassDEP) for the detection of Per-and Polyflouroalkyl Substances, also known as PFAS. PFAS is being identified as an emerging contaminant and will become more regulated when detected as low as five parts per trillion. Participating in this program saved the District around \$7,200. We are pleased to report that all of the samples came back with no detections.

In terms of maintaining the water works infrastructure, the Superintendent reported to the Board that District personnel completed power washing the Hokum Rock Tank in August. Routine power washing the exterior of the tanks extends the life of the paint and the fact that District staff has been trained and willing to undertake this work is appreciated by the Board. The Board thanked the Superintendent and staff for this initiative as he estimated the cost savings to the District by doing the work in house was about \$50,000. As summer turned in to early fall, painting the interior and exterior of the Route 134 six-million gallon standpipe got under way and was completed on time and within the contracted amount of \$598,100. During the project, the Superintendent and staff discovered a failing 24" valve at the Booster Station on Route 134 and replaced it.

Over the course of several months late in the year, the Board discussed and reviewed the nitrogen sampling data that have been collected and reported for the District's supply wells since it the testing was first required by MassDEP in 1993. All of the nitrate sampling results are presented on the District's website for the public to review at any time. The Board has also authorized a narrative that can be accessed from the website at www.denniswater.org that explains the "District's Nitrates as it Relates to Wastewater". In the last 10 years that it

should be noted that over the course of this year 14 of the 18 wells had less nitrates than was detected back in 1993. Septic systems, as a source of nitrates is always a concern for drinking water suppliers. Dennis Water District has been fortunate in the wisdom and foresight of former and current commissioners in obtaining lands for watershed protection when the cost benefit made sense for the District rate payers. Also in terms of water quality, the District undertook its tri-annual lead and copper samples of 30 properties in Dennis along with the school buildings. All of the samples were returned within the limits which, as expected, shows us that the addition of potassium hydroxide to raise the pH of the groundwater is working as intended and is preventing the leaching of lead and copper out of household plumbing.

As always, the Board wishes to extend its sincerest appreciation for the dedication and professionalism of the management and staff and the work that they perform on behalf of the residents and businesses of the town on a daily basis providing the community with a safe and abundant water supply for consumption and fire protection, particularly in such an extraordinary year as we all dealt with the pandemic.

BOARD OF WATER COMMISSIONERS Paul F. Prue, *Chairman* Peter L. McDowell, *Vice Chair* Alan Tuttle

MINUTES OF THE ANNUAL DISTRICT MEETING HELD ON June 23, 2020

The Moderator, William E. Crowell, Jr., having declared a quorum of at least 25 voters present, called the meeting to order at 4:35PM at the Nathaniel H Wixon Middle School, 901 Route 134, South Dennis. The pledge of allegiance was recited. The Moderator then introduced the Board of Water Commissioners and District Finance Committee.

The Moderator then proceeded with the reading of the Warrant. On a motion made by Sheryl A McMahon and duly seconded, those present **UNANIMOUSLY VOTED: to waive the balance of the formal reading of the Warrant**.

The Moderator thanked the voters in attendance for coming. He noted that the Finance Committee recommendations will be made as each article is called. The Moderator then called for the motions on the articles and declared the votes as follows:

ARTICLE 1. Finance Committee: Recommend to pass the article as presented.

UNANIMOUSLY VOTED: To transfer and appropriate the sum of \$7,956 from the General Water District Revenues of the Fiscal Year 2021 for the salaries of the elected officials as delineated in the warrant.

3 Water Commissioners at \$2,550 each 1 Moderator at \$306

ARTICLE 2. Finance Committee: Recommend to pass the article as presented.

VOTED: To transfer and appropriate the sum \$4,736,619 from the General Water District Revenues of the Fiscal Year 2021 for Operating and Maintenance Expenses.

ARTICLE 3. Finance Committee: Recommend to pass the article as presented.

VOTED: To transfer and appropriate the sum \$635,650 from the General Water District Revenues of the Fiscal Year 2021 and to transfer and appropriate \$559,850 from "Free Cash" for a total of \$1,195,500 for the Capital Appropriations:

Cleaning Wells & Pump Repairs	200,000
Tank Power Washing & Maintenance	132,000
New Trucks w/Equipment	25,000
Miscellaneous Equipment (safety equipment, pump & hoses, etc)	24,000
Risk & Resilience Assessment	15,000
Replace Phone System	8,500
Replace Versa Probes	16,000
Water Billing Programming	75,000
Chlorine Analyzer Upgrades	50,000
Green Sand Replacement	50,000
Paint Interior/Exterior Route 134 Tank	600,000

ARTICLE 4. The motion was read aloud by Alan Tuttle and duly seconded. Finance Committee Chair Greg Stone moved to amend the motion by changing parcel three to be used for general district purposes. Debate ensued. The Moderator then called for a vote on the amendment which failed to pass as there were nine (9) in favor and forty-eight (48) opposed. The Moderator then called for the vote on the main motion which was as follows:

UNANIMOUSLY VOTED: That the Board of Water Commissioners is authorized to acquire by gift, purchase or eminent domain, for watershed conservation protection and pursuant to G. L. c. 40, §3A, the fee interest in three (3) parcels of real property described as follows:

- 1) 635 Old Bass River Road, a parcel of land located in the Town of Dennis, County of Barnstable, Massachusetts, containing approximately 4.448 +/- acres, shown as Town of Assessors Map 260, Parcel 44-0.
- 2) 635-A Old Bass River Road, a parcel of land located in the Town of Dennis, County of Barnstable, Massachusetts, containing approximately 2.309 +/- acres, shown as Town of Assessors Map 260, Parcel 45-0.
- 3) 636 Old Bass River Road, that certain parcel of land located in the Town of Dennis, containing .549 +/- acres; shown as Town of Assessors Map 260, Parcel 43-0;

All three (3) parcels shown as Lot 1A, Lot 1B and Lot 2, respectively, on a plan entitled "Plan of Land in Dennis, Massachusetts, As Prepared for Heirs of Water F. Howes, Heirs of Mary G. Hall, Scale 1" = 40', May 5, 2015, Sweetser Engineering, 203 Setucket Road, South Dennis, Mass." recorded in the Barnstable County Registry of Deeds in Book 671, Page 35, said property to be under the care, custody, management and control of the Board of Water Commissioners; that \$700,000 is appropriated to pay costs of this acquisition, including the payment of all other costs incidental or related thereto; that to meet this appropriation, the Treasurer, with the approval of the Board of Water Commissioners, is authorized to borrow said amount pursuant to M.G.L. c. 44, §7(1) or any other enabling authority, and to issue bonds or notes of the District therefor. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount. The Board of Water Commissioners is authorized to enter into all agreements and execute any and all instruments as may be necessary or convenient on behalf of the District to effect this acquisition.

The Moderator then recognized Water Commission Chairman Paul F. Prue for closing remarks. Chairman Prue announced that earlier this year the Town of Dennis received a Community Rating of "Two" by the Insurance Services Office. He thanked and commend the Dennis Water District and the Dennis Fire Department for all of their work in achieving this rating upgrade. It means excellent fire protection and public safety for the Town. The rating not only means that it is safer but, property owners can contact their homeowner's insurance companies and check with them on appropriate discounts for better fire-rated communities. On a motion made and duly seconded the meeting was adjourned at 4:57 PM.

