



BARNSTABLE COUNTY

COMMISSIONERS
RONALD R. BEATY, Barnstable
RONALD BERGSTROM, Chatham
MARY PAT FLYNN, Falmouth

THE REGIONAL GOVERNMENT OF CAPE COD

Board of Regional Commissioners

REGULAR MEETING AGENDA



DATE: 10:00 A.M

TIME: June 3, 2020

PLACE: Note: The meeting will be held through remote participation by the Board of Regional Commissioners pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020. All public comments or questions should be directed to Jack Yunits, County Administrator, at jack.yunits@barnstablecounty.org. The Board will address any submissions at its next meeting.

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence
4. Public Comment
5. Approval of Minutes
 - a. Regular Meeting of May 27, 2020
6. General Business
 - a. Update on COVID-19 (Novel Coronavirus) and Barnstable County
 - b. Update and general report from Susan Quinones, Barnstable County Human Rights Advisory Commission Coordinator
 - c. Fiscal Year 2019 Audit of Barnstable County Financial Statements
 - d. Discussion regarding the status of Barnstable County and Cape Cod Commission Reserve Funds

Note: For all items under General Business, the Board may take official action including votes

7. New Business – Other business not reasonably anticipated by the Chair
8. Commissioners' Actions
 - a. Authorizing the award of a contract to IDEXX Distribution Inc., for Water and Wastewater Testing Products, in the amount of \$13,269.24
 - b. Authorizing the execution of a contract with Turtle Rock LLC, in the amount of \$58,740.00, to lease five-thousand (5,000) square feet of space for the Barnstable County Cape Cod Cooperative Extension, for a period from July 1, 2020 through June 30, 2021, with the option of one additional year with a five (5) percent increase in rent
 - c. Authorizing the renewal of a contract with United Elevator Co., executed May 20, 2019, for Elevator Maintenance and Repair, for a period from July 1, 2019 through June 30, 2020, with the option to renew for one (1) additional year, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021
 - d. Authorizing the renewal of a contract with Robert Childs Inc., awarded May 8, 2019, for the disposal of Construction and Demolition Waste from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021
 - e. Authorizing the renewal of a contract with M&M Trucking, awarded May 8, 2019 for the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021
 - f. Authorizing the execution of Certificates for Dissolving Septic Betterments
9. Commissioners' Reports
10. County Administrator and Staff Reports
11. Adjournment

Reasonable accommodations for people with disabilities are available upon request. Please contact Justyna Marczak, Barnstable County ADA Coordinator at jmarczak@barnstablecounty.org or call 508-375-6646 at least 24 hours in advance of the meeting. The County Commissioners' meeting may be viewed in real time at <https://www.youtube.com/user/BarnstableCounty>, <https://www.barnstablecounty.org/>



DOCUMENT LIST

Agenda Item 5a:

- Draft minutes of the Board of Regional Commissioners' Regular Meeting of May 27, 2020

Agenda Item 6a:

- No documents

Agenda Item 6b:

- No documents

Agenda Item 6c:

- Barnstable County, Massachusetts, Report of Examination of Basic Financial Statements, Year Ended June 30, 2019
- Barnstable County, Massachusetts, Reports on Federal Awards Programs, Year Ended June 30, 2019

Agenda Item 6d:

- No Documents

Agenda Item 8a:

- Memorandum dated May 29, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Notice of Bid Award - #7909 Water and Wastewater Testing Products

Agenda Item 8b:

- Vote of the Barnstable County Board of Regional Commissioners on May 27, 2020, authorizing the award of a contract to Turtle Rock LLC to lease five-thousand (5,000) square feet of space for the Barnstable County Cape Cod Cooperative Extension for a rent of \$58,740, for a period from July 1, 2020 through June 30, 2021 with the option of an additional year with a five (5) percent increase in rent, attested to by Janice O'Connell, Barnstable County Regional Clerk, on May 27, 2020

- Memorandum dated May 21, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Notice of Bid Award - #7906 Lease of Office Space Cooperative Extension
- Lease Proposal for the Cape Cod Cooperative Extension from Turtle Rock LLC dated May 1, 2020

Agenda Item 8c:

- Memorandum dated May 28, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Contract Renewal - #7880 Elevator Repair & Maintenance
- Contract with United Elevator Company for Elevator Maintenance and Repair for a period from July 1, 2019 through June 30, 2019, with the option to renew for one (1) additional year
- Memorandum dated May 8, 2019 to the County Commissioners from Elaine Davis, Chief Procurement Officer, regarding Notice of Bid Award for Bids for Elevator Maintenance and Repair for Barnstable County and other Political Subdivisions
- Vote of the Barnstable County Board of Regional Commissioners on May 15, 2019, authorizing the award of a contract to, and execution of a contract with, United Elevator Company for Elevator Maintenance and Repair for Barnstable County and other Political Subdivisions for a period from July 1, 2019 through June 30, 2019, attested to by Janice O'Connell, Barnstable County Regional Clerk, on May 15, 2020

Agenda Item 8d:

- Memorandum dated May 28, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, Contract Renewal - #7881 Disposal of Construction and Demolition Waste
- Memorandum dated May 3, 2019 to the County Commissioners from Elaine Davis, Chief Procurement Officer, regarding Notice of Bid Award for the Disposal of Construction and Demolition Waste from Town Transfer Stations

- Vote of the Barnstable County Board of Regional Commissioners on May 8, 2019, authorizing the award of a contract to Robert Childs, for the disposal of Construction and Demolition Waste from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, attested to by Janice O'Connell, Barnstable County Regional Clerk, on May 9, 2020

Agenda Item 8e:

- Memorandum dated May 28, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, Contract Renewal - #7882 Municipal Solid Waste
- Memorandum dated May 3, 2019 to the County Commissioners from Elaine Davis, Chief Procurement Officer, regarding Notice of Bid Award for Bids the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations
- Vote of the Barnstable County Board of Regional Commissioners on May 8, 2019, authorizing the award of a contract to M&M Trucking for the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, attested to by Janice O'Connell, Barnstable County Regional Clerk, on May 9, 2020

Agenda Item 8f:

- Memorandum dated May 29, 2020 to the Board of the Regional Commissioners from Community Septic Management Loan Program with the subject Certificates for Dissolving Septic Betterments

COMMONWEALTH OF MASSACHUSETTS

Barnstable, ss.

At a regular meeting of the Barnstable County Board of Regional Commissioners, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, on the twenty-seventh day of May, A.D. 2020

Board Regional Commissioners:

Ronald R. Beaty Present remotely

Ronald Bergstrom Present remotely

Mary Pat Flynn Present remotely

Staff Present:

Jack Yunits County Administrator

Owen Fletcher Executive Assistant, Administration

Elizabeth Braccia Director of Finance/Treasurer

Mike Maguire Director, Cape Cod Cooperative Extension

Sean O'Brien Director, Health and Environment

Robert Collett Cape Cod Regional Tobacco Control Program Director,
Health and Environment

Deirdre Arvidson Public Health Nurse, Health and Environment

Vaira Harik Deputy Director & Senior Project Manager, Human Services

Ian Roberts Technical Support Specialist, Information Technology

John F. Meade Register of Deeds, Registry of Deeds

David Murphy Assistant Register of Deeds, Registry of Deeds

1. Call to Order

Chairman Bergstrom called the meeting to order at 10:00 A.M. The Chairman noted the Board held the meeting through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020.

2. Pledge of Allegiance

3. Moment of Silence

Chairman Bergstrom called for a moment of silence for all members of the United States Armed Forces serving both at home and overseas.

4. Public Comment

The Board asked members of the public to direct all comments or questions to Mr. Yunits by phone or email, and stated it would address any submissions at its next meeting.

5. Approval of Minutes

a. Regular Meeting of May 20, 2020

Motion by Commissioner Beaty to approve the minutes of the Board of Regional Commissioners' Regular Meeting of May 20, 2020 as presented, 2nd by Commissioner Flynn, approved 3-0-0

6. General Business

a. Update on COVID-19 (Novel Coronavirus) and Barnstable County

Mr. O'Brien reported to the Board on the current number of confirmed cases and fatalities due to COVID-19. He noted confirmed cases and hospitalizations were decreasing on Cape Cod. Ms. Harik informed the Board that Cape Cod Healthcare sites were quiet over the Memorial Day Holiday Weekend. The Board also discussed at length COVID-19 issues in assisted living facilities, nursing homes, and among the elderly.

Mr. Yunits spoke regarding the advocacy of the Cape Cod Reopening Task Force as well as business leaders to ask the Commonwealth to reopen businesses in Barnstable County. He also spoke regarding goals to open restaurants by the middle

of June, and work with the Massachusetts Legislature to increase outdoor seating. He further discussed issues with opening motels and hotels.

Mr. O'Brien and Mr. Yunits also discussed beach signage and coordination with local town health boards. Mr. O'Brien reported on the County Health and Environment Department's work with health boards to engage retired inspectors on Cape Cod to assist towns during this time.

Mr. Maguire spoke regarding the disproportionate effect of the emergency on the aquaculture industry in general and on oysters sales specifically. He discussed the efforts of the Cape Cod Cooperative Extension to support aquaculture and farming industries in Barnstable County. Mr. Maguire also spoke regarding the work of Cape Cod Farm Bureau to help farmers through this time.

b. Discussion regarding the potential process and procedures for a possible future furlough of County Staff if necessary

Mr. Meade reported to the Board on the Registry of Deeds' ability to meet its revenue projections for the fiscal year. He was hopeful the Registry would meet its goal but state there was no way to be certain. Commission Beaty explained he requested this agenda item to clarify any contingency plans. Mr. Yunits discussed efforts to plan for a shortfall in County revenue but noted those plans involved union negotiations as well. He also noted any such issues should be discussed in Executive Session. Mr. Yunits explained any plans should take the County's long-term organization into account and argued the County's services to towns were even more necessary in the current fiscal climate.

c. Discussions on modifications to the Barnstable County Workplace Safety Standards required by the Baker-Polito Administration's Reopening Massachusetts Report dated May 18, 2020

Motion by Commissioner Beaty to authorize modifications to the Barnstable County Workplace Safety Standards required by the Baker-Polito Administration's Reopening Massachusetts Report dated May 18, 2020, 2nd by Commissioner Flynn, approved 3-0-0

Mr. Yunits explained the need for this item and asked the Board to approve the modest changes. He recommended the Board to review the standards on a monthly basis. He noted court buildings at the County's Complex would not be open to the public until July 1, 2020.

7. New Business – Other business not reasonably anticipated by the Chair

There was no new business at this meeting.

8. Commissioners' Actions

- a. **Authorizing the execution of an amendment to a contract for a grant from the Massachusetts Department of Public Health (MADPH) to the County Department of Health and Environment, in the amount of \$213,500.00, to support the Tobacco Cessation and Prevention Program, for a period from July 1, 2018 through June 30, 2020, increasing the contract amount by \$ 177,000.00 to \$390,500.00, and extending the performance period through June 30, 2021**

Motion by Commissioner Beaty to authorize the execution of an amendment to a contract for a grant from the Massachusetts Department of Public Health (MADPH) to the County Department of Health and Environment, in the amount of \$213,500.00, to support the Tobacco Cessation and Prevention Program, for a period from July 1, 2018 through June 30, 2020, increasing the contract amount by \$ 177,000.00 to \$390,500.00, and extending the performance period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

Mr. Collett gave an update to the board on program activities and explained its history as well as financial support from the Commonwealth.

- b. **Authorizing the award of a contract to Turtle Rock LLC to lease five-thousand (5,000) square feet of space for the Barnstable County Cape Cod Cooperative Extension for a rent of \$58,740, for a period from July 1, 2020 through June 30, 2021 with the option of an additional year with a five (5) percent increase in rent**

Motion by Commissioner Beaty to authorize the award of a contract to Turtle Rock LLC to lease five-thousand (5,000) square feet of space for the Barnstable County Cape Cod Cooperative Extension for a rent of \$58,740, for a period from July 1, 2020 through June 30, 2021 with the option of an additional year with a five (5) percent increase in rent, 2nd by Commissioner Flynn, approved 3-0-0

Mr. Maguire addressed the Board on this item. He explained the need for the department to move due to the spacing needs of the Trial Court. Commissioner Bergstrom clarified that the County received legal advice regarding the lease proposal and all procedures were followed. The Board noted the Assembly would not need to approve the item because the leased property was not County owned. Mr. Beaty clarified the Extension's relocation was temporary until the County could complete construction on a building to house it on the County Farm. Mr. Maguire noted the landlord was giving it to them below market rate.

- c. **Authorizing the renewal of a contract with Avenu Holdings Co., executed May 08, 2019, for Index Monitoring, Online Correction, Microfilm, and Book Printing for the Barnstable County Registry of Deeds, for a period from July**

1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period through June 30, 2021

Motion by Commissioner Beaty to authorize the renewal of a contract with Avenu Holdings Co., executed May 08, 2019, for Index Monitoring, Online Correction, Microfilm, and Book Printing for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

- d. Authorizing the renewal of a contract with Browntech Inc., executed May 14, 2019, for Computer Programming and Maintenance Services, eFiling Support, and Online Streaming Backup/Disaster Recovery for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period through June 30, 2021**

Motion by Commissioner Beaty to authorize the renewal of a contract with Browntech Inc., executed May 14, 2019, for Computer Programming and Maintenance Services, eFiling Support, and Online Streaming Backup/Disaster Recovery for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

The Board clarified the County Information Technology Department could not provide such services because to do so would require specialized expertise.

- e. Authorizing the renewal of a contract with Take a Break Vending Inc., executed June 13, 2018, for food and beverage vending machine services and maintenance, for a period from July 1, 2018 through June 30, 2019 with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period from July 1, 2020 through June 30, 2021**

Motion by Commissioner Beaty to authorize the renewal of a contract with Take a Break Vending Inc., executed June 13, 2018, for food and beverage vending machine services and maintenance, for a period from July 1, 2018 through June 30, 2019 with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions, for a period from July 1, 2020 through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

Commissioner Beaty noted previous issues with the vendor including with stale food and questioned the revenue generated by the machines. Mr. Yunits assured the Board the vendor address those issues.

f. Authorizing the execution of Certificates for Dissolving Septic Betterments

Motion by Commissioner Beaty to authorize the execution of Certificates for Dissolving Septic Betterments, as presented, 2nd by Commissioner Flynn, approved 3-0-0

9. Commissioners' Reports

Chairman Bergstrom reported on a meeting of the Retirement Board. The meeting addressed on investments and adjustments to ensure the Retirement Board did not create any financial issues. Ms. Braccia discussed whether any changes the Retirement Board made could be applied this fiscal year, or they must be for next year.

10. County Administrator and Staff Reports

Mr. Yunits noted the County Dredge had completed work in Chatham and was moving to Falmouth. He spoke regarding a business at the Route 6 Rest Area, the Visitor Center, and bathroom cleaning strategy at the site. Mr. Yunits also highlighted the work of the Massachusetts Department of Transportation with the County on this issue.

11. Adjournment

Barnstable, ss. at 11:14 A.M. on this twenty-seventh day of May A.D. 2020, Commissioner Beaty made a motion to adjourn, 2nd by Commissioner Flynn, approved 3-0-0

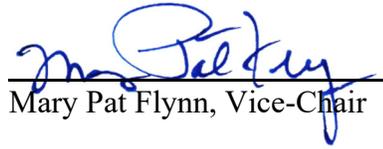
List of Documents:

- Draft minutes of the Board of Regional Commissioners' Regular Meeting of May 20, 2020
- Modificatons to the Barnstable County Workplace Safety Standards dated May 18, 2020
- Reopening Massachusetts Report from the Baker-Polito Administration dated May 18, 2020
- Amendment to a contract for a grant from the Massachusetts Department of Public Health (MADPH) to the County Department of Health and Environment, in the amount of \$213,500.00, to support the Tobacco Cessation and Prevention Program, for a period from July 1, 2018 through June 30, 2020, increasing the contract amount by \$ 177,000.00 to \$390,500.00, and extending the performance period through June 30, 2021
- Contract for a grant from the Massachusetts Department of Public Health (MADPH) to the County Department of Health and Environment, in the amount of \$213,500.00, to support the Tobacco Cessation and Prevention Program, for a period from July 1, 2018 through June 30, 2020
- Contract for a grant from the Massachusetts Department of Public Health (MADPH) to the County Department of Health and Environment, in the amount of \$91,500.00 to support the Tobacco Cessation and Prevention Program, for a period from October 3, 2018 through June 30, 2019, increasing the contract amount by \$122,000.00 to \$213,500.00, and extending the duration through June 30, 2020
- Memorandum dated May 21, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Notice of Bid Award - #7906 Lease of Office Space Cooperative Extension
- Lease Proposal for the Cape Cod Cooperative Extension from Turtle Rock LLC dated May 1, 2020
- Memorandum dated May 21, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Contract Renewal - #7877 Index Verification
- Contract with Avenu Holdings Co., executed May 08, 2019, for Index Monitoring, Online Correction, Microfilm, and Book Printing for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods
- Memorandum dated May 21, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Contract Renewal - #7878 Computer Programming
- Contract with Browntech Inc., executed May 14, 2019, for Computer Programming and Maintenance Services, eFiling Support, and Online Streaming Backup/Disaster Recovery for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods
- Memorandum dated May 21, 2020 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Contract Renewal - #7846 Vending Machines
- Memorandum dated March 21, 2019 to the County Commissioners from Jennifer Frates, Chief Procurement Officer, regarding Contract Renewal for food and beverage vending machine services and maintenance
- Contract with Take a Break Vending Inc., executed June 13, 2018, for food and beverage vending machine services and maintenance, for a period from July 1, 2018 through June 30, 2019 with the option to renew for two (2) additional one-year periods

- Memorandum dated May 22, 2020 to the Board of the Regional Commissioners from Community Septic Management Loan Program with the subject Certificates for Dissolving Septic Betterments

Approved, Board of Regional Commissioners:


Ronald Bergstrom, Chair


Mary Pat Flynn, Vice-Chair


Ronald R. Beaty, Commissioner

6/3/2020
Date

The foregoing records have been read and approved, June **3**, 2020

A true copy, attest:

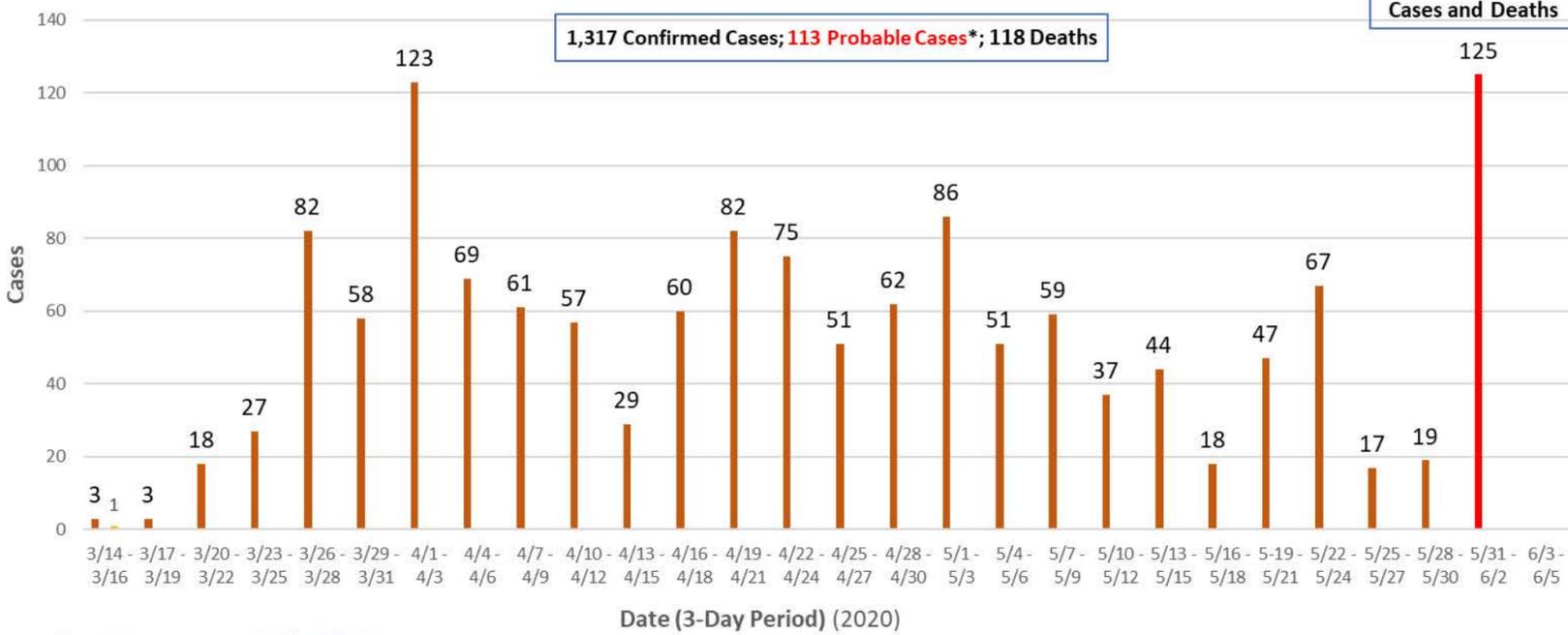


Janice O'Connell, Regional Clerk

COVID-19 Epidemiological Curve--New Cases (Confirmed + Probable)

Barnstable County, as of 6/2/20

(New Cases per 3-Day Period)

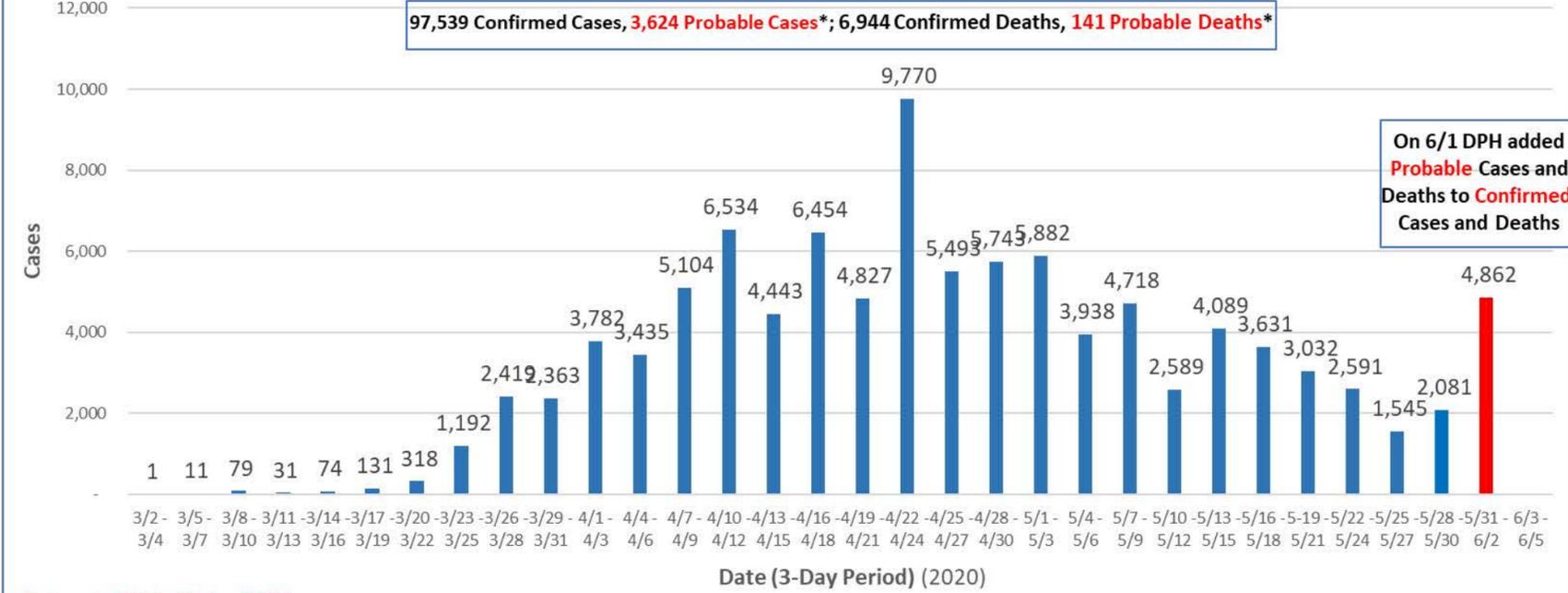


First presumptive positive case was quarantined on 3/6/20;
 Incubation Period = 14 Days; Data presented in 3-day periods which equal ~1/4 of the Incubation Period; * Estimate based on Barn. County percentage of state population (3.13%)
 Source: V. Harik, BCDHS

COVID-19 Epidemiological Curve--New Cases (Confirmed + Probable)

Massachusetts, 6/2/20

(New Cases per 3-Day Period)

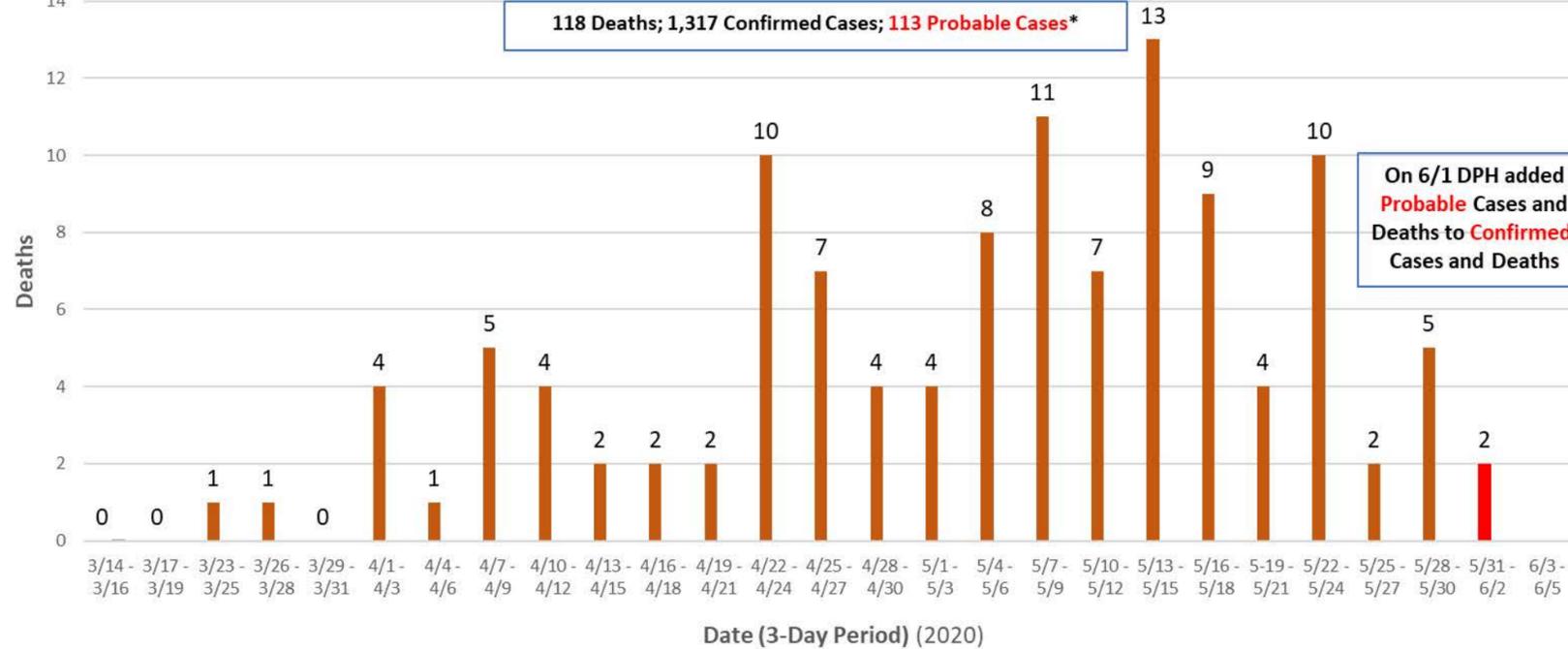


First case in MA identified on 2/1/20.
 Incubation Period = 14 Days; Data presented in 3-day periods which equal ~1/4 of the Incubation Period; *On 6/1 DPH added Probable Cases and Deaths to Confirmed Cases and Deaths
 Source: V. Harik, BCDHS; Using data provided by the MA Department of Public Health

