

**SELECTMEN'S MEETING AGENDA\***

*Donn B. Griffin Room, Town Hall  
732 Main Street, Harwich, MA  
Regular Meeting 6:30 P.M.  
Monday, February 26, 2018*

*\*As required by Open Meeting Law, you are hereby informed that the Town will be video and audio taping as well as live broadcasting this public meeting. In addition, anyone in the audience who plans to video or audio tape this meeting must notify the Chairman prior to the start of the meeting.*

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. WEEKLY BRIEFING**

**IV. PUBLIC COMMENTS/ANNOUNCEMENTS**

**V. CONSENT AGENDA**

- A. Vote to participate in pursuing opioid legislation and vote to authorize the Chair to sign the Engagement to Represent
- B. Approve the award of contract to replace the DPW Transfer Station siding to Poulin Construction, Inc., in the amount of \$139,000

**VI. PUBLIC HEARINGS/PRESENTATIONS (Not earlier than 6:30 P.M.)**

- A. Mass Cultural Council Cultural Compact – Signing Ceremony
- B. FY 2017 CFAR/Audit presentation and Report on Cemetery Perpetual Care Funds
- C. Public Hearing - Application for Alteration of Premises for Seasonal, General On Premise, All Alcoholic Beverages License, by Go Industries Inc. dba Perks, 545 Route 28, Harwich Port, Taylor Powell – Manager, contingent on applicant submitting necessary paperwork to Planning and Building within 90 days to be in compliance with regulations
- D. Public Hearing - Application for Alteration of Premises for Seasonal, Common Victualler, All Alcoholic Beverages License, by The Port Restaurant and Bar Inc. dba The Port, 541 Route 28, Harwich Port, Justin R. Brackett – Manager, contingent on applicant submitting necessary paperwork to Planning and Building within 90 days to be in compliance with regulations
- E. Public Hearing - Application for Alteration of Premises for Seasonal, Common Victualler, All Alcoholic Beverages License, by Ember Pizza Inc. dba Ember, 600 Route 28, Harwich Port, Justin R. Brackett – Manager, contingent on applicant submitting necessary paperwork to Planning and Building within 90 days to be in compliance with regulations

**VII. NEW BUSINESS**

- A. Update on Opioid Epidemic and Discussion with Schools
- B. Recommendation from DPW Director to adopt a new Treasure Chest Charge
- C. Draft Cranberry Bog RFP for the Bells Neck Conservation Area Bogs approved by the Conservation Commission - *discussion to approve language*

**VIII. OLD BUSINESS**

- A. Request for the Board of Selectmen to issue an RFP for a restaurant or snack shack – *discussion*. Saquatucket Marina project timeline
- B. Annual Town Meeting Warrant – *discussion on article descriptions*

**IX. TOWN ADMINISTRATOR'S REPORT**

- A. Wastewater project update – Southern section of Pleasant Bay Watershed
- B. DHY Clean Water Partnership
- C. Departmental Weekly Reports

**X. SELECTMEN'S REPORT**

**XI. ADJOURNMENT**

*\*Per the Attorney General's Office: The Board of Selectmen may hold an open session for topics not reasonably anticipated by the Chair 48 hours in advance of the meeting following "New Business." If you are deaf or hard of hearing or a person with a disability who requires an accommodation contact the Selectmen's Office at 508-430-7513.*

Authorized Posting Officer:

Posted by: \_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Sandra Robinson, Admin. Secretary

Date: \_\_\_\_\_  
February 22, 2018

**From:** KP Law, P.C.  
**Sent:** Tuesday, January 16, 2018 4:22 PM  
**To:** KP Law, P.C.  
**Subject:** eUpdate: KP Law Joins Massachusetts Opioid Litigation Effort  
**Attachments:** MOLA.PDF



**KP Law Joins Leading Local and National Law Firms Pursuing Opioid Litigation on Behalf of Massachusetts Municipalities**

The opioid epidemic has reached a crisis level. Every municipality in Massachusetts is in some manner addressing the devastating impacts of this problem, from education to treatment, with costs being incurred by police, fire, public health, and school departments, among others. While this is a national issue, it is most definitely a local problem.

We share the concerns of municipalities and their desire to confront the root cause of this crisis. Accordingly, we have accepted an invitation to join a coalition of highly experienced local and national law firms to pursue litigation on behalf of individual municipalities against manufacturers and distributors of opioids. This tort litigation, filed against the primary responsible parties, is not a class action but will instead be separately filed to pursue the specific interests of each municipality.

We are pleased to partner with firms recognized on the local and national level as leaders in addressing this significant public health issue. The consortium includes, on a local basis, the firms of Rodman, Rodman & Sandman of Malden, and Sweeney Merrigan of Greenfield. Our experience with Rodman, Rodman & Sandman, who represented a number of municipalities in the successful MTBE litigation, and the local nature of both firms, led to our affiliating with them on opioid litigation.

When we worked with municipalities on the MTBE litigation, the cost for this service was borne by the municipalities through their legal budgets. With respect to the opioid litigation, we will instead be compensated for such services through the settlement or award funds. Thus, while we will be able to directly advise municipalities on this litigation, the municipalities will not be charged for our services as part of their regular billing. Instead, compensation for such services will be deducted from the attorney fee already proposed as part of the litigation and our involvement will not result in any additional cost to the municipalities. Of course, if no award is made or settlement reached, no compensation will be due to the firm.



Attached is information about the litigation, as well as background on the local and national team. Representatives of all the firms will be present at the Massachusetts Municipal Association Annual Meeting on January 19th and 20th. Visit us at booth 1027, or at the MOLA (Massachusetts Opioid Litigation Attorneys) booth number 815.

Please contact Attorneys Mark Reich ([mreich@k-plaw.com](mailto:mreich@k-plaw.com)), Jonathan Silverstein ([jsilverstein@k-plaw.com](mailto:jsilverstein@k-plaw.com)) or Lauren Goldberg ([lgoldberg@k-plaw.com](mailto:lgoldberg@k-plaw.com)) at 617.556.0007 or 1.800.548.3522 or visit [www.massmola.com](http://www.massmola.com) with any questions or for more information on how your community can get involved.

Disclaimer: This information is provided as a service by KP Law, P.C. This information is general in nature and does not, and is not intended to, constitute legal advice. Neither the provision nor receipt of this information creates an attorney-client relationship with KP Law, P.C. Whether to take any action based upon the information contained herein should be determined only after consultation with legal counsel.

## THE LEADER IN PUBLIC SECTOR LAW

617.556.0007 | 1.800.548.3522 | [www.k-plaw.com](http://www.k-plaw.com) | © 2018 KP Law, P.C.



**MOLA**  
Massachusetts Opioid Litigation Attorneys

SWEENEY MERRIGAN  
LAW



KP LAW  
*The Leader in Public Sector Law*

## Your Massachusetts Legal Team Fighting the National Opioid Epidemic

Massachusetts Opioid Litigation Attorneys (MOLA) is a consortium of local and national law firms filing suit against the world's largest pharmaceutical manufacturers and distributors to hold them accountable for flooding our communities with opioids, resulting in massive economic damages to Massachusetts cities and towns.

The MOLA litigation, being brought on behalf of the taxpayers of Massachusetts municipalities, is aimed at recovering monetary damages from the pharmaceutical manufacturers and distributors for their role in the devastating opioid epidemic. The damages sought on behalf of individual cities and towns are for past costs including law enforcement, needle exchanges, Narcan, EMS, treatment services, etc., as well as future mitigation/abatement damages for the foreseeable expenditures of taxpayer dollars toward treatment, education, and prevention.

### Some additional information about this litigation:

- **This is a Mass Tort litigation, *not* a Class Action.** A class action suit requires all participants to have essentially the same injuries. Here, the damages from one municipality to another are very different and thus this is not a class action. We are filing suit on behalf of individual municipalities; these lawsuits will be consolidated for pretrial and discovery purposes.
- **We are not suing individual doctors or pharmacies.** MOLA believes the most effective approach to this litigation is to focus on the primary sources of this epidemic.
- **Individual municipalities will not have to bear the cost of the litigation.** The attorneys working on your case will *only* get paid from the verdict or settlement. The attorneys will front all costs and will *only* be reimbursed if successful.

Working with the MOLA team benefits local Massachusetts municipalities because they will be represented by our consortium of lawyers that includes multiple national law firms as well as three local firms with extensive mass tort litigation experience and a deep understanding of municipal law: [Sweeney Merrigan Law](#), [Rodman, Rodman & Sandman](#), and [KP Law](#).



**Our consortium is the national leader in this litigation, with more opioid cases on file than any competing firm or group in the country.**

To learn more about how your municipality can get involved, contact us at [massmola.com](http://massmola.com) or (617) 391-9001.



## Our National Opioid Litigation Consortium

In partnering locally with the Massachusetts Opioid Litigation Attorneys (MOLA), your municipality will be supported by a national powerhouse, including many of the top lawyers in Massachusetts and the country. We are initiating litigation against some of the largest and wealthiest pharmaceutical companies, and our consortium will bring to bear the financial and human resources necessary to be successful.

As the national leader in this litigation, our consortium of lawyers have more opioid cases on file than any competing firm or group in the country. For that reason, our consortium has been appointed to many key leadership positions spearheading the national litigation on behalf of hundreds of cities and towns across the country, as part of the MDL consolidation.

This specialized legal team has had the opportunity to retain some of the country’s preeminent experts including former DEA agents who were recently featured on the program 60 Minutes. Those former agents have agreed to testify exclusively for our group. We have also retained experts in the fields of addiction recovery, urban and rural blight, the economics of addiction, and others.

The MOLA consortium extends beyond Sweeney Merrigan Law, Rodman, Rodman & Sandman, and KP Law, to include six other national law firms and several leaders of the national Plaintiff Steering Committee:

**Paul T. Farrell, Jr., Greene Ketchum Farrell Bailey & Twell, LLP, Plaintiff Co-Lead Counsel**

**Troy Rafferty, Levin Papantonio, P.A., Plaintiff Co-Liaison Counsel**

**Michael J. Fuller, McHugh Fuller Law Group, Plaintiff Executive Committee**

**Peter Mougey, Levin Papantonio, P.A., Plaintiff Executive Committee**

**Roland Tellis, Baron & Budd, Plaintiff Executive Committee**



To learn more about how your municipality can get involved, contact us at [massmola.com](http://massmola.com) or (617) 391-9001.





**MOLA**  
Massachusetts Opioid Litigation Attorneys

SWEENEY MERRIGAN  
LAW



KP LAW  
*The Leader in Public Sector Law*

## Frequently Asked Questions

### 1. Is this litigation a Class Action or a Mass Tort?

This is a mass tort litigation, not a class action. *A class action suit requires all participants to have essentially the same injuries. Here, the damages from one municipality to another are very different and thus this is not a class action.* We are filing suit on behalf of individual municipalities. Each individual municipality will have its own right to either accept or reject its specific settlement offer. Should a particular municipality decide to reject all offers and go to trial, these cases will be tried *in Massachusetts* by our team of local and national attorneys.

### 2. Isn't the Attorney General already pursuing the defendants?

The AG is investigating the defendants and considering bringing an action to recover damages on behalf of the Commonwealth. *However, even if the Attorney General does bring suit on behalf of the Commonwealth, there is no guarantee that any funds recovered in that action would directly benefit municipalities. Pursuing individual lawsuits on behalf of individual cities and towns will ensure that recovery money will go directly to the municipalities impacted by this crisis.* We feel that individual lawsuits by the municipalities will expand the scope of recovery throughout the Commonwealth and better the municipalities as a whole. Moreover, this will not interfere in any way with the Attorney General's efforts to seek recovery on behalf of the Commonwealth.

### 3. Where will these cases be filed?

Cases are being filed all over the country. In Massachusetts, we believe that cases should be filed in Federal Court and then consolidated into a Multidistrict Litigation (MDL) with other cases throughout the Commonwealth and the country to address pretrial and discovery issues. After these issues are resolved, the cases will likely be settled or sent back to Massachusetts for trial. We believe this is the most efficient, least burdensome, and most cost effective way to pursue these cases against some of world's most profitable companies. While every municipality has the right to choose how its case is pursued, most municipalities have expressed a greater comfort level participating in the national litigation effort.

### 4. We don't have a lot of resources to commit to this. How much time is required?

Because this litigation is centralized in a MDL in Ohio, most of the discovery will focus on the defendants while the cases are there. A few cases will be worked up and tried before the others ("bellwether trials"); these cases will serve as a barometer for the other cases in the MDL and may lead to settlement discussions. If settlement offers are obtained, each municipality will decide whether to accept or reject its specific offer. If the offer is rejected, the case will return to Massachusetts for trial. *We have a comprehensive legal team with extensive municipal and trial experience to manage, oversee and facilitate any required involvement from the municipality, and there should be ample time to plan and manage any such participation by each municipality well in advance.*

### 5. How do the legal expenses work?

*Because our consortium has more clients throughout the country than any other group of attorneys, we can provide great economies of scale.* The costs involved in this litigation are likely to be substantial. Instead of those costs being shouldered by a small handful of clients, our costs (assuming there is a successful recovery) will be spread among our many clients throughout the country, resulting in much lower costs being deducted from the awards to the local municipalities. No up-front payment of costs will be required from the municipalities.

**To learn more about how your municipality can get involved, contact us at  
massmola.com or (617) 391-9001.**

## **ENGAGEMENT TO REPRESENT**

RE: Town of Harwich, Massachusetts civil suit against those legally responsible for the wrongful distribution of prescription opiates and damages caused thereby.

**TOWN OF HARWICH Massachusetts** (hereinafter "CLIENT"), by and through its Board of Selectmen, hereby retains the law firm LEVIN, PAPANTONIO, THOMAS, MITCHELL, RAFFERTY & PROCTOR, PA ("Firm") on a contingent fee basis, to pursue all civil remedies against those in the chain of distribution of prescription opiates responsible for the opioid epidemic which is plaguing the TOWN including, but not limited to, filing a claim for public nuisance to abate, enjoin, recover and prevent the damages caused thereby.

**Peter J. Mougey** of the Firm shall serve as LEAD COUNSEL. CLIENT authorizes lead counsel to employ and/or associate additional counsel, with consent of CLIENT, to assist LEAD COUNSEL in the just prosecution of the case. CLIENT consents to the participation of the following firms (collectively referred to, herein, as "Attorneys"), if no conflicts exist, including but not limited to conflicts pursuant to the Massachusetts Ethics laws and the Massachusetts Rules of Professional Conduct:

LEVIN, PAPANTONIO, THOMAS, MITCHELL, RAFFERTY & PROCTOR, PA  
316 South Baylen Street  
Pensacola, Florida

SWEENEY MERRIGAN LAW, LLP  
268 Summer Street, LL  
Boston, Massachusetts

RODMAN, RODMAN & SANDMAN, P.C.  
442 Main Street, Suite 300  
Malden, Massachusetts

GREENE, KETCHUM, FARRELL, BAILEY & TWEEL, LLP  
419 11th Street  
Huntington, West Virginia

BARON & BUDD, PC  
3102 Oak Lawn Avenue #1100  
Dallas, Texas

HILL PETERSON CARPER BEE & DEITZLER PLLC  
500 Tracy Way  
Charleston, West Virginia

POWELL & MAJESTRO, PLLC  
405 Capitol Street, P-1200  
Charleston, West Virginia

McHUGH FULLER LAW GROUP  
97 Elias Whiddon Road  
Hattiesburg, Mississippi

KP LAW, P.C.  
101 Arch Street, 12<sup>th</sup>  
Floor  
Boston, Massachusetts

CLIENT is retaining the Firm and Attorneys collectively and not as individuals, and attorney services to be provided to CLIENT hereunder will not necessarily be performed by any particular attorney.