Respectfully submitted,

Sheryl A McMahon District Clerk

Dennis Water District Balance Sheet

ASSETS Checking/Savings 1020 - Petty Cash Advance 1040 - Cash - Unrestricted 1040 - O1 - Coop Bank of Cape Cod-M Market 1040 - O3 - Unibank Auto Cash 1040 - O5 - East Boston Savings Bank 1040 - O5 - East Boston Savings Bank 504,982, 47 1040 - O5 - East Boston Savings Bank 504,982, 47 1040 - O7 - Citizens Bank Money Market 530,059,50 1040 - O7 - Citizens Bank - Checking 1040 - 11 - Coop Bank of Cape Cod-Checking 1040 - 12 - Unipay - On Line 84,927.09 1040 - 13 - Cape Cod 5 Money Market 1040 - 13 - Cape Cod 5 Money Market 1040 - 14 - Unibank Remote Deposit 1040 - 15 - Cash Portfolio 591,767.03 Total 1040 - Cash - Unrestricted 1050 - Cash - Restricted 1050 - O5 - Rockland Trust - OPEB Trust 1050 - 11 - Cape Cod 5 - Stabilization Total 1050 - Cash - Restricted 1410 - Water Receivable 1410 - Water Receivable 1410 - Water Receivable 1410 - Water Receivable 1415 - Water Liens Receivable 1415 - Water Liens Receivable 1415 - PY 2017 Water Liens 1415 - 9 - FY 2018 Water Liens 1415 - 19 - FY 2019 Water Liens 1415 - Water Liens In Tax Title 7 - Total 1415 - Water Liens Receivable 1450 - Water Liens Receivable 1500 - Tax Receivable 1750		Jun 30, 20
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1040-14 · Unibank Remote Deposit 1040-20 · MMDT - Cash Portfolio 691,767.03 Total 1040 · Cash - Unrestricted 2,996,964.07 1050 · Cash - Restricted 1050-05 · Rockland Trust - OPEB Trust 1050-11 · Cape Cod 5 - Stabilization 203,817.99 Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 1400 · Accounts Receivable 1410 · Water Receivable 1415 · Water Liens Receivable 1415 · Water Liens Receivable 1415-18 · FY 2017 Water Liens 1,635.03 1415 · PY 2019 Water Liens 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 1450 · Water Liens Receivable 1500 · Tax Receivable 1750 · Taxes in Litigation 1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivable 1600 · Capital Assets 1600 · Capital Assets 1600 · Capital Assets 1600 · Buildings 1630 · Equipment 1,956,877.00	- 10m2	2
1040-20 · MMDT - Cash Portfolio 691,767.03 Total 1040 · Cash - Unrestricted 2,996,964.07 1050 · Cash - Restricted 213,372.91 1050-11 · Cape Cod 5 · Stabilization 203,817.99 Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 77,823.27 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-19 · FY 2018 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	· · · · · · · · · · · · · · · · · · ·	
Total 1040 · Cash - Unrestricted 1050 · Cash - Restricted 1050-05 · Rockland Trust - OPEB Trust 1050-11 · Cape Cod 5 - Stabilization 203,817.99 Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 1400 · Accounts Receivable 1415 · Water Liens Receivable 1415 · Water Liens Receivable 1415-17 · FY 2017 Water Liens 1,635.03 1415-19 · FY 2019 Water Liens 1415 · Water Liens Receivable 1415 · Water Liens 1,635.03 1415-19 · FY 2019 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivables 292,700.36 Total Current Assets 1600 · Capital Assets 1600 · Capital Assets 1605 · Vehicles 1610 · Land 1620 · Buildings 1630 · Equipment 1,956,877.00	•	2
1050 · Cash - Restricted 1050-05 · Rockland Trust - OPEB Trust 1050-11 · Cape Cod 5 · Stabilization 203,817.99 Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 1400 · Accounts Receivable 1415 · Water Liens Receivable 1415 · Water Liens Receivable 1415-18 · FY 2018 Water Liens 1415-19 · FY 2019 Water Liens 1415-20 · FY 2020 Water Liens Total 1415 · Water Liens Receivable 1450 · Water Liens Receivable 1450 · Water Liens Receivable 1450 · Water Liens Receivable 1500 · Tax Receivable 1750 · Taxes in Litigation 1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivable 1500 · Capital Assets 1600 · Capital Assets 1605 · Vehicles 1610 · Land 1620 · Buildings 1630 · Equipment 1,956,877.00		
1050-05 · Rockland Trust - OPEB Trust 1050-11 · Cape Cod 5 - Stabilization 203,817.99 Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 1400 · Accounts Receivable 1415 · Water Liens Receivable 1415 · Fy 2017 Water Liens 1,631.80 1415 · Fy 2018 Water Liens 1,635.03 1415 · Py 2019 Water Liens 1,635.03 1415 · Py 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 1450 · Water Liens Receivable 1500 · Tax Receivable 1500 · Tax Receivable 1750 · Taxes in Litigation Total 1500 · Tax Receivable 1750 · Taxes the Litigation 1750 · Taxes the Litigation 1750 · Tax Receivable 1750 · Tax Receivables 1750 · Tax	Total 1040 · Cash - Unrestricted	2,996,964.07
1050-11 · Cape Cod 5 · Stabilization 203,817.99 Total 1050 · Cash · Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 77,823.27 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415 · FY 2017 Water Liens 1,635.03 1415 · FY 2018 Water Liens 3,941.54 1415 · PY 2019 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00		
Total 1050 · Cash - Restricted 417,190.90 Total Checking/Savings 3,414,654.97 Accounts Receivable 1400 · Accounts Receivable 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415 · FY 2017 Water Liens 1,635.03 1415 · FY 2018 Water Liens 3,941.54 1415 · PY 2019 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00		
Total Checking/Savings 3,414,654.97 Accounts Receivable 1440 · Accounts Receivables 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-19 · FY 2018 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1600 · Capital Assets 183,264.66 1610 · Land 14,162,139.00 1630 · Equipment 1,956,877.00		
Accounts Receivable 1400 · Accounts Receivables 77,823.27 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-19 · FY 2018 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total 1050 · Cash - Restricted	417,190.90
1400 · Accounts Receivable 77,823.27 1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-19 · FY 2018 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total Checking/Savings	3,414,654.97
1410 · Water Receivables 77,823.27 1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-18 · FY 2018 Water Liens 3,941.54 1415-19 · FY 2019 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Accounts Receivable	
1415 · Water Liens Receivable 1,611.80 1415-17 · FY 2017 Water Liens 1,635.03 1415-18 · FY 2018 Water Liens 1,635.03 1415-19 · FY 2019 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1400 · Accounts Receivable	
1415-17 · FY 2017 Water Liens 1,611.80 1415-18 · FY 2018 Water Liens 1,635.03 1415-19 · FY 2019 Water Liens 3,941.54 1415-20 · FY 2020 Water Liens 2,441.55 Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1410 · Water Receivables	77,823.27
1415-18 ⋅ FY 2018 Water Liens 1,635.03 1415-19 ⋅ FY 2019 Water Liens 3,941.54 1415-20 ⋅ FY 2020 Water Liens 2,441.55 Total 1415 ⋅ Water Liens Receivable 9,629.92 1450 ⋅ Water Liens in Tax Title 4,773.46 Total 1400 ⋅ Accounts Receivable 92,226.65 1500 ⋅ Tax Receivables 473.71 Total 1500 ⋅ Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 ⋅ Capital Assets 1600 ⋅ Capital Assets 183,264.66 1610 ⋅ Land 14,162,139.00 1620 ⋅ Buildings 265,911.00 1630 ⋅ Equipment 1,956,877.00	1415 · Water Liens Receivable	
1415-19 ⋅ FY 2019 Water Liens 3,941.54 1415-20 ⋅ FY 2020 Water Liens 2,441.55 Total 1415 ⋅ Water Liens Receivable 9,629.92 1450 ⋅ Water Liens in Tax Title 4,773.46 Total 1400 ⋅ Accounts Receivable 92,226.65 1500 ⋅ Tax Receivables 473.71 Total 1500 ⋅ Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 ⋅ Capital Assets 1605 ⋅ Vehicles 183,264.66 1610 ⋅ Land 14,162,139.00 1620 ⋅ Buildings 265,911.00 1630 ⋅ Equipment 1,956,877.00	1415-17 · FY 2017 Water Liens	1,611.80
1415-20 ⋅ FY 2020 Water Liens 2,441.55 Total 1415 ⋅ Water Liens Receivable 9,629.92 1450 ⋅ Water Liens in Tax Title 4,773.46 Total 1400 ⋅ Accounts Receivable 92,226.65 1500 ⋅ Tax Receivables 473.71 Total 1500 ⋅ Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 ⋅ Capital Assets 1605 ⋅ Vehicles 183,264.66 1610 ⋅ Land 14,162,139.00 1620 ⋅ Buildings 265,911.00 1630 ⋅ Equipment 1,956,877.00		1,635.03
Total 1415 · Water Liens Receivable 9,629.92 1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00		
1450 · Water Liens in Tax Title 4,773.46 Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1415-20 · FY 2020 Water Liens	
Total 1400 · Accounts Receivable 92,226.65 1500 · Tax Receivables 473.71 1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total 1415 · Water Liens Receivable	9,629.92
1500 · Tax Receivables 473.71 1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1450 · Water Liens in Tax Title	4,773.46
1750 · Taxes in Litigation 473.71 Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total 1400 · Accounts Receivable	92,226.65
Total 1500 · Tax Receivables 473.71 Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1500 · Tax Receivables	
Total Accounts Receivable 92,700.36 Total Current Assets 3,507,355.33 Fixed Assets 1600 ⋅ Capital Assets 1605 ⋅ Vehicles 183,264.66 1610 ⋅ Land 14,162,139.00 1620 ⋅ Buildings 265,911.00 1630 ⋅ Equipment 1,956,877.00	1750 · Taxes in Litigation	
Total Current Assets 3,507,355.33 Fixed Assets 1600 · Capital Assets 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total 1500 · Tax Receivables	473.71
Fixed Assets 1600 · Capital Assets 1605 · Vehicles 1610 · Land 1620 · Buildings 1630 · Equipment 1,956,877.00	Total Accounts Receivable	92,700.36
1600 · Capital Assets 183,264.66 1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Total Current Assets	3,507,355.33
1605 · Vehicles 183,264.66 1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	Fixed Assets	
1610 · Land 14,162,139.00 1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1600 · Capital Assets	
1620 · Buildings 265,911.00 1630 · Equipment 1,956,877.00	1605 · Vehicles	183,264.66
1630 · Equipment 1,956,877.00	1610 · Land	14,162,139.00
The state of the s	1620 · Buildings	265,911.00
1631 · Equipment - Vehicles 555,771.91	1630 · Equipment	1,956,877.00
	1631 · Equipment - Vehicles	555,771.91