COVID-19 Epidemiological Curve--New Deaths (Confirmed + Probable)

Barnstable County, as of 6/2/20

(New Deaths per 3-Day Period)

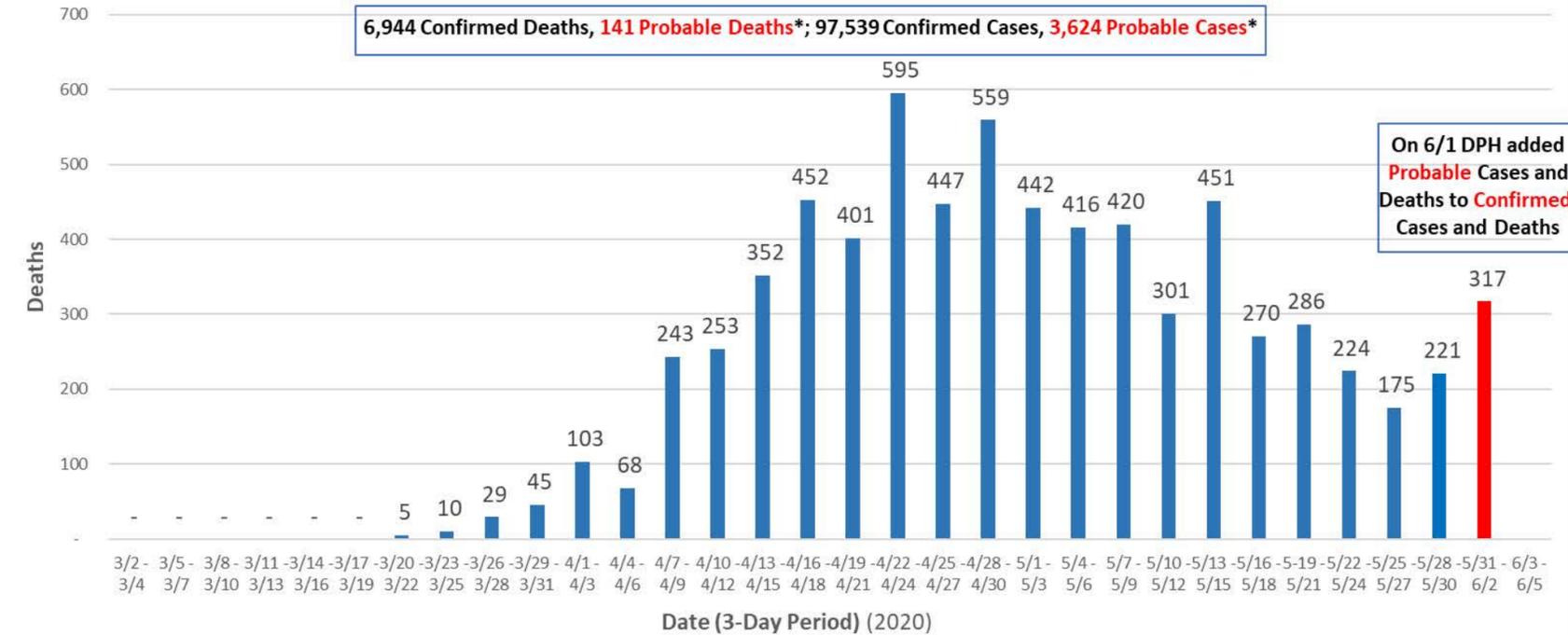


First presumptive positive case was quarantined on 3/6/20;
 Incubation Period = 14 Days; Data presented in 3-day periods which equal ~1/4 of the Incubation Period; * Estimate based on Barn. County percentage of state population (3.13%)
 Source: V. Harik, BCDHS; Using data provided by the MA Department of Public Health

COVID-19 Epidemiological Curve--New Deaths (Confirmed + Probable)

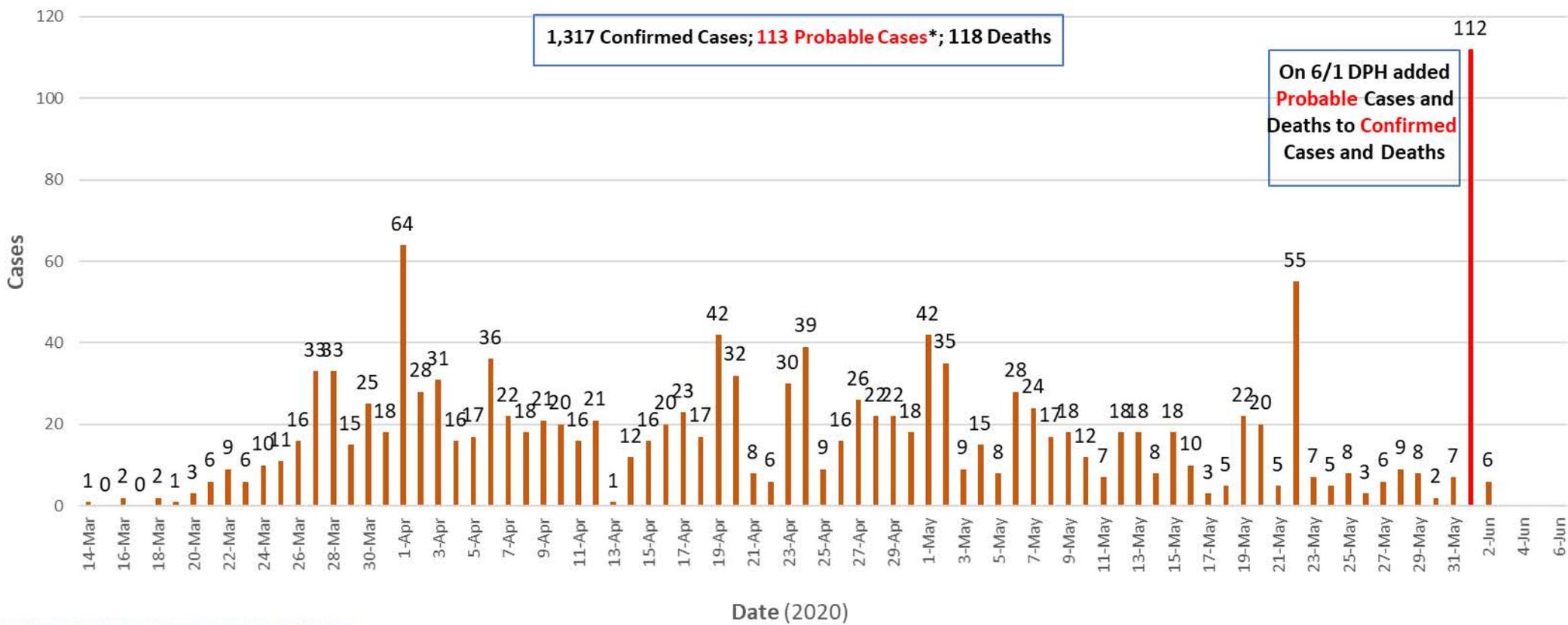
Massachusetts, 6/2/20

(New Deaths per 3-Day Period)



First case in MA identified on 2/1/20.
 Incubation Period = 14 Days; Data presented in 3-day periods which equal ~1/4 of the Incubation Period; *On 6/1 DPH added Probable Cases and Deaths to Confirmed Cases and Deaths
 Source: V. Harik, BCDHS; Using data provided by the MA Department of Public Health

COVID-19 New Cases--Daily (Confirmed + Probable) Barnstable County, 6/2/20



First presumptive positive case was quarantined on 3/6/20;

* Estimate based on Barn. County percentage of state population (3.13%)

Source: V. Harik, BCDHS

Barnstable County COVID-Related Hospital & ICU Beds Occupied, with Cases & Deaths						
Source: V. Harik, Barn. County Dept of Human Services; Tabulation of MADPH Data						
WEEKLY: (On Tuesdays)		Not Cumulative		Cumulative		
Date Reported by DPH	Hospital	Hospital Beds Occupied	ICU Beds Occupied	Barnstable County Cases (Confirmed)	Barnstable County Deaths	3-day Avg. of Persons in Hosp. (Ward + ICU)
4/21/2020	Cape Cod Hospital	27	6			
	Falmouth Hospital	19	7			
		46	13	672	22	Pending
4/28/2020	Cape Cod Hospital	18	5			
	Falmouth Hospital	11	14			
		29	19	820	39	Pending
5/5/2020	Cape Cod Hospital	18	4			
	Falmouth Hospital	5	1			
		23	5	969	48	Pending
5/12/2020	Cape Cod Hospital	24	5			
	Falmouth Hospital	2	1			
		26	6	1,093	73	32.0
5/19/2020	Cape Cod Hospital	16	7			
	Falmouth Hospital	4	2			
		20	9	1,177	96	32.7
5/26/2020	Cape Cod Hospital	10	5			
	Falmouth Hospital	10	3			
		20	8	1,280	110	27.7
MOST RECENTLY REPORTED:						
6/2/2020	Cape Cod Hospital	6	2			
	Falmouth Hospital	4	1			
		10	3	1,312	116	13.7

The accounting and finance team worked with our Independent Auditors, Powers and Sullivan on the FY2019 County Financial Audit:

The highlights of the Audit:

- The liabilities and deferred inflows of resources of Barnstable County exceeded its assets and deferred outflows of resources at the close of the most recent year by \$56.0 million (net position).
 - The largest liabilities reported are Retirement at 57.1 million , OPEB also known as Post Employment Benefits at 31.3 million, and Debt Service at 21.2 million
- At the close of the current year, the government-wide unrestricted net position had a deficit balance of \$76.6 million.
- At the close of the current year, the County's general fund reported fund balance totaling \$15.2 million, an increase of \$2.1 million in comparison with the prior year. Total fund balance represents 81% of total
 - However, an important note here is that we had a deficit fund balance in the Capital Fund in excess of 7 million
- This Capital Deficit has been corrected in FY2020 with a direct result of reducing the General Fund unreserved Fund Balance
- All County Government funds had a combined fund balance of 46.7 million, GF 15.2, Cape Cod Commission 5.2 million, 23.9 in the Septic Loan Program, 9.7 mil in the nonmajor government funds and the 7.2 million deficit in Capital
 - The GF increased by 2.1 million due to better than anticipated revenues and unexpended appropriations
 - CCC increased by 304,000, due to timing of expenditure and reimbursements of grants
 - Septic Loan decreased by 1 million, normal fluctuation between awarding loans and paydowns
 - Capital Projects decreased by 717,000
 - Nonmajor government increased 36,000 due to timing of disbursement and receipt of grant funds.
- Dredge Enterprise – Business Type
 - Had a net position change of a negative \$177,568 in FY2019, it was a positive \$46,836 in FY2018
- The Auditors also provided a Report on Schedule of Expenditures of Federal Awards (SEFA)
 - No sufficient deficiencies were found
 - No instances of noncompliance
 - No audit findings
 - County was determined to be a low-risk auditee

BARNSTABLE COUNTY, MASSACHUSETTS

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2019

BARNSTABLE COUNTY, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

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Independent Auditor's Report

To the Honorable County Commissioners
Barnstable County, Massachusetts

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www.powersandsullivan.com

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Barnstable County, Massachusetts, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, located on the following pages, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Barnstable County, Massachusetts' basic financial statements. The additional information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The additional information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



May 11, 2020

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of Barnstable County, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2019. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

Financial Highlights

- The liabilities and deferred inflows of resources of Barnstable County exceeded its assets and deferred outflows of resources at the close of the most recent year by \$56.0 million (net position).
- At the close of the current year, the government-wide unrestricted net position had a deficit balance of \$76.6 million.
- At the close of the current year, the County's general fund reported fund balance totaling \$15.2 million, an increase of \$2.1 million in comparison with the prior year. Total fund balance represents 81% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Barnstable County's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the County as a whole. The fund financial statements focus on the individual components of the County government, reporting the County's operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the County's accountability. This report also contains other required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, county services, health & human services, public safety, planning & development, and interest. The business-type activities include the activities of the dredge operations.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of expendable resources*, as well as on *balances of expendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County adopts an annual appropriated budget for its general fund operations. Budgetary comparison statements have been provided for the general fund operations to demonstrate compliance with this budget.

Proprietary funds. The County maintains one type of proprietary fund.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its dredge activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by \$56.0 million at the close of 2019.

Net position totaling \$3.6 million reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings, building improvements, machinery and equipment, vehicles and software); less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to

repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position totaling \$17.0 million represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit balance of \$76.6 million.

At the end of the current year, the County is able to report positive balances in two of the three categories of net position.

The governmental and business-type activities of the County are presented below:

Governmental Activities

The County’s liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources for governmental activities by \$56.3 million at the close of 2019.

	2019	2018
Assets:		
Current assets.....	\$ 34,351,770	\$ 33,505,271
Noncurrent assets (excluding capital).....	15,937,525	16,387,688
Capital assets, non depreciable.....	1,166,511	1,166,511
Capital assets, net of accumulated depreciation.....	5,149,088	5,030,460
Total assets.....	56,604,894	56,089,930
Deferred outflows of resources.....	11,746,713	6,866,639
Liabilities:		
Current liabilities (excluding debt).....	3,719,531	4,056,859
Noncurrent liabilities (excluding debt).....	91,214,085	78,151,470
Current debt.....	2,677,493	2,869,790
Noncurrent debt.....	19,539,445	21,456,940
Total liabilities.....	117,150,554	106,535,059
Deferred inflows of resources.....	7,544,333	8,592,106
Net position:		
Net investment in capital assets.....	3,284,973	2,520,764
Restricted.....	16,963,141	17,413,304
Unrestricted.....	(76,591,394)	(72,104,664)
Total net position.....	\$ (56,343,280)	\$ (52,170,596)

	2019	2018
Program Revenues:		
Charges for services..... \$	10,448,425	\$ 10,451,048
Operating grants and contributions.....	5,668,644	6,252,311
General Revenues:		
County tax assessments.....	3,281,140	3,201,113
County deeds excise tax.....	12,116,353	11,590,371
Unrestricted investment income/(loss).....	1,239,699	111,984
Total revenues.....	32,754,261	31,606,827
Expenses:		
General government.....	6,317,560	5,013,298
County services.....	9,859,391	8,473,655
Health & human Services.....	8,139,517	7,830,679
Public Safety.....	3,735,768	2,966,927
Planning & development.....	8,364,123	5,683,849
Interest.....	510,586	638,375
Total expenses.....	36,926,945	30,606,783
Change in net position.....	(4,172,684)	1,000,044
Net position, beginning of year.....	(52,170,596)	(53,170,640)
Net position, end of year..... \$	(56,343,280)	(52,170,596)

The governmental expenses totaled \$36.9 million of which \$16.1 million was directly supported by program revenues consisting of charges for services and operating grants and contributions. General revenues totaled \$16.6 million, primarily coming from county tax assessments, and county deeds excise taxes.

The governmental net position decreased by \$4.2 million during the current year due to offsetting factors. Net position increased as a result of \$2.1 million of positive budgetary results in the general fund. Net position decreased as a result of the \$4.9 million increase in the net pension liability after considering deferred inflows and outflows of resources related to pensions. Also, the total OPEB liability decreased by \$2.1 million after considering deferred inflows and outflows of resources related to OPEB.

Business-type Activities

The County's liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources for business-type activities by \$178,000 at the close of 2019.

	2019	2018
Assets:		
Current assets.....	\$ 2,000,945	\$ 2,263,944
Capital assets, non depreciable.....	-	1,592,586
Capital assets, net of accumulated depreciation.....	1,695,369	61,745
Total assets.....	3,696,314	3,918,275
Deferred outflows of resources.....	209,224	105,951
Liabilities:		
Current liabilities (excluding debt).....	27,000	38,000
Noncurrent liabilities (excluding debt).....	2,011,120	1,759,510
Current debt.....	135,000	135,000
Noncurrent debt.....	1,730,000	1,865,000
Total liabilities.....	3,903,120	3,797,510
Deferred inflows of resources.....	179,986	179,880
Net position:		
Net investment in capital assets.....	312,369	61,745
Unrestricted.....	(489,937)	(14,909)
Total net position.....	\$ (177,568)	\$ 46,836
Program Revenues:		
Charges for services.....	\$ 1,014,716	\$ 825,028
General Revenues:		
Unrestricted investment income.....	17,172	9,123
Total revenues.....	1,031,888	834,151
Expenses:		
Dredge.....	1,256,292	924,769
Change in net position.....	(224,404)	(90,618)
Net position, beginning of year.....	46,836	137,454
Net position, end of year.....	\$ (177,568)	\$ 46,836

The business-type expenses totaled \$1.3 million of which \$1.0 million was directly supported by program revenues consisting of charges for services.

The business-type net position decreased by \$224,000 during the current year which was primarily due to depreciation on capital assets.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *expendable* resources. Such information is useful in assessing financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances totaling \$46.7 million, of which \$15.2 million is for the general fund, \$5.2 million is for the Cape Cod Commission fund, \$23.9 million is for the septic loan program, a deficit of \$7.2 million is for the capital projects fund, and \$9.7 million is for the nonmajor governmental funds. Cumulatively there was an increase totaling \$685,000 in fund balances from the prior year.

The general fund is the chief operating fund. At the end of the current year, total fund balance was \$15.2 million. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 81% of total general fund expenditures. The County's general fund increased by \$2.1 million, which was primarily due to better than anticipated revenue collections as well as unexpended appropriations.

The Cape Cod Commission fund increased by \$304,000 over the prior year primarily due to the timing difference between the expenditure and reimbursement of grant funds.

The septic loan program fund decreased by \$1.0 million during 2019. This fund will fluctuate due to the timing difference between the issuance and paydown of outstanding septic loans.

The capital projects fund decreased by \$717,000 which was due to capital purchases that have not yet been financed. The fund has accumulated a deficit balance of \$7.2 million over several years in which County officials are in the process of eliminating these deficits through bond proceeds and available funds.

The nonmajor governmental funds increased by \$36,000, which was primarily due to a timing difference between the disbursement and receipt of grant funds.

General Fund Budgetary Highlights

The County adopts an annual budget for the general fund in conformity with the guidelines described above. The original 2019 approved budget for the general fund authorized \$19.6 million in appropriations. During 2019, the County approved supplemental appropriations totaling \$1.9 million funded through reserves.

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to \$8.0 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, machinery and equipment, vehicles and software. The total additions to the County's investment in capital assets for the current year is \$857,000 and consists of various equipment purchases and building improvements.

Debt Administration. Outstanding long-term governmental and business-type debt, as of June 30, 2019, totaled \$23.3 million, a decrease of \$2.1 million from the prior year which was due entirely to principal payments.

Outstanding governmental short-term debt totaled \$760,000, as of June 30, 2019.

Please refer to the notes to the financial statements for further discussion of the major capital and debt activity.

Requests for Information

This financial report is designed to provide a general overview of Barnstable County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Finance Director/Treasurer, 3195 Main Street, Superior Courthouse, Barnstable, MA 02630.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2019

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 31,850,282	\$ 1,834,895	\$ 33,685,177
Investments.....	572,569	-	572,569
Receivables, net of allowance for uncollectibles:			
User charges.....	-	166,050	166,050
Departmental and other.....	153,383	-	153,383
Intergovernmental.....	749,920	-	749,920
Loans.....	1,025,616	-	1,025,616
Total current assets.....	<u>34,351,770</u>	<u>2,000,945</u>	<u>36,352,715</u>
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Loans.....	15,937,525	-	15,937,525
Capital assets, nondepreciable.....	1,166,511	-	1,166,511
Capital assets, net of accumulated depreciation.....	5,149,088	1,695,369	6,844,457
Total noncurrent assets.....	<u>22,253,124</u>	<u>1,695,369</u>	<u>23,948,493</u>
TOTAL ASSETS.....	<u>56,604,894</u>	<u>3,696,314</u>	<u>60,301,208</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions.....	8,976,324	139,137	9,115,461
Deferred outflows related to OPEB.....	2,770,389	70,087	2,840,476
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>11,746,713</u>	<u>209,224</u>	<u>11,955,937</u>
LIABILITIES			
CURRENT:			
Warrants payable.....	2,040,667	-	2,040,667
Accrued payroll.....	155,136	-	155,136
Other liabilities.....	526,411	-	526,411
Legal settlements.....	126,317	-	126,317
Compensated absences.....	871,000	27,000	898,000
Notes payable.....	760,000	-	760,000
Bonds payable.....	1,917,493	135,000	2,052,493
Total current liabilities.....	<u>6,397,024</u>	<u>162,000</u>	<u>6,559,024</u>
NONCURRENT:			
Customer deposits.....	102,334	-	102,334
Legal settlements.....	2,578,431	-	2,578,431
Compensated absences.....	203,000	6,000	209,000
Net pension liability.....	57,029,672	862,761	57,892,433
Total OPEB liability.....	31,300,648	1,142,359	32,443,007
Bonds payable.....	19,539,445	1,730,000	21,269,445
Total noncurrent liabilities.....	<u>110,753,530</u>	<u>3,741,120</u>	<u>114,494,650</u>
TOTAL LIABILITIES.....	<u>117,150,554</u>	<u>3,903,120</u>	<u>121,053,674</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions.....	5,614,082	109,539	5,723,621
Deferred inflows related to OPEB.....	1,930,251	70,447	2,000,698
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>7,544,333</u>	<u>179,986</u>	<u>7,724,319</u>
NET POSITION			
Net investment in capital assets.....	3,284,973	312,369	3,597,342
Restricted for:			
Loans.....	16,963,141	-	16,963,141
Unrestricted.....	(76,591,394)	(489,937)	(77,081,331)
TOTAL NET POSITION.....	<u>\$ (56,343,280)</u>	<u>\$ (177,568)</u>	<u>\$ (56,520,848)</u>

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 6,317,560	\$ 500,144	\$ 608,569	\$ -	\$ (5,208,847)
County services.....	9,859,391	4,204,678	838,442	-	(4,816,271)
Health and human services.....	8,139,517	1,038,919	2,368,857	-	(4,731,741)
Public safety.....	3,735,768	224,931	-	-	(3,510,837)
Planning & development.....	8,364,123	4,479,753	1,852,776	-	(2,031,594)
Interest.....	510,586	-	-	-	(510,586)
Total Governmental Activities.....	<u>36,926,945</u>	<u>10,448,425</u>	<u>5,668,644</u>	<u>-</u>	<u>(20,809,876)</u>
<i>Business-Type Activities:</i>					
Dredge.....	<u>1,256,292</u>	<u>1,014,716</u>	<u>-</u>	<u>-</u>	<u>(241,576)</u>
Total Primary Government.....	<u>\$ 38,183,237</u>	<u>\$ 11,463,141</u>	<u>\$ 5,668,644</u>	<u>\$ -</u>	<u>\$ (21,051,452)</u>

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page..... \$	(20,809,876)	(241,576)	(21,051,452)
<i>General revenues:</i>			
County tax assessments.....	3,281,140	-	3,281,140
County deeds excise tax.....	12,116,353	-	12,116,353
Unrestricted investment income.....	1,239,699	17,172	1,256,871
Total general revenues and transfers.....	16,637,192	17,172	16,654,364
Change in net position.....	(4,172,684)	(224,404)	(4,397,088)
<i>Net position:</i>			
Beginning of year.....	(52,170,596)	46,836	(52,123,760)
End of year..... \$	(56,343,280)	(177,568)	(56,520,848)

See notes to basic financial statements.

(concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2019

	General	Cape Cod Commission	Septic Loan Program	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents.....	\$ 10,374,977	\$ 5,305,382	\$ 9,382,621	\$ -	\$ 6,787,302	\$ 31,850,282
Investments.....	572,569	-	-	-	-	572,569
Receivables, net of uncollectibles:						
Departmental and other.....	128,266	-	-	-	25,117	153,383
Intergovernmental.....	27,854	-	-	-	722,066	749,920
Loans.....	-	-	14,510,277	-	2,452,864	16,963,141
Due from other funds.....	6,386,895	-	-	-	-	6,386,895
TOTAL ASSETS.....	\$ 17,490,561	\$ 5,305,382	\$ 23,892,898	\$ -	\$ 9,987,349	\$ 56,676,190
LIABILITIES						
Warrants payable.....	\$ 1,645,111	\$ 10,144	\$ 23,987	\$ 95,756	\$ 265,669	\$ 2,040,667
Accrued payroll.....	155,136	-	-	-	-	155,136
Due to other funds.....	-	-	-	6,386,895	-	6,386,895
Other liabilities.....	517,599	-	-	-	8,812	526,411
Customer deposits.....	-	102,334	-	-	-	102,334
Notes payable.....	-	-	-	760,000	-	760,000
TOTAL LIABILITIES.....	2,317,846	112,478	23,987	7,242,651	274,481	9,971,443
FUND BALANCES						
Restricted.....	-	5,192,904	23,868,911	-	9,712,868	38,774,683
Assigned.....	400,504	-	-	-	-	400,504
Unassigned.....	14,772,211	-	-	(7,242,651)	-	7,529,560
TOTAL FUND BALANCES.....	15,172,715	5,192,904	23,868,911	(7,242,651)	9,712,868	46,704,747
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 17,490,561	\$ 5,305,382	\$ 23,892,898	\$ -	\$ 9,987,349	\$ 56,676,190

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2019

Total governmental fund balances.....		\$ 46,704,747
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		6,315,599
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		4,202,380
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(21,456,938)	
Net pension liability.....	(57,029,672)	
Total OPEB liability.....	(31,300,648)	
Legal settlement.....	(2,704,748)	
Compensated absences.....	<u>(1,074,000)</u>	
Net effect of reporting long-term liabilities.....		<u>(113,566,006)</u>
Net position of governmental activities.....		<u>\$ (56,343,280)</u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	General	Cape Cod Commission	Septic Loan Program	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
County tax assessments.....	\$ 3,281,140	\$ -	\$ -	\$ -	\$ -	\$ 3,281,140
Registry of deeds excise tax.....	2,403,262	-	-	-	-	2,403,262
County excise tax.....	12,116,353	-	-	-	-	12,116,353
Environmental protection taxes.....	-	3,848,225	-	-	-	3,848,225
Court house rental.....	1,763,345	-	-	-	1,300	1,764,645
Intergovernmental.....	369,070	698,742	434,670	-	3,970,879	5,473,361
Departmental.....	1,477,108	272,405	27,560	-	850,503	2,627,576
Investment income.....	346,134	-	803,673	-	89,892	1,239,699
TOTAL REVENUES.....	21,756,412	4,819,372	1,265,903	-	4,912,574	32,754,261
EXPENDITURES:						
Current:						
General government.....	3,572,797	-	-	302,649	307,546	4,182,992
County services.....	6,378,796	-	-	264,258	865,184	7,508,238
Health and human services.....	3,334,211	-	392,885	149,631	2,530,063	6,406,790
Public Safety.....	1,966,669	-	-	-	8,042	1,974,711
Planning & development.....	91,695	4,721,461	-	-	1,734,555	6,547,711
Shared costs.....	2,796,043	-	-	-	205,593	3,001,636
Debt service:						
Principal.....	377,000	-	1,464,211	-	-	1,841,211
Interest.....	171,669	-	434,670	-	-	606,339
TOTAL EXPENDITURES.....	18,688,880	4,721,461	2,291,766	716,538	5,650,983	32,069,628
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	3,067,532	97,911	(1,025,863)	(716,538)	(738,409)	684,633
OTHER FINANCING SOURCES (USES):						
Transfers in.....	32,966	206,043	-	-	1,013,573	1,252,582
Transfers out.....	(1,013,573)	-	-	-	(239,009)	(1,252,582)
TOTAL OTHER FINANCING SOURCES (USES)...	(980,607)	206,043	-	-	774,564	-
NET CHANGE IN FUND BALANCES.....	2,086,925	303,954	(1,025,863)	(716,538)	36,155	684,633
FUND BALANCES AT BEGINNING OF YEAR.....	13,085,790	4,888,950	24,894,774	(6,526,113)	9,676,713	46,020,114
FUND BALANCES AT END OF YEAR.....	\$ 15,172,715	\$ 5,192,904	\$ 23,868,911	\$ (7,242,651)	\$ 9,712,868	\$ 46,704,747

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds.....	\$	684,633
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....		714,385
Depreciation expense.....		<u>(595,757)</u>
Net effect of reporting capital assets.....		118,628
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Amortization of bond premiums.....		95,753
Debt service principal payments.....		<u>1,841,211</u>
Net effect of reporting long-term debt.....		1,936,964
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....		34,000
Net change in deferred outflow/(inflow) of resources related to pensions.....		2,683,670
Net change in net pension liability.....		(7,609,340)
Net change in deferred outflow/(inflow) of resources related to OPEB.....		3,244,177
Net change in total OPEB liability.....		(5,389,256)
Net change in legal settlement liability.....		<u>123,840</u>
Net effect of recording long-term liabilities.....		<u>(6,912,909)</u>
Change in net position of governmental activities.....	\$	<u><u>(4,172,684)</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2019

	<u>Dredge Enterprise Fund</u>
ASSETS	
CURRENT:	
Cash and cash equivalents.....	\$ 1,834,895
Receivables, net of allowance for uncollectibles:	
User charges.....	<u>166,050</u>
Total current assets.....	<u>2,000,945</u>
NONCURRENT:	
Capital assets, net of accumulated depreciation.....	<u>1,695,369</u>
TOTAL ASSETS.....	<u>3,696,314</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions.....	139,137
Deferred outflows related to OPEB.....	<u>70,087</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>209,224</u>
LIABILITIES	
CURRENT:	
Compensated absences.....	27,000
Bonds payable.....	<u>135,000</u>
Total current liabilities.....	<u>162,000</u>
NONCURRENT:	
Compensated absences.....	6,000
Net pension liability.....	862,761
Total OPEB liability.....	1,142,359
Bonds payable.....	<u>1,730,000</u>
Total noncurrent liabilities.....	<u>3,741,120</u>
TOTAL LIABILITIES.....	<u>3,903,120</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions.....	109,539
Deferred inflows related to OPEB.....	<u>70,447</u>
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>179,986</u>
NET POSITION	
Net investment in capital assets.....	312,369
Unrestricted.....	<u>(489,937)</u>
TOTAL NET POSITION.....	<u>\$ (177,568)</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2019

	<u>Dredge Enterprise Fund</u>
<u>OPERATING REVENUES:</u>	
Charges for services.....	\$ <u>1,014,716</u>
<u>OPERATING EXPENSES:</u>	
Cost of services and administration.....	507,062
Salaries and wages.....	576,026
Depreciation.....	<u>101,204</u>
 TOTAL OPERATING EXPENSES.....	 <u>1,184,292</u>
 OPERATING INCOME (LOSS).....	 <u>(169,576)</u>
<u>NONOPERATING REVENUES (EXPENSES):</u>	
Investment income.....	17,172
Interest expense.....	<u>(72,000)</u>
 TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	 <u>(54,828)</u>
 CHANGE IN NET POSITION.....	 (224,404)
 NET POSITION AT BEGINNING OF YEAR.....	 <u>46,836</u>
 NET POSITION AT END OF YEAR.....	 \$ <u><u>(177,568)</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2019

	<u>Dredge Enterprise Fund</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Receipts from customers and users.....	\$ 1,475,685
Payments to vendors.....	(357,619)
Payments to employees.....	<u>(588,026)</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>530,040</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>	
Acquisition and construction of capital assets.....	(142,242)
Principal payments on bonds and notes.....	(135,000)
Interest expense.....	<u>(72,000)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	<u>(349,242)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Investment income.....	<u>17,172</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	197,970
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>1,636,925</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 1,834,895</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u>	
<u>FROM OPERATING ACTIVITIES:</u>	
Operating income (loss).....	\$ <u>(169,576)</u>
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation.....	101,204
Deferred (outflows)/inflows related to pensions.....	(6,702)
Deferred (outflows)/inflows related to OPEB.....	(96,465)
Changes in assets and liabilities:	
User charges.....	460,969
Compensated absences.....	(12,000)
Net pension liability.....	153,854
Total OPEB liability.....	<u>98,756</u>
Total adjustments.....	<u>699,616</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>\$ 530,040</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2019

	Other Postemployment Benefit Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents.....	\$ 260,067	\$ 139,809
Investments:		
Equity mutual funds.....	416,922	-
Fixed income mutual funds.....	192,985	-
TOTAL ASSETS	869,974	139,809
LIABILITIES		
Liabilities due depositors.....	-	139,809
NET POSITION		
Restricted for other postemployment benefits.....	\$ 869,974	\$ -

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2019

	Other Postemployment Benefit Trust Fund
<u>ADDITIONS:</u>	
Contributions:	
Employer contributions.....	\$ 850,000
Employer contributions for other postemployment benefit payments.....	1,065,361
Total contributions.....	1,915,361
Net investment income:	
Investment income.....	19,974
TOTAL ADDITIONS.....	1,935,335
<u>DEDUCTIONS:</u>	
Other postemployment benefit payments.....	1,065,361
NET INCREASE (DECREASE) IN NET POSITION.....	869,974
NET POSITION AT BEGINNING OF YEAR.....	-
NET POSITION AT END OF YEAR.....	\$ 869,974

See notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Barnstable County, Massachusetts (the County) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant County accounting policies are described herein.

A. Reporting Entity

Barnstable County adheres to the County form of government prescribed by Massachusetts General Laws (MGL) and the County of Barnstable Home Rule Charter, enacted under Chapter 163 of the Acts of 1988, Chapter 716 of the Acts of 1989, and Chapter 2 of the Acts of 1990. The County is governed by an elected Board of Commissioners (three members) and an Assembly of Delegates. The Assembly of Delegates is comprised of representatives from each municipality within Barnstable County, elected for terms of two years each by the voters in each of the municipalities of the County.

As required by GAAP, these basic financial statements present the government and its component units, entities for which the County is considered to be financially accountable.

For financial reporting purposes, the County has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The County has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the basic financial statements to be misleading or incomplete. It has been determined that there are no component units that meet the requirements for inclusion in the County's financial statements.

B. Government-Wide and Fund Financial Statements*Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government component units. *Governmental activities*, which are primarily supported by taxes, assessments and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and

deferred inflows or resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *Cape Cod Commission fund* is used to account for the activities of the Cape Cod Commission. These activities include the promotion of affordable housing, sponsorship of economic development programs, preservation of historic sites, preservation of open space, planning and analysis of transportation, solid waste and hazardous waste management, and protection of water quality and water supplies.

The *septic loan program fund* is used to account for the activities associated with the issuance of loans for septic system repairs.

The *capital projects fund* is used to account for capital outlays and the corresponding financial resources to finance these costs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary fund is reported:

The *dredge enterprise fund* is used to account for the activities of the County dredge operations.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *agency fund* is used to account for assets held in a purely custodial capacity, primarily related to the Cape Light Compact.

D. Cash

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurement

The County reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the County's financial instruments, see Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting. Loans receivable in the governmental funds are reported as restricted fund balance, net of any uncollectible amounts.

Departmental and Other

Departmental and other receivables consist of various departmental revenues earned at year-end and received subsequent to year-end, net of an allowance for uncollectible accounts. Allowances for uncollectible accounts are estimated based upon historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories of the governmental funds are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported. Inventories of the airport enterprise fund are carried at weighted average cost.

H. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, construction in progress, land improvements, buildings and improvements, machinery and equipment, vehicles, and software, are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land and construction in progress) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	20
Buildings.....	20-40
Buildings and improvements.....	10-20
Machinery and equipment.....	3-20
Vehicles.....	5-10
Software.....	5-10

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources*Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has reported deferred outflows of resources related to pensions within this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has reported deferred inflows of resources related to pensions and OPEB within this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The County does not have any items that qualify for reporting in this category.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances."

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net."

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Loans" represents amounts restricted relating to loans to be issued through the septic loan program.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

"Restricted" fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

"Committed" fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The Assembly of Delegates is the highest level of decision-making authority for the government that can, by adoption of a supplemental appropriation prior to the end of the year, commit fund balance. Once adopted, the limitation imposed by the supplemental appropriation remains in place until a similar action is taken to remove or revise the limitation.

“Assigned” fund balance includes amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. The Assembly of Delegates may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The County’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

M. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

N. Investment Income

Investment income from special revenue funds and capital project funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Investment income from proprietary funds is voluntarily assigned and transferred to the general fund.

O. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources are reported as expenditures and fund liabilities.

P. Individual Fund Deficits

The capital projects fund has a fund deficit of \$7.2 million at June 30, 2019. This deficit will be funded through available fund balance and future long-term bond proceeds.

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

R. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 - CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents." The deposits and investments of the trust funds are held separately from those of other County funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (the Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth of Massachusetts who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At year-end, the carrying amount of deposits totaled \$33,824,986 and the bank balance totaled \$34,645,487. Of the bank balance, \$1,750,000 was covered by Federal Depository Insurance, \$3,906,693 was covered by Depositors Insurance

Fund, \$19,057,376 was covered by the Share Insurance Fund, and \$9,931,418 was uninsured and uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the County will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The County's investments subject to custodial credit risk include \$572,569 in equity securities, \$416,922 in equity mutual funds, and \$192,985 in fixed income mutual funds. These investments have custodial credit risk exposure because the related securities are uninsured, unregistered and held by the counterparty. The County does not have an investment policy for custodial credit risk.

Interest Rate Risk

The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The County has not adopted a formal policy related to credit risk.

Concentration of Credit Risk

The County places no limit on the amount that may be invested in any one issuer.

Fair Value of Investments

The County holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the County's mission, the County determines that the disclosures related to these investments only need to be disaggregated by major type.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's \$572,569 of equity securities, \$416,922 of equity mutual funds, \$192,985 of fixed income mutual funds, and \$260,067 of money market mutual funds at June 30, 2019 are measured using quoted prices in active markets for identical assets (level 1).

NOTE 3 - RECEIVABLES

At June 30, 2019, receivables for the individual major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Receivable Type	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Loans:</u>			
Septic.....	\$ 14,510,277	\$ -	\$ 14,510,277
HUD Home.....	2,444,586	-	2,444,586
Other.....	8,278	-	8,278
Total.....	16,963,141	-	16,963,141
<u>Other Receivables:</u>			
Departmental and other.....	153,383	-	153,383
Intergovernmental.....	749,920	-	749,920
Total.....	\$ 17,866,444	\$ -	\$ 17,866,444

At June 30, 2019, receivables for the dredge enterprise fund consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
User charges.....	\$ 166,050	\$ -	\$ 166,050

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 947,995	\$ -	\$ -	\$ 947,995
Construction in progress.....	218,516	-	-	218,516
Total capital assets not being depreciated.....	<u>1,166,511</u>	<u>-</u>	<u>-</u>	<u>1,166,511</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	697,644	12,925	-	710,569
Buildings.....	6,533,702	-	-	6,533,702
Buildings and improvements.....	5,268,968	457,293	-	5,726,261
Machinery and equipment.....	3,126,649	244,166	-	3,370,815
Vehicles.....	809,289	-	-	809,289
Software.....	920,788	-	-	920,788
Total capital assets being depreciated.....	<u>17,357,040</u>	<u>714,384</u>	<u>-</u>	<u>18,071,424</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(324,733)	(29,855)	-	(354,588)
Buildings.....	(6,005,849)	(40,512)	-	(6,046,361)
Buildings and improvements.....	(2,268,230)	(228,059)	-	(2,496,289)
Machinery and equipment.....	(2,621,520)	(187,159)	-	(2,808,679)
Vehicles.....	(713,741)	(46,309)	-	(760,050)
Software.....	(392,506)	(63,863)	-	(456,369)
Total accumulated depreciation.....	<u>(12,326,579)</u>	<u>(595,757)</u>	<u>-</u>	<u>(12,922,336)</u>
Total capital assets being depreciated, net.....	<u>5,030,461</u>	<u>118,627</u>	<u>-</u>	<u>5,149,088</u>
Total governmental activities capital assets, net.....	<u>\$ 6,196,972</u>	<u>\$ 118,627</u>	<u>\$ -</u>	<u>\$ 6,315,599</u>
Business-Type Activities:				
<u>Capital assets not being depreciated:</u>				
Construction in progress.....	\$ 1,592,586	\$ -	\$ (1,592,586)	\$ -
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	1,638,410	1,734,828	-	3,373,238
Vehicles.....	205,575	-	-	205,575
Intangible assets.....	12,000	-	-	12,000
Total capital assets being depreciated.....	<u>1,855,985</u>	<u>1,734,828</u>	<u>-</u>	<u>3,590,813</u>
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(1,616,867)	(83,180)	-	(1,700,047)
Vehicles.....	(165,373)	(18,024)	-	(183,397)
Intangible assets.....	(12,000)	-	-	(12,000)
Total accumulated depreciation.....	<u>(1,794,240)</u>	<u>(101,204)</u>	<u>-</u>	<u>(1,895,444)</u>
Total capital assets being depreciated, net.....	<u>61,745</u>	<u>1,633,624</u>	<u>-</u>	<u>1,695,369</u>
Total business-type activities capital assets, net.....	<u>\$ 1,654,331</u>	<u>\$ 1,633,624</u>	<u>\$ (1,592,586)</u>	<u>\$ 1,695,369</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government.....	\$ 147,193
County services.....	161,391
Health & human services.....	271,703
Public safety.....	7,393
Planning & development.....	<u>8,077</u>
 Total depreciation expense - governmental activities.....	 \$ <u>595,757</u>
 Business-Type Activities:	
Dredge.....	\$ <u>101,204</u>

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2019, are summarized as follows:

Transfers Out:	Transfers In:			
	General fund	Cape Code Commission	Nonmajor governmental funds	Total
General fund.....	\$ -	\$ -	\$ 1,013,573	\$ 1,013,573 (1)
Nonmajor governmental funds.....	<u>32,966</u>	<u>206,043</u>	<u>-</u>	<u>239,009 (2)</u>
Total.....	<u>\$ 32,966</u>	<u>\$ 206,043</u>	<u>\$ 1,013,573</u>	<u>\$ 1,252,582</u>

- (1) Budgeted transfer from the general fund to the Fire & Rescue Training Academy fund and other nonmajor governmental funds.
- (2) Transfer to the Cape Cod Commission fund for indirect costs and various transfers to the General fund from other nonmajor governmental funds to close accounts.

NOTE 6 - SHORT-TERM FINANCING

The County is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations of the County and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the general fund.

Details related to the short-term debt activity for the year ended June 30, 2019, is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2018	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2019
Governmental Funds:							
BAN	Municipal Purpose.....	1.30%	09/20/18	\$ 932,926	\$ -	\$ (932,926)	\$ -
BAN	Municipal Purpose.....	2.60%	09/20/19	-	760,000	-	760,000
Total Governmental Funds.....				\$ 932,926	\$ 760,000	\$ (932,926)	\$ 760,000

At maturity on September 20, 2019 the County rolled the BAN into a new BAN, which will come due on September 18, 2020 and has an interest rate of 1.75%.

NOTE 7 - LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit."

Details related to the County’s outstanding indebtedness at June 30, 2019, and the debt service requirements are as follows:

Bonds Payable Schedule – Governmental Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2019
MWCT Septic Loan Program.....	2027	\$ 2,850,000	0.00	\$ 1,350,000
MWCT Septic Loan Program.....	2029	2,550,000	0.00	1,476,312
MWCT Septic Loan Program.....	2030	3,600,000	0.00	2,160,000
MWCT Septic Loan Program.....	2030	3,000,000	0.00	1,800,000
MWCT Septic Loan Program.....	2033	4,000,000	0.00	2,800,000
MWCT Septic Loan Program.....	2033	3,000,000	0.00	2,100,000
MWCT Septic Loan Program.....	2033	5,000,000	0.00	3,500,000
MWCT Septic Loan Program.....	2035	5,000,000	0.00	4,000,000
Municipal Purpose Bonds of 2017	2022	2,387,000	5.00	2,010,000
Subtotal Governmental Bonds Payable.....		\$ 31,387,000		21,196,312
Add: Unamortized premium on bonds.....				260,626
Total Bonds Payable, net.....				\$ 21,456,938

Debt service requirements for principal and interest for governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2020.....	\$ 1,839,211	\$ 109,987	\$ 1,949,198
2021.....	1,834,211	83,862	1,918,073
2022.....	1,829,210	58,112	1,887,322
2023.....	1,829,210	32,613	1,861,823
2024.....	1,564,210	17,364	1,581,574
2025.....	1,554,210	12,613	1,566,823
2026.....	1,544,210	8,362	1,552,572
2027.....	1,539,210	5,238	1,544,448
2028.....	1,529,210	3,464	1,532,674
2029.....	1,339,210	2,563	1,341,773
2030.....	1,339,210	2,046	1,341,256
2031.....	1,205,000	1,499	1,206,499
2032.....	875,000	922	875,922
2033.....	875,000	313	875,313
2034.....	250,000	-	250,000
2035.....	250,000	-	250,000
Total.....	\$ 21,196,312	\$ 338,952	\$ 21,535,264

The County receives subsidy assistance from the Massachusetts Clean Water Trust (MCWT). Interest on the outstanding bonds for MCWT is subsidized over the life of the bonds to assist the County in repayment of this future debt. Future interest subsidies total approximately \$3.1 million and will be recognized as revenue when incurred. During 2019, the County’s interest subsidy amounted to approximately \$435,000.

Bonds Payable Schedule – Enterprise Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2019
Municipal Purpose Bonds of 2017	2032	\$ 2,000,000	2 - 5%	\$ 1,865,000

Debt service requirements for principal and interest for governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2020.....	\$ 135,000	\$ 65,251	\$ 200,251
2021.....	135,000	58,501	193,501
2022.....	135,000	51,751	186,751
2023.....	135,000	45,000	180,000
2024.....	135,000	38,249	173,249
2025.....	135,000	31,500	166,500
2026.....	135,000	24,751	159,751
2027.....	135,000	19,350	154,350
2028.....	135,000	15,974	150,974
2029.....	130,000	13,325	143,325
2030.....	130,000	10,645	140,645
2031.....	130,000	7,801	137,801
2032.....	130,000	4,794	134,794
2033.....	130,000	1,625	131,625
Total.....	\$ 1,865,000	\$ 388,517	\$ 2,253,517

The County is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2019, the County had authorized and unissued debt as follows:

Purpose	Amount
Various capital projects.....	\$ <u>7,270,145</u>

Changes in Long-term Liabilities

During the year ended June 30, 2019, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term bonds payable.....	\$ 23,037,523	\$ -	\$ (1,841,211)	\$ -	\$ -	\$ 21,196,312	\$ 1,839,211
Add: unamortized premium.....	356,381	-	-	-	(95,755)	260,626	78,282
Total long-term bonds payable.....	23,393,904	-	(1,841,211)	-	(95,755)	21,456,938	1,917,493
Legal settlement.....	2,828,588	-	-	-	(123,840)	2,704,748	126,317
Compensated absences.....	1,108,000	-	-	959,000	(993,000)	1,074,000	871,000
Total OPEB liability.....	25,911,392	-	-	6,325,357	(936,101)	31,300,648	-
Net pension liability.....	49,420,330	-	-	11,731,375	(4,122,033)	57,029,672	-
Total governmental activity long-term liabilities.....	\$ 102,662,214	\$ -	\$ (1,841,211)	\$ 19,015,732	\$ (6,270,729)	\$ 113,566,006	\$ 2,914,810
Business-Type Activities:							
Long-term bonds payable.....	\$ 2,000,000	\$ -	\$ (135,000)	\$ -	\$ -	\$ 1,865,000	\$ 135,000
Compensated absences.....	45,000	-	-	26,000	(38,000)	33,000	27,000
Total OPEB liability.....	1,043,603	-	-	132,920	(34,164)	1,142,359	-
Net pension liability.....	708,907	-	-	224,875	(71,021)	862,761	-
Total business-type activity long-term liabilities.....	\$ 3,797,510	\$ -	\$ (135,000)	\$ 383,795	\$ (143,185)	\$ 3,903,120	\$ 162,000

The governmental activities long-term liabilities are generally liquidated by the general fund and the business-type activities long-term liabilities are generally liquidated by the enterprise fund.

NOTE 8 – LONG-TERM LEGAL SETTLEMENT

The County and Town of Barnstable entered into a Settlement Agreement and Agreement for Judgment, both dated June 28, 2017, that was entered into the Court Docket on June 29, 2017, that brought the litigation to conclusion. The agreements relate to the costs associated with the cleanup of contamination of the Town's water supply from chemicals used in fire training activities at the Barnstable County Fire and Rescue Training Academy. The Agreement for Judgment requires the County to pay \$2,950,000 in damages to the Town in accordance with a Net Debt Service Schedule, reimburse the Town for its actual future operations and maintenance (O&M) costs as defined in the agreement, reimburse the Town \$170,000 for O&M cost related to FY2017 and reimburse the Town for the cost of filters purchased in the future. The annual O&M annual reimbursement will not exceed \$125,000 beginning in FY2018 increased by 3% compounded every other year (e.g., FY2018 and FY2019 \$125,000 and FY2020 \$128,750 etc.). The County will appropriate \$70,000 each year for filter replacements and carryforward any unspent appropriation. The maximum liability for the County is limited to the \$70,000 appropriation each year. Accordingly, the County has recorded a \$2.7 million liability as of June 30, 2019. All other required reimbursements will be recorded as an expense when due.

In order to facilitate the payment of the \$2,950,000 in damages, the Town agreed to borrow \$2,950,000 from the Massachusetts Clean Water Trust (MCWT) for 20 years at a 2.0% interest rate. The Net Debt Service Schedule includes all principal (\$2,950,000), interest (\$658,246), MCWT administration fees (\$49,369 averaging \$2,500 per year) and MCWT origination fee (\$16,225 paid in FY2018). The County will reimburse the Town for all costs associated with this debt. The principal and interest future debt service reimbursement payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020..... \$	126,317	\$ 54,095	\$ 180,412
2021.....	128,844	51,568	180,412
2022.....	131,421	48,991	180,412
2023.....	134,049	46,363	180,412
2024.....	136,730	43,682	180,412
2025.....	139,465	40,947	180,412
2026.....	142,254	38,158	180,412
2027.....	145,099	35,313	180,412
2028.....	148,001	32,411	180,412
2029.....	150,961	29,451	180,412
2030.....	153,980	26,432	180,412
2031.....	157,060	23,352	180,412
2032.....	160,201	20,211	180,412
2033.....	163,405	17,007	180,412
2034.....	166,673	13,739	180,412
2035.....	170,006	10,406	180,412
2036.....	173,407	7,005	180,412
2037.....	176,875	3,543	180,418
Total..... \$	<u>2,704,748</u>	<u>\$ 542,674</u>	<u>\$ 3,247,422</u>

NOTE 9 - GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The County has classified its fund balances with the following hierarchy:

	General	Cape Cod Commission	Septic Loan Program	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:						
Restricted for:						
Cape cod commission.....	\$ -	\$ 5,192,904	\$ -	\$ -	\$ -	\$ 5,192,904
Septic loan program.....	-	-	23,868,911	-	-	23,868,911
County commissioners.....	-	-	-	-	716,201	716,201
Cooperative extension.....	-	-	-	-	260,169	260,169
Registry of deeds.....	-	-	-	-	856,088	856,088
Health & environmental.....	-	-	-	-	535,102	535,102
Human services.....	-	-	-	-	2,736,483	2,736,483
Children's cove.....	-	-	-	-	18,034	18,034
Cape cod commission.....	-	-	-	-	3,141,836	3,141,836
License plate fund.....	-	-	-	-	687,350	687,350
Miscellaneous.....	-	-	-	-	761,605	761,605
Assigned to:						
Encumbrances:						
County services.....	194,919	-	-	-	-	194,919
Health and human services.....	84,423	-	-	-	-	84,423
Public safety.....	10,984	-	-	-	-	10,984
Planning & development.....	37,500	-	-	-	-	37,500
Debt service.....	72,678	-	-	-	-	72,678
Unassigned.....	14,772,211	-	-	(7,242,651)	-	7,529,560
Total Fund Balances.....	\$ 15,172,715	\$ 5,192,904	\$ 23,868,911	\$ (7,242,651)	\$ 9,712,868	\$ 46,704,747

NOTE 10 - RISK FINANCING*Insurance*

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance.