In consideration, CLIENT agrees to pay twenty-five percent (25%) of the total recovery (gross) in favor of CLIENT as an attorney fee whether the claim is resolved by compromise, settlement, or trial and verdict (and appeal). The gross recovery shall be calculated on the amount obtained before the deduction of costs and expenses. CLIENT grants the Firm an interest in a fee based on the gross recovery. If a court awards attorneys' fees, the Firm shall receive the "greater of" the gross recovery-based contingent fee or the attorneys' fees awarded. **CLIENT shall not pay to the Firm and Attorneys a fee of any kind or nature if there is no recovery.**

The Firm and the Attorneys shall advance all necessary litigation expenses necessary to prosecute these claims. All such litigation expenses, including the reasonable internal costs of electronically stored information (ESI) and electronic discovery generally or the direct costs incurred from any outside contractor for those services, will be deducted from any recovery after the contingent fee is calculated and shall be paid to the Firm and Attorneys. **CLIENT shall not be required to reimburse the Firm and Attorneys for litigation expenses of any kind or nature if there is no recovery. The fee and expenses combined will not exceed 50% of the gross recovery to the CLIENT.**

CLIENT acknowledges this fee is reasonable given the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly, the likelihood this retention will preclude other retention by the Firm, the fee customarily charged in the locality for similar legal services, the anticipated (contingent) litigation expenses and the anticipated results obtained, the experience, reputation, and ability of the lawyer or lawyers performing the services and the fact that the fee is contingent upon a successful recovery.

Attorneys shall have the right to represent other municipalities, governmental agencies or governmental subdivisions in other opioid related actions or similar litigation, subject to the requirements of the Massachusetts Rules of Professional Conduct relating to conflicts of interest, and CLIENT consents to such multiple representation. CLIENT has determined that it is in its own best interests to waive any and all potential or actual conflicts of interest which may occur as the result of Attorneys' current and continuing representation of other entities in similar litigation.



This litigation is intended to address a significant problem in the CLIENT. The litigation focuses on the wholesale distributors and manufacturers of opioids and their role in the diversion of millions of prescription opiates into the illicit market which has resulted in opioid addiction, abuse, morbidity and mortality. There is no easy solution and no precedent for such an action against this sector of the industry. Many of the facts of the case are locked behind closed doors. The billion-dollar industry denies liability. The litigation will be very expensive and the litigation expenses will be advanced by the Firm with reimbursement contingent upon a successful recovery. The outcome is uncertain, as is all civil litigation, with compensation contingent upon a successful recovery.

The Firm intends to present a damage model designed to abate the public health and safety crisis. This damage model may take the form of money damages and/or equitable remedies (e.g., an abatement fund). The purpose of the lawsuit is to seek reimbursement of the costs incurred in the past fighting the opioid epidemic and/or recover the funds necessary to abate the health and safety crisis caused by the unlawful conduct of the wholesale distributors and manufacturers of opioids. CLIENT agrees to compensate the Firm, wholly contingent upon prevailing, by paying 25% of any settlement/resolution/judgment, in favor of CLIENT, whether it takes the form of monetary damages or equitable relief. For instance, if the remedy is in the form of monetary damages, CLIENT agrees to pay 25% of the gross amount to Firm as compensation and then reimburse the reasonable litigation expenses. If the remedy is in the form of equitable relief (e.g., abatement fund), CLIENT agrees to pay 25% of the gross value of the equitable relief to the Firm as compensation and then reimburse the reasonable litigation expenses, subject to appropriation of funds therefore and the applicable provisions of Massachusetts law. To the extent that the remedy includes both monetary damages and equitable relief, 25% of the monetary value of the equitable relief together with 25% of the monetary damages will be deducted from the total monetary damages as compensation for the Firm. If such compensation exceeds the total amount of the monetary damages awarded, payment of the additional compensation amount shall be subject to appropriation of funds therefor. To be clear, however, the Firm shall not be paid nor receive reimbursement from public funds unless required by law. However, any judgment arising from successful prosecution of the case, or any consideration arising from a settlement of the matter, whether monetary or equitable, shall not be considered public funds for purposes of calculating the contingent fee unless required by law. Under no circumstances shall CLIENT be obligated to pay any attorneys' fee or any litigation expenses except from moneys expended by defendant(s) pursuant to the resolution of CLIENT's claims. If the defendant(s) expend their own resources to abate the public health and safety crisis in exchange for a release of liability, then the Firm will be paid the designated contingent fee from the resources expended by the defendant(s). CLIENT acknowledges this is a necessary condition required by the Firm to dedicate their time and invest their resources on a contingent basis to this enormous project. If the defendant(s) negotiate a release of liability, then the Firm should be compensated based upon the consideration offered to induce the dismissal of the lawsuit.

The division of fees, expenses and labor between the Attorneys will be decided by private agreement between the law firms and subject to approval by CLIENT. Any division of fees will be governed by the Massachusetts Rules of Professional Conduct including: (1) the division of fees is in proportion to the services performed by each lawyer or each lawyer assumes joint responsibility for the representation and agrees to be available for consultation with CLIENT; (2) CLIENT has given *written* consent after full disclosure of the identity of each lawyer, that the fees will be divided, and that the division of fees will be in proportion to the services to be performed by each lawyer or that each lawyer will assume joint responsibility for the representation; (3) except where court approval of the fee division is obtained, the *written* closing statement in a case

involving a contingent fee shall be signed by CLIENT and each lawyer and shall comply with the terms of the Massachusetts Rules of Professional Conduct; and (4) the total fee is not clearly excessive.

The Firm and Attorneys will perform the legal services called for under this Agreement, keep CLIENT informed of progress and developments, and respond promptly to CLIENT's inquiries and communications. CLIENT will be truthful and cooperative with the Firm and Attorneys, disclose to the Firm and Attorneys all facts relevant to the claim, keep the Firm and Attorneys reasonably informed of developments, and be reasonably available to attend any necessary meetings, depositions, preparation sessions, hearings, and trial as reasonably necessary.

LEAD COUNSEL shall appoint a contact person to keep CLIENT reasonably informed about the status of the matter in a manner deemed appropriate by CLIENT. CLIENT at all times shall retain the authority to decide the disposition of the case and personally oversee and maintain absolute control of the litigation, including but not limited to whether to settle the litigation and on what terms.

CLIENT may discharge the Firm and Attorneys at any time by written notice effective when received by LEAD COUNSEL. Unless specifically agreed by the Firm and CLIENT, the Firm and Attorneys will provide no further services and advance no further costs on CLIENT's behalf with respect to the litigation after receipt of the notice. If the Firm is CLIENT's attorney of record in any proceeding, CLIENT will execute and return a substitution-of-attorney form immediately on its receipt from the Firm.

Upon conclusion of this matter, LEAD COUNSEL shall provide CLIENT with a written statement stating the outcome of the matter and, if there is a recovery, showing the remittance to the client and the method of its determination. The closing statement shall specify the manner in which the compensation was determined under the agreement, any costs and expenses deducted by the lawyer from the judgment or settlement involved, and, if applicable, the actual division of the lawyers' fees with a lawyer not in the same firm. The closing statement shall be signed by the CLIENT and each attorney among whom the fee is being divided.

At the conclusion or termination of services under this Agreement, the Firm and Attorneys will release promptly to CLIENT all of CLIENT's papers and property. "CLIENT's paper and property" includes correspondence, deposition transcripts, exhibits, experts' reports, legal documents, physical evidence, and other items reasonably necessary to CLIENT's representation, whether CLIENT has paid for them or not.

Nothing in this Agreement and nothing in the Firm and Attorneys' statement to CLIENT may be construed as a promise or guarantee about the outcome of this matter. The Firm and Attorneys make no such promises or guarantees. The Firm and Attorneys' comments about the outcome of this matter are expressions of opinion only and the Firm and Attorneys make no guarantee as to the outcome of any litigation, settlement or trial proceedings.

The relationship to CLIENT of the Firm and Attorneys, and any associate counsel or paralegal provided through them, in the performance of services hereunder is that of independent contractor and not that of employee of CLIENT, and no other wording of this Agreement shall stand in derogation of this paragraph. The fees and costs paid to the Firm and Attorneys hereunder shall be deemed revenues of their law office practice and not as a remuneration for individual

employment apart from the business of that law office.

This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties. This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them or an oral agreement to the extent that the parties carry it out.

If any provision of this Agreement is held in whole or in part to be unenforceable, void, or voidable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

This Agreement shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Massachusetts and the parties hereto submit to the jurisdiction of any of its appropriate courts for the adjudication of disputes arising out of this Agreement.

SIGNED, this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

COPY

**Town of Harwich, Massachusetts**

Michael D. MacAskill  
Chair of the Board of Selectmen as duly authorized  
by vote of the Board of Selectmen

Accepted:

LEVIN, PAPANTONIO, THOMAS, MITCHELL, RAFFERTY & PROCTOR, PA  
316 South Baylen Street  
Pensacola, Florida

By \_\_\_\_\_ Date \_\_\_\_\_  
Peter J. Mougey  
*Lead Counsel*

Accepted:

SWEENEY MERRIGAN LAW, LLP  
268 Summer Street, LL  
Boston, Massachusetts

By \_\_\_\_\_ Date \_\_\_\_\_  
Peter M. Merrigan  
*Massachusetts Counsel*

Accepted:

RODMAN, RODMAN & SANDMAN, P.C.



442 Main Street, Suite 300  
Malden, Massachusetts

By \_\_\_\_\_  
Richard M. Sandman  
*Massachusetts Counsel*

\_\_\_\_\_  
Date

Accepted:

KP LAW, P.C.  
101 Arch Street  
Boston, Massachusetts

By \_\_\_\_\_  
Lauren F. Goldberg  
*Massachusetts Coordinating Counsel*

\_\_\_\_\_  
Date

**INVITATION FOR BIDS TOWN OF HARWICH  
REPLACE SIDING ON HARWICH TRANSFER STATION  
FOR HARWICH DEPARTMENT OF PUBLIC WORKS**

The Town of Harwich is accepting sealed bids to remove and replace the siding, gutters and trim on the Harwich Transfer Station on Queen Anne Road. All work shall be completed prior to May 18<sup>th</sup> 2018.

Information, bid specifications and general bid forms may be obtained from the office of the Town Administrator, 732 Main Street, Harwich, Ma 02645 (508/430-7513). Sealed bids, clearly marked "Transfer Station" will be received in that office until 2:00 p.m. on Thursday, February 15, 2018, at which time they will be publicly opened and read. For further information, contact Sean Libby at 508/430-7555.

The instructions to bidders, Form of General Bid, Contract Specifications, and other Contract Documents may be examined, obtained or mailed from the Town Administrator's Office from 8:30A.M. to 8:00 P.M. on Monday, 8:30A.M. to 4:00P.M. Tuesday through Thursday, and 8:30A.M. to 12:00 Noon Friday. To request mailing, call (508) 430-7513.

All bids for this project are subject to applicable bidding laws of Massachusetts, including General law Chapter 149.

The Bidder agrees that this bid shall be good for at least 60 days from the date bidding closes. The Town of Harwich through its Board of Selectmen reserves the right to waive any informality and to reject any or all bids if it is in the best interest of the Town of Harwich to do so.

Christopher Clark  
Town Administrator

The Cape Cod Chronicle  
Feb. 1, 2018

**TOWN OF HARWICH**  
**INVITATION FOR BIDS**  
**FOR**  
**REPLACEMENT OF SIDING ON THE HARWICH TRANSFER**  
**STATION**  
**HARWICH, MASSACHUSETTS**

**BID OPENING DATE:**

**FEBRUARY 15, 2018**

**prepared by:**

**THE TOWN OF HARWICH**



**TOWN OF HARWICH  
REQUEST FOR BIDS**

***Replace Siding on Harwich Transfer Station***  
for  
**Harwich Department of Public Works**

The Town of Harwich is accepting sealed bids to remove and replace the roof, siding, gutters and trim on the Harwich Transfer Station on Queen Anne Road. All work shall be completed prior to May 18<sup>th</sup> 2018.

Information, bid specifications and general bid forms may be obtained from the office of the Town Administrator, 732 Main Street, Harwich, Ma 02645 (508/430-7513). Sealed bids, clearly marked "**Transfer Station**" will be received in that office until 2:00 p.m. on Thursday, February 15, 2018, at which time they will be publicly opened and read. For further information, contact Sean Libby at 508/430-7555.

The instructions to bidders, Form of General Bid, Contract, Specifications, and other Contract Documents may be examined, obtained or mailed from the Town Administrator's Office from 8:30A.M. to 8:00 P.M. on Monday, 8:30A.M. to 4:00P.M. Tuesday through Thursday, and 8:30A.M. to 12:00 Noon Friday. To request mailing, call (508) 430-7513.

All bids for this project are subject to applicable bidding laws of Massachusetts, including General law Chapter 149.

The Bidder agrees that this bid shall be good for at least 60 days from the date bidding closes. The Town of Harwich through its Board of Selectmen reserves the right to waive any informality and to reject any or all bids if it is in the best interest of the Town of Harwich to do so.

Christopher Clark  
Town Administrator

Posted: January 31, 2018  
Cape Cod Chronicle: February 1, 2018  
CommBuys: January 26, 2018

## INSTRUCTIONS TO BIDDERS

1. Receipt and Opening of Bids
2. Location and Work to be Done
3. Preparation of Bid
4. Bid Opening Procedure
5. Ability and Experience of Bidder
6. Conditions of Work
7. Addenda and Interpretations
8. Security for Faithful Performance
9. Power of Attorney
10. Laws and Regulations
11. Liquidated Damages for Failure to Enter into Contract
12. Obligation of Bidder
13. Information not Guaranteed
14. Bid Security
15. Right to Reject Bid
16. Time of Completion
17. Comparison of Bids
18. Statutes Regulating Competitive Bidding
19. Contractor Records

1. Receipt and Opening of Bids

The Town of Harwich, herein called the Owner, will receive sealed Bids for the Re-Siding of the Harwich Transfer Station located on Queen Anne Road.

Bidders shall submit **two copies** of the proposal. The envelope containing the proposal must be marked with the firm's name and description of the proposal ("Transfer Station").

Such Bids addressed to the Office of the Town Administrator, Town Hall, 732 Main Street, Harwich, MA 02645 and endorsed as said will be received at the Town Administrator's Office until 2:00 p.m. on Thursday, February 15 at which time and place said bids will be publicly opened and read aloud.

Any bid may be withdrawn prior to the above scheduled time for the opening of the bids or authorized postponement thereof. Any bid received after the time and date specified will not be considered. The bidder agrees that this bid shall be good and may not be withdrawn for a period of 30 days, Saturdays, Sundays and legal Holidays excluded, after the opening of bids.

2. Location and Work to be Done

The location is Transfer Station, 209 Queen Anne Road, Harwich.

The Contractor shall furnish all labor, services, materials, equipment plant, machinery, apparatus, appliances, tools, supplies and all other things necessary to do all work required for the completion of the Work as herein specified.

The Work to be done and paid for under any item shall not be limited to the exact extent mentioned or described but shall include all incidental work necessary or customarily done for the completion of that item.

3. Preparation of Bid

Each bid must be submitted on the prescribed form. All blank spaces for bid prices must be filled in, in ink or typewritten, in both words and figures.

The bidder is strongly recommended to make a site visit prior to the bid opening, to examine the proposed project building and job requirements. Arrangements can be made by contacting Sean Libby, DPW Maintenance manager, at 508-430-7555.

Each bid must be submitted in a sealed envelope bearing on the outside the name of the bidder, his address and endorsed with the name of the project as specified in Receipt and Opening of Bids, above.

4. Bid Opening Procedure

The following list of requirements shall be met by each filed bid. Bids not meeting all requirements for timeliness and security will be rejected without opening; bids not meeting signature and addenda requirements will be rejected prior to checking of bid amounts.

Bids shall be filed at the place and before the time specified in Receipt and Opening of Bids, above.

Bid signatures will be checked.

All addenda will be sent by mail or email to all prospective bidders, the last of which will be mailed no later than three days prior to the date established for submission of bids. All bidders shall include with their bids, written acknowledgement of receipt of all addenda. Refer to acknowledgement form provided in Form of General Bid.