Dennis Water District Balance Sheet

1640 · General Infrastructure 42,582,177.30 1670 · Accumulated Depreciation -15,922,062.65 Total 1600 · Capital Assets 43,784,078.22 Other Assets 43,784,078.22 Other Assets 1700 · Deferred Ouflows of Resources 419,159.00 1992 · Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY Liabilities Current Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 2100 · 11 · AFLAC NF Accident Insurance 455.08 2100 · 12 · AFLAC NF Short Term Disability 297.96 2100 · 12 · AFLAC NF Cancer Insurance 166.92 2100 · 13 · AFLAC NF Cancer Insurance 166.92 2100 · 14 · AFLAC NF Life Insurance - Active 7,633.16 2100 · 15 · Eye-Med 29.70 2100 · 15 · Eye-Med 29.70 2100 · 51 · Dental Insurance - Active 7,633.16 2100 · 52 · Life Insurance - Active 17.40 2100 · 53 · Health Insurance - Retirees 0.02 2100 · 54	7.0 5. 53	Jun 30, 20
1670 · Accumulated Depreciation -15,922,062.65 Total I 1600 · Capital Assets 43,784,078.22 Other Assets 43,784,078.22 Other Assets 419,159.00 1992 · Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY Liabilities Current Liabilities 2100 · Payroll Liabilities Other Current Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 29.70 2100 · Payroll Liabilities 29.79 2100 · 12 · AFLAC NE Cancer Insurance 166.92 2100 · 13 · AFLAC NE Cancer Insurance 166.92 2100 · 15 · Eye-Med 29.70 2100 · 15 · Dental Insurance - Active 7,633.16 2100 · 51 · Dental Insurance - Ret	1640 · General Infrastructure	
Total Fixed Assets 43,784,078.22 Other Assets 43,784,078.22 Other Assets 419,159.00 1992 - Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY Liabilities Current Liabilities 2100 - Payroll Liabilities 2100 - Payroll Liabilities 2100 - Payroll Liabilities 2100 - Payroll Liabilities 415,08 2100 - Payroll Liabilities 2100 - 12 - AFLAC NY Short Term Disability 136,00 2100 - 12 - AFLAC NE Accident Insurance 455,08 2100 - 13 - AFLAC NE Short Term Disability 297,96 2100 - 13 - AFLAC NE Life Insurance 166,92 2100 - 15 - Eye-Med 29,70 2100 - 15 - Eye-Med 29,70 2100 - 51 - Dental Insurance - Active 7,633,16 2100 - 52 - Life Insurance - Active 17,40 2100 - 53 - Health Insurance - Retirees 0,02 2100 - 54 - Dental Insurance - Retirees 0,02 2100 - 54 - Dental Insurance - Retirees 163,04 2300 - Revenue Reserved Until Collectd	1670 · Accumulated Depreciation	
Total Fixed Assets 43,784,078.22 Other Assets 1700 - Deferred Ouflows of Resources 419,159.00 1992 • Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY 47,835,804.46 Liabilities Current Liabilities Other Current Liabilities 2100-08 · AFLAC NY Short Term Disability 2100-19 - AFLAC NE Cancident Insurance 455.08 2100-11 · AFLAC NE Accident Insurance 455.08 2100-12 · AFLAC NE Short Term Disability 297.96 2100-13 · AFLAC NE Cancer Insurance 83.52 2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 17.40 2100-52 · Life Insurance - Retirees 163.04 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 163.04 2100-51 · Water Revenue Reserved 77,823.27 2300 · Revenue Reserved Until Co	Total 1600 · Capital Assets	43,784,078.22
1700 · Deferred Ouflows of Resources 1992 · Provided for Sick Buy Back 1992 · Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 2100 · 11 · AFLAC NF Accident Insurance 2100 · 12 · AFLAC NE Accident Insurance 2100 · 12 · AFLAC NE Short Term Disability 2100 · 13 · AFLAC NE Cancer Insurance 2100 · 14 · AFLAC NE Life Insurance 2100 · 15 · Eye-Med 2100 · 15 · Eye-Med 2100 · 15 · Eye-Med 2100 · 50 · Health Insurance - Active 2100 · 52 · Life Insurance - Active 2100 · 53 · Health Insurance - Retirees 2100 · 54 · Dental Insurance - Retirees 2100 · 54 · Dental Insurance - Retirees 2100 · 55 · Life Insurance - Retirees 300 · Revenue Reserved Until Collectd 2300 · Revenue Reserved Until Collectd 2300 · 10 · Water Revenue Reserved 2300 · 15 · Water Lien Revenue Reserved 2300 · 10 · Water Revenue Reserved 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 63,421.18 3400 · Accrued Compensated Balances 124,099.20 Total Other Current Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total Fixed Assets	
1992 · Provided for Sick Buy Back 125,211.91 Total Other Assets 544,370.91 TOTAL ASSETS 47,835,804.46 LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities 2100 · Payroll Liabilities 2100 · Payroll Liabilities 2100 · 11 · AFLAC NF Accident Insurance 455.08 2100 · 12 · AFLAC NF Short Term Disability 297.96 2100 · 13 · AFLAC NF Short Term Disability 297.96 2100 · 14 · AFLAC NE Short Term Disability 297.96 2100 · 15 · Eye-Med 29.70 2100 · 15 · Eye-Med 29.70 2100 · 50 · Health Insurance - Active 7,633.16 2100 · 51 · Dental Insurance - Active 281.84 2100 · 52 · Life Insurance - Active 17.40 2100 · 53 · Health Insurance - Retirees 0.02 2100 · 55 · Life Insurance - Retirees 163.04 2100 · 55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 2300 · 10 · Water Revenue Reserved 473.71 Total 2300 · Revenue Reserved Until Collectd 2300 · 20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180 · 01 · Accrued Payroll 38,757.60 3180 · 02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 38,757.60 3180 · Accrued Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00	Other Assets	
Total Other Assets	1700 · Deferred Ouflows of Resources	419,159.00
TOTAL ASSETS LIABILITIES & EQUITY	1992 · Provided for Sick Buy Back	125,211.91
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities 2100 - Payroll Liabilities 2100-08 - AFLAC NY Short Term Disability 2100-11 - AFLAC NE Accident Insurance 2100-12 - AFLAC NE Short Term Disability 297.96 2100-13 - AFLAC NE Cancer Insurance 2100-14 - AFLAC NE Life Insurance 2100-15 - Eye-Med 22100-15 - Eye-Med 22100-50 - Health Insurance - Active 2100-51 - Dental Insurance - Active 2100-52 - Life Insurance - Active 2100-53 - Health Insurance - Retirees 2100-54 - Dental Insurance - Retirees 2100-55 - Life Insurance - Retirees 2100-55 - Life Insurance - Retirees 2300 - Revenue Reserved Until Collectd 2300 - Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 3180 · Accrued Interest Expense 3410 · Accrued Interest Expense 3490 · Accrued Compensated Balances Total Other Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total Other Assets	544,370.91
Liabilities Current Liabilities Other Current Liabilities 2100 - Payroll Liabilities 2100-11 - AFLAC NY Short Term Disability 136.00 2100-12 - AFLAC NE Accident Insurance 455.08 2100-12 - AFLAC NE Short Term Disability 297.96 2100-13 - AFLAC NE Cancer Insurance 166.92 2100-14 - AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 7,823.27 2300 · Revenue Reserved Until Collectd 2300 · Nevenue Reserved Until Collectd 2300 · Revenue Reserved Until Collectd 2300 · Nevenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180 · Or Accrued Payroll 38,757.60 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18	TOTAL ASSETS	47,835,804.46
Current Liabilities Other Current Liabilities 2100 - Payroll Liabilities 2100-08 · AFLAC NY Short Term Disability 136.00 2100-11 · AFLAC NE Accident Insurance 455.08 2100-12 · AFLAC NE Short Term Disability 297.96 2100-13 · AFLAC NE Cancer Insurance 83.52 2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees -3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 9,261.16 2300 · Revenue Reserved Until Collectd 77,823.27 2300-15 · Water Lien Revenue Reserved 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 34,21.18 <tr< td=""><td>LIABILITIES & EQUITY</td><td></td></tr<>	LIABILITIES & EQUITY	
Other Current Liabilities 2100 · Payroll Liabilities 136.00 2100-08 · AFLAC NY Short Term Disability 136.00 2100-11 · AFLAC NE Accident Insurance 455.08 2100-12 · AFLAC NE Short Term Disability 297.96 2100-13 · AFLAC NE Cancer Insurance 83.52 2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 163.04 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 9,261.16 2300 · Revenue Reserved Until Collectd 7,823.27 2300-15 · Water Lien Revenue Reserved 7,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Or Accrued Accts Payable 59,714.76<	Liabilities	
2100 - Payroll Liabilities 136.00 2100-11 - AFLAC NY Short Term Disability 136.00 2100-12 - AFLAC NE Accident Insurance 455.08 2100-13 - AFLAC NE Short Term Disability 297.96 2100-14 - AFLAC NE Cancer Insurance 83.52 2100-15 - Eye-Med 29.70 2100-50 - Health Insurance - Active 7,633.16 2100-51 - Dental Insurance - Active 281.84 2100-52 - Life Insurance - Active 17.40 2100-53 - Health Insurance - Retirees 0.02 2100-54 - Dental Insurance - Retirees 163.04 2100-55 - Life Insurance - Retirees 163.04 2100-55 - Life Insurance - Retirees -3.48 Total 2100 - Payroll Liabilities 9,261.16 2300 - Revenue Reserved Until Collectd 2300-10 - Water Revenue Reserved 77,823.27 2300-15 - Water Lien Revenue Reserved 77,823.27 Total 2300 - Revenue Reserved Until Collectd 92,700.36 3180 - Prior Fiscal Year Accruals 3180 - Prior Fiscal Year Accruals 38,757.60 3180 - Prior Fiscal Year Accruals 38,757.60 3190 - Accrued Interest Expense 63,421.18 3400 - Accrued Compensated Balances 124,099.20	Current Liabilities	
2100-08 · AFLAC NY Short Term Disability 2100-11 · AFLAC NE Accident Insurance 2100-12 · AFLAC NE Short Term Disability 297.96 2100-13 · AFLAC NE Cancer Insurance 33.52 2100-14 · AFLAC NE Life Insurance 2100-15 · Eye-Med 2200-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 2100-52 · Life Insurance - Active 2100-53 · Health Insurance - Active 2100-53 · Health Insurance - Retirees 2100-54 · Dental Insurance - Retirees 2100-55 · Life Insurance - Retirees 2100-55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 3200 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue 3180 · Prior Fiscal Year Accruals 3180 · Prior Fiscal Year Accruals 3180-02 · Accrued Payroll 3180-02 · Accrued Accts Payable 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances Total Other Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Other Current Liabilities	
2100-11 · AFLAC NE Accident Insurance 2100-12 · AFLAC NE Short Term Disability 297.96 2100-13 · AFLAC NE Cancer Insurance 83.52 2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 7,823.27 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-10 · Water Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100 · Payroll Liabilities	
2100-12 · AFLAC NE Short Term Disability 2100-13 · AFLAC NE Cancer Insurance 2100-14 · AFLAC NE Life Insurance 2100-15 · Eye-Med 22100-50 · Health Insurance - Active 2100-51 · Dental Insurance - Active 2100-52 · Life Insurance - Active 2100-53 · Health Insurance - Active 2100-53 · Health Insurance - Retirees 2100-54 · Dental Insurance - Retirees 2100-55 · Life Insurance - Retirees 2100-55 · Life Insurance - Retirees 2100-55 · Life Insurance - Retirees 30.04 2100-50 · Water Revenue Reserved 300-10 · Water Lien Revenue Reserved 3180 · Prior Fiscal Year Accruals 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100-08 · AFLAC NY Short Term Disability	136.00
2100-13 · AFLAC NE Cancer Insurance 83.52 2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 77,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 38,757.60 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 ·		455.08
2100-14 · AFLAC NE Life Insurance 166.92 2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees -3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 77,823.27 2300-10 · Water Revenue Reserved 77,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 38,757.60 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Total Over Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00	2100-12 · AFLAC NE Short Term Disability	297.96
2100-15 · Eye-Med 29.70 2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees -3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 77,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 3180.01 · Accrued Payroll 38,757.60 3180 · Or · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Long Term Liabilities 387,954.26 Long Term Liabilities 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	2100-13 · AFLAC NE Cancer Insurance	83.52
2100-50 · Health Insurance - Active 7,633.16 2100-51 · Dental Insurance - Active 281.84 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees -3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 77,823.27 2300-10 · Water Revenue Reserved 77,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 38,757.60 3180 · Or · Accrued Payroll 38,757.60 3180 · Or · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Long Term Liabilities 387,954.26 Long Term Liabilities 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00 <tr< td=""><td>2100-14 · AFLAC NE Life Insurance</td><td>166.92</td></tr<>	2100-14 · AFLAC NE Life Insurance	166.92
2100-51 · Dental Insurance - Active 2100-52 · Life Insurance - Active 17.40 2100-53 · Health Insurance - Retirees 0.02 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 5.3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 77,823.27 2300-15 · Water Lien Revenue Reserved 14,403.38 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 38,757.60 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3400 · Accrued Interest Expense 63,421.18 3400 · Accrued Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Long Term Liabilities 381,000.00 3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	2100-15 · Eye-Med	29.70
2100-52 · Life Insurance - Active 2100-53 · Health Insurance - Retirees 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00	2100-50 · Health Insurance - Active	7,633.16
2100-53 · Health Insurance - Retirees 2100-54 · Dental Insurance - Retirees 163.04 2100-55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 3180 · Prior Fiscal Year Accruals 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180 · Prior Fiscal Year Accruals 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances Total Other Current Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100-51 · Dental Insurance - Active	281.84
2100-54 · Dental Insurance - Retirees 2100-55 · Life Insurance - Retirees 3.48 Total 2100 · Payroll Liabilities 9,261.16 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 77,823.27 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 63,421.18 3400 · Accrued Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00	2100-52 · Life Insurance - Active	17.40
Total 2100-55 · Life Insurance - Retirees Total 2100 · Payroll Liabilities 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances Total Other Current Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100-53 · Health Insurance - Retirees	0.02
Total 2100 · Payroll Liabilities 2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3190 · Accrued Interest Expense 3190 · Accured Compensated Balances Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100-54 · Dental Insurance - Retirees	163.04
2300 · Revenue Reserved Until Collectd 2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2100-55 · Life Insurance - Retirees	-3.48
2300-10 · Water Revenue Reserved 2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total 2100 · Payroll Liabilities	9,261.16
2300-15 · Water Lien Revenue Reserved 2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2300 · Revenue Reserved Until Collectd	
2300-20 · Deferred Tax Revenue 473.71 Total 2300 · Revenue Reserved Until Collectd 92,700.36 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 38,757.60 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 98,472.36 3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00	2300-10 · Water Revenue Reserved	77,823.27
Total 2300 · Revenue Reserved Until Collectd 3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2300-15 · Water Lien Revenue Reserved	14,403.38
3180 · Prior Fiscal Year Accruals 3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	2300-20 · Deferred Tax Revenue	473.71
3180-01 · Accrued Payroll 3180-02 · Accrued Accts Payable 59,714.76 Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total 2300 · Revenue Reserved Until Collectd	92,700.36
3180-02 · Accrued Accts Payable Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	3180 · Prior Fiscal Year Accruals	
Total 3180 · Prior Fiscal Year Accruals 3190 · Accrued Interest Expense 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	3180-01 · Accrued Payroll	38,757.60
3190 · Accrued Interest Expense 63,421.18 3400 · Accured Compensated Balances 124,099.20 Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 2,920,800.00 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	3180-02 · Accrued Accts Payable	59,714.76
3400 · Accured Compensated Balances Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total 3180 · Prior Fiscal Year Accruals	98,472.36
Total Other Current Liabilities 387,954.26 Total Current Liabilities 387,954.26 Long Term Liabilities 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	3190 · Accrued Interest Expense	63,421.18
Total Current Liabilities Long Term Liabilities 3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	3400 · Accured Compensated Balances	
Long Term Liabilities 3410 · Net Pension Liability 3420 · Net OPEB Obligation 3422 · Deferred Inflows of Resources	Total Other Current Liabilities	387,954.26
3410 · Net Pension Liability 2,920,800.00 3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	Total Current Liabilities	387,954.26
3420 · Net OPEB Obligation 1,217,593.00 3422 · Deferred Inflows of Resources	Long Term Liabilities	
3422 · Deferred Inflows of Resources	•	2,920,800.00
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1,217,593.00
3422-01 · Deferred inflows from Pension 405,527.00		
	3422-01 · Deferred inflows from Pension	405,527.00