Health Benefits

The County participates in a health insurance risk pool trust administered by the Cape Cod Municipal Health Group (the Group), a non-profit organization incorporated in July of 1987 to obtain health insurance for member governments at costs eligible to larger groups. The Group offers a variety of premium based plans to its members with each participating governmental unit being charged a premium for coverage based on rates established by the Group. The County is obligated to pay the Group its required premiums and, in the event the Group is terminated, its pro rata share of a deficit, should one exist.

Workers' Compensation

The County participates in a premium-based workers' compensation policy for all employees.

NOTE 11 - PENSION PLAN*Plan Descriptions*

The County is a member of the Barnstable County Contributory Retirement Association (BCRA), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 59 member units. The BCRA is administered by five board members (Board) on behalf of all current employees and retirees. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The audited financial report may be obtained by visiting <http://www.barnstablcounty.org/retirement/association/>.

Benefits Provided

The BCRA provides retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The Systems provide retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

There were no changes of benefit terms that affected the total pension liability at December 31, 2018.

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the BCRA a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The County's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2018 and totaled \$4,193,054, or 35.0% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2019, the County reported a liability of \$57.9 million for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018. Accordingly, procedures were used to roll back the total pension liability to the measurement date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2018, the County's proportion was 7.324% compared to the 7.368% proportion measured at December 31, 2017.

Pension Expense

For the year ended June 30, 2019, the County recognized pension expense of \$9.3 million. At June 30, 2019, the County reported deferred outflows of resources related to pensions of \$9.1 million and deferred inflows of resources related to pensions of \$5.7 million.

The balances of deferred outflows and (inflows) at June 30, 2019 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (544,834)	\$ (544,834)
Difference between projected and actual earnings, net.....	3,380,910	-	3,380,910
Changes in assumptions.....	4,846,672	-	4,846,672
Changes in proportion and proportionate share of contributions.....	<u>887,879</u>	<u>(5,178,787)</u>	<u>(4,290,908)</u>
Total deferred outflows/(inflows) of resources.....	<u>\$ 9,115,461</u>	<u>\$ (5,723,621)</u>	<u>\$ 3,391,840</u>

The County’s net deferred outflows and (inflows) of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2020.....	\$ 1,541,207
2021.....	639,539
2022.....	446,639
2023.....	1,359,308
2024.....	<u>(594,853)</u>
Total deferred outflows/(inflows) of resources.....	<u>\$ 3,391,840</u>

Actuarial Assumptions

The total pension liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was rolled to December 31, 2018:

Valuation date.....	January 1, 2018
Actuarial cost method.....	Entry Age Normal Cost Method.
Amortization method.....	Appropriations increase at 5.28% per year
Remaining amortization period.....	17 years from July 1, 2018 for 2002 and 2003 Early Retirement Incentives, retiree sheriffs liability and remaining unfunded liability, and 4 years from July 1, 2018 for 2010 Early Retirement Incentive.
Asset valuation method.....	The net pension liability is calculated using the market value of assets. The Association also uses an actuarial value of assets that gradually reflects year-to-year changes in the market value of assets in determining contribution requirements.
Inflation rate.....	3.25%
Projected salary increases.....	Varies by length of service with ultimate rates of 4.00% for Group 1, 4.25% for Group 2 and 4.50% for Group 4.
Cost of living adjustments.....	3.0% of the first \$18,000 of retirement income.
Rates of retirement.....	Varies based upon age for general employees, police and fire employees.
Rates of disability.....	For general employees, it was assumed that 55% of all disabilities are accidental disability. For police and fire employees, 90% of all disabilities are assumed to be accidental disability.

Mortality Rates:

Pre-Retirement.....	The RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017.
Healthy Retiree.....	The RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017.
Disabled Retiree.....	The RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2017.
Investment rate of return/Discount rate.....	7.375%, net of pension plan investment expense, including inflation.

Investment policy

The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of January 1, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity.....	21.00%	6.16%
International developed markets equity....	13.00%	6.69%
International emerging markets equity.....	5.00%	9.47%
Core fixed income.....	15.00%	1.89%
High-yield fixed income.....	8.00%	4.00%
Real estate.....	10.00%	4.58%
Commodities.....	4.00%	4.77%
Hedge fund, GTAA, Risk parity.....	11.00%	3.68%
Private equity.....	13.00%	10.00%
Total.....	<u>100.00%</u>	

Rate of return

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -2.34%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.375%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375%) or 1-percentage-point higher (8.375%) than the current rate:

	1% Decrease (6.375)	Current Discount (7.375)	1% Increase (8.375)
The County's proportionate share of the net pension liability.....	\$ 73,901,206	\$ 57,892,433	\$ 44,426,339

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description –Barnstable County administers a single-employer defined benefit plan (“the Retiree Health Plan”). The plan provides lifetime healthcare and life insurance for eligible retirees and their dependents through the County’s group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the County and the unions representing County employees. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy – The required contribution is based on a pay-as-you-go financing requirement. The County contributes 75% of the cost of current-year health, dental, and life insurance premiums, respectively for eligible retired plan members and their dependents. Plan members receiving benefits contribute the remaining 25% percent of their premium costs. During 2019, the County contributed approximately \$1.9 million to the plan.

The Commonwealth of Massachusetts passed special legislation that has allowed the County to establish a postemployment benefit trust fund and to enable the County to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2019, the Town pre-funded future OPEB liabilities totaling \$850,000 by contributing funds to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of June 30, 2019, the balance of this fund totaled \$870,000.

Investment policy – The County’s policy in regard to the allocation of invested assets is established and may be amended by the County Commissioners by a majority vote of its members. The OPEB plan’s assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan.

GASB Statement #74 – OPEB Plan Financial Reporting

Measurement Date – GASB #74 requires the net OPEB liability to be measured as of the OPEB Plan’s most recent fiscal year-end. Accordingly, the net OPEB liability was measured as of June 30, 2019, and the total

OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

Employees Covered by Benefit Terms – The following table represents the Plan’s membership at June 30, 2019:

Active members.....	141
Inactive members currently receiving benefits.....	<u>165</u>
Total.....	<u><u>306</u></u>

Components of OPEB Liability – The following table represents the components of the Plan’s OPEB liability as of June 30, 2019:

Total OPEB liability.....	\$ 35,590,333
Less: OPEB plan’s fiduciary net position.....	<u>(869,974)</u>
Net OPEB liability.....	<u><u>\$ 34,720,359</u></u>
The OPEB plan’s fiduciary net position as a percentage of the total OPEB liability.....	2.44%

Significant Actuarial Methods and Assumptions – The total OPEB liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was update to June 30, 2019, to be in accordance with GASB Statement #74:

Valuation date.....	June 30, 2018
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Investment rate of return.....	7.00%
Discount rate.....	3.50%
Inflation rate.....	3.25%
Salary increases.....	6.0% decreasing over 11 years to an ultimate level of 4.0%.
Health care trend rates:	
Cape Cod Municipal Health Group.....	Non-Medicare: 0% for 1 year, then 7.0% decreasing by 0.25% each year to an ultimate level of 4.5% per year. Medicare: 7.25% decreasing by 0.25% each year to an ultimate level of 4.5% per year.
Group Insurance Commission.....	8.0% decreasing by 0.5% for 5 years, then by 0.25% for 2 years to an ultimate level of 5.0% per year.

Dental.....	0.0% for 1 year then 3.0% thereafter.
Part B.....	4.50%
Mortality rates:	
Pre-retirement.....	RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017
Post-retirement.....	Healthy: RP-2014 Blue Collar Health Annuitant Mortality Table projected generationally with Scale MP-2017 Disabled: RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2017

Rate of return – For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 32.14%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The Plan’s expected future real rate of return is added to the expected inflation of to produce the long-term expected nominal rate of return. Best estimates of geometric real rates of return for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity - large cap.....	32.00%	9.67%
Domestic equity - sm/mid cap.....	5.00%	11.43%
International equity - developed market.....	5.00%	7.50%
International equity - emerging market.....	2.00%	10.06%
Domestic core - fixed income.....	34.00%	2.91%
High yield - fixed income.....	4.00%	5.10%
International - fixed income.....	4.00%	6.03%
Alternatives.....	9.00%	5.53%
Real estate.....	5.00%	10.12%
Total.....	100.00%	

Discount Rate – The County’s net other postemployment benefits liability was determined based on a blend of the expected long-term rate of return on assets and the Bond Buyer’s 20 Bond Index, which was 3.50% as of June 30, 2019.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following table presents the net other postemployment benefit liability and service cost, calculated using the discount rate of 3.5%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate.

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB liability.....	\$ 40,668,136	\$ 34,721,863	\$ 29,956,665

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend – The following table presents the net other postemployment benefit liability and service cost, calculated using the current healthcare trend rate, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	\$ 29,376,399	\$ 34,721,863	\$ 41,590,129

Changes of Assumptions – The discount rate was decreased from 3.87% to 3.50%.

Changes in Plan Provisions – None.

GASB Statement #75 – OPEB Employer Financial Reporting

Summary of Significant Accounting Policies – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year or less, which are reported at cost.

Measurement Date – GASB Statement #75 requires the net OPEB liability to be measured as of a date no earlier than the end of the employer’s prior fiscal year and no later than the end of the employer’s current fiscal year, consistently applied from period to period. Accordingly, the net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

Plan Membership – The following table represents the Plan’s membership at June 30, 2018:

Active members.....	141
Inactive employees or beneficiaries currently receiving benefits.....	165
Total.....	306

Significant Actuarial Methods and Assumptions – The total OPEB liability in the June 30, 2018, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date.....	June 30, 2018
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Investment rate of return.....	7.00%
Discount rate.....	3.87%
Inflation rate.....	3.25%
Salary increases.....	6.0% decreasing over 11 years to an ultimate level of 4.0%.
Health care trend rates:	
Cape Cod Municipal Health Group.....	Non-Medicare: 0% for 1 year, then 7.0% decreasing by 0.25% each year to an ultimate level of 4.5% per year. Medicare: 7.25% decreasing by 0.25% each year to an ultimate level of 4.5% per year.
Group Insurance Commission.....	8.0% decreasing by 0.5% for 5 years, then by 0.25% for 2 years to an ultimate level of 5.0% per year.
Dental.....	0.0% for 1 year then 3.0% thereafter.
Part B.....	4.50%
Mortality rates:	
Pre-retirement.....	RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017
Post-retirement.....	Healthy: RP-2014 Blue Collar Health Annuitant Mortality Table projected generationally with Scale MP-2017 Disabled: RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2017

Discount rate – The 3.87% discount rate was based on the S&P Municipal Bond 20 – Year High Grade Index.

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balances at June 30, 2018.....	\$ 26,954,995
Changes for the year:	
Service cost.....	1,120,833
Interest.....	1,052,236
Differences between expected and actual experience.....	1,281,995
Changes in assumptions.....	3,003,213
Benefit payments.....	<u>(970,265)</u>
Net change.....	<u>5,488,012</u>
Balances at June 30, 2019.....	<u>\$ 32,443,007</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following table presents the total other postemployment benefit liability, calculated using the discount rate of 3.87%, as well as what the total other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current discount rate.

	<u>1% Decrease (2.87%)</u>	<u>Current Discount Rate (3.87%)</u>	<u>1% Increase (4.87%)</u>
Total OPEB liability.....	\$ <u>37,775,015</u>	\$ <u>32,443,007</u>	\$ <u>28,159,001</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following table presents the total other postemployment benefit liability, calculated using the current healthcare trend rate, as well as what the total other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB liability.....	\$ <u>27,887,560</u>	\$ <u>32,443,007</u>	\$ <u>38,246,569</u>

OPEB Expense and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2018, the GASB Statement #75 measurement date, the County recognized OPEB expense of \$1,591,244. At June 30, 2018, the County reported deferred inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 1,025,555	\$ -	\$ 1,025,555
Changes in assumptions.....	964,921	(2,000,698)	(1,035,777)
Contributions made subsequent to the measurement date.....	850,000	-	850,000
Total deferred outflows/(inflows) of resources.....	\$ 2,840,476	\$ (2,000,698)	\$ 839,778

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2020.....	\$ 680,714
2021.....	(169,287)
2022.....	(169,286)
2023.....	497,638
Total deferred inflows of resources.....	\$ 839,778

Changes of Assumptions – the following assumption changes were reflected in the June 30, 2018 actuarial valuation:

- Per capita health costs and trends for GIC retirees were updated based on the Commonwealth of Massachusetts Postemployment Benefits Other Than Pension Actuarial Valuation as of June 30, 2018.
- The discount rates were updated for the measurement date
- The mortality assumptions were updated.
- The salary scale assumptions were updated.

Changes in Plan Provisions – None.

NOTE 13 - CONTINGENCIES

The County participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards through June 30, 2019, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2019, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2019.

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 11, 2020, which is the date the financial statements were available to be issued.

NOTE 15 - IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2019, the following GASB pronouncements were implemented:

- GASB Statement #83, *Certain Asset Retirement Obligations*. This pronouncement did not impact the basic financial statements.
- GASB Statement #88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2020.
- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2021.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2021.
- The GASB issued Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*, which is required to be implemented in 2020.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2022.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
REVENUES:							
County tax assessments.....	\$ -	\$ 3,281,141	\$ 3,281,140	\$ 3,281,140	\$ 3,281,140	\$ -	\$ -
Registry of deeds excise tax.....	-	2,475,000	2,475,000	2,475,000	2,403,262	-	(71,738)
County excise tax.....	-	10,500,000	10,500,000	10,500,000	12,116,353	-	1,616,353
Court house rental.....	-	1,530,000	1,530,000	1,530,000	1,763,345	-	233,345
Intergovernmental.....	-	277,923	277,924	277,924	369,070	-	91,146
Departmental.....	-	970,285	970,285	970,285	1,477,108	-	506,823
Investment income.....	-	75,000	75,000	75,000	346,134	-	271,134
TOTAL REVENUES.....	-	19,109,349	19,109,349	19,109,349	21,756,412	-	2,647,063
EXPENDITURES:							
Current:							
General Government:							
County commissioners.....	4,227	738,574	742,801	722,652	661,212	-	61,440
Information technology services.....	67,697	1,289,853	1,357,550	1,377,853	1,300,787	-	77,066
Resource development office.....	29,287	660,774	690,061	676,368	623,556	-	52,812
Assembly of delegates.....	1,328	308,474	309,802	319,617	313,584	-	6,033
Finance.....	8,073	674,033	682,106	714,596	673,686	-	40,910
Total General Government.....	110,612	3,671,708	3,782,320	3,811,086	3,572,825	-	238,261
County Services:							
Facilities.....	44,390	2,412,415	2,456,805	2,461,116	2,076,264	148,497	236,355
Cooperative extension services.....	38,667	1,920,141	1,958,808	1,861,300	1,766,878	44,127	50,295
Registry of deeds.....	1,343	2,568,210	2,569,553	2,582,165	2,520,501	2,295	59,369
Joint initiatives.....	49,433	-	49,433	15,153	15,153	-	-
Total County Services.....	133,833	6,900,766	7,034,599	6,919,734	6,378,796	194,919	346,019
Health and Human Services:							
Health & environmental.....	69,183	2,648,078	2,717,261	2,792,016	2,441,488	22,999	327,529
Human services.....	73,169	787,106	860,275	845,281	514,829	57,643	272,809
Children's care.....	1,225	384,511	385,736	411,675	377,894	3,781	30,000
Total Health and Human Services.....	143,577	3,819,695	3,963,272	4,048,972	3,334,211	84,423	630,338
Public Safety:							
Fire training academy.....	2,378	431,367	433,745	507,639	460,093	10,984	36,562
Sheriff retirees retirement.....	-	1,506,576	1,506,576	1,506,576	1,506,576	-	-
Total Public Safety.....	2,378	1,937,943	1,940,321	2,014,215	1,966,669	10,984	36,562
Planning and Development:							
Water quality initiatives.....	132,134	-	132,134	132,799	91,695	37,500	3,604
Shared Costs:							
Fringe benefits - retirees.....	-	1,208,678	1,208,678	1,213,678	1,148,804	-	64,874
Miscellaneous & contingent.....	71,623	821,465	893,088	861,265	797,239	-	64,026
Total Shared Costs.....	71,623	2,030,143	2,101,766	2,074,943	1,946,043	-	128,900
Debt service:							
Principal.....	-	506,710	506,710	506,710	377,000	72,678	57,032
Interest.....	-	181,860	181,860	181,860	171,669	-	10,191
Total Debt Service.....	-	688,570	688,570	688,570	548,669	72,678	67,223
TOTAL EXPENDITURES.....	594,157	19,048,825	19,642,982	19,690,319	17,838,908	400,504	1,450,907
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES..	(594,157)	60,524	(533,633)	(580,970)	3,917,504	(400,504)	4,097,970
OTHER FINANCING SOURCES (USES):							
Use of reserves for prior year carryforwards.....	594,157	-	594,157	594,157	-	-	(594,157)
Budgeted use of reserves.....	-	-	-	1,897,448	-	-	(1,897,448)
Transfers in.....	-	-	-	-	32,994	-	32,994
Transfers out.....	-	-	-	(1,850,111)	(1,863,573)	-	(13,462)
TOTAL OTHER FINANCING SOURCES (USES).....	594,157	-	594,157	641,494	(1,830,579)	-	(2,472,073)
NET CHANGE IN FUND BALANCE.....	-	60,524	60,524	60,524	2,086,925	(400,504)	1,625,897
BUDGETARY FUND BALANCE, Beginning of year.....	-	13,085,790	13,085,790	13,085,790	13,085,790	-	-
BUDGETARY FUND BALANCE, End of year.....	\$ -	\$ 13,146,314	\$ 13,146,314	\$ 13,146,314	\$ 15,172,715	\$ (400,504)	\$ 1,625,897

See notes to required supplementary information.

Pension Plan Schedules

The Schedule of the County's Proportionate Share of the Net Pension Liability presents multi-year trend information on the County's net pension liability and related ratios.

The Schedule of County's Contributions presents multi-year trend information on the County's required and actual contributions to the pension plan and related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
BARNSTABLE COUNTY RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2018.....	7.324%	\$ 57,892,433	\$ 11,853,629	488.39%	57.63%
December 31, 2017.....	7.368%	50,129,237	11,637,484	430.76%	61.86%
December 31, 2016.....	7.597%	53,383,346	12,100,397	441.17%	57.28%
December 31, 2015.....	7.623%	47,998,984	11,263,730	426.14%	58.10%
December 31, 2014.....	7.650%	43,187,586	11,524,598	374.74%	60.43%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
BARNSTABLE COUNTY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
June 30, 2019.....	\$ 4,193,054	\$ (4,193,054)	-	\$ 11,972,165	35.02%
June 30, 2018.....	3,949,166	(3,949,166)	-	11,753,859	33.60%
June 30, 2017.....	3,871,642	(3,871,642)	-	12,127,401	31.92%
June 30, 2016.....	3,773,174	(3,773,174)	-	11,289,974	33.42%
June 30, 2015.....	3,618,501	(3,618,501)	-	11,549,709	31.33%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

GASB Statement #74:

The Schedule of Changes in the County's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the County's Contributions presents multi-year trend information on the actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of the County's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

GASB Statement #75:

The Schedule of Changes in the County's Total Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE
COUNTY'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>GASB 74 Disclosure</u>	June 30, 2019
Total OPEB Liability	
Service Cost.....	\$ 1,079,053
Interest.....	1,180,645
Changes of benefit terms.....	-
Differences between expected and actual experience.....	(122,264)
Changes of assumptions.....	4,562,083
Benefit payments.....	<u>(1,065,361)</u>
Net change in total OPEB liability.....	5,634,156
Total OPEB liability - beginning.....	<u>29,956,177</u>
Total OPEB liability - ending (a).....	<u>\$ 35,590,333</u>
Plan fiduciary net position	
Employer contributions.....	\$ 850,000
Employer contributions for OPEB payments.....	-
Net investment income.....	19,974
Benefit payments.....	-
Administrative expense.....	<u>-</u>
Net change in plan fiduciary net position.....	869,974
Plan fiduciary net position - beginning of year.....	<u>-</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 869,974</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 34,720,359</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	2.44%
Covered-employee payroll.....	\$ 10,354,986
Net OPEB liability as a percentage of covered-employee payroll.....	335.30%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2019.....	\$ 1,761,909	\$ (1,880,936)	\$ (119,027)	\$ 10,354,986	18.16%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Year	Annual money-weighted rate of return, net of investment expense
June 30, 2019.....	32.14%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF CHANGES IN THE
COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

GASB 75 Disclosure

	June 30, 2017	June 30, 2018
Total OPEB Liability		
Service Cost.....	\$ 1,175,474	\$ 1,120,833
Interest.....	845,699	1,052,236
Changes of benefit terms.....	-	-
Differences between expected and actual experience....	-	1,281,995
Changes of assumptions.....	(3,126,080)	3,003,213
Benefit payments.....	(870,450)	(970,265)
Net change in total OPEB liability.....	(1,975,357)	5,488,012
Total OPEB liability - beginning.....	28,930,352	26,954,995
Total OPEB liability - ending.....	\$ 26,954,995	\$ 32,443,007
Covered-employee payroll.....	\$ 9,952,889	\$ 10,151,947
Total OPEB liability as a percentage of covered-employee payroll.....	270.83%	319.57%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

See notes to required supplementary information.

NOTE A - BUDGETARY BASIS OF ACCOUNTING**1. Budgetary Information**

MGL requires the County to adopt a balanced budget that is approved by the Commissioners and the Assembly of Delegates. The Commissioners present an annual budget to the Assembly of Delegates, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Assembly of Delegates, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between departments subsequent to the approval of the annual budget require majority Assembly of Delegates approval via a supplemental appropriation or an Assembly of Delegates order.

The majority of the County's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year.

Generally, expenditures may not exceed the level of spending authorized for an appropriation account. However, the County is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote of the Commissioners.

The County adopts an annual budget for the general fund in conformity with the guidelines described above. The original 2019 approved budget for the general fund authorized \$19.6 million in appropriations. During 2019, the County approved supplemental appropriations totaling \$1.9 million funded through reserves.

The County Finance Director has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the County's accounting system.

NOTE B - PENSION PLAN***Pension Plan Schedules - County*****A. Schedule of the County's Proportionate Share of the Net Pension Liability**

The Schedule of the County's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

B. Schedule of County's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The County may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the County based on covered payroll.

C. Changes in Assumptions

None.

D. Changes in Plan Provisions

None.

NOTE C - OTHER POSTEMPLOYMENT BENEFITS

The County administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the County’s group health insurance plan, which covers both active and retired members.

A. Schedule of Changes in the County’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the County’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and ending net OPEB liability. It also demonstrates the Plan’s net position as a percentage of the total liability and the Plan’s net other postemployment benefit liability as a percentage of covered-employee payroll.

B. Schedule of the County’s Contributions

The Schedule of the County’s Contributions includes the County’s annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The County is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll.

C. Schedule of Investment Return

The Schedule of Investment Return includes the money-weighted investment return on the Plan’s other postemployment assets, net of investment expense.

D. Changes of Assumptions

The discount rate was decreased from 3.87% to 3.50%.

E. Changes in Provisions

None.

Additional Information

The following Additional Information is a requirement of the Massachusetts Department of Transportation (MDOT).