The total dollar amount of each bid will be read, and three apparent lowest bids will be selected for further consideration, and the Bid Opening Procedure will be closed. All those present at the Bid Opening may examine all bids after the bid opening is completed.

5. Ability and Experience of Bidder

No award will be made to any bidder who cannot satisfy the Owner that he has sufficient ability and experience in this class of work **and sufficient capital and plant to enable him to prosecute and complete the work successfully within the time named. Bidder must list Five (5) current project references for installation, with scope, date, and customer contact with phone number.** The Owner's decision or judgment on these matters will be final, conclusive and binding.

Workers on site must have the required OSHA training.

6. Conditions of Work

Each bidder must inform himself fully of the conditions relating to the construction of the project and the employment of labor thereon. Failure to do so will not relieve a successful bidder of his obligation to furnish all material and labor necessary to carry out the provisions of his contract. Insofar as possible the Contractor, in carrying out his work, must employ such methods or means

as will not cause any interruption of or interference with the work of any other Contractor.

7. Addenda and Interpretations

No interpretation of the meaning of the plans, specifications or other prebid documents will be made to any bidder orally. All information given to bidders other than by means of the plans, specifications, or by addenda, as described below, is given informally and shall not be used as the basis of a claim against the Owner or the Engineer.

Every request for such interpretation should be in writing (typed not handwritten) addressed to: **Sean Libby, Maintenance Supervisor, 209 Queen Anne Road, Harwich, MA 02645** or e-mailed to **slibby@town.harwich.ma.us**. To be given consideration it must be received at least five days prior to the date fixed for the opening of bids. Any and all such interpretations and any supplemental instructions will be in the form of written addenda to the specifications which, when issued, will be mailed or emailed to all prospective bidders who have not already received them at the respective address furnished by them for such purposes no later than three days prior to the date fixed for the opening of bids. Bidder picked up sets of bid documents will be given all addenda issued to date and will be required to sign for all documents, acknowledging receipt. Failure of any bidder to receive any such addendum or interpretation shall not relieve such bidder from any obligation under his bid submitted. All addenda so issued shall become part of the Contract Documents.

8. Security for Faithful Performance

Simultaneously with his delivery of the executed Contract, the Contractor shall furnish a surety bond or bonds as security for faithful performance of this Contract and for the payment of all persons performing labor and materials under this contract, Contract Form/General Conditions, included herein. The surety on such bond or bonds shall be a surety company qualified to do business under the laws of the Commonwealth of Massachusetts and satisfactory to the Owner.

9. Power of Attorney

Attorneys-in-fact who sign Contract Bonds must file with each bond a certified and effectively dated copy of their Power of Attorney.



10. Laws and Regulations

The bidder's attention is directed to the fact that all applicable State Laws, Municipal Ordinances and the rules and regulations of all authorities having jurisdiction over construction of this project shall apply to the contract throughout, and they will be deemed to be included in the Contract the same as though herein written out in full.

11. Liquidated Damages for Failure to Enter into Contract

The successful bidder, upon his failure or request to execute and deliver the Contract and bonds required within 10 days after he/she has received notice of the acceptance of his/her bid, shall forfeit to the Owner, as liquidated damages for such failure or refusal, a portion of security deposited with his/her bid, but the amount forfeited shall not exceed the difference between his/her bid price and the bid price of the next lowest responsible and eligible bidder. In case of death, disability, bonafide clerical or mechanical error of a substantial nature, or other similar unforeseen circumstances affecting the bidder, his/her bid deposit will be returned.

12. Obligation of Bidder

At time of opening of bids, each bidder will be presumed to have inspected the site and to have read and to be thoroughly familiar with the Contract Documents (including all addenda). The failure or omission of any bidder to examine any form, instrument or document shall in no way relieve any bidder from any obligation in respect of his bid.

13. Information not Guaranteed

All information given in the Contract Documents relating to existing conditions, is from the best sources at present available to the Owner. All such information is furnished only for the information and convenience of bidders and is not guaranteed.

It is agreed and understood that the Owner does not warrant or guarantee that the existing conditions encountered during construction will be the same as those indicated in the Contract Documents.

It is further agreed and understood that no bidder or Contractor shall use or be entitled to use any of the information made available to him or obtain in any examination made by him in any manner on a basis of or ground for any claim or demand against the Owner or the Engineer, arising from or by reason of any

variance which may exist between the information made available and the conditions, actually encountered during the construction work, except as may otherwise be expressly provided for in the Contract Documents.

14. Bid Security

Each bid must be accompanied by a certified check, a bid bond, a Treasurer's or Cashier's check, payable to the Owner, in the amount of 5% of the bid. Such checks will be returned to all except the three lowest responsible and eligible bidders within five days, Saturdays, Sundays and legal Holidays excluded, after the opening of bids and the remaining checks will be returned promptly after the Owner and the accepted bidder have executed the Contract, or if no notice of intent to award has been presented to the selected Contractor within 30 days, Saturdays, Sundays and legal Holidays excluded, after the date of the opening of the bids upon demand by the bidder at any time thereafter.

15. Right to Reject Bid

The owner may consider informal any bid not prepared and submitted in accordance with provisions hereof and may waive any informalities or reject any and all bids, should the Owner deem it to be in the public interest to do so.

The Owner may also reject bids which in its sole judgment are either incomplete, conditional, obscure or not responsive or which contain additions not called for, erasures not properly initialed, alterations or similar irregularities, or the Owner may waive such omissions, conditions or irregularities.

16. Time of Completion

The bidder must agree to commence work on or before a date to be specified in the written "Notice to Proceed" from the Owner **and to fully complete the project by May 18, 2018.**

17. Comparison of Bids

Bids will be compared on the basis of the lump sum prices stated in the forms. The contract will be awarded to the qualified bidder with the lowest total price.

In the event that there is a discrepancy in the Form of General Bid, between lump sum written in words and figures, the prices written in words will govern.

18. Statutes Regulating Competitive Bidding

Any bid which does not comply with the provisions of Massachusetts General Laws Chapter 149, as amended, need not be accepted and the Owner may reject any such bid.

19. Contractor Records

The Contractor shall comply with the provisions of Massachusetts General Laws concerning Contractor records.

## **SCOPE OF WORK**

The work under this contract consists of provision of all necessary labor, materials and equipment for the removal and replacement of roof, siding, gutters and trim on the Harwich Transfer Station. The existing building is a twenty eight year old 60x60 metal building. Supply and install CECO building systems 26 Gauge PBR panel with Signature 200 Desert Sand color with finish warranty. All Trim, gutters and downspouts will be the Signature 200 Fern Green color. Roof Panels will be a minimum of 24 Gauge coated galvanized steel standing metal seam. All work shall be completed prior to May 18<sup>th</sup> 2018.

All materials and equipment of the Contractor as may from time to time be left on the site shall be at his own risk and the Town shall not be responsible for any damage or theft incurred.

The Contractor shall at all times prosecute the work in an orderly manner keeping his activities and storage of materials and equipment sufficiently neat and confined to avoid disruption of Public activities at the site. The Maintenance Supervisor shall judge the propriety of a Contractor's conduct and may enforce on-site provisions which are considered in the best interest of the Town.

## **SUBMISSION REQUIREMENTS**

**Bidders must submit all of the following information:**

1. Form of General Bid
2. Bid Deposit
3. List of completed projects similar in size and scope to this project
4. Certification of tax compliance (M.G.L. c. 62C, 49A)
5. Certificate of non-collusion
6. Acknowledgement of Addendums if any
7. All other submittal requests in Specifications

**If bid is over \$150,000**

8. DCAMM Certificate of Eligibility and Update Statement
9. Non-Debarment Certification.

## **SPECIFICATIONS**

### **General Description**

Remove and replace the roof, siding, gutters and trim on the Harwich Transfer Station. The existing building is a twenty eight year old 60x60 metal building. Supply and install CECO building systems 26 Gauge PBR panel with Signature 200 Desert Sand color with finish warranty. All Trim, gutters and downspouts will be the Signature 200 Fern Green color. Roof Panels will be a minimum of 24 Gauge coated galvanized steel standing metal seam. All work shall be completed prior to May 18<sup>th</sup> 2018.

### **Submittals**

- Response to RFQ shall be accompanied by a letter confirming compliance with listed performance specifications signed off by an Officer of the Company.
- Installation provider's proof of insurance, copy of contractor's license, and worker's compensation certificate.
- Five (5) current project references for installation, with scope, date, and customer contact with phone number.

### **Related Materials**

- All materials related to the proper installation of the siding, roofing, trim and gutters shall be provided by the installation contractor.
- The Contractor shall provide samples (or submittal of manufacturer's literature) for the Owner's approval prior to installation:
  1. Siding
  2. Roofing
  3. Soffits
  4. Gutters
  5. Trim
  6. Fasteners
  7. Light transmitting panels
  8. Paint (if necessary)

### **Quality Assurance**

- Provide certificate of compliance from siding, roofing and gutter manufactures.
- Maintain one copy of manufacturer's application instructions on site and provide a copy to the Owner.

### **Job Conditions**

- Proceed with Work only when weather conditions are in compliance with manufacturer's recommendations.
- No work shall be done in weather not permitting a safe installation.
- All schedules will be coordinated with the Facilities Maintenance Manager to ensure the most efficiency and to minimize the impact of Transfer Station operations.

#### **Installation Requirements**

- Installer is responsible for opening and inspecting product prior to installation and bringing defective material to Owner's attention. Installer is not to install defective material.
- All material shall be removed from the building and compiled in an area to be specified prior to commencement of work. The town will be responsible for the disposal of all material accumulated within the area.
- At the end of each day's work, remove all waste materials and rubbish from the work area. **Paying particular attention to screws and fasteners as the station will remain operational during construction.**
- Conduct of work: Building will be occupied during construction as a result the Contractor shall take all necessary precautions to ensure the public safety and convenience of the occupants during construction.
- Removal of Existing Roofing, Siding and Gutters: This job includes the removal of all existing gutters and roofing and siding materials including but not limited to siding, gutters, fasteners, and screws and damaged underlying material.
- Existing penetrations and utilities: The contractor is responsible for the removal and replacement of any utilities such as wall mounted lighting, venting, exhaust pipes, etc. Any penetrations that cannot be removed shall be patched after an agreement with the Facility Manager that this is the best course of action.
- Installation of Siding and Gutters: All materials required to install a weather system shall be used in accordance with the specified manufacture's recommendations.

#### **Inspection**

- Upon completion of the installation the installer shall verify and certify by means of an affidavit of compliance that work is complete, properly installed and meets all specification herein.
- Preliminary Acceptance - Upon completion of the roofing, siding and gutters the final product shall be inspected by the Facility Maintenance manager.
- The installation provider shall be directly responsible for the quality of the completed roofing, siding and gutters.

#### **Warranty**

The contractor shall supply (written):

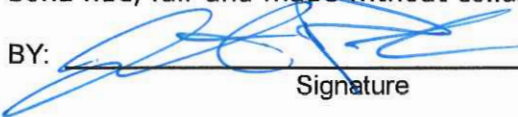
- The manufacturer's standard finish warranty shall be for a period of 25 years from the date of substantial completion.



- Warranty Supplement- Roofing, Siding and Gutter Manufacturer shall provide supplemental warranty covering labor and materials for a period of five years from the date of substantial completion.
- Satisfactory delivery of warrantees shall be precedent to final payment.
- The standard workmanship warranty shall be for a period of not less than 2 years.

FORM OF GENERAL BID

The undersigned certifies under penalties of perjury that this bid is in all respects *bona fide, fair and made without collusion or fraud with any other person.*

BY:  2-14-18  
 Signature Date  
Jonathan Poulin President  
 Type or Print Name Title

Poulin Construction Inc.  
 Business Name  
299 Princeton Rd Sterling Ma 01564  
 Business Address City State Zip Code  
978-422-3399 978-286-1082  
 Business Phone Business Fax.  
Jon@Poulininc.com  
 Email Address

Seal (If by Corportation):

Bidder acknowledges receipt of the following addenda:

No. 1 Dated: 2-6-18

No. \_\_\_\_\_ Dated:

No. \_\_\_\_\_ Dated:

No. \_\_\_\_\_ Dated:

**The Bidder agrees to perform the work described in the specifications following lump sum:**

**All materials, equipment and labor for the re-siding of the Transfer Station:**

One Hundred Thirty Nine Thousand \_\_\_\_\_ dollars

and Zero \_\_\_\_\_ cents

(\$ 139,000.00 )

All entries shall be made clearly in ink or typewritten. Amounts are to be shown in both words and figures. In case of discrepancy, the amount shown in words shall govern.

The above price shall include all labor, materials, permitting, overhead, profit, insurance, etc to cover the finished work.

The Bidder understands that all bids for this project are subject to the applicable bidding laws of the Commonwealth of Massachusetts, including the General Laws Chapter 30, Section 39M, and Chapter 149 as amended.

The contract will be awarded to the lowest responsible and eligible bidder who has demonstrated experience with this type of construction.

The Bidder understands that the Owner reserves the right to reject any or all bids and to waive any informality in the bidding.

The Bidder agrees that this bid shall be good and may not be withdrawn for a period of 30 days, Saturdays, Sundays, and legal holidays excluded, after the opening of bids.

Within 10 days of receipt of the written notice of acceptance of this bid the Bidder will execute the formal Contract of Agreement with the Owner.

Bid security is attached in the sum of five percent (5%) of the total bid. The bid security may become the property of the Owner in the event that the contract and bond are not executed within the time set forth above.

The selected Contractor shall furnish a payment bond both in an amount equal to fifty percent (50%) of the contract price.

**SIMILAR PROJECT EXPERIENCE**

*SEE Attached Form*

1. Project Name: \_\_\_\_\_  
Location: \_\_\_\_\_  
Contract Value Awarded: \_\_\_\_\_ Final Contract Cost: \_\_\_\_\_  
Specified Completion Date: \_\_\_\_\_ Actual Completion Date: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

2. Project Name: \_\_\_\_\_  
Location: \_\_\_\_\_  
Contract Value Awarded: \_\_\_\_\_ Final Contract Cost: \_\_\_\_\_  
Specified Completion Date: \_\_\_\_\_ Actual Completion Date: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

3. Project Name: \_\_\_\_\_  
Location: \_\_\_\_\_  
Contract Value Awarded: \_\_\_\_\_ Final Contract Cost: \_\_\_\_\_  
Specified Completion Date: \_\_\_\_\_ Actual Completion Date: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

4. Project Name: \_\_\_\_\_  
Location: \_\_\_\_\_  
Contract Value Awarded: \_\_\_\_\_ Final Contract Cost: \_\_\_\_\_  
Specified Completion Date: \_\_\_\_\_ Actual Completion Date: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

5. Project Name: \_\_\_\_\_  
Location: \_\_\_\_\_  
Contract Value Awarded: \_\_\_\_\_ Final Contract Cost: \_\_\_\_\_

Specified Completion Date: \_\_\_\_\_ Actual Completion Date: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

**CERTIFICATE OF NON-COLLUSION**

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

  
\_\_\_\_\_  
(Signature of individual signing bid or proposal)

**Poulin Construction Inc.**  
\_\_\_\_\_  
(Name of Company)

**STATEMENT OF TAX COMPLIANCE**

Pursuant to M.G.L. Chapter 62C, Section 49A, I certify under the penalties of perjury that I, to my knowledge and belief, have complied with all laws of the Commonwealth of Massachusetts relating to taxes.

Social Security or Federal Identification Number 20-4881154

Signature of individual  
signing bid or proposal



CONTRACT AGREEMENT  
HARWICH TRANSFER STATION SIDING

THIS AGREEMENT made this \_\_\_\_\_ day of February, 2018, between the Town of Harwich, Massachusetts, hereinafter called the "Owner" and \_\_\_\_\_ hereinafter called the "Contractor."