Dennis Water District Balance Sheet

	Jun 30, 20
3422-02 · Deferred inflows from OPEB	359,785.00
Total 3422 · Deferred Inflows of Resources	765,312.00
3425 · Bonds Authorized Authorized	-700,000.00
3426 · Bonds Authorized and Unissued	700,000.00
3430 · Long Term Bonds Issued	
3430-01 · Land for Watershed Protection	495,000.00
3430-02 · Water Treatment Facilities	3,517,795.26
Total 3430 · Long Term Bonds Issued	4,012,795.26
3435 · Bond Anticipation Notes Payable	
3435-01 · Land Purchase - Hokum Rock Rd	1,250,000.00
Total 3435 · Bond Anticipation Notes Payable	1,250,000.00
3440 · Net Sick Buy-Back Liability	68,118.95
3700 · OPEB Liability Trust Fund	
3700-01 · OPEB - Income	4,793.33
3700-02 · OPEB - Fees	-563.35
3700-03 · OPEB - Change in Market Value	-4,356.99
3700 · OPEB Liability Trust Fund - Other	213,499.92
Total 3700 · OPEB Liability Trust Fund	213,372.91
Total Long Term Liabilities	10,447,992.12
Total Liabilities	10,835,946.38
Equity	
3500 · Special Reserve Funds	F00.00
3500-01 · Reserve for Petty Cash Advance	500.00
3500-02 · Reserve for Mass Sales Tax	1,361.70
3500-03 · Reserve for Sick Leave Buy Back 3500-04 · Reserve - Safe Drink Water Act	64,180.67 13,264.77
3500-04 · Reserve - Safe Drink Water Act	5,322.00
Total 3500 · Special Reserve Funds	84,629.14
3576 · Equity	2,622,269.27
3580 · Invested in Capital Assets	31,284,040.27
3590 · Undesignated Fund Balance	1,126,818.30
3591 · Designated Fund Balance	1,120,010.30
3591-04 · Leak Detection Survey	4,091.19
3591-05 · Billing Software & Comptr Upgrd	16,641.35
3591-06 · Water Withdrawal Permit Renewal	5,858.92
3591-07 · Asbuilt Program	9,773.52
3591-08 · Security Program	29,372.63
3591-09 · Tank Repairs & Power Washing	297,331.74
3591-10 · Power Line Maintenenace	26,483.27
3591-11 · SCADA Radio Upgrades	6,893.02
3591-12 · Miscellaneous Equipment-4/23/19	7,821.54
3591-15 · Rte 134 Tank Painting & Repairs	559,850.00
Total 3591 · Designated Fund Balance	964,117.18
3592 · Capital Project Fund	
3592-01 · Cleaning Wells & Pump Repairs	123,875.22
3592-02 · Water Dist System Maint & Ext	215,290.71