BARNSTABLE COUNTY - CAPE COD COMMISSION
SCHEDULE OF FRINGE AND INDIRECT COST RATE - SINGLE RATE

YEAR ENDED JUNE 30, 2019

	<u>Indirect Costs Incurred</u>	<u>Indirect Costs Disallowed</u>	<u>Indirect Costs Allowed</u>
Administrative salaries.....	\$ 518,435	\$ -	\$ 518,435
Administrative fringe benefits.....	1,195,675	-	1,195,675
Indirect personnel costs.....	461,341	-	461,341
Other indirect costs.....	375,761	-	375,761
Equipment depreciation.....	<u>14,687</u>	<u>-</u>	<u>14,687</u>
Total.....	\$ <u>2,565,899</u>	\$ <u>-</u>	\$ <u>2,565,899</u>
Indirect costs allowed.....			\$ 2,565,899
Total direct salaries.....			\$ 1,910,397
Total indirect costs allowed as a percentage of total direct salaries.....			<u>134.31%</u>

BARNSTABLE COUNTY - CAPE COD COMMISSION
SCHEDULE OF FRINGE AND INDIRECT COST RATE - TWO RATE

YEAR ENDED JUNE 30, 2019

	<u>Indirect Costs Incurred</u>	<u>Indirect Costs Disallowed</u>	<u>Indirect Costs Allowed</u>
FRINGE RATE			
Administrative fringe benefits.....	\$ 1,195,675	\$ -	\$ 1,195,675
Indirect personnel costs.....	<u>461,341</u>	<u>-</u>	<u>461,341</u>
Total fringe pool.....	<u>\$ 1,657,016</u>	<u>\$ -</u>	\$ 1,657,016
Indirect costs allowed (fringe pool).....			<u>\$ 1,657,016</u>
Total direct and indirect salaries			<u>\$ 2,428,832</u>
Total indirect costs allowed (fringe pool) as a percentage of total direct and indirect salaries.....			<u>68.22% (A)</u>
INDIRECT COST RATE			
Administrative salaries.....	\$ 518,435	\$ -	\$ 518,435
Indirect salaries allocated to indirect labor (Indirect salaries x fringe rate).....	353,691	-	353,691
Other indirect costs.....	375,761	-	375,761
Equipment capitalized.....	-	-	-
Equipment depreciation.....	<u>14,687</u>	<u>-</u>	<u>14,687</u>
Total indirect costs.....	<u>\$ 1,262,574</u>	<u>\$ -</u>	\$ 1,262,574
Indirect costs allowed.....			<u>\$ 1,262,574</u>
Total direct salaries.....			\$ 1,910,397
Total indirect costs allowed as a percentage of total direct salaries.....			<u>66.09% (B)</u>
Total indirect cost rate (A + B).....			<u>134.31%</u>

BARNSTABLE COUNTY - CAPE COD COMMISSION
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2019

	MA DOT 95412 0011	MADOT FTA MA80-X011 0013	MADOT FTA MA80-X012 0013	EDA 2275	NOAA Resilient CC 2282	DEP Water Quality 2284 0221	MADOT Bike Racks 2286
REVENUES:							
Federal, state and local grants.....	\$ 619,491	\$ 74,370	\$ 4,881	\$ 7,052	\$ 267,545	\$ 398,772	\$ 69,777
Local assessments*.....	4,319	18,287	2,833	-	96,660	-	-
TOTAL REVENUES.....	623,810	92,657	7,714	7,052	364,205	398,772	69,777
EXPENDITURES:							
Direct salaries.....	250,267	29,124	5,530	-	39,733	-	-
Indirect costs.....	336,133	39,117	7,427	-	53,365	-	-
Direct costs.....	24,223	280	142	-	178,478	264,262	69,777
TOTAL EXPENDITURES.....	610,623	68,521	13,099	-	271,576	264,262	69,777
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	\$ 13,187	\$ 24,136	\$ (5,385)	\$ 7,052	\$ 92,629	\$ 134,510	\$ -

*Local assessments reflect CCC funds expended on the project (actual cost less amount invoiced)

(Continued)

Seaport Council Blue Economy 2288	Bourne Econ Development 2298	DEP 604B 2788	EOEEA Comm Resiliency 2800	DHCD DLTA 2801 1218	DHCD DLTA 2801 1219	USDA SE Pine Barrens 2803	US EDA Partnership Planning 2810	US EPA SNEP/RAS 2817
\$ -	\$ -	\$ 20,994	\$ 93,750	\$ -	\$ 186,965	\$ 1,058	\$ 70,000	\$ 5,920
-	-	36,210	30,871	11,281	14,496	3,028	67,830	23,457
-	-	57,204	124,621	11,281	201,461	4,086	137,830	29,377
-	6,816	7,915	-	37,311	1,919	1,315	29,412	9,295
-	9,155	10,631	-	50,112	2,577	1,766	39,503	12,484
21,749	-	16,341	52,500	100,502	23,109	-	-	38,444
21,749	15,971	34,887	52,500	187,925	27,605	3,081	68,915	60,223
\$ (21,749)	\$ (15,971)	\$ 22,317	\$ 72,121	\$ (176,644)	\$ 173,856	\$ 1,005	\$ 68,915	\$ (30,846)

(Continued)

BARNSTABLE COUNTY - CAPE COD COMMISSION
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2019

	USGS Aquifer Dat 2818	EOEEA/ Towns MVP 2825	US EDA Marine Sci/Tech 2835	Forums/ Meetings 8017	Mitigation 8023	Affordable Housing 8061	Total
REVENUES:							
Federal, state and local grants.....	\$ 4,726	\$ -	\$ 3,174	\$ 11,460	\$ 79,621	\$ -	\$ 1,919,556
Local assessments*.....	7,919	1,516	-	-	-	-	318,707
TOTAL REVENUES.....	12,645	1,516	3,174	11,460	79,621	-	2,238,263
EXPENDITURES:							
Direct salaries.....	2,461	35,430	2,167	-	-	-	458,695
Indirect costs.....	3,366	47,586	2,911	-	-	-	616,133
Direct costs.....	-	-	-	3,698	408,233	5,687	1,207,425
TOTAL EXPENDITURES.....	5,827	83,016	5,078	3,698	408,233	5,687	2,282,253
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	\$ 6,818	\$ (81,500)	\$ (1,904)	\$ 7,762	\$ (328,612)	\$ (5,687)	\$ (43,990)

*Local assessments reflect CCC funds expended on the project (actual cost less amount invoiced)

(Concluded)

BARNSTABLE COUNTY, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2019

**BARNSTABLE COUNTY, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2019**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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Independent Auditor's Report

To the Honorable Board of Commissioners
Barnstable County, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barnstable County, Massachusetts, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Barnstable County's basic financial statements, and have issued our report thereon dated May 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Barnstable County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Barnstable County's internal control. Accordingly, we do not express an opinion on the effectiveness of Barnstable County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barnstable County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Bowers & Sullivan LLC". The signature is written in a cursive, flowing style.

May 11, 2020



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE**

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Independent Auditor's Report

To the Honorable Board of Commissioners
Barnstable County, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Barnstable County, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Barnstable County's major federal programs for the year ended June 30, 2019. Barnstable County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Barnstable County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Barnstable County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Barnstable County's compliance.

Opinion on Each Major Federal Program

In our opinion, Barnstable County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Barnstable County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Barnstable County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures

that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Barnstable County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barnstable County, as of the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Barnstable County's basic financial statements. We issued our report thereon dated May 11, 2019 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



May 11, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
ECONOMIC DEVELOPMENT CLUSTER				
U.S. DEPARTMENT OF COMMERCE:				
<u>Direct Program:</u>				
Economic Adjustment Assistance.....	11.307	Not Applicable	\$ -	\$ 2,167
TOTAL U.S. DEPARTMENT OF COMMERCE DIRECT PROGRAMS.....			-	2,167
SNAP CLUSTER				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the University of Massachusetts:</u>				
Supplemental Nutrition Assistance Program.....	10.551	19-010097A00	-	23,298
TOTAL U.S. DEPARTMENT OF AGRICULTURE PASS-THROUGH PROGRAMS.....			-	23,298
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the MA Department of Transportation:</u>				
Highway Planning and Construction.....	20.205	INTF00X02017H0095412	-	610,623
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PASS-THROUGH PROGRAMS.....			-	610,623
DIRECT PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Direct Program:</u>				
Farmers' Market and Local Food Promotion Program.....	10.168	Not Applicable	-	2,250
Cooperative Forestry Assistance.....	10.664	Not Applicable	-	1,315
TOTAL U.S. DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS.....			-	3,565
U.S. DEPARTMENT OF COMMERCE:				
<u>Direct Program:</u>				
Economic Development - Support for Planning Organizations.....	11.302	Not Applicable	-	43,789
Office for Coastal Management.....	11.473	Not Applicable	-	359,644
TOTAL U.S. DEPARTMENT OF COMMERCE DIRECT PROGRAMS.....			-	403,433
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Program:</u>				
Home Investment Partnerships Program.....	14.239	Not Applicable	-	83,338
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Direct Program:</u>				
National Park Service Conservation, Protection, Outreach, and Education.....	15.954	Not Applicable	-	69,777
National Ground-Water Monitoring Network.....	15.980	Not Applicable	-	2,461
TOTAL U.S. DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS.....			-	72,238
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<u>Direct Program:</u>				
Healthy Communities Grant Program.....	66.110	Not Applicable	-	49,037
Nonpoint Source Implementation Grants.....	66.460	Not Applicable	-	85,380
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS.....			-	134,417
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the State University of New York</u>				
Grants for Agricultural Research, Special Research Grants.....	10.200	2016-38500-25754	-	4,441
TOTAL U.S. DEPARTMENT OF AGRICULTURE PASS-THROUGH PROGRAMS.....			-	4,441
U.S. DEPARTMENT OF COMMERCE:				
<u>Passed through WHOI/Sea Grant Program:</u>				
Sea Grant Support.....	11.417	A101383	-	278,117
Sea Grant Support.....	11.417	A101192	-	24,158
Total Sea Grant Support.....			-	302,275
<u>Passed through the Aqua Culture Resource Center</u>				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program.....	11.427	HC-00A00091-0	-	885
TOTAL U.S. DEPARTMENT OF COMMERCE PASS-THROUGH PROGRAMS.....			-	303,160
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Passed through the Community Action Committee of the Cape and Islands</u>				
Continuum of Care Program.....	14.267	MA0092L1T031710	-	182,011
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through the Massachusetts Victim and Witness Assistance Board</u>				
Crime Victim Assistance.....	16.575	VOCA2019BCCC00000000	-	174,999
<u>Passed through the Massachusetts Children's Alliance</u>				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers.....	16.758	MA-SA18	-	18,689
TOTAL U.S. DEPARTMENT OF JUSTICE PASS-THROUGH PROGRAMS.....			-	193,688

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the MA Department of Transportation:</u>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research.....	20.505	INTF00X02018H0107248	-	73,317
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research.....	20.505	INTF00X02018H0103523	-	8,303
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research.....			-	81,620
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PASS-THROUGH PROGRAMS.....			-	81,620
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through the Nature Conservancy</u>				
Healthy Communities Grant Program.....	66.110	HC-00A00091-0	-	7,179
<u>Passed through the State Department of Environmental Protection:</u>				
Water Quality Management Planning.....	66.454	CAPECODCOMMISS1704604	-	41,964
<u>Passed through the Southeastern New England Environmental Program:</u>				
Southeast New England Coastal Watershed Restoration.....	66.129	R1 SNEP-2016	-	174,794
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY PASS-THROUGH PROGRAMS.....			-	223,937
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through the National Association of County and City Health Officials</u>				
Medical Reserve Corps Small Grant Program.....	93.008	MRC 15-0099	-	1,605
<u>Passed through the State Department of Public Health:</u>				
Public Health Emergency Preparedness.....	93.069	MAHB-19	-	155,622
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	INTF2903P01190128223	-	129,336
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	INTF2354M04301822071	-	101,044
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	INTF2354M04160222077	-	153,246
Total Block Grants for Prevention and Treatment of Substance Abuse.....			-	383,626
<u>Passed through the State Department of Executive Office of Elder Affairs</u>				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations.....	93.779	SHINEPROGRAM2014BARN	-	69,088
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS-THROUGH PROGRAMS....			-	609,941
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
<u>Passed through the Massachusetts Service Alliance:</u>				
AmeriCorps.....	94.006	A 19-C-04-6001419	-	310,086
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Massachusetts Emergency Management Agency</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4110BARNC00578	-	272
TOTAL.....			\$ -	\$ 3,242,235

See notes to schedule of expenditures of federal awards.

(Concluded)

Note 1 - Definition of Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Barnstable County under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Barnstable County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Barnstable County.

Note 2 - Significant Accounting Policies

The accounting and reporting policies of Barnstable County are set forth below:

- (a) Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Disaster Grants have been recorded in the year the grant was approved.
- (c) Barnstable County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Barnstable County.
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Barnstable County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Rewards Required By The Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Barnstable County, expresses an unmodified opinion on all major federal award programs.
6. There were no audit findings relative to the major federal award programs for Barnstable County.
7. The program tested as a major grants were the Highway Planning and Construction Cluster and Block Grants for Prevention and Treatment of Substance Abuse.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Barnstable County was determined to be a low-risk auditee.

B. Findings - Financial Statements Audit

None.

C. Finding and Questioned Costs – Major Federal Award Programs

None.

D. Prior Year Audit Findings and Questioned Costs

None.

Barnstable County

Estimated Year End General Fund

General Fund - County Operations Unreserved Fund Balance

<u>Beginning Unreserved Fund Balance</u>	13,660,434																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><u>FY2020 Transfers in</u></td> <td></td> </tr> <tr> <td>Closed from Ins Reserve</td> <td style="text-align: right;">121,305</td> </tr> <tr> <td>Closed from Project Reserve</td> <td style="text-align: right;">5,080</td> </tr> <tr> <td>Closed from Contract Appr</td> <td style="text-align: right;">598,859</td> </tr> <tr> <td>Closed from State Reserve</td> <td style="text-align: right;">142,304</td> </tr> <tr> <td>Total Transfers In</td> <td style="text-align: right;">14,527,983</td> </tr> </table>		<u>FY2020 Transfers in</u>		Closed from Ins Reserve	121,305	Closed from Project Reserve	5,080	Closed from Contract Appr	598,859	Closed from State Reserve	142,304	Total Transfers In	14,527,983						
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Transfer to Police Academy	(50,000)																		
Total Transfers Out	(7,251,934)																		
Subtotal Unreserved Fund Balance	7,276,049																		
FY2020 Estimated Revenues	19,099,696																		
<u>FY2020 Estimated Expenses</u>	<u>(17,773,964)</u>																		
Estimated Close out to Unreserved FB	1,325,732																		
<u>Estimated Unreserve FB Year End FY2020</u>	<u>8,601,781</u>																		

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize the award of a contract to IDEXX Distribution Inc, for Water and Wastewater Testing Products, in the amount of \$13,269.24, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk



COUNTY OF BARNSTABLE

PURCHASING

DEPARTMENT OF FINANCE

SUPERIOR COURT HOUSE

P.O. BOX 427

BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637

Fax: (508) 362-4136

Email:

jennifer.frates@barnstablecounty.org

Jennifer Frates
Chief Procurement Officer

May 29, 2020

MEMORANDUM

TO: County Commissioners

FROM: Jennifer Frates, Chief Procurement Officer

RE: Notice of Bid Award - #7909 Water and Wastewater Testing Products

Barnstable County issued an Invitation for Bid (#7909) for Water and Wastewater Testing Products. In the past these products were purchased by a sole source provider and typically were below the \$50,000 threshold however this year in anticipation of going over the limit we issued the IFB to follow MGL requirements. One bid was received.

Please vote to award the bid to IDEXX Distribution Inc., as the responsive, responsible bidder offering the lowest price of \$13,269.24.

Thank you

230-20-7906
BARNSTABLE COUNTY
LEASE

ARTICLE I: SUMMARY

1.1 Key Terms

DATE OF LEASE: July 1, 2020 to June 30, 2021

LANDLORD: Turtle Rock LLC

LANDLORD'S ADDRESS: 231 Willow Street, Yarmouthport, MA 02675

TENANT: Barnstable County

TENANT'S ADDRESS: 3195 Main Street, Barnstable, MA 02630

USER AGENCY: Cooperative Extension

BUILDING ADDRESS ("Building"): 212 Mid Tech Drive, Yarmouth, MA 02673

TOTAL NET USABLE AREA* OF TENANTS'S SPACE: 5340 sq. ft. (* as described in Section 2.2) of which _____ sq. ft. is OFFICE space, and _____ sq. ft. is STORAGE space.

RESERVED PARKING SPACES: 89. As described in Exhibit A.

INITIAL LEASE TERM: 1 year

INITIAL LEASE TERM RENEWAL OPTIONS: up to 12 months

TERM	TERM DATES	COST PER SQUARE FOOT	MONTHLY PAYMENT	ANNUAL PAYMENT
Year 1	July 1, 2020 - June 30, 2021	\$11.00/sq ft	\$4,895.00	\$58,740.00
Year 2	July 1, 2021 - June 30, 2022	\$11.55/ sq ft	\$5,139.75	\$61,677.00

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Exhibits These are incorporated as part of this Lease:

- Exhibit A: Plan showing the Building, the Lot and the Parking Spaces
- Exhibit B: Legal Description of Property
- Exhibit C: Certificate of Tax and Employment Security Compliance
- Exhibit D: Landlord's Measured Drawing of the Premises
- Exhibit E: Landlord's Beneficial Interest Disclosure Statement
- Exhibit F: Specifications for Premises (from RFP and Lease Proposal)
- Exhibit G: Certificate of Occupancy

ARTICLE II: PREMISES; NET USABLE AREA

2.1 Premises

Landlord does hereby demise and lease unto Tenant those premises (hereinafter called "the Premises") described in Section 1.1 and shown in Exhibit D annexed hereto.

Tenant shall have, as appurtenant to the Premises, the right to use all stairs and halls for access to the Premises; sidewalks; parking facilities as described in Exhibit A; any common entrances, lobbies, toilet facilities, elevators and loading platforms, and also pipes, ducts, conduits, wires, and equipment serving both the Premises and other parts of the Building.

2.2 Net Usable Area

For the purposes of this Lease, the term "Net Usable Area" shall mean that portion of the building to be assigned for the sole and exclusive use of the User Agency. Net Usable Area shall be measured from the predominant inside finish of the permanent outside walls (not from the inside face of the windows) to the interior side of corridors or permanent partitions, and from the center line of partitions to adjacent assigned space. Deductions will not be made for columns and projections necessary to the building or for partitions subdividing the Premises. Under no circumstances shall the Net Usable Area include elevator shafts, vestibules, stair enclosures, building equipment rooms, electrical/mechanical closets, or restrooms. Further it shall not include any corridors, elevator lobbies or other spaces that are outside of the area exclusively controlled and secured by the User Agency. This definition of Net Usable Area shall apply regardless of whether Barnstable County is the sole tenant on the floor or in the building.

ARTICLE III: RENT; DATE OF OCCUPANCY

3.1 Rent Payment

Tenant agrees to pay, and the Landlord to accept, the Rent described in Section 1.1. Monthly installments of Rent shall be payable in arrears, on or within twenty-one (21) days after either (a) the first day of the subsequent month or (b) the submission by Landlord to Tenant of a properly completed invoice for the previous month, whichever date is later, prorated with respect to any fractional month during the Term.

3.2 Date of Occupancy; Commencement of Rent

The obligation of the Tenant to pay rent shall begin on the Date of Occupancy. The Date of Occupancy shall be the earlier of (a) the twenty-first (21st) day after the Premises are available for Tenant's occupancy, or (b) the day the Tenant actually takes possession and begins to use the Premises for the operation of its business. The Premises shall be deemed available for Tenant's occupancy when (i) Landlord has substantially completed all improvements to the Premises as required by Section 4.1 hereof, with only so-called "punchlist items" excepted, and (ii) Tenant has received a copy of the Certificate of Occupancy, and a Certificate of Completion issued by the Project Architect; provided, however, that the Date of Occupancy shall not be deemed to have occurred prior to the Completion Date set forth in Section 4.1 unless Tenant has actually taken possession of the Premises prior to said date. Tenant agrees to execute a letter to the Landlord confirming the Date of Occupancy, once it has occurred.

3.3 Tenant's Entry Prior to Term Without Charge

Tenant may enter the Premises prior to the Date of Occupancy without payment of any additional sums in order to install telephone equipment, furniture, and fixtures, and to otherwise prepare the Premises for occupancy by Tenant. In order to assist the Tenant with its preparation, the Landlord shall make available to the Tenant without charge the services of the Landlord's on-site employees or agents for the purpose of giving advice regarding the structures and facilities of the Building. These services shall be rendered when requested by the Tenant and the person(s) responsible for rendering these services shall be prepared to do so no later than five (5) days following the execution of the Lease and thereafter during the term of the Lease.

ARTICLE IV: IMPROVEMENTS BY LANDLORD

4.1 Improvement Work; Construction Schedule

ARTICLE V: LANDLORD'S COVENANTS

5.1 Ownership and Title

The Landlord warrants and represents that it is the owner of the Building in which the Premises are located.

5.2 Delivery of Premises; Compliance with Statute

The Landlord warrants that it shall deliver the Premises to Tenant in good, clean and rentable condition, and that the construction of the Premises and the Building and the use of the Premises for the purposes described herein shall be in full compliance with all applicable overleases, laws, ordinances, codes, and regulations, including those pertaining to handicapped accessibility, of public authorities and insurance rating bureaus having jurisdiction.

If at any time any public authority or insurance rating bureau having jurisdiction shall complain that the Premises or the Building is not constructed in compliance with any applicable law, ordinance, code, or regulation, and shall request compliance, and if failure to comply shall in any way affect the use of the Premises by the Tenant or affect any other right of the Tenant under this Lease, or impose any obligation upon the Tenant, then Landlord shall, upon receipt of notice of such complaint, cause such repairs, alterations or other work to be done so as to bring about the compliance requested. If, by any reason of such failure of compliance or by reason of such repairs, alterations or other work done by Landlord, Tenant shall be deprived of the use or quiet enjoyment of the whole or any part of the Premises, the rent shall be abated on a per diem basis in proportion to the deprivation.

5.3 Quiet Enjoyment

The Landlord hereby warrants and covenants that Tenant shall have peaceful and quiet use and possession of the Premises without hindrance or interruption on the part of the Landlord, or by any other person(s) for whose actions the Landlord is legally responsible, or by any person claiming by, through or under Landlord, except as herein provided.

The Landlord or its agents may, at reasonable times and without interfering with Tenant's business operations, enter the Premises to make repairs or to view the Premises. Landlord shall give Tenant a minimum of twenty-four (24) hours notice for such visits, provided however that Landlord may enter the Premises at any hour and without twenty-four (24) hours notice in the case of an emergency affecting the Premises or the Building.

Landlord may enter to show the Premises to prospective tenants only during the last six (6) months of the Term of the Lease, and to prospective purchasers only after a minimum of twenty-four (24) hours notice to Tenant.

5.4 Delivery of Utilities; Maintenance and Repairs; Other Services

Landlord, at its own expense, shall provide all services described in Exhibit F, during the hours of operation stated therein.

ARTICLE VI: TENANT'S COVENANTS

6.1 Use of Premises

Tenant shall use the Premises only for proper business purposes. Tenant shall keep the Premises in good order, reasonable wear and tear and damage by fire excepted, and shall not commit or permit Tenant's servants, agents or invitees to commit waste to the Premises.

6.2 Compliance With Applicable Laws and Removal of Liens

Tenant shall comply with all laws, orders and regulations of Federal, State, County, and City authorities and with any Landlord's rules and regulations which may be set forth in this Lease, all of which are applicable to Tenant's use of the Premises. Tenant may defer compliance so long as the validity of any such law, order or regulation shall be contested in good faith by Tenant and by appropriate legal proceedings, if Tenant first gives Landlord appropriate assurance reasonably satisfactory to Landlord, against any loss, cost or expense on account thereof, and provided such contest shall not subject Landlord to criminal penalties or civil sanctions, loss of property or civil liability. Tenant shall not cause or allow any liens of any kind to be filed against the Premises or the Building. If any liens are so filed, then Tenant shall within fifteen (15)

days after receiving written notice of such lien, at its sole cost and expense take whatever action is necessary to commence the satisfaction and discharge of such lien or the release of such lien by bond.

6.3 Assignment and Subleasing

Tenant shall not assign, sublet, underlet, mortgage, pledge or encumber (collectively referred to as "Transfer") this Lease without Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Landlord understands and agrees that the use or occupation of all or part of the Premises by an agency of county government other than the User Agency named in Section 1.1 or the transfer of the Premises from the supervision and jurisdiction of the User Agency named in Section 1.1 to another agency of county government shall not be a transfer requiring Landlord's prior written consent, provided that the Premises continue to be used only for the purposes specified in Section 6.1.

Consent by Landlord, whether express or implied, to any Transfer shall not constitute a waiver of Landlord's right to prohibit any subsequent Transfer; nor shall such consent be deemed a waiver of Landlord's right to terminate this Lease upon any subsequent Transfer.

As used herein, the term "assign" or "assignment" shall be deemed to include, without limitation, any transfer of the Tenant's interest in the Lease by operation of law.

6.4 Installation, Alterations and Additions; Tenant's Property

The Tenant may make structural or non-structural alterations or additions to the Premises, provided however that in the case of structural alterations, Tenant shall first obtain the Landlord's prior written consent thereto, which consent shall not be unreasonably withheld, conditioned or delayed. All such allowed alterations or additions shall be at the Tenant's expense and shall in be quality at least equal to the present construction. Tenant shall not permit any mechanic's liens or similar liens to remain upon the Premises for labor and materials furnished to Tenant in connection with work of any character performed at the direction of the Tenant and shall cause any such lien to be released of record without cost to Landlord.

All alterations and additions made by Tenant shall remain the exclusive property of the Tenant. The Tenant may at any time, at its sole option, remove any such alteration or addition and restore the Premises to the same conditions as prior to such alteration or addition, reasonable wear and tear and damage by fire or other casualty only excepted.

6.5 Self Help; Waiver; Cumulative Remedies

If Landlord shall default in the performance or observance of any obligation, agreement or condition of this Lease, or shall default in the payment of any tax or other charge which shall be a lien upon the Premises or in the payment of any installment of principal or interest upon any mortgage which shall be prior in lien to the lien of this Lease, and if Landlord shall not cure such default within thirty (30) days after written notice from Tenant specifying the default, (or, if the default is of such a nature that it cannot be cured within this thirty-day period, shall not within this period commence to cure such default and thereafter prosecute the curing of such default to completion with due diligence), Tenant may, at its sole option and without waiving or limiting any claim for damages, at any time thereafter cure such default for the account of the Landlord. Any amount paid or any contractual liability incurred by Tenant in so doing shall be deemed paid or incurred for the account of Landlord and Landlord agrees to reimburse Tenant therefore or save Tenant harmless therefrom, provided that Tenant may cure any such default as aforesaid prior to the expiration of the waiting period described above (but after the notice to Landlord) if the curing of such default prior to the expiration of the waiting period is reasonably necessary to protect the Building or the Premises or Tenant's interest therein or to prevent injury or damage to persons or property. If Landlord shall fail to reimburse Tenant upon demand for any amount paid for the account of Landlord hereunder, the amount may be deducted by Tenant from the next or any succeeding payments of Rent due hereunder.

The remedies given tenant hereunder are cumulative and are not intended to be exclusive of any other remedies or means of redress to which it may be lawfully entitled in case of any breach by Landlord of any provisions of this Lease.

6.6 Yield Up at Termination of Lease

Tenant shall at the expiration or other termination of this Lease remove all Tenant's effects from the Premises. Tenant shall deliver the Premises to Landlord in the condition in which Tenant is required to maintain the same as set forth in this Lease, reasonable wear and tear excepted and fire and other casualty excepted.

ARTICLE VII: CASUALTY; EMINENT DOMAIN**7.1 Casualty Loss; Taking by Eminent Domain**

If a substantial part of the Building shall be destroyed or damaged by fire or other casualty and the Landlord does not intend to restore the Building substantially to its former use and dimensions, or if a substantial part of the Building shall be taken for any public or quasi-public use under governmental law or by right of eminent domain and the taking would materially interfere with the use of the Building or Premises for the purposes for which it is then being used, then this Lease shall terminate at the election of Landlord (which election may be made notwithstanding that Landlord's entire interest may have been divested). Tenant may also elect to terminate this Lease if a partial taking by eminent domain or otherwise renders the Premises unfit or insufficient for Tenant's use or if a taking or casualty shall be so extensive that restoration or repair cannot, in Tenant's reasonable estimation, be effected within sixty (60) days from the date of such taking or casualty, or if the Landlord, having commenced such repair and restoration, does not complete the work within such time period. Landlord will notify Tenant of Landlord's decision to terminate this Lease or to restore the Premises within thirty (30) days after the occurrence or any event giving rise to Landlord's right to terminate or restore, and Tenant will notify Landlord of Tenant's election to terminate this Lease within thirty (30) days after the event giving rise to its right to terminate. Any such termination shall be effective thirty (30) days after the date of notice thereof.

If any part of the Building is damaged by fire or other casualty or is taken by a public authority and this Lease is not terminated by Landlord or Tenant as provided above, Landlord shall proceed with reasonable diligence to repair and restore the Premises and the Building, or what remains thereof in the case of a partial taking, to their condition prior to such damage, destruction, or taking.