WITNESSETH, that the Owner and the Contractor for the consideration hereinafter named, agreed as follows:

Article 1. SCOPE OF WORK: The Contractor shall perform all the work required by the Contract Documents for the re-siding of the Transfer Station in Harwich, Massachusetts, as shown in bid documents.

Article 2. TIME OF COMPLETION: The Contractor shall commence work under this Contract on the date specified in the written "Notice to Proceed" from the Owner and shall bring the work to Substantial Completion by May 18, 2018.

Article 3. THE CONTRACT SUM: The Owner shall pay the Contractor in current funds for the performance of the work, subject to additions and deductions by Change Order the Contract Sum of

\_\_\_\_\_ (Dollars)

(\$ \_\_\_\_\_)

Article 4. THE CONTRACT DOCUMENTS: The following together with the Agreement form the Contract and all are as fully a part of the Contract as if attached to this agreement or repeated herein: the Advertisement, Bidding Documents, Contract Forms, Conditions of the Contract, and Specifications as enumerated in the Table of Contents; The Drawings as enumerated in the list of Contract Drawings; Addenda; and Modifications issued after execution of the Contract.

Terms used in this Agreement which are defined in the Conditions of the Contract shall have the meanings designated in those Conditions.

By signing this Contract, the Contractor certifies under the penalties of perjury that he/she has complied with all laws of the Commonwealth relating to taxes.



Company Name &  
DCAMM ID# →

Poulin Construction Inc.2895

**PRIME/GENERAL CONTRACTOR ALL VERTICAL CONSTRUCTION PROJECTS**  
**COMPLETED WITHIN PAST FIVE YEARS**  
*(Do NOT input commas. You must convert to CSV)*

Prime/General Completed Projects	PROJECT TITLE	Category of Work #1 (click on arrow in cell)	Cost Breakdown - Category #1	Category of Work #2 (click on arrow in cell)	Cost Breakdown - Category #2	Category of Work #3 (click on arrow in cell)	Cost Breakdown - Category #3	Total Contract Amount	Contract Start Date	Contract End Date	PUBLIC AWARDING AUTHORITY or PRIVATE OWNER	Contact Person (Mr., Ms., etc.)	Contact Person First Name	Contact Person Last Name	Contact Person Telephone Number
Sample Project →	Boston City Hall Renovation	General Building Construction	1200000	Roofing	400000	Masonry	200000	4000000	1/15/2008	5/15/2010	City of Boston	Mr.	John	Smith	(617) 111-1411
Highest Value Single Project	Adams Farm	General Building Construction	400000.00	Modular Construction/Prefab	250000.00	Roofing	20000.00	1750000.00	3/1/2008	9/1/2008	Rick Adams	Mr.	Rick	Adams	(978) 249-8441
Second Highest Value Single Project	Monroe Wire New Warehouse	General Building Construction	205000.00	Modular Construction/Prefab	125000.00	Demolition	30000.00	550000.00	9/1/2011	3/31/2012	James Monroe Wire & Cable		David	Fisher	978-368-0131
1	Acton Town Hall Renovations	General Building Construction	205000.00	Painting	20000.00			379700.00	9/15/2014	5/12/2015	Town of Acton	Mrs.	Andrea	Ristine	978 529 7744
2	Nason Residence	General Building Construction	275000.00	Painting	12000.00	Demolition	10000.00	335000.00	6/1/2015	11/30/2015	Geraldine Nason	Mrs.	Geraldine	Nason	978-574-2840
3	Lancaster Community Center Elevator Installation	General Building Construction	100000.00					296598.00	1/8/2014	7/1/2014	Town of Lancaster		Alix	Tumer	978-870-0926
4	Bellevue	General Building Construction	75000.00	Doors & Windows	7500.00	Roofing	5000.00	234000.00	12/1/2006	6/1/2008	Don Bellevue		Don	Bellevue	978-464-5279
5	Sterling Town Vault Addition	General Building Construction	120000.00	Waterproofing	7000.00	Exterior Siding	15000.00	231500.00	1/1/2013	7/15/2013	Town of Sterling	Mrs.	Dawn	Michanowicz	978-422-8111
6	Tessier	General Building Construction	70000.00	Doors & Windows	5000.00	Exterior Siding	10000.00	195000.00	2/1/2007	9/1/2007	Maria Tessier		Maria	Tessier	508-393-7575
7	Boylston Public Library	General Building Construction	134500.00	Masonry	20000.00	Doors & Windows	15000.00	169500.00	4/27/2013	8/1/2013	Town of Boylston	Mr.	Rich	Reardon	508-869-0143
8	Sullivan Metals	General Building Construction	60000.00	Painting	5000.00	Waterproofing	20000.00	165800.00	9/1/2008	3/1/2008	Karaleur Properties LLC		Bill	Sullivan	(413) 532-3903
9	Littleton CTV	General Building Construction	75000.00	Painting	20000.00	Floor Covering	12000.00	163912.00	9/15/2012	12/31/2012	Town of Littleton	Mr.	Mark	Crov	978-540-2488
10	Miller - Zieve	General Building Construction	50000.00	Doors & Windows	15000.00	Exterior Siding	10000.00	145190.00	10/1/2006	7/1/2007	Melissa Miller		Melissa	Miller	(508) 435 0185
11	F&M Tool	Modular Construction/Prefab	85000.00	General Building Construction	38000.00			122000.00	5/1/2008	9/1/2008	Jed Reaty		Michael	Gasabaro	(978) 537-0290
12	Westborough Housing Doros	General Building Construction	98251.00					98251.00	11/1/2014	12/8/2015	Westborough Housing	Mrs.	Linda	Strand	508-366-1225
13	Fiberoptic Components New Offices	General Building Construction	25000.00	Doors & Windows	10000.00	Painting	5000.00	95250.00	3/17/2011	12/31/2011	Fiberoptics Components Inc	Mr.	Lawrence	Cosiba	978-422-0422
14	Dietrich	General Building Construction	20000.00	Demolition	20000.00	Waterproofing	5000.00	81500.00	8/10/2007	11/1/2007	Dietrich Industries		Frank	Lucas	330-372-5564
15	Leblond	General Building Construction	30000.00	Demolition	15000.00	Doors & Windows	10000.00	81000.00	9/1/2005	5/1/2007	Johanna Leblond		Johanna	Leblond	508-254-3843
16	Turcotte	General Building Construction	30000.00	Demolition	10000.00	Doors & Windows	15000.00	83600.00	4/1/2010	10/1/2010	Todd Turcotte		Todd	Turcotte	508-353-4371
17	Bangert	General Building Construction	50000.00	Demolition	15000.00	Doors & Windows	15000.00	101175.00	4/1/2008	9/1/2008	Mary Ellen Bangert		Mary Ellen	Bangert	508-482-8441
18	Postizzi	General Building Construction	50000.00	Doors & Windows	10000.00	Exterior Siding	10000.00	103000.00	12/15/2006	6/1/2007	Steve Postizzi		Steve	Postizzi	508-393-0827
19	Xarras	Modular Construction/Prefab	94000.00					94000.00	1/23/2009	5/15/2009	James Xarras		James	Xarras	978-423-7424
20	Worcester State University	General Building Construction	41000.00	HVAC	38000.00			79000.00	9/1/2013	11/12/2013	Worcester State University	Mr.	Peter	Fenuccio	774-239-2364

Contact Person Email Address	Street Address	City	State	Zip Code	EVALUATOR	(Mr., Ms. etc.)	Evaluator First Name	Evaluator Last Name	Evaluator Telephone	Evaluator Email Address	Evaluator Street Address	City	State	Zip Code	Sub-trade#1 Category
<a href="mailto:user@domain.com">user@domain.com</a>	123 Main Street	Boston	MA	01234	ABC Construction Management, Inc.	Ms.	Jane	Jones	(781) 800-8000	<a href="mailto:user@domain.com">user@domain.com</a>	456 Elm Street	Anytown	MA	01567	Plumbing
Unknown	854 Bearsden Rd	Athol	MA	01331	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Structural Steel
<a href="mailto:d.fisher@imwc.net">d.fisher@imwc.net</a>	767 Sterling Rd	Lancaster	MA	01561	D Poulin & Sons Construction Inc.	Mr.	Jon	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Site Work
<a href="mailto:aristine@acton-ma.gov">aristine@acton-ma.gov</a>	472 Main St	Acton	MA	01720	Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Floor Covering
<a href="mailto:pfnoent@comcast.net">pfnoent@comcast.net</a>	56 Shore Ave	Westminster	MA		Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Electrical
<a href="mailto:stumer@lancasterma.net">stumer@lancasterma.net</a>	39 Harvard Rd	Lancaster	MA	01523	Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Electrical
Unknown	300 Hubbardston Rd	Princeton	MA	01541	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Framing
<a href="mailto:dmichanowicz@sterling-ma.com">dmichanowicz@sterling-ma.com</a>	1 Park St	Sterling	MA	01564	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	HVAC
Unknown	35 Colburn St	Northborough	MA	01532	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Framing
<a href="mailto:rieardon1@aol.com">rieardon1@aol.com</a>	221 Main St	Boylston	MA	01505	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Masonry
<a href="mailto:williamsullivan@sullivanma.com">williamsullivan@sullivanma.com</a>	66 Jackson St	Holyoke	MA	01040	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Masonry
<a href="mailto:mcrovy@littletonma.org">mcrovy@littletonma.org</a>	37 Sheluck St	Littleton	MA	01460	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	HVAC
Unknown	10 Spring Lane	Hookinton	MA	01748	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Framing
Unknown	25 Jytek Rd	Leominster	MA	01453	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Structural Steel
<a href="mailto:lstrand@verizon.net">lstrand@verizon.net</a>	2 Rogers Rd	Westborough	MA	01581	Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Doors & Windows
<a href="mailto:LKosiba@lightguides.com">LKosiba@lightguides.com</a>	2 Spratt Technology Way	Sterling	MA	01564	Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Electrical
Unknown	198 Summer St	Lunenburg	MA	01462	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Doors & Windows
<a href="mailto:davoleb44@yahoo.com">davoleb44@yahoo.com</a>	404 Whitney St	Northborough	MA	01532	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Foundations
Unknown	35 Winthrop St	Holden	MA	01520	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Framing
Unknown	16 Cormier Cr	Milford	MA	01757	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Site Work
Unknown	19 Maynard St	Northborough	MA	01532	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	Site Work
Unknown	470 Lancaster St	Leominster	MA	01453	D Poulin & Sons Construction Inc.	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	
<a href="mailto:peter.fenuccio@worcester.edu">peter.fenuccio@worcester.edu</a>	490 Chandler St	Worcester	MA		Poulin Construction Inc	Mr.	Jonathan	Poulin	978-549-9804	<a href="mailto:Jon@PoulinInc.com">Jon@PoulinInc.com</a>	299 Princeton Rd	Sterling	MA	01564	HVAC



## General Building Construction ONLY

Sub-trade #1 Contract Amount	Sub-trade#2 Category	Sub-trade #2 Contract Amount	Sub-trade #3 Category	Sub-trade #3 Contract Amount
400000	Electrical	300000	HVAC	250000
252550.00	Plumbing	234363.00	Electrical	103125.00
70000.00	Structural Steel	50000.00	Fire Protection Sprinkler Systems	40000.00
58400.00	Electrical	43800.00	Plumbing	43300.00
14000.00	Plumbing	12500.00	HVAC	12500.00
18000.00	Elevators	135000.00	Masonry	38000.00
24500.00	Plumbing	21600.00	Electrical	12500.00
35000.00	Structural Steel	68000.00	Electrical	10000.00
14768.00	Electrical	10500.00	HVAC	10000.00
20000.00	Foundations	7000.00	Electrical	5000.00
39300.00	Fire Protection Sprinkler Systems	12115.00	Electrical	11500.00
20000.00	Electrical	15000.00	Floor Covering	12000.00
16200.00	Plumbing	8100.00	Electrical	8250.00
18575.00	Foundations	11170.00	Site Work	17920.00
32000.00				
10000.00	Finish Carpentry	35000.00	HVAC	20000.00
13450.00	Foundations	5150.00	Masonry	5500.00
4165.00	Framing	5160.00	Plumbing	5371.00
14195.00	Plumbing	9500.00	Electrical	6500.00
5550.00	Framing	5900.00	Plumbing	5850.00
7520.00	Framing	12000.00	Electrical	5000.00
38000.00				

## **AGREEMENT FOR TOWN OF HARWICH**

The following provisions shall constitute an Agreement between the Town of Harwich, acting by and through its Town Administrator, hereinafter referred to as "Town," and Poulin Construction, Inc., with an address of 299 Princeton Road, Sterling, MA, hereinafter referred to as "Contractor", effective as of the 26th day of February, 2018. In consideration of the mutual covenants contained herein, the parties agree as follows:

### **ARTICLE 1: SCOPE OF WORK:**

The Contractor shall perform all work and furnish all services necessary to provide the Town with siding of the Harwich Transfer Station Building, including the scope of services set forth in Attachment A.

### **ARTICLE 2: TIME OF PERFORMANCE:**

The Contractor shall complete all work and services required hereunder commencing February 28, 2018 through May 15, 2018.

### **ARTICLE 3: COMPENSATION:**

The Town shall pay the Contractor for the performance of the work outlined in Article 1 an amount not to exceed \$139,000. The Contractor shall submit monthly invoices to the Town for services rendered, which will be due 30 days following receipt by the Town.

### **ARTICLE 4: CONTRACT DOCUMENTS:**

The following documents form the Contract and all are as fully a part of the Contract as if attached to this Agreement or repeated herein:

1. This Agreement.
2. Amendments, or other changes mutually agreed upon between the parties.
3. All attachments to the Agreement.

In the event of conflicting provisions, those provisions most favorable to the Town shall govern.

#### **ARTICLE 5: CONTRACT TERMINATION:**

The Town may suspend or terminate this Agreement by providing the Contractor with ten (10) days written notice for the reasons outlined as follows:

1. Failure of the Contractor, for any reason, to fulfill in a timely and proper manner its obligations under this Agreement.
2. Violation of any of the provisions of this Agreement by the Contractor.
3. A determination by the Town that the Contractor has engaged in fraud, waste, mismanagement, misuse of funds, or criminal activity with any funds provided by this Agreement.

The Town party may terminate this Agreement at any time for its convenience by providing the Contractor written notice specifying therein the termination date which shall be no sooner than thirty (30) days from the issuance of said notice. Upon receipt of a notice of termination from the Town, the Contractor shall cease to incur additional expenses in connection with the Agreement. Upon such termination, the Contractor shall be entitled to compensation for all satisfactory work completed prior to the termination date as determined by the Town. Such payment shall not exceed the fair value of the services provided hereunder.

#### **ARTICLE 6: INDEMNIFICATION:**

The Contractor shall defend, indemnify and hold harmless the Town and its officers, agents, and all employees from and against claims arising directly or indirectly from the contract. Contractor shall be solely responsible for all local taxes or contributions imposed or required under the Social Security, Workers' Compensation, and income tax laws. Further, the Contractor shall defend, indemnify and hold harmless the Town with respect to any damages, expenses, or claims arising from or in connection with any of the work performed or to be performed under this Agreement. This shall not be construed as a limitation of the Contractor's liability under the Agreement or as otherwise provided by law.



**ARTICLE 7: AVAILABILITY OF FUNDS:**

The compensation provided by this Agreement is subject to the availability and appropriation of funds.

**ARTICLE 8: APPLICABLE LAW:**

The Contractor agrees to comply with all applicable local, state and federal laws, regulations and orders relating to the completion of this Agreement. This Agreement shall be governed by and construed in accordance with the law of the Commonwealth of Massachusetts.

**ARTICLE 9: ASSIGNMENT:**

The Contractor shall not make any assignment of this Agreement without the prior written approval of the Town.

**ARTICLE 10: AMENDMENTS:**

All amendments or any changes to the provisions specified in this Contract can only occur when mutually agreed upon by the Town and Contractor. Further, such amendments or changes shall be in writing and signed by officials with authority to bind the Town. No amendment or change to the contract provisions shall be made until after the written execution of the amendment or change to the Contract by both parties.