Dennis Water District Balance Sheet

	Jun 30, 20
3592-07 · Green Sand Replacement	375,000.00
Total 3592 · Capital Project Fund	714,165.93
3600 · Stabilization Fund	203,817.99
3810 · Budgetary Control	
3820 · Revenue Control FY 2021	-5,380,225.00
3870 · Appropriation Control	5,380,225.00
Total 3810 · Budgetary Control	0.00
Total Equity	36,999,858.08
TOTAL LIABILITIES & EQUITY	47,835,804.46

Dennis Water District Income and Expense Report July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	301 15 3011 20
Income	
3900 · Estimated Receipts	4,031,829.12
4240 · Income	4,031,023.12
4230 · From Undesignated Fund Balance	49,343.00
4242 · Interest on Deposits	33,574.93
4640 · Tank Rental Fees	339,632.17
4645 · Solar Revenue	142,727.35
4840 · Miscellaneous Receipts	142,727.33
4840-02 · Penalties & Interest	363.15
4840-03 · Surplus Equipment	16,875.71
4840-05 · Snow Plow Reimbursement	610.80
4840-09 · Expense Reimbursements	9,514.09
4840-99 · Other	0.01
Total 4840 · Miscellaneous Receipts	27,363.76
Total 4240 · Income	592,641.21
Total Income	4,624,470.33
Gross Profit	
000	4,624,470.33
Expense	
5000 · Operating & Maintenance Budget 5000-01 · Gasoline	20 205 60
	28,205.69
5000-02 · Tractor Expense	3,159.73
5000-03 · Truck Maintenance & Repairs	11,357.12
5000-04 · Misc Equip Repairs & Mainten	6,276.68
5000-05 · Electricity 5000-06 · Diesel Fuel	322,624.97
	4,051.50
5000-07 · Natural Gas	3,667.85
5000-09 · Sick Leave Buy-Back	31,920.00
5000-11 · Treatment Chemicals	190,114.85
5000-12 · Propane Gas	19,781.62
5000-13 · Treasurer's Expense	1,728.48
5000-14 · Technical Services	9,550.74
5000-15 · Hydrant Maintenance	3,611.80
5000-16 · Legal Services	4,021.84
5000-17 · Postage Expenses	23,234.63
5000-18 · Printing & Advertising	14,096.14
5000-19 · Office Expenses	5,593.00
5000-20 · Tool Expense	8,393.59
5000-21 · Meters & Parts	98,474.82
5000-23 · Superintendent's Expense	949.20
5000-24 · Licenses, Dues & Training	5,258.36
5000-26 · Safety Equipment & Supplies	4,707.23
5000-27 · Substance Abuse Free Workplace	740.00
5000-28 · Communication Expenses	17,280.11
5000-29 · FICA/Medicare & UHI Tax Expense	16,842.56

Dennis Water District Income and Expense Report July 2019 through June 2020

	Jul '19 - Jun 20
5000-31 · County Retirement Assessment	271,534.00
5000-34 · Computer Expenses	29,123.38
5000-35 · Uniforms, Rugs Rentals	10,860.50
5000-36 · Rubbish Removal	1,405.00
5000-37 · General Supplies	1,665.14
5000-38 · Other Necessary Expenses	3,809.65
5000-39 · Household Haz Waste Collect Day	14,104.29
5000-40 · Water Quality Expenses	35,695.44
5000-60 · Payroll - Office & Admin	412,133.92
5000-61 · Payroll - Water Works	832,627.12
5000-62 · Payroll - On Call Duty	39,947.12
5000-63 · Payroll - Station Duty	64,041.30
5000-64 · Payroll - Overtime	21,791.65
5000-66 · Payroll - Def Comp DWD share	21,802.00
5000-67 · Payroll - Longevity	15,828.00
5000-68 · License - Regrade	959.85
5010 · Repairs & Maintenance	97,882.12
5030 · Group Insurance Costs	389,097.54
5040 · Debt Service	
5040-01 · Principal on Loans	555,866.14
5040-02 · Interest & Service Fee on Loans	104,027.54
Total 5040 · Debt Service	659,893.68
5050 · Insurance	113,921.00
5060 · Independent Financial Reporting	15,250.00
5100-30 · Elected Officials Salaries	7,956.00
5100-90 · Water Services	94,626.80
5999 ⋅ Reserve Fund	41,000.00
Total 5000 · Operating & Maintenance Budget	4,032,598.01
Total Expense	4,032,598.01
Net Ordinary Income	591,872.32
Net Income	591,872.32
	-

Unaudited **Accrual Basis**

Dennis Water District Designated/Capital Funds for Expenditure July 2019 through June 2020

Other Income/Expense Other Income 4100 · Transfers From Available Funds 4120-00 · From Designated Fund Balance 4120-01 · Leak Detection Survey 711.20 4120-02 · Billing Software & Comptr Upgrd 13,358.65 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 4140-02 · New Trucks - 4/23/19 43,699.65	savenij. entanentalistica j is sav	Jul '19 - Jun 20
Other Income 4100 · Transfers From Available Funds 4120-00 · From Designated Fund Balance 4120-01 · Leak Detection Survey 711.20 4120-02 · Billing Software & Comptr Upgrd 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	Other Income/Expense	
4100 · Transfers From Available Funds 4120-00 · From Designated Fund Balance 4120-01 · Leak Detection Survey 711.20 4120-02 · Billing Software & Comptr Upgrd 13,358.65 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	~ ·	
4120-00 · From Designated Fund Balance 4120-01 · Leak Detection Survey 711.20 4120-02 · Billing Software & Comptr Upgrd 13,358.65 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Project Funds 415,510.73 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		
4120-01 · Leak Detection Survey 4120-02 · Billing Software & Comptr Upgrd 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		
4120-02 · Billing Software & Comptr Upgrd 4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		711.20
4120-04 · Asbuilt Program 7,475.00 4120-06 · Tank Repairs & Power Washing 6,700.00 4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 1,169.39 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 33,959.67 4130-00 · From Capital Project Funds 144,315.52 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	a•o	
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4120-07 · Power Line Maintenance 1,225.00 4120-08 · SCADA Radio Upgrades 114.42 4120-09 · Miscellaneous Equipment-4/23/19 1,169.39 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 33,959.67 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 144,315.52 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 1,931.43	~	
4120-08 · SCADA Radio Upgrades 4120-09 · Miscellaneous Equipment-4/23/19 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		
4120-09 · Miscellaneous Equipment-4/23/19 1,169.39 4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 33,959.67 4130-00 · From Capital Project Funds 144,315.52 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		-
4120-20 · Land Acquisition Expenses 3,206.01 Total 4120-00 · From Designated Fund Balance 33,959.67 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 144,315.52 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 1,931.43	· · · · · · · · · · · · · · · · · · ·	
Total 4120-00 · From Designated Fund Balance 4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 33,959.67 144,315.52 127,219.97 445,510.73		
4130-00 · From Capital Project Funds 4130-01 · Cleaning Wells & Pump Repairs 4130-02 · Water Dist System Maint & Ext 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		
4130-01 · Cleaning Wells & Pump Repairs 144,315.52 4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 1,931.43	The state of the s	42 3700 Print 57000 344 5504
4130-02 · Water Dist System Maint & Ext 127,219.97 4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 1,931.43	Address St. 18 St.	144,315.52
4130-03 · New Tank West Dennis 173,975.24 Total 4130-00 · From Capital Project Funds 445,510.73 4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	4130-02 · Water Dist System Maint & Ext	
4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	4130-03 · New Tank West Dennis	
4140-00 · From Capital Equipment Fund 4140-01 · Miscellaneous Equipment-4/24/18 1,931.43	Total 4130-00 · From Capital Project Funds	
4140-01 · Miscellaneous Equipment-4/24/18 1,931.43		Sub- Sub-sub-sub-sub-sub-sub-sub-sub-sub-sub-s
		1,931.43
	4140-02 · New Trucks - 4/23/19	43,699.65
Total 4140-00 · From Capital Equipment Fund 45,631.08	Total 4140-00 · From Capital Equipment Fund	45,631.08
Total 4100 · Transfers From Available Funds 525,101.48	Total 4100 · Transfers From Available Funds	525,101.48
Other Expense	Other Expense	·
5600 · Continuing Appropriations	*	
5610 · Land Acquisition Expenses 3,206.01		3,206.01
5640 · Cleaning Wells & Pump Repairs 144,315.52	5640 · Cleaning Wells & Pump Repairs	144,315.52
5660 · Leak Detection Survey 711.20	5660 · Leak Detection Survey	711.20
5685 · Water Dist System Maint & Ext 127,219.97	5685 · Water Dist System Maint & Ext	127,219.97
Total 5600 · Continuing Appropriations 275,452.70	Total 5600 · Continuing Appropriations	
5800 · Special Appropriations	5800 · Special Appropriations	
5820 · Billing Software & Cmptr Upgrds 13,358.65	5820 · Billing Software & Cmptr Upgrds	13,358.65
5833 · Asbuilt Program 7,475.00	5833 · Asbuilt Program	7,475.00
5834 · SCADA Radio Upgrades 114.42	5834 · SCADA Radio Upgrades	114.42
5845 · Miscellaneous Equipment 4/24/18 1,931.43	5845 · Miscellaneous Equipment 4/24/18	1,931.43
5851 · Miscellaneous Equip - 4/23/19 1,169.39	5851 · Miscellaneous Equip - 4/23/19	1,169.39
5852 · New Trucks w/Equipment 4/23/19 43,699.65	5852 · New Trucks w/Equipment 4/23/19	43,699.65
5860 · New Tank West Dennis 173,975.24	5860 · New Tank West Dennis	173,975.24
5865 · Tank Repairs & Power Washing 6,700.00	5865 · Tank Repairs & Power Washing	6,700.00
5891 · Replace Pole at Station 1,225.00	5891 · Replace Pole at Station	1,225.00
Total 5800 · Special Appropriations 249,648.78	Total 5800 · Special Appropriations	249,648.78
Total Other Expense 525,101.48	Total Other Expense	525,101.48