If any destruction, damage or taking renders any part of the Premises unfit for use and occupation, prevents normal access to the Premises, or interferes with the supply of normal Building services to the Premises, a just proportion of the rent (and any additional rent), according to the nature and extent of the injury, shall be abated until the Premises (or, in the case that a partial taking, what remains thereof) shall have been put in proper condition for use and occupation and normal access and building services have been restored. Tenant shall receive a permanent abatement of rent (and additional rent) to the extent that any portion of the Premises cannot be so used and occupied for the balance of the term of this Lease.

Landlord reserves all rights to damages to the Premises and Building by reason of anything lawfully done in pursuance of any public or other authority, and by way of confirmation Tenant grants to Landlord all of Tenant's rights to such damages and covenants to execute and deliver such further instruments of assignment thereof as Landlord may from time to time request, provided however, that Tenant reserves for itself any award specifically reimbursing Tenant for moving or relocation expenses and any other award the payment of which does not diminish the amounts otherwise payable to the Landlord. Tenant shall further be entitled to share in the award proportionately to the unamortized value of any property of Tenant (including without limitation its leasehold estate) affected by any such taking.

ARTICLE VIII: INDEMNIFICATION AND INSURANCE**8.1 Indemnification of Tenant by Landlord**

The Landlord agrees to save the Tenant harmless from and to indemnify the Tenant against any and all injury, loss, claim, or damage to any person or property while on or within the common areas of the building and not occasioned by the negligence of Tenant, its agents or employees, and from and against all injury, loss, claim, or damage to any person or property on or within the Premises caused by any act, omission or negligence of the Landlord or Landlord's employees, agents, contractors or servants. This indemnity and hold harmless agreement shall include indemnity against all costs, expenses, and liabilities incurred in connection with any such injury, loss or damage or any such claim, or any proceeding brought thereon or in defense thereof.

8.2 Insurance Coverage to be Maintained by Landlord

At all times subsequent to the Occupancy Date and during the full term of this Lease, Landlord shall at its sole cost and expense maintain with respect to the Building, Premises and appurtenant areas comprehensive public liability insurance with a so-called broad form endorsement. Such insurance shall name Landlord and Tenant as insured, and shall have a combined single limit of not less than \$1,000,000 for bodily injury and for property damage, and an annual aggregate limit of not less than \$3,000,000. Landlord shall also maintain hazard insurance upon the Building insuring against loss or damage by fire and other risks which are customarily comprehended by the term "extended coverage" in endorsements to

fire insurance policies in an amount equal to not less than eighty percent (80%) of the replacement cost of the Building above footings and foundations. All such insurance policies shall be issued by companies authorized to do business in Massachusetts. In the event the Tenant exercises its option to renew this agreement, Tenant shall review its needs, and taking current needs and inflation into consideration, may require an adjustment in the limits outlined above.

The Landlord shall deposit with the Tenant Certificates of Insurance that it is required to maintain under this Lease, at or prior to the Date of Occupancy, and thereafter, within ten (10) days of any renewal date therefor, in each case providing that the policies may not be changed or cancelled without at least twenty (20) days prior written notice to the Tenant.

8.3 Tenant's Self-Insurance

Landlord and Tenant acknowledge and agree that Tenant is self-insured and that Tenant is not required by this Agreement to procure or maintain insurance of any kind for payment of damages to the Landlord or any other party. All issues regarding insurance and Tenant's liability for damages shall be governed by the provisions of M.G.L. Chapter 258.

Tenant covenants and agrees that Tenant will not do or permit anything to be done in or upon the Premises, or bring in anything or keep anything therein, which shall increase the rate of insurance on the Premises or the Building above the standard rate applicable to the Premises hereby occupied for the use to which Tenant has agreed to devote the Premises, or which shall void such insurance. Tenant further agrees that, in the event Tenant shall do any of the foregoing, Tenant shall promptly pay to Landlord, on demand, any such increase resulting therefrom, which shall be due and payable as additional rent hereunder or Tenant shall cease activities which cause the voiding of the insurance as the case may be.

ARTICLE IX: DEFAULT

9.1 Event of Default by Tenant

If Tenant fails to pay the Rent as required hereunder and does not cure such failure within ten (10) days after written notice from Landlord, then it shall be an event of default by Tenant. If Tenant fails to fulfill any other covenant or obligation under this Lease and does not cure such failure within thirty (30) days after receiving written notice from Landlord specifying such failure (or, for those failures of obligation or covenant which are incapable of being cured within such thirty (30) day period, if Tenant has failed to commence such cure and thereafter diligently pursued such cure to completion) then, in any such event, it shall be an event of default by Tenant.

9.2 Remedies of Landlord

In the event of a default by Tenant, except as defined in Section 10.10, Landlord shall have the right to terminate this Lease, upon sixty (60) days written notice to Tenant. Tenant shall have the right to cure any nonpayment of rent default within this sixty (60) day period. If Tenant fails to cure such default, Tenant shall be required to comply with the provisions of Section 6.6 upon and after such termination date.

Upon termination of this Lease pursuant to this Section 9.2, Tenant shall pay to Landlord the Rent payable by Tenant to Landlord up to the time of such termination, and Tenant shall remain liable for any breach of covenant precedent to that date of termination. In addition, Tenant shall be liable to pay Landlord as damages the aggregate of the Rent remaining in the term for the period commencing with the date of termination and ending on the original Termination Date of the Lease as set forth in Section 1.1, except in the case of nonpayment due to any fault on the part of the Landlord. The Landlord shall be required to take all reasonable action to mitigate such damages including making reasonable efforts to relet the Premises. Without limiting the foregoing, in the event Landlord shall relet the Premises during such time period, Landlord shall credit Tenant with the "net rents" received by Landlord from such reletting, in the manner described herein. "Net rents" shall be determined by first deducting from the gross rents, as and when received by Landlord from such reletting, the reasonable expenses incurred or paid by Landlord in terminating this Lease, but not including the expenses of reletting, it being understood that any such reletting may be for a period equal to, or shorter or longer than the remaining term of this Lease. In no event shall Tenant be entitled to receive any excess of such net rents over the sums payable by Tenant to Landlord hereunder.

9.3 Event of Default by Landlord

In the event Landlord breaches any of Landlord's covenants, agreements, conditions, or warranties in this Lease, which breach remains uncured after thirty (30) days written notice from Tenant specifying such breach (or, for those failures of obligation or covenant which are incapable of being cured within such thirty (30) day period, if Landlord has failed to commence such cure and thereafter diligently pursued such cure to completion) it shall be an event of default by Landlord.

9.4 Remedies of Tenant

In the event of a default by Landlord, Tenant shall have, in addition to the remedies described in Section 6.5 above, the right to terminate this Lease, upon not less than sixty (60) days written notice to Landlord.

ARTICLE X: MISCELLANEOUS

10.1 Changes in Lease

None of the covenants, agreements, provisions, terms and conditions of this Lease shall in any manner be changed, altered, waived or abandoned except by a written instrument signed, sealed and mutually agreed upon by all the parties hereto, and approved as required by law. Such instruments shall not be void for want of consideration.

Tenant may request Landlord to extend the term of this Lease for the same rent and on the same terms and conditions provided in the Lease by giving at least thirty (30) days prior written notice thereof to Landlord, no sooner than six (6) months prior to the expiration date of the Lease. In the event Landlord agrees to such extension, the parties shall execute an amendment to this Lease which shall extend the term of the Lease upon the same terms and conditions herein.

10.2 Additional Space; Additional Services

If the Tenant requires additional space during the term of this Lease, the Landlord may furnish such space as is required by the Tenant, if available in the Building, provided that the rental price per square foot of the additional space shall not exceed the price per square foot for the Premises. The additional space shall be subject to all of the provisions hereof. The term of Lease of such additional space shall be concurrent with the balance of the period covered by this Lease provided that such space shall not be added until this Lease is amended in writing and approved as required by law. The Landlord shall also, during the remaining term of the Lease as amended, perform all maintenance and repair work specified herein.

No improvements to the Premises, or to any additional space, beyond the work described in the working drawings approved pursuant to Section 4.1 may be undertaken by Landlord before or during the Term of this Lease, unless and until this Lease is amended in writing and approved as required by law.

10.3 Holding Over

If Tenant or anyone claiming under Tenant shall remain in possession of the Premises or any part thereof after the expiration of the term hereof, without any agreement in writing between Landlord and Tenant with respect thereto, prior to acceptance of rent by Landlord, the person remaining in possession shall be deemed a tenant at sufferance. After acceptance of rent by Landlord the person remaining in possession shall be deemed a tenant from month-to-month, subject to the provisions of this Lease insofar as the same may be made applicable tenant from month-to-month, subject to the provisions of this Lease insofar as the same may be made applicable to a tenant from month-to-month.

10.4 Subordination

Tenant agrees that upon request of Landlord in writing Tenant will subordinate this Lease and the lien thereof to the lien of any future mortgage or mortgages upon the Premises held by a bank, insurance company or other financial institution, provided that the holder of such mortgage or mortgages shall enter a recordable agreement with Tenant that in the event of foreclosure or other action taken under the mortgage by the holder or any assignee or successor in interest, this Lease and the rights of Tenant hereunder shall continue in full force and effect and shall not be terminated and Tenant's rights hereunder shall not be disturbed except in accordance with the provisions of this Lease. Tenant agrees that it will, upon the request of Landlord, execute, acknowledge and deliver any and all instruments necessary or desirable to give effect to or notice of such subordination. The word "mortgage" as used herein includes mortgages, deeds of trust and all similar instruments, and all modifications, extensions, renewals and replacements thereof.

10.5 Severability

If any provision of this Lease is declared to be illegal, unenforceable, or void, then both parties shall be relieved of all obligations under that provision provided, however, that the remainder of the Lease shall be enforced to the fullest extent permitted by law.

10.6 Force Majeure

In any case where either party hereto is required to do any Act, delays caused by or resulting from war, fire, flood or other casualty, unusual regulations, unusually severe weather, or other causes beyond such party's reasonable control (such as in the case of Tenant, any delay in the payment of Rent caused by a department, executive or legislative branch of County government) shall not be counted in determining the time during which such Act shall be completed, whether such time be designated by a fixed date, a fixed time or "a reasonable time," and such time shall be deemed to be extended by the period of the delay.

10.7 Binding Agreement; Covenants and Agreements; Governing Law; Personal Liability

This Lease shall bind and inure to the benefit of the parties hereto and their respective representatives, successors and assigns. All covenants, agreements, terms and conditions of this Lease shall be constructed as covenants running with the land. This Lease contains the entire agreement of the parties and may not be changed or modified except by a written instrument in accordance with the provisions herein. This Lease shall be governed by the laws of the Commonwealth of Massachusetts. The provisions of those laws shall not be deemed waived by any provision of this Lease.

The failure of either party to seek redress for violation or to insist upon the strict performance of any covenant or condition of this Lease shall not prevent a subsequent act, which would have originally constituted a violation, from having all the force and effect of a violation. No provision of this Lease shall be deemed to have been waived by either party unless such waiver to be in writing and signed by the party to be bound thereby.

No mention in this Lease of any specific right or remedy shall preclude Landlord or Tenant from exercising any other right, or from having any other remedy, or from maintaining any action to which it may otherwise be entitled either in law or in equity.

No official, employee or consultant of Barnstable County shall be personally liable to the Landlord or any partner thereof, or any successor in interest or person claiming through or under the Landlord or any such partner, in the event of any default or breach, or for or on account for any amount which may be or become due, or on any claim, cause or obligation whatsoever under the terms of this Lease or any amendment or extension entered into pursuant hereto.

10.8 Tenant's Estoppel

Upon request and with twenty-one (21) days prior written notice from Landlord or Landlord's mortgagee, Tenant shall execute, acknowledge and deliver a written statement certifying that this Lease is in full force and effect subject only to such modifications as may be set out; and that Tenant is in possession of the Premises and is paying rent as provided in this Lease; and that there are no uncured defaults on the part of Landlord, or specifying such defaults if they are claimed. Any such statement may be relied upon by any prospective transferee or mortgagee of all or any portion of the Building, or any assignee of any such persons. If Tenant fails to deliver such statement in a timely manner, Tenant shall be deemed to have acknowledged that this Lease is in full force and effect, without modification except as may be represented by Landlord, and that there are no uncured defaults in Landlord's performance.

10.9 Notice

Any notice from Landlord to Tenant relating to the Premises or to the occupancy thereof shall in writing and shall be deemed duly served when mailed by registered or certified mail, postage prepaid, addressed to Barnstable County at the Superior Court House, Barnstable, MA 02630 with a copy to the User Agency at the Premises, or at such other addresses as Tenant may from time to time designate by notice to Landlord.

Any notice from Tenant relating to the Premises or to the occupancy thereof shall be in writing and shall be deemed duly served when mailed by registered or certified mail, postage prepaid, addressed to Landlord at Landlord's address, set forth in Section 1.1., or at such other address as Landlord may from time to time designate by notice to Tenant.

10.10 Fiscal Year Appropriation

Appropriations for expenditures by agencies of Barnstable County, and authorizations to spend for particular purposes, are made on a fiscal year basis. The fiscal year of the County is the twelve-month period ending June 30 of each year. The obligations of the Tenant under this Lease, or under any amendment to or extension of this Lease, for any fiscal year, are subject to the appropriation of funds to the User Agency sufficient to discharge the Tenant's obligations under this lease which accrue in that fiscal year, and an authorization to spend such funds for the purposes of this Lease. Prior to the commencement of each fiscal year during the term of this lease, the User Agency shall use its best efforts to secure an appropriation and authorization to spend funds in an amount sufficient to discharge Tenant's obligations under this lease which accrue in that fiscal year.

If, for any fiscal year during the term of this Lease, funds for the discharge of the Tenant's obligation under this Lease are not appropriated and authorized, or funds so appropriated and authorized are insufficient for that purpose, then this Lease shall terminate without further recourse to either party provided, however, that Tenant shall pay all rent due to Landlord for the period prior to its surrender of the Premises. Tenant hereby acknowledges and confirms that the County has appropriated funds to cover the costs of this Lease during the current fiscal year.

10.11 Notice of Lease

Upon request of Tenant, Landlord shall execute and deliver to Tenant a recordable notice of this Lease.

10.12 Exhibits and Riders

The Exhibits and Riders attached hereto are made a part of this Lease for all purposes.

In Witness Whereof, the Barnstable County Commissioners, have executed this lease on 6/14/2020

BARNSTABLE COUNTY COMMISSIONERS:

Turtle Rock LLC

DocuSigned by:

Ronald Bergstrom

B47187903E8A4F6...

DocuSigned by:

Jeffrey Bilezikian

4761EED4FF34493...

6/14/2020

date

6/11/2020

date

ATTACHMENT A:
Lease Requirements/ Specifications

Preferred Location

Barnstable or Yarmouth, 5-10 miles from the Barnstable County Complex located at 3195 Main Street, Barnstable.

Lease Requirements

Space Requirements:

- ✓ • 5,000 sq. ft. general purpose office space, ADA accessible
- ✓ • Space that will accommodate up to twenty-five (25) permanent staff, including one (1) managerial office and twenty-four (24) workstations.
- ✓ • Private meeting room accommodating six persons, one (1) conference room accommodating up to 30-40 individuals.
- ✓ • On site file and supply storage space.
- ✓ • Climate controlled
- ✓ • Multipurpose work area to accommodate mail center, supplies and a large printer and allow for project production to include printing, cutting, sorting, stapling, assembling, etc.
- ✓ • Parking should be sufficient to provide sixty (60) or more cars remaining on premises for extended hours during the workday. Minimum of three to four Handicap parking spots to abut building.
- ✓ • Kitchen to include sink(s) and countertop prep area as well as room for seating 4-6 people
- ✓ • 3 bathrooms (1-2 ADA compliant)
- ✓ • Minimum of two entrances
- ✓ • Reception area
- ✓ • Generator
- ✓ • Ability to house a dumpster(s) & possible mobile storage unit on site in parking lot
- ✓ • Alarm system

Operating Expenses:

- ✓ • Landlord shall be responsible maintaining exterior of the building and parking area.
- ✓ • Interior maintenance done by tenant.

Hours of Service:

- ✓ • Tenant shall have access to the space seven days per week, after hours and weekends. The normal workday Monday through Friday is 7 a.m. to 5 p.m. Exterior building services provided by the Leaser shall be regulated to provide for appropriate building conditions between such times to include weekends.

Telecommunications Service (Connectivity):

- ✓ • The facility will need to have access to internet service and facilitate desktop computers.

PROPERTY MEETS ALL REQUIREMENTS

ATTACHMENT B**Bid Response Form**

The undersigned PROPOSER proposes and agrees that the proposal is based upon the items described in the Request for Proposal documents and that the requirements have been read and understood by the proposer.

Proposer acknowledges addenda numbered 1 - DATED 4/30/20

Building Name (if any): N/A

Building Owner: TURTLE ROCK LLC

Current Tenant CAPE COD 5 BANK ADMINISTRATIVE OFFICES

Address of Proposed Property: 212 MID TECH DRIVE, YARMOUTH MA

Summary of Proposed Rent:

Monthly Rent Payment in first term	\$ <u>4,895.00</u>
Annual Rent Payment in first term	\$ <u>58,740.00</u> (11.00/SF)
Monthly Rent Payment in optional extension INCREASE OF 5%	\$ <u>5,139.75</u>
Annual Rent Payment in optional extension	\$ <u>61,677.00</u> (11.55/SF)

Please describe what utilities and/or services are included in the Monthly Rent cost:

WATER	GENERATOR MAINTENANCE
LANDSLAPING	FIRE PROTECTION MAINTENANCE
SNOW REMOVAL	HVAC MAINTENANCE
R.E. TAXES	SEPTIC SYSTEM MAINTENANCE

NOT INCLUDED: ALARM SYSTEM MONITORING, TRASH REMOVAL (DUMPSTER), RECYCLING
GAS/ELECTRIC: TENANT TO PAY 50% OF MONTHLY COSTS NOT TO EXCEED \$5,000/ANNUALLY

Utilities Estimated Monthly Cost if it is not included in Monthly Rent \$ APPROX \$450 * MAXIMUM EXCLUDING DUMPSTER

Proposer must attach a breakdown of dumpster charges, heat, air conditioning, electricity, sewer, water and any other fees or charges.

Net Usable Area: 5340 S.F. Lease Term: 2 years (as defined in RFP)

Estimate distance from the Proposed Building to the Barnstable County Complex: 5.3 MILES

Number of Available Parking Spaces: 89 including 4 Handicapped Spaces

* DUMPSTER SIZE AND FREQUENCY OF DUMPING NEEDS TO BE DETERMINED PRIOR TO ESTIMATING COSTS.

Does the Proposed Building comply with all current building codes including the Americans with Disabilities Act? PARTIALLY, THERE IS NO ELEVATOR, BUT TENANT WILL BE OCCUPYING 1ST FLOOR.
 Yes No

Building Size: Gross SF 10,680 Usable SF APPROX. 5000 SF.

Year of Construction: 1996 Year of Latest Renovation (if applicable): 2016 & 2018

Number of Floors in Building: 2

Number of Elevators (if applicable): Passenger N/A Freight N/A

Type of Heating System: FORCED HOT AIR Fuel Type: GAS

Type of Air Conditioning: CENTRAL / NATURAL GAS

Type of Wiring for Voice: SEE BELOW # Jacks: _____

Type of Wiring for Data: SEE BELOW # Jacks: _____

Available Electrical Outlets: CAT-5 JACKS LOCATIONS SPECIFIED ON ATTACHED PLAN Δ
OUTLET LOCATIONS SPECIFIED ON ATTACHED PLAN Φ

Describe any special features of the Building, such as lobby, lunch area, etc.

LENORE SOUND MASKING SYSTEM IN PLACE.
LARGE KITCHEN/EMPLOYEE BREAK ROOM
OUTDOOR AREA IN BACK WITH PICNIC TABLE
100 KW DIESEL POWERED GENERATOR
PRIVATE SEPTIC SYSTEM

Single Tenant Multi-Tenant

If multi-tenant building, estimate percentage allocation of existing tenants: N/A

Office _____ R&D _____ Retail _____ Warehouse _____

Residential _____ Vacant _____ Other(specify) _____

Name of Proposer: TURTLE ROCK LLC

Contact (if different): _____

Eligible Proposer as (check one):

Owner Broker Agent Other (specify) _____

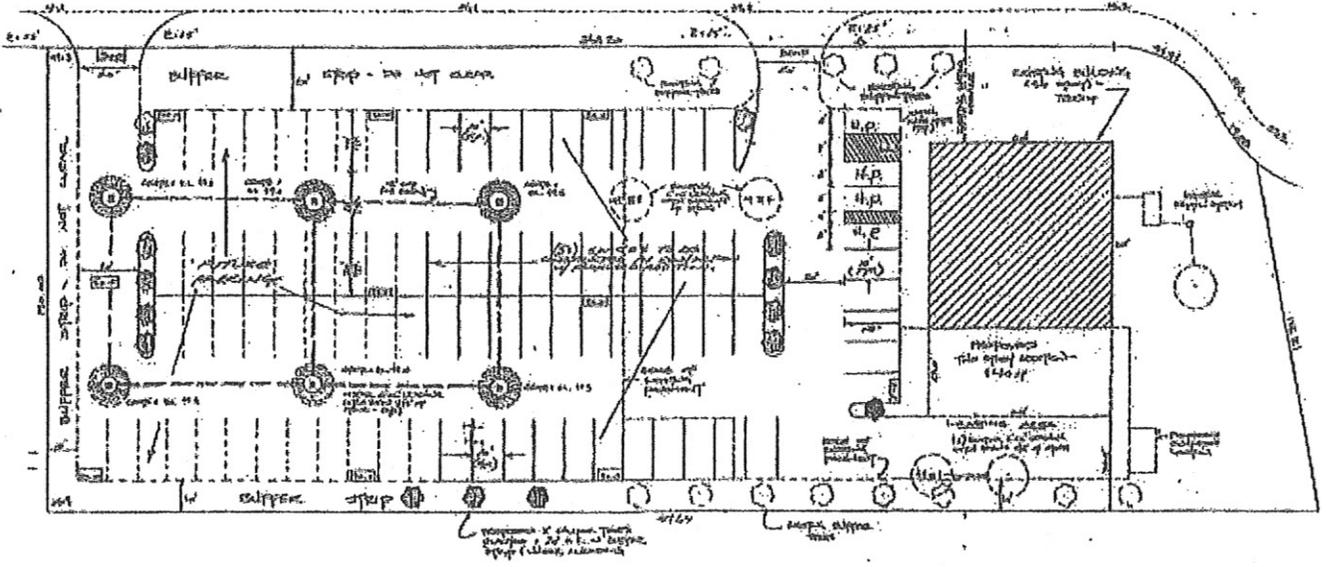
Signed:  Print Name: JEFFREY BILEZIKIAN

Proposer's Address: 231 WILLOW STREET, YARMOUTHPORT, MA 02673

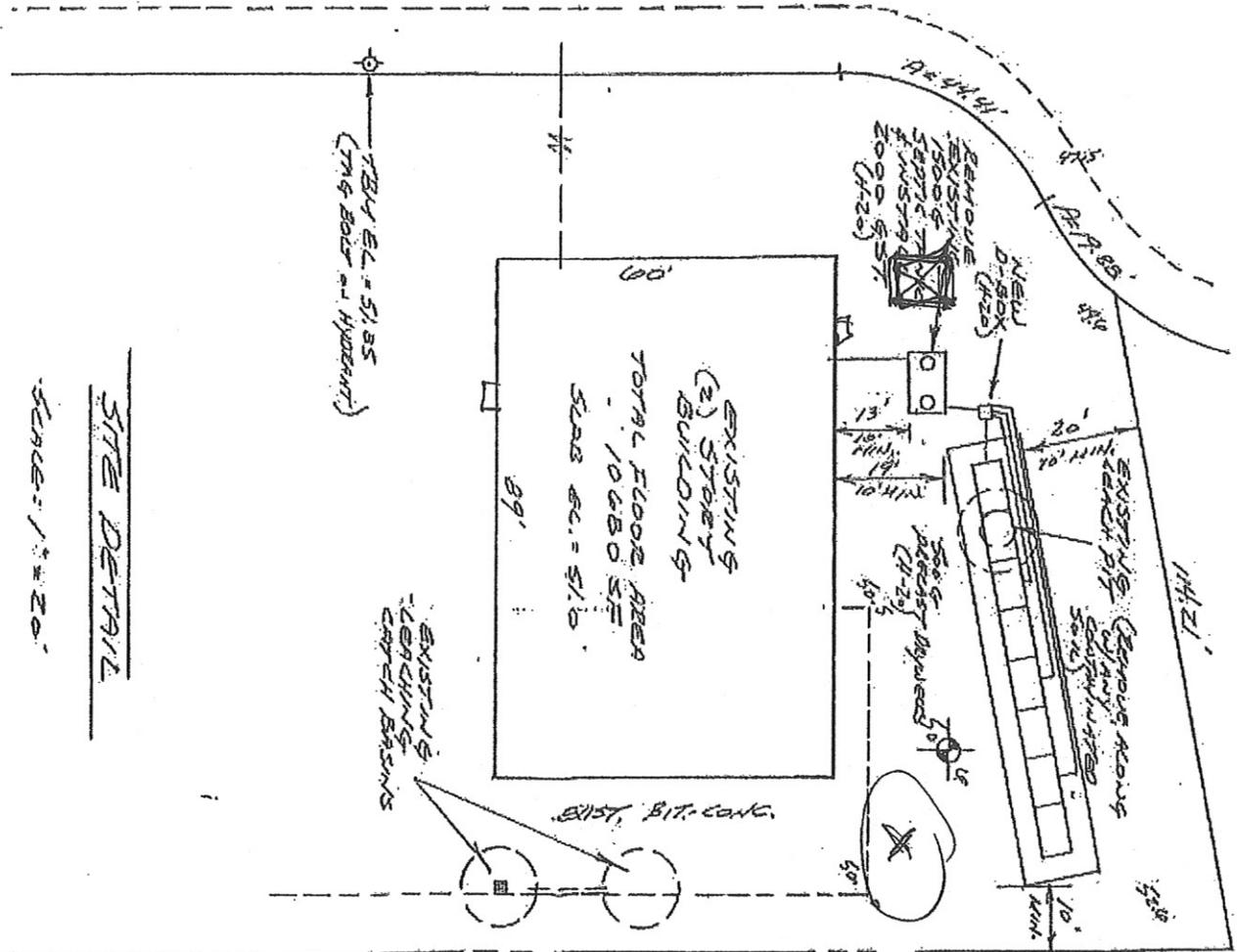
Phone: (508) 375-0005 Fax: (508) 375-0303