**ARTICLE 11: INDEPENDENT CONTRACTOR:**

The Contractor acknowledges and agrees that it is acting as an independent contractor for all work and services rendered pursuant to this Agreement and shall not be considered an employee or agent of the Town for any purpose.

**ARTICLE 12: INSURANCE:**

The Contractor shall be responsible to the Town or any third party for any property damage or bodily injury caused by it, any of its subcontractors, employees or agents in the performance of, or as a result of, the work under this Agreement. The Contractor and any subcontractors used hereby certify that they are insured for workers' compensation, property damage, personal and product liability. The Contractor and any subcontractor it uses shall

purchase, furnish copies of, and maintain in full force and effect insurance policies in the amounts here indicated.

WORKMEN'S COMPENSATION	Per Statute
EMPLOYER'S LIABILITY INSURANCE	\$1,000,000
COMPREHENSIVE GENERAL LIABILITY	
Personal Injury	\$500,000 each occurrence
Bodily Injury	\$1,000,000 in the aggregate
Property Damage	\$1,000,000 in the aggregate
COMPREHENSIVE AUTOMOBILE LIABILITY	
Bodily Injury	\$500,000 each person \$1,000,000 each accident
PROPERTY DAMAGE	\$200,000 per accident
PLUS COMPREHENSIVE LIABILITY	\$500,000 in the aggregate
UMBRELLA COVERAGE	
PROFESSIONAL LIABILITY (where applicable)	\$1,000,000

Prior to commencement of any work under this Agreement, the Contractor shall provide the Town with Certificates of Insurance which include the Town as an additional named insured and which include a thirty day notice of cancellation to the Town.

**ARTICLE 13: SEVERABILITY:**

If any term or condition of this Agreement or any application thereof shall to any extent be held invalid, illegal or unenforceable by the court of competent jurisdiction, the validity, legality, and enforceability of the remaining terms and conditions of this Agreement shall not be deemed affected thereby unless one or both parties would be substantially or materially prejudiced.

**ARTICLE 14: ENTIRE AGREEMENT:**

This Agreement, including all documents incorporated herein by reference, constitutes the entire integrated agreement between the parties with respect to the matters described. This Agreement supersedes all prior agreements, negotiations and representations, either written or oral, and it shall not be modified or amended except by a written document executed by the parties hereto.

**ARTICLE 15: COUNTERPARTS:**

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be a counterpart original.

A. **ARTICLE 16: WAGE RATES: (If Applicable)**

Minimum wage rates, as determined by the Department of Labor and Workforce Development, under the provision of the Massachusetts General Laws, Chapter 149, Sections 26 to 27H, as amended, apply to this project [Attach and incorporate by reference the applicable State Department of Labor Standards wage schedule]. It is the responsibility of the Contractor, before Bid Opening, to request, if necessary, any additional information on Massachusetts Wage Rates for those tradespeople who are not covered by the applicable Massachusetts Wage Decision, but who may be employed for the proposed work under this Contract.

B. In accordance with Chapter 149, Section 27B, it is the responsibility of the Contractor and any Subcontractors to submit payroll records to the Official on a weekly basis.

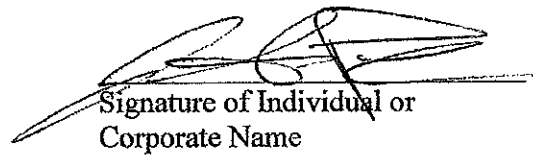
**CERTIFICATION AS TO PAYMENT OF STATE TAXES**

Pursuant to Chapter 62C of the Massachusetts General Laws, Section 49A (b), I,

Jonathan Polin, authorized signatory for the Contractor do hereby certify under the pains and penalties of perjury that said Contractor has complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

00-4881154

Social Security Number or  
Federal Identification Number

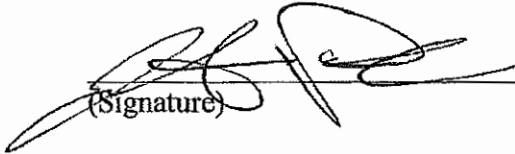
  
Signature of Individual or  
Corporate Name

By: Jonathan Polin  
Corporate Officer  
(if applicable)

Appendix A

**CERTIFICATE OF NON-COLLUSION/GOOD FAITH**

The undersigned hereby certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals. This bid or proposal is made without any connection or consultation with any other person making any bid or proposal for the same work.

  
(Signature)

Jonathan Poulin  
(Printed name of person signing bid or Proposal)

Poulin Construction Inc.  
(Name of Business)

899 Princeton RD Sterling MA  
(Business address)

978 422 3399  
(Business phone number)

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

CONTRACTOR

TOWN OF HARWICH

By

by its Board of Selectmen

  
\_\_\_\_\_  
Signature

Jonathan Poelin Resident  
\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
\_\_\_\_\_  
**COPY**  
\_\_\_\_\_  
\_\_\_\_\_

Approved as to Availability of Funds:

\_\_\_\_\_  
Finance Director

\_\_\_\_\_  
Contract Sum

\_\_\_\_\_  
Account Number

\_\_\_\_\_  
Christopher Clark, Town Administrator  
Chief Procurement Officer



**For Immediate Release:**

## **Cultural Compact Signing Ceremony**

*Town of Harwich, Harwich Cultural Council, Harwich Chamber of Commerce, and Massachusetts Cultural Council formally enter statewide cultural agreement*

**February 16, 2018** - The Harwich Cultural Council, the Town of Harwich, the Harwich Chamber of Commerce, and the Massachusetts Cultural Council are pleased to announce a new and formal cultural relationship. All four partners, while continuing to serve the people of Harwich through cultural activities and grant opportunities dedicated to fostering the creative spirit, will now sign a Cultural Compact, designed by the Massachusetts Cultural Council, to increase collaboration, partnership, and initiatives that support cultural and economic development in Harwich.

The Compact includes regular meetings and ongoing communication, as well as Harwich-specific goals like consulting support for the Harwich Cultural Center, guidance on the proposed artisan shacks at Saquatucket Harbor, direction on the process for obtaining two Cultural District designations (Harwichport and Harwich Center), and the possible involvement of Blue Institute to create educational opportunities for environmental cleanup. Harwich is one of six pilot municipalities chosen for this compact initiative in the Commonwealth of Massachusetts - and the only town in the pilot program.

**WHO:** Michael MacAskill, Chair, Harwich Board of Selectmen  
Julie Kavanagh, Vice Chair, Harwich Board of Selectmen  
Jannell Brown, Harwich Board of Selectmen  
Larry Ballantine, Harwich Board of Selectmen  
Don Howell, Harwich Board of Selectmen  
Christopher Clark, Town Administrator, Town of Harwich  
Charleen Greenhalgh, Town Planner, Town of Harwich  
Tina Games, Chair, Harwich Cultural Council  
Cyndi Williams, Executive Director, Harwich Chamber of Commerce  
Anita Walker, Executive Director, Mass Cultural Council  
Charlotte Cutter, Local Cultural Council Program Officer, Mass Cultural Council

**WHERE:** Griffin Room, Town Hall - Harwich

**WHAT:** A compact signing and recognition of the official agreement between the Harwich Cultural Council, Town of Harwich, Harwich Chamber of Commerce, and Massachusetts Cultural Council

**WHEN:** Harwich Board of Selectman Meeting - Monday, February 26, 2018 at 6:30 pm

**For questions, please contact:**

**Tina Games, Harwich Cultural Council: [TinaMGames@yahoo.com](mailto:TinaMGames@yahoo.com) or 703-402-2226**  
**Cyndi Williams, Harwich Chamber of Commerce: [cyndi@harwichcc.com](mailto:cyndi@harwichcc.com) or 508-432-1600**

# Cultural Compact

## SHARED VISION

**Whereas** cities and towns and the Commonwealth recognize the power of culture to make communities better places for people to live, work, and thrive; and

**Whereas** cities and towns and the Commonwealth must work together to harness the power of culture in communities to:

- Drive growth and opportunity through a thriving creative economy
- Build relationships across ethnic, racial, socioeconomic, and generational lines
- Cultivate residents who are creative, productive, and independent-minded
- Lift the human spirit; and

**Whereas** cities and towns and the Commonwealth share the core value of inclusiveness and are committed to make the power of culture accessible to everyone, whether as creator, participant, or audience,

The Town of Harwich, the Mass Cultural Council, and the Harwich Cultural Council enter into this Cultural Compact.

## SHARED VALUES

To promote the shared vision of the Cultural Compact, each partner commits to the following partnership principles:

**Leadership:** The partners commit to shared leadership, trusting in each entity's ability to lead effectively, and designating lead participants who are recognized and empowered by their own organizations to make decisions, build consensus, and resolve conflicts.

**Communication:** The partners will make clear and open communication an ongoing priority, will establish a common understanding of each other's organizational framework, culture, values, and approach, and will decide together how and when to communicate and what information will be shared: within the partnership, from the partnership to the community, and from the community to the partnership.

**Transparency:** The partners will develop a shared and transparent decision-making process, execute decisions as agreed, and share information, agendas, and actions that inform decision-making with each other and the community in an open and timely fashion.

**Accountability:** The partners will establish and document each partner's roles and responsibilities, respect agreed upon deadlines, time commitments, and processes, and identify a process for resolving conflict and reaching consensus.

**Engagement:** The partners have equal influence and power within the partnership, will engage community stakeholders in the partnership to reflect the diversity of the community, will establish fair compensations guidelines involving artists and other stakeholders, and will foster an atmosphere of learning which reinforces an open mindset where partners can reflect honestly, celebrate successes, and learn together.

## PARTNER COMMITMENTS

### **Mass Cultural Council will:**

- Fiscal year 2017 investment into Harwich of \$20,700 (FY17 grant list and ten year funding history attached)\*
- Support of the Local Cultural Council Program
- Provide an online cultural job bank – [www.HireCulture.org](http://www.HireCulture.org)
- Provide an online space to post and find artist opportunities
- Provide online tools to post/find space - [www.SpaceFinderMass.org](http://www.SpaceFinderMass.org) & Creative Space Classifieds
- Provide technical assistance through webinars, podcasts, meetings, trainings, workshops
- Provide customized staff consultation
- Provide online toolkits such as: Guide to Developing Artist Space, Cultural Tourism 101, Organizational Capacity Measurement Tool, Municipal Guide to Local Cultural Councils, and Youth Arts Evaluation

<b>Mass Cultural Council shall</b>	<b>Harwich Cultural Council shall</b>	<b>Town of Harwich shall</b>
Designate Charlotte Cutter and Meri Jenkins as lead participants	Designate Tina Games as lead participant	Designate Charleen Greenhalgh and Cyndi Williams as lead participans
Take part in joint, in-person signing of Cultural Compact	Take part in joint, in-person signing of Cultural Compact	Take part in joint, in-person signing of Cultural Compact
Co-host convening of cultural community in Harwich	Co-host convening of cultural community in Harwich	Co-host convening of cultural community in Harwich
Host Mass Cultural Council Institute	Send lead participant(s) to Mass Cultural Council Institute	Send lead participant to Mass Cultural Council Institute
	Meet with Harwich lead participant three times a year	Meet with LCC lead participants three times a year
	Meet with top official once during year	Schedule and attend one meeting between LCC and top official
	Make LCC presentation at Council/BOS meeting once during year	Schedule and attend LCC presentation to Council/BOS
Provide LCC information about Mass Cultural Council grants, programs, and services	Serve as local resource for cultural community about Mass Cultural Council grants, programs, and services	
Advocate for legislative funding for culture annually	Advocate for legislative funding for culture annually	Advocate for legislative funding for culture annually

## CUSTOM COMMITMENTS

In addition to the core components of the Cultural Compact, the partners in this agreement have worked together and chosen to include the following

Harwich will work toward Cultural District designation in Harwichport and/or Harwich Center.

Mass Cultural Council will convene discussion of municipalities and organizations that have converted school buildings into artist workspace centers.

Harwich will post rental space on SpaceFinder Mass to generate income and increase visibility of the Harwich Cultural Center.

Harwich will work toward toward five-year renewal plan of Harwich Cultural Center and meeting its financial goals.

Mass Cultural Council will convene discussion with town representatives regarding the anticipated artisan shacks at Saquatucket Harbor, offering guidance and best practices from similar projects across the Commonwealth.

Mass Cultural Council will provide technical assistance regarding infrastructure updates at the Harwich Cultural Center and further steps for development.

**Together** we sign this Cultural Compact in the spirit of partnership and public service, understanding that we serve the people of our Commonwealth and that they deserve the richest and most diverse cultural life possible.

Signed this 26th day of February in the Year 2018

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Anita Walker  
Massachusetts Cultural Council

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Charleen Greenhalgh  
Town Planner, Harwich

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Tina Games  
Chair, Harwich Cultural Council

---

Cyndi Williams  
Executive Director, Harwich  
Chamber of Commerce

## Ann Steidel

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**From:** Carol Coppola  
**Sent:** Wednesday, February 14, 2018 12:52 PM  
**To:** Sandy Robinson; Ann Steidel  
**Cc:** Christopher Clark  
**Subject:** Audit & Cemetery Materials  
**Attachments:** Cemetery Letter.pdf; Harwich FY2017 CAFR.pdf

Hi,

Please find attached the CAFR/Audit for FY 17 along with the special report on Cemetery Funds. I will also send along the Management Letter once it is completed by the auditor. The presentation is scheduled for Monday, February 26<sup>th</sup>.

Thank you,

Carol

Carol Coppola  
Finance Director/Town Accountant  
Town of Harwich  
732 Main Street  
Harwich, MA 02645



100 Quannapowitt Parkway  
Suite 101  
Wakefield, MA 01880  
T. 781-914-1700  
F. 781-914-1701  
[www.powersandsullivan.com](http://www.powersandsullivan.com)

February 1, 2018

Mr. Christopher Clark  
Town Administrator  
Town of Harwich  
732 Main Street  
Harwich, MA 02645

RE: Cemetery Perpetual Care Funds

Dear Mr. Clark:

The Town's Cemetery funds have not been appropriately accounted for in accordance with Massachusetts General Laws for many years. The Town has requested that we review the activity in both the investment and bank accounts and in the general ledger, for the purpose of identifying errors in posting and corrections that will need to be recorded to align the accounts, record the past activity, and to put the Town in a position to properly account for Cemetery funds on a go-forward basis.

The source documents provided included general ledgers, bank statements, Annual Town Reports, and several letters, meeting summaries and memorandums created by various Town employees and Cemetery Commissioners and by Mary McIssac (Town Treasurer/Collector from June, 2010 to January, 2015) who had done an extensive amount of research on the Town's cemetery funds.

Our analysis and recommendations are based on limited information. Had additional information been reviewed, our findings and recommendations could be different. For example, investment bank statements prior to fiscal year 2010 were not available. Our analysis included using information from the Annual Town Reports. The detail of information provided in the Annual Town Reports was not consistent from 2006 through 2017. Additionally, we did not look at any records prior to fiscal year 2006.

We were provided with a summary of a 2010 meeting provided to the Cemetery Administrator, Robbin Kelley from Cemetery Commissioner Paul Doane and copied to the then Town Accountant, Dave Ryan and the Treasurer/Collector, Mary McIssac. The summary indicates that Ms. McIssac was a new Treasurer at the time. This meeting summary details a number of adjustments and changes in accounting for the cemetery funds that were agreed upon by all parties. Many of the adjustments and changes included in this summary were never implemented. We will reference items from this memo later in our letter as "meeting summary".

We were provided with a reconciliation between the Treasurer's total balance of all cemetery funds to the balances in the Town's general ledger as of June 30, 2010. This reconciliation does not individually reconcile the balances of the Sales of Lots and Graves account and the Perpetual Care funds. Although in total they were reconciled within \$200, the individual variances have been identified and the corrections have been proposed within this report.