DENNIS WATER DISTRICT FISCAL YEAR 2020 PAYROLL

		REGULAR		HOLDAY	DEFERRED	
	POSITION	WAGES	OVERTIME	OVERTIME	COMP	TOTAL
Alex Peter W	Meter Technician I	54,367.66	98.98		1,300.00	55,766.64
Barboza Robert J	Backhoe/Foreman	81,663.84	22,331.27	4,758.72	1,300.00	110,053.83
Carroll Andrew W	Meter Tech I/Laborer	55,966.72	154.32		1,300.00	57,421.04
Davis Kenneth J	Station Maintenance III	67,361.68	3,786.60	724.32	780.00	72,652.60
DiRusso Eric G	Meter Tech I/Laborer	47,377.55	1,124.86		1,300.00	49,802.41
Drozell Stephan	Meter Tech I	45,186.24	1,203.84		1,300.00	47,690.08
Finnegan Emily	Backflow Administration	19,066.36			585.00	19,651.36
Griffin David W	System Maintenance III	71,437.71	36,735.71	1,677.98	1,300.00	111,151.40
Hollis Scott	System Maint I/Mechanic	65,538.96	3,374.00		1,300.00	70,212.96
Kelley Joshua	System Maintenance II	49,328.09	1,100.33		1,300.00	51,728.42
Kraul Joseph D	Electrician	52,782.97	989.80		819.00	54,591.77
Larkowski David A	Superintendent	127,037.03	7,738.81		1,300.00	136,075.84
Mason, Matthew T	Laborer - Seasonal Temp	3,744.00				3,744.00
McInnis Louise S	Accts Pay/Billing Office Sprvsr	65,855.93			1,300.00	67,155.93
McMahon Sheryl A	Clerk & Treasurer	126,837.03			1,300.00	128,137.03
Mullikin, Catherine M	Accts Rec/Payroll	43,659.95			1,300.00	44,959.95
Pina, Jr Profirio J	Backhoe/Foreman	76,267.48	202.05		1,300.00	77,769.53
Ritchie James E	Assistant Superintendent	103,232.16	17,601.46	522.06	1,300.00	122,655.68
Saunders Brian J	Station Maintenance III Sprvsr	85,558.40	21,112.88	1,761.51	1,300.00	109,732.79
Spuria Erica	Meter Services Coordinator	43,701.62			520.00	44,221.62
	Totals	1,285,971.38	117,554.91	9,444.59	22,204.00	1,435,174.88
ELECTED						
OFFICIALS						
Crowell, Jr William E	Moderator					306.00
McDowell Peter L	Water Commission, Vice Chair					2,550.00
Prue Paul F	Water Commission Chairman					2,550.00
Tuttle Alan	Water Commissioner					2,550.00
					ľ	7,956.00

Superintendent Report

Although the coronavirus pandemic didn't start off the year, it sure had the single biggest impact on the District as it rippled along through the entire year. With just weeks ahead of the looming pandemic about to hit the United States, it finally came to us here in Dennis, "The Shut Down" as it came to be known. The District, as did the entire country, closed its doors and shut down all but the most critical of functions. Orders from Governor Baker declared that only essential workers could be out and everyone else was to shelter-at-home. How do you run a critical public utility, such as the Water District and keep the employees safe and healthy and still be able to maintain water service for the Town? This was all new territory for everyone.

Management and staff handled the pandemic protocols that were constantly changing one day and one week at a time. Things changed rapidly and so did our response. Maintaining critical functions necessary for the production and delivery of drinking water along with essential customer service while keeping our service crews and staff was our first hurdle. By splitting staff into three working groups that rotated daily shifts, in order to prevent an infection spreading throughout all employees, preserved our ability to deliver services timely and reliably. As a safety precaution, interactions with customers was limited to only emergency service work for several months. Initially, our focus was on repairing leaks, assuring water production and treatment while maintaining compliance with water sampling mandates as these were identified as the minimum essential responsibilities for the District.

ZOOM meetings? I thought *ZOOM* was a kids' TV show of the 70's. The Annual District Meeting was delayed due to gathering limitations. Ultimately, the District was invited to conduct their meeting under a tent at Wixon Middle School just ahead of the Town's Annual Meeting. Slowly, as the initial surge began to plateau and things began to open up for the summer, service work along with some routine maintenance work resumed.

A major topic of concern throughout the summer for most of the State this year were the dry conditions. I prefer not to use the word "drought" because there are different means and different interpretations for people. At the District, rainfall and groundwater levels are monitored monthly. It is true there had been only 40.3 " of precipitation which is about 12" lower than normal. However, did this really qualify as a "drought"? Not here on the Cape as it relates to ground water. At the beginning of the year, groundwater levels were at high levels and while there was only 40" of rain for the year, that 40" fell during the most important months for recharging our aquifer. Groundwater levels here never went below normal during the year even though the state was calling for Level I and Level II drought-condition cut backs across our area. The District monitors conditions for our immediate area and will impose water use restrictions when appropriate for our local situation.

Pumping statistics for the District, as well as for most water suppliers across the Cape, showed record demand for this year. The District pumped 1.24 billion gallons in 2020; 72 million gallons more than our next highest year. Despite a record year for pumping, the District was able to meet the demand all while dealing with the limitations and restrictions imposed by the pandemic. Not only did we meet our immediate service goals, but we were able to accomplish some infrastructure maintenance projects such as replacing pumps at Wells 1, 2, 3, and 22 as well as cleaning Wells 11, 15 and 21.

Yet another great accomplishment was the painting of the six-million gallon tank on Route 134 during the fall. This work started with the draining of the tank in September as the contractor mobilized on site. The work proceeded on schedule with a tight timeline to finish up before the cooler temperatures could catch us in the fall. Both the exterior and interior were completed on time and on budget.

Every year there are special water samples required under one type of program or another. This year was for Per- and polyfluoroalkyl substances, (PFAS) and for those under the Unregulated Contaminant Monitoring Rule No. 4 (UCMR) which were taken in addition to all our other sampling requirements. PFAS are newly regulated and are often referred to as "forever chemicals". PFAS are found in many household products and things such as the firefighting foams. I am pleased to report there were no detections of either PFAS or the new UCMRs at any of our locations.

This year, another new program was mandated by environmental agency oversight requiring water suppliers to conduct a *Risk and Resiliency Assessment* which will be focused on water source, physical barriers, treatment, storage, distribution, automated systems and monitoring practices. The by-product of this assessment was the design of an in house training program for all system operators which will assist in reducing risk to the system and strengthening emergency response.

Overall, it was a stressful year. Yet, it was a very successful year and would not have been achievable without the hard work, diligent adherence to protocols and safe practices and I thank all of my fellow District employees and appreciate all we have endured as a team throughout the first year of the pandemic. Each one of us had to not only think of themselves and their families, but of one another as they never had before. Thank you to the entire community for supporting one another during this difficult time.