Email: jbilezikian@turtlerockllc.com Date: 5/1/20

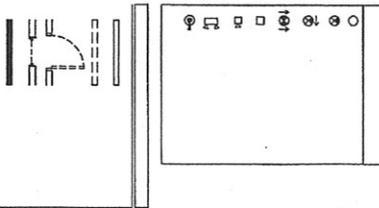
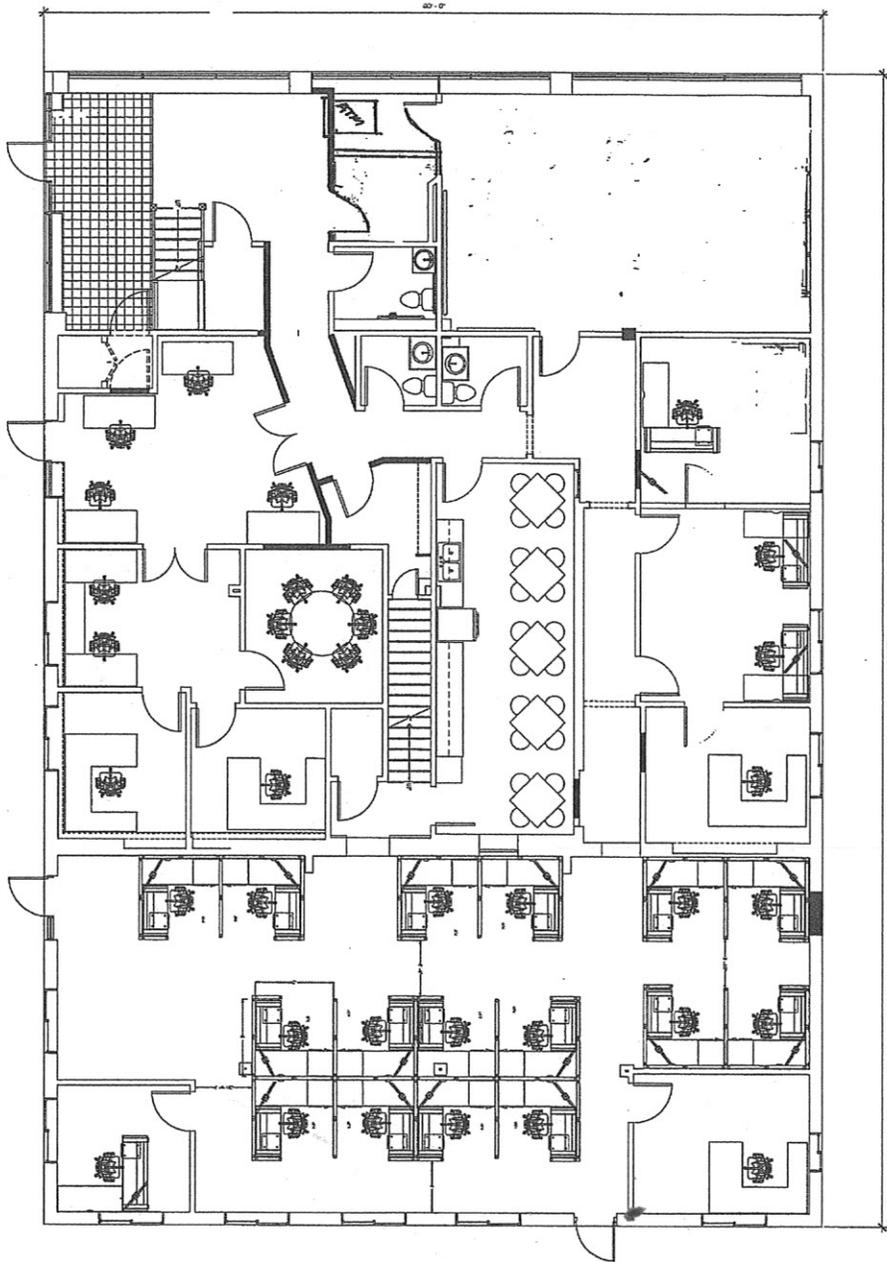
MID - TECH DRIVE



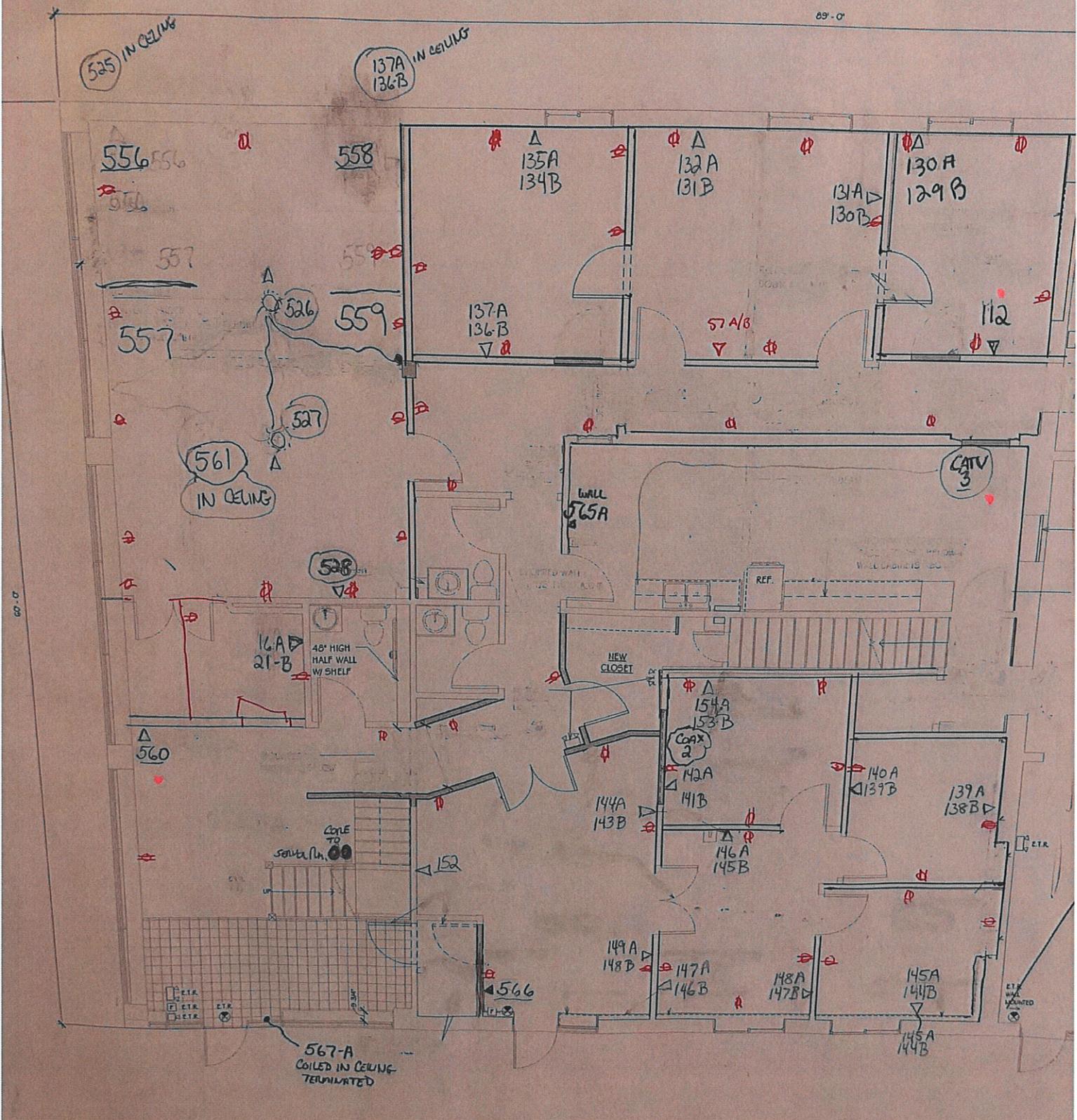
MID TECH DRIVE



① DEMO / PROPOSED FIRST FLOOR
1/4"



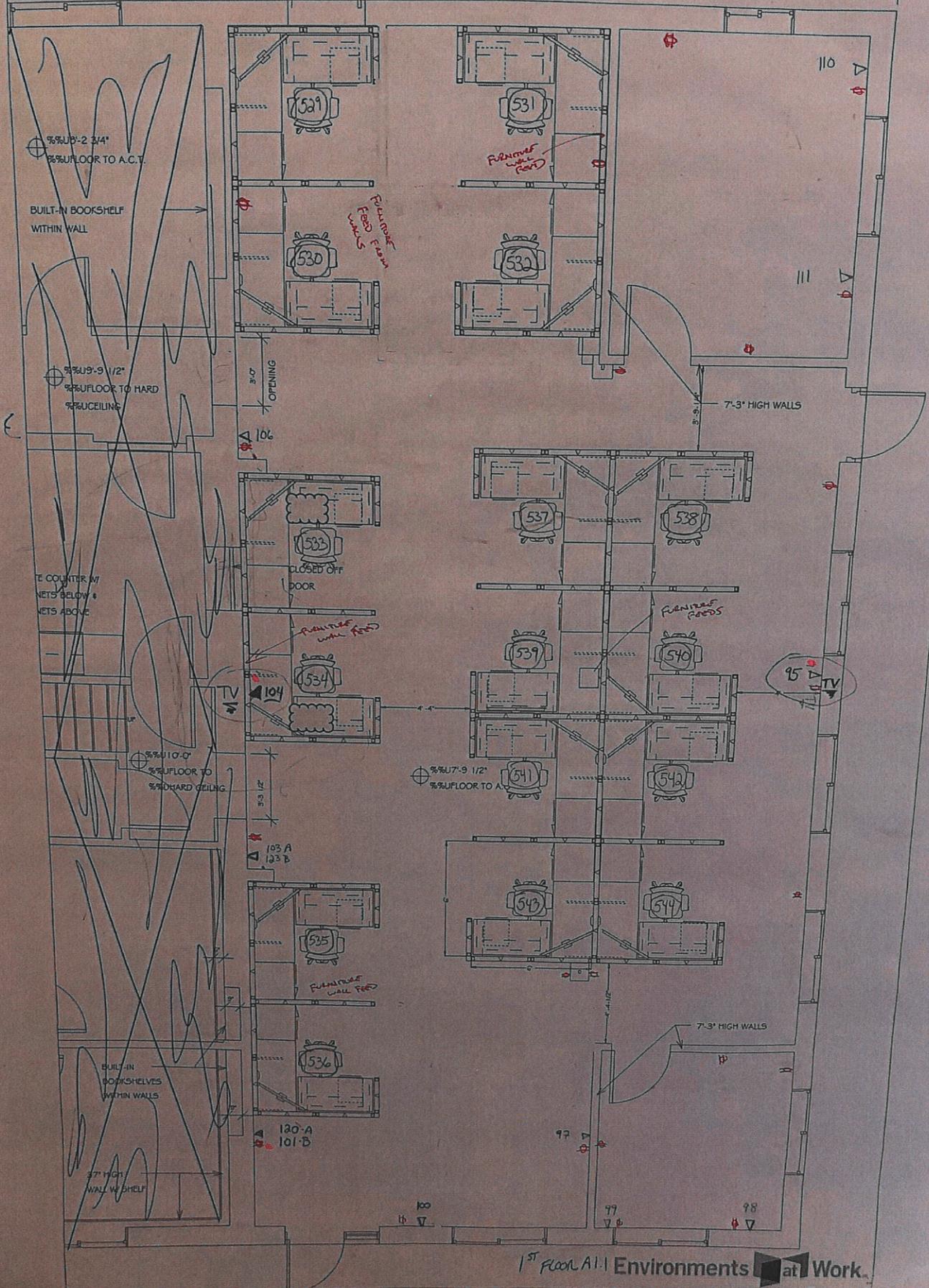
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	CCAPE COD FIVE MID TECH DRIVE OFFICES DRIVE YARMOUTH, MA	
TITLE DEMO/ PROPOSED FIRST FLOOR PLAN 1/4" = 1'-0"	ISSUED: 01.24.2006 REVISIONS:	DRAWING NO.: A1.1
DESIGNER: HC	PROJECT #: HC	DRAWING NO.: A1.1



1 DEMO / PROPOSED FIRST FLOOR PLAN
1/4" = 1'-0"

Fin
A
NEX

DOOR TO BE REMOVED













COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize the execution of a contract with Turtle Rock LLC, in the amount of \$58,740.00, to lease five-thousand (5,000) square feet of space for the Barnstable County Cape Cod Cooperative Extension, for a period from July 1, 2020 through June 30, 2021, with the option of one additional year with a five (5) percent increase in rent, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk



Certificate Of Completion

Envelope Id: 82281894075A485AA2DAA6C624EFB386	Status: Completed
Subject: Please DocuSign: 230-20-7906_Turtle Rock LLC_FCD.pdf	
Source Envelope:	
Document Pages: 24	Signatures: 2
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Jennifer Frates
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	3195 Main Street
	Barnstable, MA 02630
	jennifer.frates@barnstablecounty.org
	IP Address: 66.31.243.147

Record Tracking

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Storage Appliance Status: Connected	Pool: Barnstable County	Location: DocuSign

Signer Events

Jeffrey Bilezikian
JBilezikian@turtlerockllc.com
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

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Signature Adoption: Pre-selected Style
Using IP Address: 75.144.140.161

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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Ronald Bergstrom
rbergstrom@barnstablecounty.org
Security Level: Email, Account Authentication (None)

DocuSigned by:

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Signature Adoption: Pre-selected Style
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Electronic Record and Signature Disclosure:
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In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Owen Fletcher
owen.fletcher@barnstablecounty.org
Barnstable County
Security Level: Email, Account Authentication (None)

COPIED

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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Carbon Copy Events	Status	Timestamp
Mike Maguire mmaguire@barnstablecounty.org Barnstable County Security Level: Email, Account Authentication (None)	COPIED	Sent: 6/14/2020 6:16:17 PM Viewed: 6/15/2020 2:50:48 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Signing Complete	Security Checked	6/14/2020 6:16:17 PM
Completed	Security Checked	6/14/2020 6:16:17 PM

Payment Events	Status	Timestamps
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Contract #BC-19-7880

Attachment C – Amendment 1

This amendment number 1 (“the Amendment”) made this 3rd day of June 2020 by Barnstable County (the “County”) and United Elevator Company, Inc. (the “Contractor”) (collectively the “Parties”) amends the Contract for Services made and entered into by the Parties on May 20, 2019 (the “Contract”).

Whereas, the parties wish to exercise an option to renew the contract for an additional year and;

Whereas, Section 7 of the Contract, entitled “Changes,” allows for the Parties upon mutual agreement to amend the Contract by executing a written amendment.

Now Therefore, in consideration of the mutual promises and covenants contained herein and in the Contract, and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties, intending to be legally bound, agree as follows:

1. Extend contract end date to June 30, 2021.

All remaining terms and conditions shall continue in full force and effect.

In Witness Whereof, the Parties have caused this Amendment to be executed by their respective duly authorized officers as of the date first written above.

FOR THE COUNTY:

BARNSTABLE COUNTY COMMISSIONERS:

DocuSigned by:

Ronald Bergstrom

B47187903E8A4F6...
Ronald Bergstrom, Chairman

FOR THE CONTRACTOR:

DocuSigned by:

Christine Cinquegrano

F074208BD3CB49A...

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize tthe renewal of a contract with United Elevator Co., executed May 20, 2019, for Elevator Maintenance and Repair, for a period from July 1, 2019 through June 30, 2020, with the option to renew for one (1) additional year, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk



Certificate Of Completion

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Certificate Pages: 2	Initials: 0
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Envelopeld Stamping: Enabled	Jennifer Frates
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	3195 Main Street
	Barnstable, MA 02630
	jennifer.frates@barnstablecounty.org
	IP Address: 66.31.243.147

Record Tracking

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Storage Appliance Status: Connected	Pool: Barnstable County	Location: DocuSign

Signer Events

Christine Cinquegrano
Christine@unitedelevatorcorp.com
VP

Security Level: Email, Account Authentication (None)

Signature

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Christine Cinquegrano
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Signed: 6/8/2020 3:19:27 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Ronald Bergstrom
rbergstrom@barnstablecounty.org
Security Level: Email, Account Authentication (None)

DocuSigned by:
Ronald Bergstrom
B47187903E8A4F6...

Signature Adoption: Pre-selected Style
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Viewed: 6/11/2020 1:59:21 PM
Signed: 6/11/2020 1:59:39 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Owen Fletcher
owen.fletcher@barnstablecounty.org
Barnstable County

COPIED

Sent: 6/11/2020 1:59:40 PM

Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	6/11/2020 1:59:40 PM
Signing Complete	Security Checked	6/11/2020 1:59:40 PM
Completed	Security Checked	6/11/2020 1:59:40 PM

Payment Events	Status	Timestamps
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COUNTY OF BARNSTABLE

PURCHASING

DEPARTMENT OF FINANCE

SUPERIOR COURT HOUSE

P.O. BOX 427

BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637

Fax: (508) 362-4136

Email:

jennifer.frates@barnstablecounty.org

Jennifer Frates
Chief Procurement Officer

May 28, 2020

MEMORANDUM

TO: County Commissioners

FROM: Jennifer Frates, Chief Procurement Officer

RE: Contract Renewal - #7880 Elevator Repair & Maintenance

The County issued an Invitation for Bid **#7880 Elevator Repair & Maintenance** for the County towns and political subdivisions. The original term of the contract was from July 1, 2019 through June 30, 2020 with the option to renew for one additional one-year period.

Please vote to renew the contract with United Elevator Company for one additional year under the same terms and conditions of the original bid. The term of the contract will be July 1, 2020 through June 30, 2021.

AGREEMENT BETWEEN

Barnstable County
3295 Main Street
Barnstable, MA 02630

and

United Elevator Company, Inc.
195 Libbey Industrial Parkway
Weymouth, MA 02189

THIS AGREEMENT is made this _____ day of _____ 2019 by and between United Elevator Company, Inc. (hereinafter referred to as Contractor), and Mary Pat Flynn, Ronald Beaty and Ronald Bergstrom as they are the Commissioners of Barnstable County, but without any personal liability.

WITNESSETH, that the Contractor and County for the consideration hereinafter named agree as follows:

WHEREAS: The County Commissioners issued an Invitation for Bids for Elevator Maintenance and Repair for the period of July 1, 2019 through June 30, 2020, with the option to renew for one additional year.

WHEREAS: The bids were bid in compliance with MA General Law Chapter 30B.

WHEREAS: The contractor is the responsive, responsible bidder offering the lowest prices

NOW THEREFORE, the County and the Contractor do mutually agree as follows:

1. Employment of Contractor. The Vendor hereby agrees to perform the services hereinafter set forth in the Scope of Services. Contractor hereby agrees to hold the County harmless from any claims regarding worker's compensation benefits, unemployment compensation benefits, retirement benefits, or any other benefit normally attributable to the status of "employee" and Contractor specifically agrees to pay for all damages incurred by the County or Town, including costs, benefits, and reasonable attorney fees in the event the Contractor files such claim.
2. Scope of Services. The Vendor shall provide Elevator Maintenance and Repair to Barnstable County for the period of July 1, 2019 through June 30, 2020, with the option to renew for one additional year periods as described in the Scope of Services attached as Appendix A.
3. Time of Performance. July 1, 2019 through June 30, 2020, with the option to renew for one additional year.
4. Payment Prices submitted in their bid hereby attached as Appendix B.
5. Termination or Suspension of Contract for Cause. If through any sufficient cause, the Customer or the County shall fail to fulfill or perform its duties and obligations under this Contract, or if either party shall violate or breach any of the provisions of this Contract, either party shall thereupon have the right to terminate or suspend this Contract, by giving written notice to the other party of such termination or suspension and specifying the effective date thereof. Such notice shall be given at least fifteen (15) calendar days before such effective date.
6. Termination for Convenience of County. The County shall have the right to discontinue the work of the Contractor and cancel this contract by written notice to the Contractor of such termination and specifying the effective date of such termination. In the event of such termination or suspension of this Contract, the Contractor shall be entitled to just and equitable compensation for satisfactory work completed, for services performed and for reimbursable expenses

necessarily incurred in the performance of this Contract up to and including the date of termination or suspension.

7. Changes. The County may, from time to time, require changes in the Scope of Services to be performed hereunder. Such changes, including any increase or decrease in the amount of the Customer costs, which are mutually agreed upon by the Town and the Customer, shall be incorporated in written amendments to this Contract.

8. Non-Discrimination in Employment and Affirmative Action. The Customer shall take affirmative action to ensure that qualified applicants and employees are treated without regard to age, race, color, religion, sex, marital status, sexual orientation, national origin, disability, or Vietnam Era Veteran status. The Customer agrees to comply with all applicable Federal and State statutes, rules and regulations prohibiting discrimination in employment including but not limited to: Title VII of the Civil Rights Act of 1964, as amended; Massachusetts General Laws Chapter 1518§(1); the Americans with Disabilities Act of 1990; and all relevant administrative orders and executive orders including Executive Order 246.

9. Subcontracting. None of the services to be provided to the County pursuant to this Contract shall be subcontracted or delegated in whole or in part to any other organization, association, individual, corporation, partnership or other such entity without the prior written approval of the Towns. No subcontract or delegation shall relieve or discharge the Customer from any obligation or liability under this Contract except as specifically set forth in the instrument of approval. If this Contract is funded in whole or in part with federal funds, Contractor further agrees to comply with the provisions of the Office of Management and Budget Circular A-110, as amended, with respect to taking affirmative steps to utilize the services of small and minority firms, women's business enterprises and labor surplus area firms. All subcontracts shall be in writing and shall contain provisions which are functionally identical to, and consistent with, the provisions of this Contract. The County shall have the right to obtain a copy of the subcontract upon request.

10. Interest of Members of County and Others. No officer, member or employee of the County, and no member of its governing body of the locality or localities in which the Project is situated or being carried out who exercises any functions or responsibility in the review or approval of the undertaking or carrying out of the Project, shall participate in any decision relating to this Contract which affects his personal interest or the interest of any corporation, partnership, or association in which he is directly or indirectly financially interested or has any personal or pecuniary interest, direct or indirect, in this Contract or the proceeds thereof.

11. Interest of Contractor. The Contractor covenants that it presently has no interest and shall not acquire any interest directly or indirectly which would conflict in any manner or degree with the performance of its services hereunder.

12. Assignability. The Contractor shall not assign any interest in this Contract and shall not transfer any interest in the same (whether by assignment or novation), without the prior written consent of the Towns or County thereto; provided, however that claims for money due or to become due the Contractor from the Towns under this Contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the County.

13. Recordkeeping, Audit, and Inspection of Records. The Contractor shall maintain books, records, and other compilations of data pertaining to the requirements of the Contract to the extent and in such detail as shall properly substantiate claims for payment under the Contract. All such records shall be kept for a period of seven (7) years or for such longer period as is specified herein. All retention periods start on the first day after final payment under this Contract. If any litigation, claim, negotiation, audit or other action involving the records is commenced prior to the expiration of the applicable retention period, all records shall be retained until completion of the action and resolution of all issues resulting therefrom, or until the end of the applicable retention period, whichever is later. If this contract is funded in whole or in part with state or federal funds, the state or federal grantor agency, the County or any of its duly authorized representatives or designees, shall have the right at reasonable times and upon reasonable notice, to examine and copy, at reasonable expense, the books, records and other compilations of data of the Contractor which pertain to the provisions and requirements of this Contract. Such access shall

include on-site audits, review and copying of records.

14. Findings Confidential. Any reports, information, data, etc., given to or prepared or assembled by the Contractor under this Contract which the Towns requests to be kept as confidential shall not be made available to any individual or organization by the Contractor without the prior written approval of the County or Towns.

15. Publication, Reproduction and Use of Material. No material produced in whole or in part under this Contract shall be subject to copyright in the United States or in any other country. The County and Towns shall have the unrestricted authority to publish, disclose, distribute, and otherwise use, in whole or in part, any reports, data or other materials prepared under this Contract.

16. Political Activity Prohibited. None of the services to be provided by the Contractor shall be used for any partisan political activity or to further the election or defeat of any candidate for public office.

17. Anti-Boycott Warranty. During the term of this Contract, neither the Contractor nor any "affiliated company" as hereafter defined, shall participate in or cooperate with an international boycott, as defined in Section 999 (b) (3) and (4) of the Internal Revenue Code of 1954, as amended by the Tax Reform Act of 1986, or engage in conduct declared to be unlawful by Sections 2 and 3 of Chapter 151E, Massachusetts General Laws. As used herein, an "affiliated company" shall be any business entity of which at least 51% of the ownership interested is directly or indirectly owned by the Contractor or by a person or persons or business entity or entities which directly or indirectly own at least 51% of the ownership interests of the Contractor.

18. Choice of Law. This Contract shall be construed under and governed by the laws of the Commonwealth of Massachusetts. The Contractor and the agents thereof, agree to bring any federal or state legal proceedings arising under this Contract, in which the County or Towns are a party, in a court of competent jurisdiction within the Commonwealth of Massachusetts. This paragraph shall not be construed to limit any rights a party may have to intervene in any action, wherever pending, in which the other is a party. All parties to this contract and covenant agree that any disputes be litigated in the District or Superior courts in Barnstable County.

19. Force Majeure. Neither party shall be liable to the other nor be deemed to be in breach of this Contract for failure or delay in rendering performance arising out of causes factually beyond its control and without its fault or negligence. Such causes may include but are not limited to: acts of God or the public enemy, wars, fires, floods, epidemics, strikes, or unusually severe weather. Dates or times of performance shall be extended to the extent of delays excused by this section, provided that the party whose performance is affected notifies the other promptly of the existence and nature of such delay.

20. Compliance with Laws. The Contractor shall promptly comply with all applicable laws, rules, regulations, ordinances, orders and requirements of the Commonwealth and any state or federal governmental authority relating to the delivery of the services described in this Contract subject to section 18 above. Unless otherwise provided by law, the Contractor shall promptly pay all fines, penalties and damages that may arise out of or are imposed because of the Contractor's failure to comply with the provisions of this section and, shall indemnify the County or Towns against any liability incurred as a result of a violation of this section. If the Contractor receives federal funds pursuant to this Contract, Contractor understands and agrees to comply with all federal requirements including but not limited to audit requirements. Not-for-Profit entities that receive federal funds from the County or Towns must comply with the audit requirements outlined in the Office of Management and Budget OMB Circular A-133.

21. Headings, Interpretation and Severability. The headings used herein are for reference and convenience only and shall not be a factor in the interpretation of the Contract. If any provision of this Contract is declared or found to be illegal, unenforceable, or void, then both parties shall be relieved of all obligations under that provision. The remainder of the Contract shall be enforced to the fullest extent permitted by law.