The June 30, 2010 reconciliation indicates which portion of funds should be considered non-expendable (principal). Since we were unable to find any other records to indicate the non-expendable portion of the funds prior to that time, we relied on this internal spreadsheet as a starting point for the non-expendable portion of the funds as of June 30, 2010.

The following is a summary of the proper accounting for cemetery funds, followed by a detailed description of our procedures, findings, and recommendations:



Background of Accounting for Sales of Lots and Graves vs. Perpetual Care

The proceeds from the sales of cemetery lots and graves is required to be paid into the Town treasury and is available to reimburse the Town for the cost of the land, its care, improvement and embellishment, or the enlargement of the cemetery. There is no requirement for the Treasurer to maintain a separate bank or investment account for these funds and there is no stipulation for them to receive interest. The Sales of Lots and Graves fund accounts for approximately 90% of the funds collected for the sales of lots and graves.

Approximately 10% of the funds collected for the sales of lots and graves is segregated for cemetery perpetual care. These funds are required to be paid into the Town treasury and to be kept separate from other money and accounts of the Town. The Town Treasurer is required to invest these funds as ordered by the Cemetery Commissioners, assign investment income, and to pay the income therefrom upon their order or with their approval.

The Town may also accept gifts for cemetery perpetual care which should be maintained and used as required by the original donor.

Procedures and Findings

We reviewed and summarized all of the activity in the bank and investment accounts from June 2011, through June 2017; we reviewed and summarized all of the activity in the Town's ledgers from June 2010, through June 2017; we reviewed and summarized the ledger balances as reported in the Annual Town Reports from 2006 through 2010. We compared the information reported in the bank and investment accounts with the information reported in the Annual Town Reports and the ledgers with the other supporting letters and documents provided from the 2010 – 2012 timeframe.

Bank and Investment Balances:

In June of 2010 the Town's investments were held at Webster Bank. We were provided with the statement as of June 30, 2010. We were not provided with any statements prior to June, 2010 or between June, 2010 and June, 2011. In June of 2011, all trust accounts were transferred from Webster Bank and deposited with Bristol County Savings Bank. We were provided with all Bristol County Savings Bank statements through June 30, 2017. We compared the balances from June, 2010 Webster Bank and June 2011 deposits with Bristol County Savings Bank and found that each account had only a small increase that appeared to represent one year of interest earnings. We reviewed all bank activity from June 1, 2011 through June 30, 2017.

The cemetery account balances as of June 30, 2010, in Webster Bank, totaled \$151,471. This was comprised of three smaller cemetery accounts (Cemetery Perpetual Care (Flowers), Estate of Marilyn Clarke, and Perpetual Care George Chase Trust); the Town's Cemetery Perpetual Care account; and the Sales of Lots and Graves account.

Cemetery Perpetual Care (Flowers), Estate of Marilyn Clarke, and Perpetual Care George Chase Trust accounts:

The balances in the three smaller cemetery accounts agree with a June 30, 2010 analysis provided to us. A detailed memorandum of each of these three accounts prepared in December, 2012 indicates the non-expendable portion of each account and supports the balance of the three accounts in total. The Town has combined these three smaller cemetery funds with the perpetual care funds in the general ledger but continued to maintain separate accounts at the bank. Accounting for these separate bequests differently in the bank and the ledger over complicates the reconciliation process and does not provide the Town with adequate support to show that each account has been used consistent with its original bequest. To ensure the proper use of each of the three smaller accounts, we recommend that the Town segregate each in the general ledger and separately account for the non-expendable portion of each account.

Attachment D provides an analysis of the account activity in each of these funds through June 30, 2017, which should be used to establish the original balances in each.

#### Town Cemetery Perpetual Care account:

The bank and investment balance in the Cemetery Perpetual Care (Town) account is significantly lower than the balance in the general ledger and the balance identified by the Town in the meeting summary memorandum identified above. The following findings have been identified as the reasons for this discrepancy:

- There was a \$355,365 variance between the bank investment account and the ledger as of June 30, 2010 as calculated in Attachment A.
- The Cemetery Perpetual Care (Town) bank account has not been credited with any perpetual care revenue or charged with any expenses since 2011.
- There was a \$105,000 withdrawal in 2012 that was invested in a six month Certificate of Deposit. When the CD matured, it was not redeposited with the other perpetual care funds.
- There were three deposits made into the bank account in 2012 and 2013 totaling \$578 that do not coincide with activity as recorded in the Town's general ledger.

Given that the bank balances have been consistently inaccurate and inconsistent with both the Treasurer's balances as reported in the annual reports and with the ledgers, we recommend that the Town make a cash transfers to reinstate the bank balance to agree with the Town's records. We have provided a reconciliation of the variance as of June 30, 2010 and the variances between the bank and book balances from June 30, 2010 through June 30, 2017 as Attachments A and B.

The bank investment account balance listed as Perpetual Care has been significantly understated, and therefore has not been credited with the proper interest income. We calculated and additional \$4,498 of investment income that should have been credited to the Perpetual Care account from 2011 through 2017. We recommend the Town appropriate this amount to reimburse the expendable portion of the Cemetery Perpetual Care fund.

#### Cemetery Sales of Lots and Graves account:

The bank balance in the Cemetery Sales of Lots and Graves account was \$21,687 as of June 30, 2010 and has had no activity, other than investment income, from 2010 through June 30, 2017. The balance as of June 30, 2017 is \$22,070. Since the Sales of Lots and Graves revenue does not statutorily receive its own interest and there is no requirement to maintain the funds in a separate bank account, we recommend that this account be closed with the Town's other pooled cash accounts. This does not require an adjustment in the Town's ledgers.

#### Ledger Balances:

The Cemetery Sales of Lots and Graves account is reported in fund 1611 in the Town's general ledger as a fully expendable fund, subject to appropriation. The activity in this fund since 2011 is summarized in attachment C. The fund has a balance of \$42,276 as of June 30, 2017. There were no further adjustments recommended for this fund.

The Cemetery Perpetual Care accounts are reported in fund 8025 in the Town's ledgers and the expendable and non-expendable portions of these funds are commingled. The meeting summary memo noted above laid out a methodology to establish another fund, 8026, to account for the expendable portion of the perpetual care funds, while 8025 would be designated for the non-expendable portion.

We used the information provided to breakout the balances of the individual funds and the non-expendable portion of each. To determine the non-expendable portion, we began with the non-expendable balances as identified in the June 30, 2010 analysis. From there, we credited any perpetual care receipts (10% of the sales of lots and graves revenue) to the non-expendable portion. We credited

interest earnings and appropriations to the expendable portion; we charged any expenses from the expendable portion. There was a \$49,036 transfer in from "Non-Town" perpetual care funds where documentation supports crediting it to the expendable portion. There was a \$23,000 transfer out from the expendable portion that was traced to a Town Meeting vote. There was a \$35,844 transfer in from a receipt from the Pine Grove Cemetery trust where documentation supports crediting it to the expendable portion. Based on this analysis, provided as Attachment C, the expendable portion of all four commingled perpetual care funds was over-expended in the aggregate by \$17,399. A further analysis of each of the four perpetual care accounts in fund 8025 is provided as Attachment D. This demonstrates that the expendable portion of the Town Perpetual Care account was over-expended by \$26,919, which is the amount that should be funded.

Expenses from 2011 through 2017 totaled \$175,366. We did not do a detailed analysis of each expense and our analysis is based on the assumption that the expenses were properly authorized and approved through the Town's warrant process. Based on the descriptions in the ledgers, the major expenses related to paving and upgrades at Evergreen Cemetery and cemetery drainage projects. Although the expenses exceeded the total amount available to be spent, they appeared to be associated with the perpetual care and maintenance of the cemeteries.

### Summary of Recommendations

Cemetery Perpetual Care (Flowers), Estate of Marilyn Clarke, and Perpetual Care George Chase Trust:

- We recommend the Town segregate the 3 smaller perpetual care funds on the Town's general ledger and reserve the non-expendable portion of each. Attachment D provides a summary of the bank balances from 2010 through 2017 with a breakout of the expendable and non-expendable portion. This should be used as a starting point for segregating the funds.
- The Town needs to determine how to eliminate the \$278, over-expenditure in the expendable portion of the Estate of Marilyn Clarke fund. The expendable portion of this fund has been over-expended since prior to 2012.

Town Perpetual Care account:

- We recommend that the Town appropriate \$4,498 to the perpetual care account to reimburse the account for interest that it would have earned had the bank account been maintained at the correct balance since 2010.
- The non-expendable portion of the cemetery perpetual care fund should be segregated on the general ledger. This amount is \$430,230 as of June 30, 2017, as shown in Attachment D.
- The Town needs to determine how to eliminate the \$26,919, over-expenditure in the expendable portion of the perpetual care funds. We recommend that the Town either appropriate this amount from the General Fund or from the Sales of Lots and Graves account.

Sales of Lots and Graves account:

- We recommend that the Treasurer make the cash transfers to close the Sales of Lots and Graves investment bank account. This account is not required to be maintained separately and it is not eligible to receive investment earnings. No adjustment to the ledger is required.

Procedures going forward:

- We recommend that the Town's perpetual care bank investment accounts be maintained in accordance Massachusetts General Laws. Accordingly, receipts and transfers in should be deposited into the separate investment accounts and expenditures and transfers out should be charged from the separate investment accounts on a monthly basis.
- The Town needs to establish a monthly reconciliation process between the Treasurer and the Town Accountant and a monthly reporting process to the Cemetery Commissioners. This should include a summary of the beginning balance, investment income, other revenue, expenses, transfers, and the ending balances of each cemetery account including the sales of lots and graves account and the perpetual care account. The summary should indicate the expendable and non-expendable portion of the perpetual care funds.

We appreciate the opportunity to assist the Town with this matter and are available to discuss this report in further detail or to assist with implementation of the recommendations.

Sincerely,

A handwritten signature in cursive script that reads "Renee Davis".

Renee Davis, CPA MBA  
Partner  
Powers & Sullivan, LLC

Town of Harwich Cemetery Funds  
 Analysis of Cash Variance as of June 30, 2010  
 Attachment A

The accounts were reconciled in total as of June 30, 2010 (see below) .  
 However, the difference between Sales of Lots and Graves and Perpetual Care were not reconciled.  
 If not corrected, these variances will significantly impact how the Town proceeds going forward.

	<u>Treasurer</u>	<u>MUNIS</u>	<u>variance</u>	
June 30, 2010 Per Town Records.....	\$ 494,053	\$ 518,728	\$ 24,675	
Perpetual Care "Non-Town" Account.....	49,036	49,036	-	
Sales of Lots and Graves not transferred by Treasurer...	<u>24,865</u>	<u>-</u>	<u>(24,865)</u>	
Starting Point at June 30, 2010.....	<u>\$ 567,954</u>	<u>\$ 567,764</u>	<u>\$ (190)</u>	<i>reconciled in total</i>
Sale of Lots (Special Revenue).....	\$ 388,619	\$ 33,578	\$ (355,041)	<i>variance</i>
Perpetual Care (All Trust Funds).....	<u>179,335</u>	<u>534,186</u>	<u>354,851</u>	<i>variance</i>
	<u>\$ 567,954</u>	<u>\$ 567,764</u>	<u>\$ (190)</u>	<i>reconciled in total</i>
Perpetual Care (All Trust Funds).....	\$ 179,335			
Less:				
Bank Balances at June 30, 2010.....	(129,785)			
Transfer to re-establish Perpetual Care "Non-Town".....	<u>(49,036)</u>			
Variance Treasurer records to bank.....	<u>\$ 514</u>			
Perpetual Care variance above.....	\$ 354,851			
Variance Treasurer records to bank.....	<u>514</u>			
Treasurer June 30, 2010 bank variance.....	<u>\$ 355,365</u>			<i>used in Attachment B</i>

Town of Harwich Cemetery Perpetual Care Funds  
 Summary of Recommended Adjustments  
 As of June 30, 2017  
 Attachment B

	<u>Cash and Investment Cemetery Funds</u>	<u>General Ledger Fund 8025</u>
June 30, 2017 Balances.....	\$ 45,009	\$ 421,107
Perpetual Care/Lot Sales variance at June 30, 2010 as calculated on Attachment A.....	355,365	-
Activity not recorded in cash and investment accounts:		
Perpetual Care receipts 2011 - 2017.....	25,755	-
Perpetual Care expenses 2011 - 2017.....	(175,366)	-
Perpetual Care transfers in 2011 - 2017.....	70,936	-
Perpetual Care transfers out 2011 - 2017.....	(23,000)	-
Record Pine Grove Cemetery Funds.....	35,844	-
Activity in cash and investment accounts not supported by activity in the ledger:		
Withdrawal from bank in 2012.....	105,000	-
Miscellaneous unknown bank activity 2011 - 2017.....	2,673	-
Interest variance to ledger (used to calculate \$4,498)	<u>921</u>	<u>-</u>
Subtotal of adjustments prior to backing out Sales of Lots and Graves Funds in bank accounts....	398,128	-
Sales of Lots and Graves Funds in bank accounts.....	<u>(22,030)</u>	<u>-</u>
Subtotal of cash and investment account adjustment.....	<u>376,098</u>	<u>-</u>
Balances after cash and investment account adjustment...	421,107	421,107
Proposed adjustment for interest Income.....	<u>4,498</u>	<u>4,498</u>
Revised Balances June 30, 2017.....	<u>\$ 425,605</u>	<u>\$ 425,605</u>

Harwich Cemetery Funds  
Attachment C

	Fund 1611		Fund 8025		Total
	Sale of Lots Expendable	Perpetual Care Expendable	Perpetual Care Non-Expendable	Total Fund 8025	
June 30, 2010.....	\$ 33,578	\$ 68,090	\$ 392,384	\$ 460,474	\$ 494,052
Activity Posted to Ledger:					
Interest.....	-	1,789	-	1,789	1,789
Receipts.....	297,524	-	25,755	25,755	323,279
Expenses.....	(288,826)	(175,366)	-	(175,366)	(464,192)
Transfers in.....	-	49,036	-	49,036	49,036
Transfers in.....	-	21,900	-	21,900	21,900
Transfers out.....	-	(23,000)	-	(23,000)	(23,000)
Pine Grove Cemetery Trust.....	-	35,844	-	35,844	35,844
Sales of Lots and Graves not transferred....	-	-	24,865	24,865	24,865
Original variance.....	-	(190)	-	(190)	(190)
June 30, 2017 Ledger Balance.....	\$ 42,276	\$ (21,897)	\$ 443,004	\$ 421,107	\$ 463,383
Required Adjustment:					
Interest to be appropriated.....	-	4,498	-	4,498	4,498
June 30, 2017 Adjusted Balance.....	\$ <u>42,276</u>	\$ <u>(17,399)</u>	\$ <u>443,004</u>	\$ <u>425,605</u>	\$ <u>467,881</u>



Harwich Cemetery Funds  
 Perpetual Care Allocation  
 Attachment D

	Cemetery Perpetual Care (Town)			Cemetery Perpetual Care (Flowers)			Estate of Marilyn Clarke			Perpetual Care George Chase Trust			Fund 8025
	Expendable	Non Expendable	Total	Expendable	Non Expendable	Total	Expendable	Non Expendable	Total	Expendable	Non Expendable	Total	Total
June 30, 2010.....	\$ -	\$ 104,607	\$ 104,607	\$ 4,167	\$ 6,685	\$ 10,852	\$ 3,959	\$ 5,000	\$ 8,959	\$ 4,278	\$ 1,089	\$ 5,367	\$ 129,785
Activity Posted to Bank:													
Interest.....	500	-	500	165	-	165	101	-	101	101	-	101	867
Expenses.....	-	-	-	(623)	-	(623)	(600)	-	(600)	(3,228)	-	(3,228)	(4,451)
Purchase of CD.....	(105,000)	-	(105,000)	-	-	-	-	-	-	-	-	-	(105,000)
Unkown transactions.....	578	-	578	-	-	-	1,332	-	1,332	(132)	-	(132)	1,778
Transfers.....	-	-	-	-	-	-	(5,070)	-	(5,070)	5,070	-	5,070	-
Bank Balance June 30, 2017.....	\$ (103,922)	\$ 104,607	\$ 685	\$ 3,709	\$ 6,685	\$ 10,394	\$ (278)	\$ 5,000	\$ 4,722	\$ 6,089	\$ 1,089	\$ 7,178	\$ 22,979
Adjustments Needed:													
From Attachments B and C.....	72,505	325,623	398,128	-	-	-	-	-	-	-	-	-	398,128
From Attachments B and C.....	4,498	-	4,498	-	-	-	-	-	-	-	-	-	4,498
Final Bank and Ledger Balances at June 30, 2017.....	\$ <u>(26,919)</u>	\$ <u>430,230</u>	\$ <u>403,311</u>	\$ <u>3,709</u>	\$ <u>6,685</u>	\$ <u>10,394</u>	\$ <u>(278)</u>	\$ <u>5,000</u>	\$ <u>4,722</u>	\$ <u>6,089</u>	\$ <u>1,089</u>	\$ <u>7,178</u>	\$ <u>425,605</u>

**DRAFT**

**TOWN OF HARWICH, MASSACHUSETTS**

**MANAGEMENT LETTER**

**JUNE 30, 2017**

To the Honorable Board of Selectmen  
Town of Harwich, Massachusetts

In planning and performing our audit of the financial statements of the Town of Harwich, Massachusetts, as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Harwich, Massachusetts' internal control over financial reporting (internal control) as a basis for designing 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 the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of several matters that represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

The Town's written responses to the comments identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Town personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management of the Town of Harwich, Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.