David Larkowski Superintendent

Pumping Equipment Operations 2020

	# of days		# of days
Main Station – Old Bass River Road 5 submersible electric pumps with a total capacity of 700 gpm pump	140	Sub-Station 12 – Old Chatham Road 75 hp electric motor w/700 gpm pump	236
Sub-Station 1 – Old Chatham Road 40 hp electric motor w/350 gpm pump	118	Sub-Station 13 – Center Street Decommissioned December 1999	
Sub-Station 2 – Old Chatham Road 20 hp electric motor w/200 gpm pump	118	Sub-Station 14 – Baker's Pond Road 60 hp electric motor w/ 450 gpm pump	141
Sub-Station 3 – Old Chatham Road 20 hp electric motor w/250 gpm pump	118	Sub-Station 15 – Baker's Pond Road 75 hp electric motor w/700 gpm pump 70kW generator	193 60 hrs
Sub-Station 4 – Old Bass River Road 30 hp electric motor w/350 gpm pump 85kW generator	137 56 hrs	Sub-Station 16 – Timber Lane 40 hp electric motor w/ 450 gpm pump	230
Sub-Station 5 – Route 134 30 hp electric motor w/450 gpm pump	227	Sub-Station 18 – Hokum Rock Road 75 hp electric motor w/ 700 gpm pump 70kW generator	210 58 hrs
Sub-Station 6 – Old Bass River Road 30 hp electric motor w/150 gpm pump	130	Sub-Station 19 – Setucket Road 75 hp electric motor w/700 gpm pump 75kW generator	233 56 hrs
Sub-Station 7 – Airline Road 40 hp electric motor w/450 gpm pump	213	Sub-Station 20 – Setucket Road 75 hp electric motor w/700 gpm pump 70kW generator	293 54 hrs
Sub-Station 8 – Airline Road 40 hp electric motor w/350 gpm pump	213	Sub-Station 21 – Route 134 75 hp electric motor w/700 gpm pump 80 kW generator	195 50 hrs
Sub-Station 9 – Grassy Pond Drive 75 hp electric motor w/650 gpm pump 75kW generator	227 56 hrs	Sub-Station 22– Route 134 75 hp electric motor w/700 gpm pump	207
Sub-Station 10 – Airline Road 75 hp electric motor w/700 gpm pump	136	Sub-Station 23– Old Chatham Road 75 hp electric motor w/700 gpm pump 85kW generator	147 42 hrs
Sub-Station 11 – Old Bass River Road 60 hp electric motor w/500 gpm pump	191	Booster Station – Route 134 2 – 345 hp caterpillar diesel engines w/3,500 gpm pump on each motor (manual)	0 hrs

VEHICLE & EQUIPMENT OPERATIONS 2020

Truck #		Miles
2	2020 Chevrolet 1500 ½-ton pickup	7,294
4	2019 Chevrolet 2500 ³ / ₄ -ton pickup	14,757
6	2015 Chevrolet ¾-ton pickup	6,609
8	2013 GMC 1500 ½-ton pickup	2,533
10	2017 Chevrolet ½-ton pickup	9,449
12	2017 Chevrolet 1-ton dump truck	3,927
14	2015 Chevrolet ½-ton pickup	4,889
16	2016 Chevrolet utility van	8,093
18	2007 Chevrolet ½-ton pickup	5,659
20	2002 Chevrolet dump truck	485
22	1999 GMC dump truck	1,102
24	2016 Chevrolet 2500 utility truck	8,326
26	2012 Chevrolet 1500 ½-ton pickup	4,437
28	2018 Chevrolet 2500 utility truck	8,751
30	2017 Chevrolet Citi Van	9,920
32	2016 Chevrolet 3500 utility truck	11,326
34	2020 Chevrolet 1500 ½-ton pickup	2,141
	TOTAL MILEAGE	109,698

	Equipment	Hours
1993	Gravely	21
2016	Sullivan Air Compressor	76
2000	Ingersol Rand Air Compressor	22
2000	Kobelco Excavator	21
2016	John Deere Backhoe Loader	89
2014	John Deere Backhoe Loader	36
2015	John Deere Mini-excavator 35G	204
2017	John Deere Mini-excavator 50G	279
2005	Gravely	42
2004	Mower	40
2004	Roller	38
2000	100kw Generator Set #1	16
2000	100kw Generator Set #2	16

CUSTOMER TRANSACTIONS - FY 2020

Meter Replacements	550
Seasonal Meter Removal/Re-install	3200
Final Readings	467
Backflow Prevention Device Tests	131
Demand Letters Processed (Suspended due to pandemic 4/2020-03/2021)	81
Demand Shut-Off Processed (Suspended due to pandemic 4/2020-03/2021)	39
Frozen Meters	18
Meter Tampering	0
Service Calls/Repairs	344
Fire Sprinkler Standby	119
Renewal/Relocation and Cut-Off of Water Services	217
Payments Processed	30,669

NEW SERVICES FY 2020

Dennis		11
East Dennis		12
Dennisport		6
West Dennis		3
South Dennis		5
	TOTAL	37

WATER PUMPED IN 2020 In Gallons

January		40,784,200
February		35,943,700
March		40,261,600
April		41,255,000
May		87,596,700
June		191,032,400
July		224,830,200
August		224,949,600
September		165,649,400
October		100,396,300
November		44,805,100
December		43,773,400
	Total	1,241,277,600

MAIN LINE GATES & HYDRANTS as of December 31, 2020

Year	20"	16"	12"	10"	8"	6"	2"	Total	Hydrants
All	14	20	207	144	620	2565	163	3733	1601
2010		T	here wei	re no ite	ms add	ed in ca	lendar	2010	
2011					1	1		2	2
2012			7		1	3		11	2
2013			2			8	-1	9	4
2014					2			2	2
2015			3			10		13	2
2016			2			2		4	1
2017						6	-4	2	2
2018			1		1	5		7	3
2019				8	4	15	-1	26	11
2020					1	5	-2	4	1
Totals	14	20	222	152	630	2620	155	3813	1631

WATER MAINS as of December 31, 2020

Year	24"	16"	12"	10"	8"	6"	4"	2"	Total
Prev	15,998	15,882	149,280	91,894	431,484	476,709	373	60,024	1,241,644
2010			There	e were no ii	tems added i	n calendar 20	010		
2011					240	15			255
2012			5,399		40	463			5,902
2013			3,161		1,953	2,195		-450	6,859
2014		35			1,150				1,185
2015			1,492			-615			877
2016						450			450
2017						1,141		-955	186
2018			196			1,066			1,262
2019					1,320	2,472		-1,000	2,792
2020					410	1,275		-1,000	685
	15,998	15,917	159,528	91,894	436,597	485,171	373	56,619	1,262,097

239.03 Miles of Water Main All Cast/Ductile Iron - Cement Lined Pipe

PRODUCTION DEMAND STATISTICS Calendar Year 2020

Largest Day	August 2	10,492,800
Smallest Day	January 20	878,800
2 nd Largest Day	July 26	10,301,300
2 nd Smallest Day	March 3	996,500
Largest Week	August 2 - 8	56,819,600
Smallest Week	February 9 - 15	8,305,100
2 nd Largest Week	July 26 - August 1	55,038,900
2 nd Smallest Week	February 16 - 22	8,698,800
Largest Month	August	224,949,600
Smallest Month	February	35,943,700
2 nd Largest Month	July	224,830,200
2 nd Smallest Month	March	40,261,600

SYSTEM STATISTICS Calendar Year 2020

Pumping Capacity of Main Station
and 22 Sub Stations

Chemical Feed Pumping Stations

Storage Capacity of Three Standpipes
and One Elevated Tank

11,600 Gallons Per Minute
10,550,000 Gallons

Maximum Permitted Withdrawal from all wells Per Year

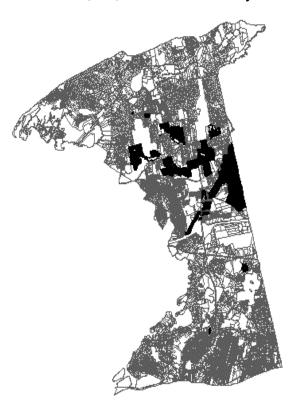
1.189 Billion Gallons
Two Iron & Manganese Removal Treatment Plants

9,700,000 Gallons Per Day

LAND OWNED BY DISTRICT (acres)

Land Owned as of 01/01/2020 1,007.10 10 & 26 Amber Way + 2.31 635, 635A and 636 Old Bass River Rd. + 7.31 Total as of 12/31/2020 1,016.72

Total Watershed Conservation Restrictions Held as of 12/31/2020 69.60



WATER RATES & CHARGES

DISTRICT PROPERTY TAX RATE

In Fiscal Year 1989, the District's tax rate was set at "zero." It continued at zero until FY2009, when by action under Article 9, the voters appropriated funds for the continued investigation of wastewater planning which re-established a tax rate. The rate when approved by the Department of Revenue was set at 4¢ per thousand dollars of property valuation. The tax rate has been set at zero since FY 2010.

ACCOUNT CHARGE

Formerly known as the *Minimum Charge*, which provided an "allowance" of 15,000 gallons for each sixmonth billing cycle, this charge now represents a basic semiannual fee regardless of the amount of water used, if any, during each six-month billing cycle.

```
7/1/91 - 6/30/92 - Minimum Charge $30 with an allowance of 15,000 7/1/92 - 6/30/93 - Account Charge $25 - no allowance 7/1/93 - 6/30/98 - Account Charge $20 - no allowance 7/1/98 - 6/30/08 - Account Charge $25 - no allowance 7/1/08 - 6/30/09 - Account Charge $36 - no allowance 7/1/09 - 6/30/20 - Account Charge $42 - no allowance 7/1/20 - 6/30/21 - Account Charge $48 - no allowance
```

CONSUMPTION

```
7/1/92 - 6/30/94 -
                                                            07/01/09 - 12/31/19 - First 50,000 gallons - $2.50
                        No Allowance - $1.50
7/1/94 - 6/30/00 - First 50,000 gallons - $1.50
                                                                                  Next 50,000 gallons - $3.00
                                                                               101,000 gallons and up - $3.50
                       51,000 and over - $1.75
7/1/00 - 12/31/04 - First 50,000 gallons - $1.50
                                                           01/01/20 - 06/30/21 - First 50,000 gallons - $3.00
                  Next 50,000 gallons - $2.00
                                                                                  Next 50,000 gallons - $3.50
                101,000 gallons and up - $2.50
                                                                               101,000 gallons and up - $4.00
1/1/05 - 06/30/09 - First 50,000 gallons - $2.00
                  Next 50,000 gallons - $2.50
                101,000 gallons and up - $3.00
```

SAFE DRINKING WATER ACT ASSESSMENT

This is a pass through fee set by the Department of Environmental Protection. This revenue subsidizes DEP's oversight of public water suppliers and the enforcement of EPA compliance. The rate includes a five percent administrative fee.