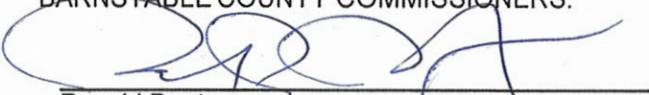
22. Waiver of Liability. The Contractor and the County hereby covenant and agree to waive any and all claims against Barnstable County and release Barnstable County from any liability arising out of the Scope of Services described in the attached "Appendix A".

23. Vendors shall submit invoices within 60 days of completing the work.

IN WITNESS WHEREOF, the County and Contractor have executed this Agreement this _____ day of _____ in the year two thousand and Nineteen.

FOR THE COUNTY:

BARNSTABLE COUNTY COMMISSIONERS:



Ronald Beaty



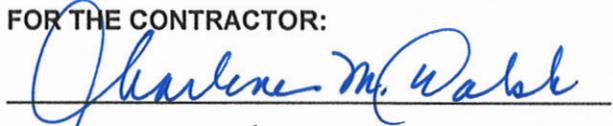
Mary Pat Flynn



Ronald Bergstrom

Date

FOR THE CONTRACTOR:



5/20/19

Date

ATTACHMENT D: BID FORM

A. ELEVATOR INSPECTION AND MAINTENANCE – BID FORM

The undersigned hereby certifies that all wages are paid in accordance with the Prevailing Wage rates for that category of work, and

- that he is able to furnish labor that can work in harmony with all other elements of labor employed or to be employed in the work;
- that all employees at the worksite will have successfully completed a course in construction safety and health approved by the United States Occupational Safety and Health Administration that is at least 10 hours in duration at the time the employee begins work and who shall furnish documentation of successful completion of said course with the first certified payroll report for each employee.

The following prices represent firm prices effective July 1, 2019 through June 30, 2020 with the option to renew for one additional year.

Location	# of Elevators (see attachment A)	Frequency of Maintenance	Cost per elevator per billing cycle for Maintenance	On-Call Hourly Rate	Hourly rate for weekend, holidays, after hours	Material Cost Plus (not to exceed 15%)	Attendance at 5 Year Annual Inspection (Do not include state fee)	Attendance at Annual Inspection (Do not include state fee)
Town of Barnstable	6 passenger	Bi-monthly	125	185	250	5%	800	800
	2 chair lift	Bi-Monthly	100	185	250	5%	800	800
Barnstable County	4 passenger	Monthly	150	185	250	5%	800	800
	2 chair lifts	Monthly	150	185	250	5%	800	800
	1 dumbwaiter	Monthly	150	185	250	5%	800	800
	1 passenger Second District	Monthly Maintenance	150	185	250	5%	800	800
Brewster	3 Passenger	Quarterly	125	185	250	5%	800	800
Falmouth Schools	3 Passenger	Monthly	150	185	250	5%	800	800
	9 Chair lifts	Quarterly	100	185	250	5%	800	800
Harwich	6	Monthly	125	185	250	5%	800	800

Receipt of Addendum Number(s) 1 Dated: 4/18/19 is hereby acknowledged and reflected in the Bid price (s) shown.
 The undersigned proposes to provide services as described in the "Scope of Services" and the entire bid document in accordance with the Bid Specifications, for the Bid price(s) shown.

COMPANY NAME: BBE Corporation; Buckley Elevator SIGNATURE: 

PRINT NAME: Stephen Boarden

ADDRESS: 27 Congress St Ste 205-5 Salem, MA

PHONE#: 978-594-1197 DATE: 4/26/19

FAX: 978-336-0436 EMAIL: info@buckleyelevator.com

ATTACHMENT C - ELEVATOR LOCATIONS

LOCATION	ADDRESS	TYPE OF ELEVATOR	FREQUENCY OF MAINTENANCE AND BILLING
Barnstable - Bryan Lauzon			
Town Hall	367 Main Street, Hyannis	one passenger elevator	bi monthly
School Administration Bldg	230 South Street, Hyannis	one passenger elevator	bi monthly
Police Department	1200 Phinney's Lane, Hyannis	one passenger elevator	bi monthly
Senior Center	825 Falmouth Road, Hyannis	one passenger elevator	bi monthly
Centerville Recreation	524 Main Street, Centerville	chair lift	bi monthly
JFK Museum	397 Main Street	one passenger elevator	bi monthly
Hyannis Youth and Community Center	141 Bassett Lane, Hyannis	one passenger elevator	bi monthly
Barnstable County - Don Reynolds, Facilities Director			
Registry of Deeds Building	3195 Main Street, Barnstable	one passenger/one dumbwaiter	monthly
First District Courthouse	3195 Main Street, Barnstable	one passenger	monthly
Superior Courthouse	3195 Main Street, Barnstable	one passenger	monthly
Health Lab	3195 Main St., Barnstable	lift	monthly
Old Jail	3195 Main St., Barnstable	lift	monthly
Second District Courthouse	237 Rock Harbor Road, Orleans	one passenger	monthly
Innovation Building	3195 Main St, Barnstable	one passenger	monthly
Centerville Public Library	585 Main St., Centerville	2100 lb. capacity	monthly
Harwich - Sean Libby, Facilities Maintenance Manager			
Community Center	100 Oak Street	one passenger elevator	monthly
Town Hall	732 Main Street, Harwich	one passenger elevator	monthly
Police Department	183 Sisson Road, Harwich	one passenger elevator	monthly
Fire Department	175 Sisson Rd, Harwich	one passenger elevator	monthly
Sandwich Schools, Jon Nelson			
Sandwich High School	365 Quaker Meetinghouse Rd, E. Sandwich	two passenger elevators	quarterly
Forestdale School	151 Route 130, Sandwich	one passenger elevator	quarterly
Oak Ridge School	Quaker Meetinghouse Road, E. Sandwich	one passenger elevator	quarterly
Sandwich Wing School	33 Water Street, Sandwich, MA	one passenger elevator	quarterly
Wellfleet, Mark Vincent, DPW Director			
Town Hall	300 Main St., Wellfleet	one passenger elevator	quarterly
Fire Station	10 Lawrence Road, Wellfleet	one passenger elevator	quarterly

ATTACHMENT D: BID FORM

A. ELEVATOR INSPECTION AND MAINTENANCE – BID FORM

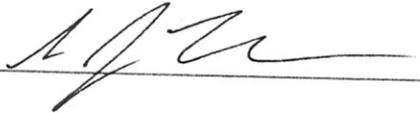
The undersigned hereby certifies that all wages are paid in accordance with the Prevailing Wage rates for that category of work, and

- that he is able to furnish labor that can work in harmony with all other elements of labor employed or to be employed in the work;
- that all employees at the worksite will have successfully completed a course in construction safety and health approved by the United States Occupational Safety and Health Administration that is at least 10 hours in duration at the time the employee begins work and who shall furnish documentation of successful completion of said course with the first certified payroll report for each employee.

The following prices represent firm prices effective July 1, 2019 through June 30, 2020 with the option to renew for one additional year.

Location	# of Elevators (see attachment A)	Frequency of Maintenance	Cost per elevator per billing cycle for Maintenance	On-Call Hourly Rate	Hourly rate for weekend, holidays, after hours	Material Cost Plus (not to exceed 15%)	Attendance at 5 Year Annual Inspection (Do not include state fee)	Attendance at Annual Inspection (Do not include state fee)
Town of Barnstable	6 passenger	Bi-monthly	125	185	250	5%	800	800
	2 chair lift	Bi-Monthly	100	185	250	5%	800	800
Barnstable County	4 passenger	Monthly	150	185	250	5%	800	800
	2 chair lifts	Monthly	150	185	250	5%	800	800
	1 dumbwaiter	Monthly	150	185	250	5%	800	800
	1 passenger	Monthly	150	185	250	5%	800	800
	Second District Maintenance	Monthly	150	185	250	5%	800	800
Brewster	3 Passenger	Quarterly	125	185	250	5%	800	800
Falmouth Schools	3 Passenger	Monthly	150	185	250	5%	800	800
	9 Chair lifts	Quarterly	100	185	250	5%	800	800
Harwich	6	Monthly	125	185	250	5%	800	800

Receipt of Addendum Number(s) 1 Dated: 4/18/19 is hereby acknowledged and reflected in the Bid price (s) shown.
 The undersigned proposes to provide services as described in the "Scope of Services" and the entire bid document in accordance with the Bid Specifications, for the Bid price(s) shown.

COMPANY NAME: BBE Corporation; Buckley Elevator SIGNATURE: 

PRINT NAME: Stephen Reardon

ADDRESS: 27 Congress St Ste 205-5 Salem, MA

PHONE#: 978-594-1197 DATE: 4/26/19

FAX: 978-336-0436 EMAIL: info@buckleyelevator.com

ATTACHMENT A

CERTIFICATE of NON-COLLUSION AND TAX COMPLIANCE

Pursuant to MGL Chapter 62C, Section 49A, I certify under the penalties of perjury that I, to the best of my knowledge and belief, have complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

I certify under the penalties of perjury that this bid/proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certificate, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other legal organization, entity or group of individuals.

Company: BBE Corporation; Beverly Cleaver

Address: 27 Congress St Ste 205-5
Salem, MA 01970

Signature of Individual Signing
Bid, or Corporate Officer: 

Telephone Number: 978-594-1197

Social Security Number
Or Federal Identification Number: 27-3028514

Date: 4/26/19

Any person or corporation which fails to execute this document
will be considered a non-responsive bidder
and will be rejected pursuant to MGL Chapter 149.

**ATTACHMENT B
REFERENCE FORM**

Bidder must supply a list of all work completed on similar projects within the last five years. This list shall include a description of the project, date work began and date work completed, contact information for the contracting officer and jurisdiction, and the name of the bonding company that issued the bonds for the project.

DESCRIPTION OF WORK:

WORK START DATE: 7/1/2013 WORK COMPLETION DATE: Present
NAME/OWNER: City of Taunton CONTACT PERSON: Keith Weikowski
ADDRESS: 141 Oak St
TELEPHONE: 508-272-6998 BONDING COMPANY: Boston Indemnity Group

DESCRIPTION OF WORK:

WORK START DATE: 7/1/2013 WORK COMPLETION DATE: Present
NAME/OWNER: City of Quincy CONTACT PERSON: Walter MacRenaud
ADDRESS: Public Buildings 39 Cedar St
TELEPHONE: 617-839-9876 BONDING COMPANY: Boston Indemnity

DESCRIPTION OF WORK:

WORK START DATE: 7/1/15 WORK COMPLETION DATE: 6/30/18
NAME/OWNER: City of Wrentham CONTACT PERSON: Att Counsel
ADDRESS: 1000 Commonwealth Ave, Wrentham MA
TELEPHONE: 617-594-2457 BONDING COMPANY: Boston Indemnity

DESCRIPTION OF WORK:

WORK START DATE: _____ WORK COMPLETION DATE: _____
NAME/OWNER: _____ CONTACT PERSON: _____
ADDRESS: _____
TELEPHONE: _____ BONDING COMPANY: _____

DESCRIPTION OF WORK:

WORK START DATE: _____ WORK COMPLETION DATE: _____
NAME/OWNER: _____ CONTACT PERSON: _____
ADDRESS: _____
TELEPHONE: _____ BONDING COMPANY: _____

COUNTY OF BARNSTABLE
PURCHASING
DEPARTMENT OF FINANCE

Elaine Davis
Chief Procurement Officer

SUPERIOR COURT HOUSE
P.O. BOX 427
BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637
Fax: (508) 362-4136
Email:
edavis@barnstablecounty.org

May 8, 2019

MEMORANDUM

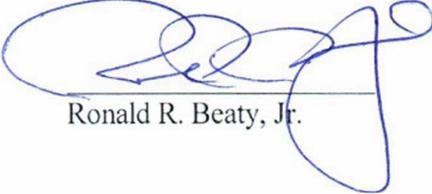
TO: County Commissioners
FROM: Elaine Davis, Chief Procurement Officer
RE: Notice of Bid Award

Barnstable County issued an Invitation for Bids for Elevator Maintenance and Repair for Barnstable County and other Political Subdivisions. Two bids were submitted by BBE Corporation and United Elevator Company, Inc. The low bidder for all locations was United Elevator Company.

Please award the bid to United Elevator Company as the responsive, responsible bidder offering the lowest prices as shown on the attached spreadsheet for all locations except for the Falmouth Schools. Each subdivision will enter into its own contract with the vendor.

Thank you.

County Commissioners:


Ronald R. Beaty, Jr.


Mary Pat Flynn


Ronald Bergstrom

05/15/19
Date

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, in the East Wing Conference Room, in the Old Jail Building, on the fifteenth day of May, A.D. 2019, motion by Commissioner Beaty to approve Items 8c through 8g as listed on the Revised Agenda for that meeting, 2nd by Commissioner Flynn, approved 3-0-0

- b. Authorizing the execution of an amendment to a contract, executed December 12, 2018 with ISCO Industries, for the supply, delivery and assembly of 4000 linear feet of new high-density polyethylene pipeline (HDPE) to be used by the County Dredge, increasing the contract amount by \$12,279.80 to a total of \$132,610.60
- c. Authorizing the award of a contract to, and execution of a contract with, Grouper Marketing and Creative for Marketing Services for the Children's Cove for a period of July 1, 2019 through June 30, 2020 with the option to renew for two (2) additional one-year periods
- d. Authorizing the award of contracts to, and execution of contracts with 1) St Peter Landscape, Inc; and 2) Vektorino's Landscaping and Irrigation, LLC; to provide general landscaping services at County properties for a three-year period from May 1, 2019 through April 30, 2022
- e. Authorizing the award of a contract to, and execution of a contract with, United Elevator Company for Elevator Maintenance and Repair for Barnstable County and other Political Subdivisions for a period from July 1, 2019 through June 30, 2019

- f. Authorizing the award of a contract to, and execution of a contract with, the responsive, responsible bidder offering the lowest price for Superior Court Roof Replacement

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, May 15, 2019

 *Janice O'Connell*
Barnstable County Regional Clerk

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize to authorize the renewal of a contract with Robert Childs Inc., awarded May 8, 2019, for the disposal of Construction and Demolition Waste from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk



COUNTY OF BARNSTABLE

PURCHASING

DEPARTMENT OF FINANCE

SUPERIOR COURT HOUSE

P.O. BOX 427

BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637

Fax: (508) 362-4136

Email:

jennifer.frates@barnstablecounty.org

Jennifer Frates
Chief Procurement Officer

May 28, 2020

MEMORANDUM

TO: County Commissioners

FROM: Jennifer Frates, Chief Procurement Officer

RE: Contract Renewal - #7881 Disposal of Construction and Demolition Waste

The County issued an Invitation for Bid **#7881 Disposal of Construction and Demolition Waste** for the Towns of Chatham and Eastham. The original term of the contract was from July 1, 2019 through June 30, 2020 with the option to renew for two additional one-year periods.

Please vote to renew the term with Robert Childs for one additional year under the same terms and conditions of the original bid. The term of the contract will be July 1, 2020 through June 30, 2021.

The Towns formally have entered into their own contracts with the vendor.

COUNTY OF BARNSTABLE
PURCHASING
DEPARTMENT OF FINANCE

Elaine Davis
Chief Procurement Officer

SUPERIOR COURT HOUSE
P.O. BOX 427
BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637
Fax: (508) 362-4136
Email:
edavis@barnstablecounty.org

May 3, 2019

MEMORANDUM

TO: County Commissioners
FROM: Elaine Davis, Chief Procurement Officer
RE: Notice of Bid Award

Barnstable County issued an Invitation for Bids the Disposal of Construction and Demolition Waste from Town Transfer Stations for the period of July 1, 2019 through June 30, 2020, with the option to renew for two additional one-year periods. Two bids were received from Robert Childs and ABC Disposal Service, Inc.

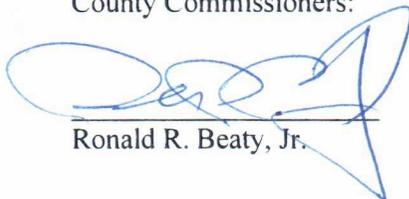
Please vote to award the bids to Robert Childs as the responsive, responsible bidder offering the lowest prices as follows:

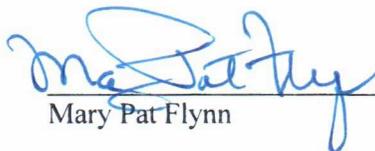
Town of Chatham - \$168 per ton to dispose at NER in Taunton
Town of Eastham - \$173 per ton to dispose at NER in Taunton

The towns will enter into their own contracts with the vendors.

Thank you.

County Commissioners:


Ronald R. Beaty, Jr.


Mary Pat Flynn


Ronald Bergstrom

05/03/19
Date

COMMONWEALTH OF MASSACHUSETTS

BANRSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, in the East Wing Conference Room, in the Old Jail Building, on the eighth of May, A.D. 2019, motion by Commissioner Beaty to approve Items 8c through 8o as listed on the Revised Agenda for that meeting, 2nd by Commissioner Flynn, approved 3-0-0

- b. Authorizing the filling of three vacant positions in Facilities Department, due to early retirement – Working Supervisor, Maintenance and Repair Person and Equipment Specialist
- c. Authorizing the execution of documents for a grant from the United States Department of Housing and Urban Development (HUD), in the amount of \$427233.00, for the annual allocation award for HOME Program Year 2019, for a period from July 1, 2019 through June 30, 2020
- d. Authorizing the execution of documents for the HOME Program project closing for Little Pond Place, in the Town of Falmouth
- e. Authorizing the award of a contract to Avenu Holdings Company; for Index Verification, Online Correction, Microfilm, Book Printing for the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020
- f. Authorizing the award of a contract to, and execution of a contract with, M&M Trucking for the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods
- g. Authorizing the award of a contract to Robert Childs, for the disposal of Construction and Demolition Waste from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (3) additional one-year periods
- h. Authorizing the execution of a contract with WB Mason, for the Bulk Supply and Delivery of Copy Paper to schools in Barnstable County and Nantucket, for a one-year period from May 1, 2019 through April 30, 2020
- i. Authorizing the award of a contract to, and execution of a contract with Browntech Inc., to provide computer Programming and Maintenance Services, eFiling Support and Online Streaming

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize the renewal of a contract with M&M Trucking, awarded May 8, 2019 for the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations, for the Towns of Chatham and Eastham, for the period of July 1, 2019 through June 30, 2020, with the option to renew for two (2) additional one-year periods, for one (1) additional year under the same terms and conditions of the original bid, for a period through June 30, 2021, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk



COUNTY OF BARNSTABLE

PURCHASING

DEPARTMENT OF FINANCE

SUPERIOR COURT HOUSE

P.O. BOX 427

BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637

Fax: (508) 362-4136

Email:

jennifer.frates@barnstablecounty.org

Jennifer Frates
Chief Procurement Officer

May 28, 2020

MEMORANDUM

TO: County Commissioners

FROM: Jennifer Frates, Chief Procurement Officer

RE: Contract Renewal - #7882 Municipal Solid Waste

The County issued an Invitation for Bid **#7882 Municipal Solid Waste** for the Towns of Chatham and Eastham. The original term of the contract was from July 1, 2019 through June 30, 2020 with the option to renew for two additional one-year periods.

Please vote to renew the term with M&M Trucking for one additional year under the same terms and conditions of the original bid. The term of the contract will be July 1, 2020 through June 30, 2021.

The Towns formally have entered into their own contracts with the vendor.

COUNTY OF BARNSTABLE
PURCHASING
DEPARTMENT OF FINANCE
SUPERIOR COURT HOUSE
P.O. BOX 427
BARNSTABLE, MASSACHUSETTS 02630

Phone: (508) 375-6637
Fax: (508) 362-4136
Email:
edavis@barnstablecounty.org

Elaine Davis
Chief Procurement Officer

May 3, 2019

MEMORANDUM

TO: County Commissioners
FROM: Elaine Davis, Chief Procurement Officer
RE: Notice of Bid Award

Barnstable County issued an Invitation for Bids the transportation of Municipal Solid Waste (MSW) from Town Transfer Stations for the period of July 1, 2019 through June 30, 2020, with the option to renew for two additional one-year periods. Two bids were received from M&M Trucking and ABC Disposal Service, Inc.

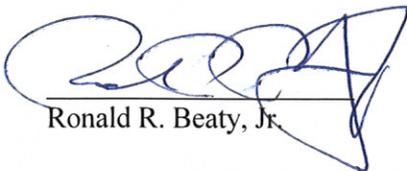
Please vote to award the bid to M&M Trucking as the responsive, responsible bidder offering the lowest prices for the Towns of Chatham and Eastham as follows:

Chatham - \$275.00 per ton to Yarmouth Regional Facility
Eastham - \$300.00 per ton to Yarmouth Regional Facility

There is also a \$15 per ton transfer/rail fee to be added to these prices and paid by the towns. The towns will enter into their own contracts with the vendors.

Thank you.

County Commissioners:


Ronald R. Beaty, Jr.


Mary Pat Flynn


Ronald Bergstrom

05/08/19
Date

COMMONWEALTH OF MASSACHUSETTS

BANRSTABLE, SS.

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- i. Authorizing the award of a contract to, and execution of a contract with Browntech Inc., to provide computer Programming and Maintenance Services, eFiling Support and Online Streaming

Backup/Disaster Recovery to the Barnstable County Registry of Deeds, for a period from July 1, 2019 through June 30, 2020, with two (2) one-year options to renew

- j. Authorizing the award of a contract to, and execution of a contract with, FinePoint Associates LLC, to provide monitoring for Barnstable County HOME Consortium projects, for an amount not to exceed \$22,500.00 annually, for a period from July 1, 2019 through June 30, 2020, with two (2) one-year options to renew
- k. Authorizing the award of a contract to, and execution of a contract with, Foth Cleengineering, for assistance to the County Dredge Department, for an amount not to exceed \$49,880.00, for a period through November 8, 2019, with two (2) one-year options to renew
- l. Authorizing the execution of a contract with RJ Gabriel Construction Co, Inc., for Drainage and Guardrail Items, for a period from April 1, 2019 through March 31, 2020, with an option to renew for one (1) additional year
- m. Authorizing the execution of a contract with Steelco Chain Link Fence Erecting Co., Inc., for Drainage and Guardrail Items, for a period from April 1, 2019 through March 31, 2020, with an option to renew for one (1) additional year
- n. Authorizing the execution of a contract with Premier Fence LLC, for Drainage and Guardrail Items, for a period from April 1, 2019 through March 31, 2020, with an option to renew for one (1) additional year
- o. Authorizing the execution of Certificates for Dissolving Septic Betterments

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, May 9, 2019



Janice O'Connell
Barnstable County Regional Clerk



**BARNSTABLE COUNTY
COMMUNITY SEPTIC MANAGEMENT
LOAN PROGRAM**

3195 MAIN STREET/ P.O.BOX 427
BARNSTABLE, MASSACHUSETTS 02630



Phone: (508) 375-6610

Fax: (508) 375-6854

www.barnstablecountysepticloan.org

MEMORANDUM

DATE: May 29 2020
TO: Board of Regional Commissioners
FROM: Community Septic Management Loan Program
SUBJECT: Certificates for Dissolving Septic Betterments

Please execute Certificates for Dissolving Septic Betterments certifying that the betterment assessments upon the hereinafter described parcels of real estate in the Notices of Betterment Assessment recorded in Barnstable County Registry of Deeds or Barnstable Registry District of the Land Court as listed below, stating that betterments to be assessed pursuant to a betterment agreement for septic improvements, in accordance with General Laws, Chapter 111, Section 127B 1/2 have, together with any interest and costs thereon, been paid or legally abated.

Approved:

Board of Regional Commissioners


Ronald Bergstrom, Chair

6/3/2020
Date

CERTIFICATES FOR DISOLVING SEPTIC BETTERMENTS FOR 06 /03 /20

Barnstable Registry District of the Land Court			Barnstable County Registry Of Deeds					
Notice of Betterment Assessment Document No.	Deed Reference Document No.	Deed Reference Certificate of Title No.	Notice of Betterment Assessment Book	Notice of Betterment Assessment Page	Deed Reference Book	Deed Reference Page	Owner(s) Named in Betterment Assessment	Location of Property
1063021	238733 Lot 3 Plan 6612-D Block G	74902	X	X	X	X	Kathleen M. Quatromoni	Assessors Map 71 Parcel 3 161 North Shore Blvd East Sandwich (Sandwich)
X	X	X	25009	312	10750	331	David C. Fisher Tracey Fisher	Assessors Map 155 Parcel 7-4 10 Village Lane West Barnstable (Barnstable)
X	X	X	26437	222	22066	102	Miladin B. Terziyski Milena G. Tersiyaska	Assessors Map 185 Parcel 25 19 Cassidy Avenue South Dennis (Dennis)
X	X	X	26477	158	11609	123	Christopher R. Wiseman Judith G. Wiseman	Assessors Map 42 Parcel 28 140 Bracken Fern Road Marstons Mills (Barnstable)
X	X	X	29030	26	12759	5	Mark Salgueiro Gloria Salgueiro	Assessors Map 27 Parcel 21 114 Wheeler Road Mashpee
X	X	X	29250	314	24294	186	Robert H. White	Assessors Map 6E-19 Parcel S 1 A 1996 Main Street Chatham
X	X	X	29709	227	12676	25	Ryan A. Hewson Darcy L. Hewson	Assessors Map 70 Parcel 148 3 Pleasant Park Drive Mashpee
X	X	X	31799	7	12024	192	Bradford Inkley	Assessors Map 49 Parcel 23 32 Lake Road West Yarmouth (Yarmouth)
X	X	X	32010	128	15505	231	Paul V. McCaffrey Theresa McCaffrey	Assessors Map 7 Parcel 209 8 Yacht Lane Forestdale (Sandwich)
X	X	X	32254	118	10698	300	Joanne M. Gerhart a/k/a Joanne Y. Gerhart	Assessors Map 81 Parcel 121.0 115 Main Street Sandwich

COMMONWEALTH OF MASSACHUSETTS

BARNSTABLE, SS.

At a regular meeting of the Barnstable County Board of Regional Commissioners, on the third day of June, A.D. 2020, held through remote participation pursuant to Massachusetts Governor Charles D. Baker's Order Suspending Certain Provisions of the Open Meeting Law on March 12, 2020, motion by Commissioner Beaty to authorize the execution of Certificates for Dissolving Septic Betterments, 2nd by Commissioner Flynn, approved 3-0-0

Ronald Bergstrom, Chair: Y

Mary Pat Flynn, Vice-Chair: Y

Ronald R. Beaty, Commissioner: Y

A true copy, Attest, June **3**, 2019


Barnstable County Regional Clerk