December 26, 2017

TOWN OF HARWICH, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2017

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***Prior Period Comments and  
Recommendations***

## **Enhance the Cash Reconciliation Process**

### Prior Comment

The prior audit recommended that the Town improve the process surrounding account reconciliations and reconciling unknown variances. For 2016, variances existed in the reconciliation between the bank balances and book balances.

Current Status – Resolved. As of June 30, 2017, the Town has implemented the cashbook module for the computerized financial reporting system (MUNIS). No significant unidentified variances between the bank balances and book balances were noted as of June 30, 2017.

## **Improve the reporting within the General Ledger, including maintenance of financial activity (including receivables and articles) within proper funds.**

### Prior Comment

The prior audit recommended the Town evaluate the accounting of certain activity and balances, such as Chapter 90 receivables, Community Preservation activity, and the Massachusetts Clean Water Trust loan balance. It was recommended that the Town evaluate the existence of receivables and related activity and account for these balances in the general ledger.

Current Status – Resolved. The Town has evaluated the existence of receivables and the related activity and has accounted for them in the general ledger for fiscal year 2017.

## **Capital Assets**

### Prior Comment

The Town's additions to capital assets included payments for leased vehicles that were capitalized in the prior year. It was recommended that the Town periodically review and reconcile capital assets.

Current Status – Partially Resolved. The Town has extensively reviewed and made necessary adjustments to the capital asset listing reported as of June 30, 2017, which included a process to verify the existence of assets with Town departments. The Town is still working with the Department of Public Works to make the necessary adjustments to capital assets held by that department.

We continue to recommend that the Town reconcile the reported capital assets with the actual assets held by departments.

## **Inventory**

### Prior Comment

A count and reconciliation of Golf Inventory was not performed in fiscal year 2015. Management provided the Golf Inventory Listing as of June 30, 2016.

Current Status – Partially Resolved. The golf course maintains the golf inventory records in a point-of-sale ledger system. Twice a year they take a physical inventory, adjust for any differences between the physical count and the point-of-sale system, and they maintain a worksheet of the variances. They report the balances to the Town to be recorded in the Town's ledgers. Controls over this process would be stronger if the individuals taking the physical inventory and identifying variances were not the same individuals responsible for the inventory and sales. We recommend the Town implement a process for the Town Accountant, or a designee, oversee the physical inventory process and review variances and adjustments to the point-of-sale system.

## **Performance Bonds**

### Prior Comment

During the prior year, performance bonds were included as part of the general fund. Massachusetts General Law Chapter 41 Section 81U and Governmental Accounting Standards state that performance bonds are an agency fund as the money held is refundable to the contractor after completion of the project. It was recommended that the Town create an agency fund for performance bonds and account for all activity in that fund.

Current Status – Resolved. As of June 30, 2017, the Town is not holding any performance bonds. Should the Town receive performance bonds in the future, they plan to account for them in an Agency Fund.

## **Enhancement of internal controls over financial reporting**

### Prior Comment

Subsequent to June 30, 2016, the Town received a reimbursement check due to an overpayment in the amount of \$325,000. Due to a lack of internal controls on the Muddy Creek project, the contractor was overpaid. It is important to reconcile total expenditures to the total contract and/or budget to ensure the Town doesn't overpay for services.

Current Status – Resolved. The Town has a detailed process to review and approve work prior to approving payment requests from contractors. On this particular invoice, the amount noted as "amount of previous payments" was understated by the last payment, which resulted in a corresponding increase in the amount paid. This was an error that went undetected during the review of the invoice by both the project manager and the engineer. The error was identified and corrected by the contractor.

The error did not have anything to do with the amount of work that was completed by the contractor and reviewed and approved by the Town. The error by the contractor may have been the result of a crossover between the previous payment being processed and the generation of the invoice in question. In light of this error, the Town should consider a system to verify that the "amount of previous payments" is accurate on the contractor's invoices to avoid this situation in the future.



## **Internal controls, policies and procedures and risk assessments**

### Prior Comment

It was recommended that the Town implement a formalized “risk assessment” program, which addresses financial operational and compliance issues in a proactive manner. Implementation of such a program may take different approaches. Generally, such a program may be administered by a committee, or is incorporated into an existing committee’s functions (i.e. finance), where evaluation of risks (including, but not limited to misappropriation of assets, reporting, fraud, etc.) are considered. Assessments may be conducted by questionnaires to personnel and officials, as well as “brainstorming sessions” to evaluate and document the review of established policies and procedures. Additionally, it is equally important to evaluate the potential for additional internal audit function to departmental detail and review with overall financial analysis. Formalized risk assessments also ensure that the level of the “risk of loss” has been documented and accepted by management and those charged with governance. The following comments and recommendations were made for the Town to consider regarding the established internal controls and evaluation of risks affecting the Town.

- Consider establishing additional approval for certain journal entry requests which reclassify or adjust posting which have already been processed through the warrant process. This enhances the financial reporting structure by increasing accountability and transparency. Personnel should ensure appropriate supporting documentation supports all such requests.
- Consider requiring formal documentation/attestation of receipt and reconciliation of account balances maintained and communicated by the Town Accountant to departments. This enhances the overall financial reporting process of the Town and assists in ensuring department heads and officials’ internal policies and procedures provide the appropriate “checks and balances” have been implemented and performed before information (vouchers, payroll, receipts) are processed through the Town’s financial reporting processes.

Current Status – *Unresolved*. The Town has not yet implemented a formal risk assessment program.

### Management’s Response

## ***Current Period Comments and Recommendations***

## **Cemetery Perpetual Care**

### Comment

The Town has not properly accounted for Cemetery Perpetual Care funds for several years; the fund has not been credited with the appropriate amount of investment income; and the Town has spent funds from the non-expendable portion of perpetual care funds. We are currently working to assist the Town in reviewing the activity of the perpetual care fund for the past 10 years to reconcile the transactions in the banks and ledgers and to adjust each to accurately reflect the financial activity of the perpetual care trust.

### Recommendation

We recommend that the Town implement a process to verify that all current activity of the cemetery perpetual care funds is accounted for appropriately. Specifically, receipts for cemetery perpetual care are required to be deposited into a separate bank account and the investment earnings should be accounted for separately. This has not happened throughout fiscal year 2017.

### Management's Response

## **Recording Indirect Costs in the General Fund**

### Comment

The Town budgets the gross cost of services in the general fund and budgets for a reimbursement (transfer-in) from the enterprise fund to reimburse the Town for their share of Town services. When the transfer-in is recorded, the Town credited the expense accounts in the general fund without reducing the budget. This had the effect of inflating the available budget in the general fund in several line items and allowed the Town to overspend budget line items.

### Recommendation

We recommend that the Town either record the indirect costs as a transfer in to the general fund, rather than a credit against each expense line, or budget the indirect costs directly in the enterprise fund and decrease the amount budgeted in the general fund.

### Management's Response

## **Police Detail Agency Fund Negative Cash Balance**

### Comment

Agency accounts should be used to account for funds collected in advance until they are paid to the appropriate individual. The Town pays officers for police details prior to collecting the amounts billed to the vendors. This has resulted in a \$98,000 receivable balance and a negative cash balance of \$72,000 in an agency account used to account for police detail activity. In accordance with Massachusetts General Law, Chapter 44, Section 53C, the Town is authorized to make an appropriation to a revolving account to cover such payments until the Town is reimbursed when the fee is collected. The Town has not appropriated enough to cover the current receivable balance by over \$72,000.

### Recommendation

We recommend the Town account for police details in a revolving account rather than an agency account, due to the practice of paying officers in advance of collecting funds from vendors. We also recommend the Town determine the amount needed from the General Fund for cash flow purposes to fund the payments to officers prior to the collection of funds and appropriate that amount.

### Management's Response

## **Accounts Payable Cutoff**

### Comment

Subsequent to year end, the Town identified several bills relating to fiscal year 2017 that were not paid or recorded as payable during the fiscal year. The Town did not have a system to verify that all invoices relating to fiscal year 2017 were either paid or recorded as payable as of year-end. Since the Town does not use purchase orders, purchases are often approved after the purchase has been made. This puts the Town at risk of not reporting payments in the proper period and inaccurate financial reporting.

### Recommendation

We recommend that the Town implement a year-end cut off process to ensure that all bills relating to a fiscal year are either paid or recorded as payable in the proper period.

### Management's Response

## **Old Ambulance Receivables**

### Comment

As of June 30, 2017, the Town had \$2.2 million in outstanding ambulance accounts receivable. Of this amount, \$1.3 million has been outstanding for over 150 days, and much of it is considered to be uncollectible. The existence of large past-due receivables balance impedes cash flow and, as time passes, increases the risk that these receivables will be uncollectible. Maintaining balances for accounts that have been determined to be uncollectible can lead to misleading financial reporting and impedes the reconciliation process.

The Town has a formal policy for addressing ambulance billing and collections and for abating accounts for financial hardship reasons. Town does not consistently follow its formal policies and procedures and the outstanding list has continued to grow. A significant portion of the balance is not actually owed to the Town

because a portion of the bill was paid by an insurance company and the Town is required to abate the remaining balance.

Recommendation

We recommend the Town adjust the current policies and procedures to address accounts that are deemed uncollectible. We also recommend the Town implement a process to follow the procedures related to billing and collections to reduce the receivable balance and maximize collections.

Management's Response

**Bank Account Reconciliations**

Comment

The Town maintains a separate bank account and ledger account for the Caleb Chase Trust, each of which is greater than \$300,000. The Town does not currently record investment income or market value adjustments in the ledger for this fund and there is no process for reconciling the bank balance with the ledger balance. A process to reconcile the bank and book balances of all accounts is a necessary internal control procedure to protect the funds, to identify and correct errors or irregularities, and to ensure accurate financial reporting.

Recommendation

We recommend the Town implement a process to record all activity of the Caleb Chase Trust on the general ledger and to reconcile the ledger and bank balance on a monthly basis.

Management's Response

## ***Informational Comments***

## Government Accounting Standards Board (GASB) Statements for OPEB

### Comment

The GASB has issued new pronouncements that will significantly affect the accounting and reporting requirements for Other Postemployment Benefits (OPEB). The new standards started to phase in during fiscal year 2017 and will continue to substantially impact your financial statements in fiscal year 2018 and beyond. These statements will also affect the requirements for accumulating the necessary data to meet the reporting requirements.

GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is required to be implemented in 2018.

GASB #75 will substantially change the reporting for other postemployment benefit liabilities and expenses. Changes in the OPEB liability will be immediately recognized as an expense or reported as deferred outflows/inflows of resources depending on the nature of the changes. Substantial changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes will be required. Current actuarial methods may continue to be used to determine funding amounts. Employers will report in their financial statements a net OPEB liability (asset) determined annually as of the fiscal year end. The net OPEB liability (asset) equals the total OPEB liability for the OPEB plan net of the OPEB plan's fiduciary net position. The OPEB liability is the actuarial present value of projected benefits attributed to for each plan member individually, from the period when the plan member first provides service under the benefit terms through the period in which the member is assumed to exit service. The OPEB plan's fiduciary net position is the accumulated plan assets net of any financial statement liabilities of the plan.

The Town should expect to record significant OPEB liabilities in the future.

### Recommendation

We recommend that management evaluate these changes for financial statement reporting and disclosure purposes, and to formulate plans to meet with your actuaries and financial advisers to ensure a successful implementation. You may also want to consider how and when this information should be communicated to your constituents and other financial statement users.



## Documentation of Internal Controls

### Comment

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

The Uniform Guidance supersedes and streamlines requirements from eight different federal grant circulars (including OMB Circular A-133) into one set of guidance. Local governments are required to implement the new administrative requirements and cost principles for all new federal awards and to additional funding to existing awards made after December 26, 2014 (fiscal year 2016).

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (the Green Book) and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The COSO internal control framework is generally accepted as a best practice within the industry including the best practices prescribed by the Government Finance Officers Association (GFOA). COSO is a joint initiative of 5 private sector organizations dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control and fraud deterrence. The original COSO framework was published in 1992 and has been revised several times for changes in operations, technology, and audit risk. The most recent updates to the COSO Internal Control - Integrated Framework were issued in 2013 and are available at [www.coso.org](http://www.coso.org).

Management is responsible for internal control and to see that the entity is doing what needs to be done to meet its objectives. Governments have limited resources and constraints on how much can be spent on designing, implementing, and conducting systems of internal control. The COSO Framework can help management consider alternative approaches and decide what action it needs to take to meet its objectives. Depending on circumstances, these approaches and decisions can contribute to efficiencies in the design, implementation, and conduct of internal control. With the COSO Framework, management can more successfully diagnose issues and assert effectiveness regarding their internal controls and, for external financial reporting, help avoid material weaknesses or significant deficiencies.

The COSO internal control framework incorporates 5 major components of internal control, which are supported by 17 principles of internal control as follows:

#### 1. CONTROL ENVIRONMENT

- 1) Demonstrates commitment to integrity and ethical values
- 2) Exercises oversight responsibility
- 3) Establishes structure, authority, and responsibility
- 4) Demonstrates commitment to competence
- 5) Enforces accountability

## 2. RISK ASSESSMENT

- 6) Specifies suitable objectives
- 7) Identifies and analyzes risk
- 8) Assesses fraud risk
- 9) Identifies and analyzes significant change

## 3. CONTROL ACTIVITIES

- 10) Selects and develops control activities
- 11) Selects and develops general controls over technology
- 12) Deploys through policies and procedures

## 4. INFORMATION & COMMUNICATION

- 13) Uses relevant information
- 14) Communicates internally
- 15) Communicates externally

## 5. MONITORING

- 16) Conducts ongoing and/or separate evaluations
- 17) Evaluates and communicates deficiencies

Management should evaluate and assess the government's internal control system to determine whether: each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

### Recommendation

We recommend management complete this process by completing documentation of their internal control system using the COSO Internal Control Framework.