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7/1/95 - 6/30/03 - \$0.0084 per thousand gallons 7/1/03 - 12/31/19 - \$0.0090 per thousand gallons 1/1/20 - 6/30/21 - \$0.009975 per thousand gallons (rounded to 1\phi)
```

LAND ACQUISITION FEE—\$10 semiannual fee from Aug 2001 through February 2007.

WATERSHED PROTECTION FEE—At the Annual District Meeting, held April 25, 2007, the voters, under Article 12, approved the purchase of 6.5 acres of land for wellhead and watershed protection and the purchase of water conservation restrictions on 59(+/-) acres of land in the Town of Brewster. The article approved the cost at \$2,500,000. In order to pay for the bond issuance costs, debt service and other ancillary costs, the voters also approved a new fee. The fee was set at \$10 per customer every six months until the total cost is recovered. The fee was first assessed in August 2007 and was last assessed on the August 2019 water bill.

DENNIS WATER DISTRICT BY - LAWS

(In effective as of 12/31/2008)

ARTICLE ONE OFFICERS

Section One: The officers of the District shall be specified and directed by Chapter 277 of the Acts of 1945. (Adopted April 23, 1946, Amended December 8, 1965)

ARTICLE TWO MEETINGS

Section One: Section One: For the year 2009, and each year thereafter, the annual meeting shall be held on the fourth Tuesday in April. Notwithstanding any general or special law to the contrary, for the year 2009, and each year thereafter, the annual election of the officers and any other matter that may appear on the official ballot shall be held on the fourth Wednesday in April. Commencing at an Annual Town Election to be held no sooner than 2010, or the next annual Dennis Town Election after enactment of special legislation authorizing Dennis Water District Elections to be held in conjunction with the Dennis Town Elections, the Dennis Water District Election shall be held in conjunction with the Dennis Town Election, with full responsibility for the conduct of such election to be vested in the officers of the Town, who shall place on the ballots to be used at said election the election of officers of the Dennis Water District and any question or questions as may be requested of them by the Board of Water Commissioners of the Dennis Water District. (Altered and Amended April 29, 2008) (Altered and Amended January 27, 2009)

Section Two: Meetings of the District shall be called by the clerk when requested in writing by a majority of the water commissioners or by ten or more legal voters of the District; and he shall give notice thereof by posting written notifications in two or more public places within the District, which notifications shall briefly state the purpose of the meeting. (Adopted March 18, 1953)

Section Three: No business shall be transacted at any District Meeting, except the election of officers, unless there is a quorum present consisting of at least 25 legal voters of the District. (Adopted March 18, 1953)

ARTICLE THREE FINANCES

Section One: Effective July 1, 1974 the Financial year shall commence on July 1, and continue through June 30 of the following year. (Altered and Amended January 24, 1974)

Section Two: No money, except interest and indebtedness authorized by the District shall be paid from the treasury without written approval or order of a majority of the water commissioners or by a vote of the District and according to its order. (Adopted April 23, 1946)

Section Three: There shall be a Finance Committee, consisting of five registered voters of the District appointed by the Moderator for three-year terms, the initial appointments to be for terms as follows: two members for three years, two members for two years and one for one year. The Finance Committee shall consider any and all District questions, for the purpose of making reports or recommendations to the District. Members of the Finance Committee shall serve without compensation and no member shall hold any other elective or appointive District position during this term of office. The Moderator shall fill any vacancy for an unexplored term. The Finance Committee shall annually choose a chairman, secretary, and such other officers as it deems necessary. (Adopted April 26, 1977)

ARTICLE FOUR AMENDMENTS

Section One: These bylaws may be altered, amended, repealed and added to at any meeting of the District provided notice of such proposal is set forth in the call of the meeting. (Adopted April 23, 1946)

(ARTICLE FIVE—WATER EXTENSIONS—(Adopted June 16, 1947, Amended March 17, 1965 and March 16, 1966, Rescinded April 25, 2007)

ARTICLE FIVE WATER USE RESTRICTION

Section One: Authority - This Bylaw is adopted by the Dennis Water District under its home rule powers, its police powers to protect public health and welfare and its power under M.G.L. C.40, §21 et seq. This bylaw implements the District's authority to regulate water use pursuant to C.41, §69B.

Section Two: Purpose - The purpose of this bylaw is to protect, preserve and maintain the public health, safety and welfare whenever there is in force a state of water supply conservation or a state of water supply emergency by providing for enforcement of any duly imposed restrictions, requirements, provisions or conditions imposed by the District or by the Department of Environmental Protection.

Section Three: Definitions

Enforcement Authority shall mean the Dennis Water District Board of Water Commissioners having responsibility for the operation and maintenance of the water supply. The Board of Water Commissioners may also designate any other local body having police powers as an enforcement authority.

Water Supply Emergency shall mean a state of water supply emergency declared by the Department of Environmental Protection under M.G.L. C. 21G, §15-17.

State of Water Supply Conservation shall mean a state of conservation declared by the District pursuant to section four of this bylaw.

Water Users or Water Consumers shall mean all public and private users of the District's public water system, irrespective of any person's responsibility for billing purposes for water used at any particular facility.

Person shall mean any individual, corporation, trust, partnership or association or other entity.

Public notice of a State of Water Conservation shall be given under section six of this bylaw before it may be enforced.

Section Four: Declaration of a State of Water Conservation

The District through its Board of Water Commissioners may declare a State of Water Conservation upon a determination by a majority vote of the Board that a shortage of water exists, and that conversation of water is necessary to insure adequate supply to all consumers under all conditions.

Section Five: Restricted Water Uses

A declaration of a State of Water Conservation issued by the Board of Water Commissioners may include one or more of the following restrictions, conditions, or requirements restraining the use of water for nonessential purposes as necessary to protect the water supply, which shall be included in the public notice required under section six.

- A) Odd/Even Law Watering Lawn watering at facilities with odd numbered addresses is permitted only on odd numbered days. Lawn watering at facilities with even numbered addresses is permitted only on even numbered days.
- B) Outdoor Watering Ban. Lawn watering, and all other forms of nonessential outdoor water use are prohibited.
- C) Outdoor Watering Hours. Outdoor watering is permitted only during off-peak hours, to be specified in the declaration of a state of water conservation and public notice thereof.
- D) Filling Swimming Pools. Filling of swimming pools is prohibited.
- E) Automatic Lawn Sprinkler Use. The use of automatic lawn sprinkler systems is prohibited.

Section Six: Public Notification of a State of Water Supply Conservation.

Notification of any provision, restriction, requirement or condition imposed by the District as part of a State of Water Conservation shall be published in a newspaper of general circulation within the District, or by such other means reasonably calculated to reach and inform all users of water of the state of conservation. Any restriction imposed under section five shall not be effective until such notification is provided.

Section Seven: Termination of a State of Water Supply Conservation; Notice

A state of Water Supply Conservation may be terminated by a majority vote of the Board of Water Commissioners upon a determination that the water supply shortage no longer exists. Notification of the termination of a state of water conservation shall be given in the same manner as notice of the state of water conservation is given.

Section Eight: State of Water Emergency; Restricted Water Use.

Upon notification of the public that a declaration of a state of water emergency has been declared by the Department of Environmental Protection, no person shall violate any provision, restriction, requirement, condition or order approved or issued by the Department intended to bring about an end to the emergency.

Section Nine: Penalties

Any person violating this bylaw shall be liable to the District in the amount of \$50. for the first violation and \$100. for each subsequent violation which shall insure to the District for such uses as the Board of Water Commissioners may direct. Fines shall be recovered by indictment, or on complaint before the District Court, or by non-criminal disposition in accordance with Section 21D of Chapter 40 of the general laws. Each separate issuance of a citation pursuant to this section shall constitute a separate violation.

Section Ten: Severability

The invalidity of any portion or provisions of this bylaw shall invalidate any other portion or provision thereof.

ANNUAL WATER QUALITY REPORT—2019 (formerly known as Consumer Confidence Report)

In the fall of 2019, water samples for testing PFAS were taken but, the results were not available for publication and inclusion with the February 2020 water bills. The Environmental Protection Agency provides for alternative methods of distributing this report to consumers. The District opted for mailing postcards to each customer. The postcard provided a specific link to the District's website where the report can be read, downloaded and printed. That link is also provided below instead of including the actual document within this annual report.

https://www.denniswater.org/home/news/2019-annual-water-quality-report

Printed copies can be mailed upon request. Please call 508-398-3351 or email your request to customerservice@denniswater.org

MAIN-LINE NEWSLETTERS

There is almost no demand for printed copies of the Annual Report and as such they are no longer included within the Annual Report. A link to each of the volumes that were mailed with the water bills in February and August can be found below. Prior editions back to February of 2009 are also available on the District's website.

February 2020

August 2020