# Town of Harwich

MASSACHUSETTS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



Overlook at Wychmere Harbor - photos courtesy of Harwich Chamber of Commerce

**For the Fiscal Year Ended June 30, 2017**

Christopher Clark, Town Administrator  
Carol Coppola, Finance Director



Fishing Adventures at Harwich Port

# The Town of Harwich, Massachusetts

## Comprehensive Annual Financial Report



**For the Year  
July 1, 2016 through June 30, 2017**

Prepared by the Finance Department

**Town of Harwich, Massachusetts**

**Comprehensive Annual Financial Report**  
*For the Year Ended June 30, 2017*

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# ***Introductory Section***



Bank Street Beach - Harwich



# ***Introductory Section***

# *Town of Harwich, Massachusetts*

ACCOUNTING DEPARTMENT

December 26, 2017

Letter of Transmittal

To the Honorable Board of Selectmen and Citizens of the Town of Harwich:

Annually, the Town of Harwich utilizes the services of an external auditor to perform, under contract, an audit of the financial records of the Municipality and the Federal and State single audits. Independent audits play a vital role to the Town by helping to preserve the integrity of the public finance functions and by maintaining citizens' confidence in their elected and appointed leaders.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Powers & Sullivan, LLC Certified Public Accountants, have issued an unqualified ("clean") opinion on the Town of Harwich's financial statements for the year ended June 30, 2017. The independent auditor's report is located at the front of the financial section of this report. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## **Profile of the government**

The Town of Harwich, incorporated in 1694, is located on the south side of the Cape Cod peninsula, made up of seven villages, with an extensive shoreline on Nantucket Sound. It currently occupies 21 square miles and serves a population of 12,873. The Town of Harwich is empowered to levy a property tax on real and personal property located within its boundaries.

The Town of Harwich operates under the traditional Open Town Meeting form of government. Policy-making and legislative authority are vested in the Board of Selectmen consisting of five members, all of whom are elected at large. Select members serve three-year terms, with one to two members elected each year. The Board of Selectmen appoints the Town of Harwich's Town Administrator, Finance Director, Police and Fire Chiefs, the Town Administrator in turn appoints department heads.

The Town of Harwich provides a full range of services, including police and fire protection; refuse collection; snow and ice removal; traffic control; on- and off-street parking; building inspections; licenses and permits; vital statistics; the construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; library services; council on aging; and harbor services. Water distribution services are accounted for in an enterprise fund with separate Water Commissioners, the department functions as a department of the Town of Harwich and therefore has been included as an integral part of the Town of Harwich's financial statements.

At the annual town meeting a budget is adopted preceding the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the Town of Harwich's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department heads may transfer resources within a department as they see fit. Transfers between departments, however, need special approval from the governing council.

### **Local economy**

Harwich was settled around 1665, and incorporated in 1694. Its early economy included agriculture and maritime industries and its history has included boom and bust cycles from the earliest days of the community.

When the whaling industry collapsed with the discovery of oil, the community's emphasis shifted to cod fishing. By 1802, 15 to 20 ships were shore fishing and another four ships were cod fishing in Newfoundland and Labrador, and by 1851, there were 48 ships employing 577 men and bringing in thousands of tons of cod and mackerel. The eventual decline of the fishing industry in Harwich, by the latter part of the 19th century, was caused by increases in the size of ships which eventually outstripped the shallow port's ability to house them. Residents turned to the development of cranberry bogs and resorts for summer visitors, working side-by-side with Portuguese immigrants. The first resort hotel opened in 1880 and both the cranberry and the tourist industries remain substantial parts of Harwich's economy in the present.

The Town of Harwich is located approximately 80 miles from the city of Boston. The Town of Harwich is headquarters for many medical, technical, hospitality businesses, and functions as a major regional shopping center for the surrounding communities. Major industries located within the government's boundaries or in close proximity include hospitals, manufacturers of computer hardware and software, retail stores, and several financial institutions and insurance companies. The regional school district and Town of Harwich also have a significant economic presence, employing in total more than 700 teachers, professionals, and support staff.

Because of its location in a region with a varied economic base, unemployment has been relatively stable. During the past ten years, the unemployment rate fell from an initial high of 10.4 percent (2010) to a decade low of 4.9 percent for the current year (2017). The Town of Harwich continues to experience unemployment rates consistent with national averages.

Median household incomes within the Town of Harwich are also consistent with those for the county and slightly lower than the state as a whole. According to the five year average (2009 – 2013) estimate, the government's median family income was \$73,338, the county's was \$76,311, while the state's was \$84,900. Housing prices in the vicinity of the Town of Harwich continue to remain strong boasting an overall 3.5% increase in FY17. At the end of the second quarter of 2017, the median price of a single family home in the vicinity of the Town of Harwich was \$350,000.

Due to its strong and healthy local economy, the Town of Harwich has maintained a credit rating of AA+ from Standard & Poor's, which is a strong indicator of the financial security of the Town.

Over the past three years, the government has experienced a period of significant economic growth and investment. More than \$20 million in new commercial, mixed use and residential development has been completed or is in various phases of development throughout the Town. This development, the presence of retail and service industries, and the presence of recreational, educational and health facilities has even further strengthened the Town of Harwich's already strong economic base.

Harwich's small town character, extensive shoreline, rich historical connection to the sea, and rural nature have continued to lure visitors over the years – some who arrive for extended periods in the summer, others who have decided to purchase second homes, and those searching for a place to retire. But like most communities on the

Cape, living in Harwich is expensive. While house prices declined somewhat since the recession, the market has been rebounding and values are approaching pre-recession levels with the median single-family house priced at \$350,000, still out of reach for many year-round residents. While Harwich has been evolving into more of a year-round community, its economy continues to depend on second-home owners and summer visitors. Seasonal employment--such as retail trade, accommodations, and food services--accounts for a large portion of the local employment base.

The Town of Harwich is fortunate to have a number of local and regional housing agencies and organizations involved in providing affordable housing. The Harwich Housing Authority owns and manages 20 units of subsidized housing and partnered with CDP on the Main Street Extension/Thankful Chases Pathway project with another 12 units. It is also working with the Town on managing a number of local initiatives.

The Town of Harwich also has experience in working with non-profit housing providers such as the Harwich Ecumenical Council on Housing (HECH), Habitat for Humanity of Cape Cod, the Community Development Partnership (CDP), and Housing Assistance Corporation (HAC). It will be important for the Town to continue to establish important partnerships with developers, for profit and non-profit, and build its capacity to promote new affordable units by aggressively reaching out for necessary technical and financial resources in addition to securing the necessary political support for new housing initiatives.

### **Long-term financial planning and major initiatives**

Unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund at year end was 18 percent of total general fund revenues; a strong indication of the financial stability of the government. The Town is committed to building healthy and consistent stabilization and OPEB reserves to support current and future liabilities while providing for future budgetary flexibility.

By charter, the Town of Harwich maintains a seven-year Capital Improvement Program which serves as its planning document to ensure that its facilities, equipment, and infrastructure are well maintained and operating in peak condition. Under the guidance of the Capital Outlay Committee, this process gives the Town of Harwich the ability to plan for its capital needs and allocate short- and long-term resources appropriately. As part of this process, the government identifies and quantifies the operational costs associated with its capital projects and budgets resources accordingly. The fiscal year 2019-2025 Capital Improvement Program anticipates \$36.5 million in capital projects. Included in this \$36.5 million is \$22.4 million for various wastewater projects, \$6.05 million in fire station improvements and \$1.3 million for infrastructure and water system improvements. The remainder of the program will finance improvements to the government's parks, preservation of properties and bodies of water and technology.

### **Relevant financial policies**

The Town of Harwich has adopted a comprehensive set of financial policies. Policies amid solid financial procedures include management's conservative budget assumptions and regular monitoring of budget performance with monthly reports on budget-to-actual results to the board of selectman and finance committee. The Town's free cash policy outlines reserves, free cash, and stabilization funds with the goal of maintaining no less than 7%–8% of general fund expenditures in reserve. The Town reached compliance with this policy at the close of fiscal 2017. The Town also maintains a five-year budget forecast, which is also updated annually. Strict adherence to the formal investment-management policy, which mirrors commonwealth guidelines is an indicator of the comprehensive financial structure of the government. The Town maintains a formal debt-management policy that limits general fund debt service to 10%-12% of expenditures.

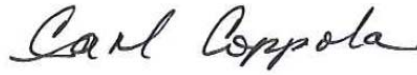
**Acknowledgements**

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the Board of Selectmen for their unfailing support for maintaining the highest standards of professionalism in the management of the Town of Harwich's finances.

Respectfully submitted,



Christopher Clark, Town Administrator



Carol Coppola, Finance Director

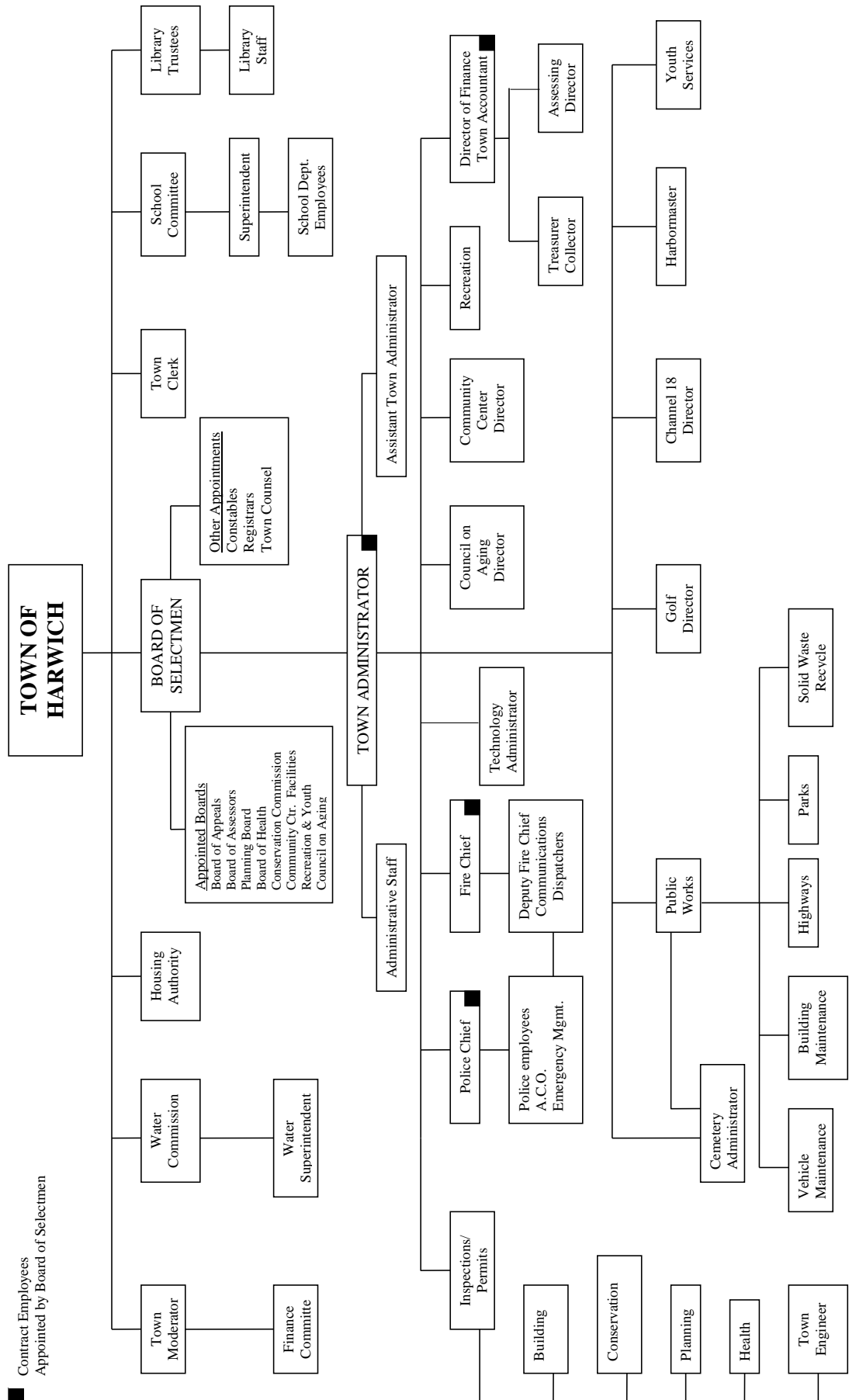
# Town of Harwich, Massachusetts

## Principal Executive Officers

Town of Harwich, Massachusetts

### Principal Executive Officers

Elected Officials		Term Expires
Board of Selectmen	Michael D. MacAskill, Chairman	2019
	Julie E. Kavanaugh, Vice-Chairman	2019
	Larry G. Ballantine, Clerk	2020
	Jannell M. Brown, Member	2018
	Donald Howell, Member	2020
Town Clerk	Anita N. Doucette	2019
Appointed Officials		
Board of Assessors	Richard Waystack, Chairman	2018
	Jay Kavanaugh	2019
	Bruce Nightingale	2020
Town Administrator	Christopher Clark	
Finance Director/Town Accountant	Carol Coppola	
Fire Chief/Forest Warden	Norman Clarke	
Chief of Police	David Guillemette	
Town Counsel	Kopelman & Paige, P.C.	
Harbormaster	John Rendon	



Contract Employees  
Appointed by Board of Selectmen

# ***Financial***

# ***Section***



Inn On The Beach – Harwich Port



# ***Financial Section***



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F. 781-914-1701  
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## Independent Auditor's Report

To the Honorable Board of Selectmen  
Town of Harwich, Massachusetts

## Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Harwich, Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town'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. The financial statements of the Town of Harwich, Massachusetts, as of June 30, 2016, were audited by other auditors whose report dated September 5, 2017, expressed an unqualified opinion on those financial statements. 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting 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 opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Harwich, Massachusetts, as of June 30, 2017, 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.

As part of our audit of the 2017 financial statements, we also audited the adjustments described in Note 15 that were applied to restate the 2016 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2016 financial statements of the Town other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2016 financial statements as a whole.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 the Town of Harwich, Massachusetts' basic financial statements. The introductory section, combining statements, individual fund statements and statistical section, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements, as listed in the table of contents, are the responsibility of management and were 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 State of America. In our opinion, the combining and individual fund statements are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2017, on our consideration of the Town of Harwich, Massachusetts' internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Harwich, Massachusetts' internal control over financial reporting and compliance.

*Powers & Sullivan LLC*

December 26, 2017

# ***Management's Discussion and Analysis***

## Management's Discussion and Analysis

As management of the Town of Harwich, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2017. The Town complies with financial reporting requirements issued by the Governmental Accounting Standards Board (GASB). Management's discussion and analysis is part of these requirements.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Town of Harwich's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains 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 and liabilities, and deferred inflows/outflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town 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, public safety, education, public works, human services, culture and recreation, community preservation, and interest. The business-type activities include the activities of the municipal water department.

**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 and outflows of spendable resources*, as well as on *balances of spendable 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 funds* with similar 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 Town of Harwich adopts an annual appropriated budget for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information for the general fund and the community preservation fund to demonstrate budgetary compliance.

**Proprietary funds.** The Town 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 Town uses enterprise funds to account for its municipal water department.

**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 Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The Town maintains three different types of fiduciary funds. The Other Postemployment Benefits Fund is used to report resources held in trust for healthcare benefits for retirees and beneficiaries. The Private-purpose trust fund is used to report the Town's scholarship funds. The Agency fund reports resources held by the Town in a custodial capacity for individuals, private organizations and other governments. The Town's agency funds are primarily used to account for police details.

**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. Harwich's government-wide assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$53.0 million at the end of 2017. The Town's total net position increased by \$1.8 million during 2017. This is an indication that the Town's overall financial position improved from the prior year.

Comparative analysis of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expense and transfers of the governmental and business-type activities are discussed herein.

### **Governmental Activities**

The results of operations of the governmental activities are discussed in the following paragraphs and tables. Net position of \$59.5 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The Town 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 governmental activities' net position, \$5.7 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* is a deficit of \$26.5 million. The deficit is primarily the result of the recognition of net pension liability of \$29.1 million along with the other postemployment benefits liability of \$17.2 million. These are long-term unfunded liabilities that will not require significant short term resources.

The governmental activities net position increased by \$1.7 million during the current year. Key reasons for this increase included \$4.1 million in capital grants received through the Community Preservation and State Highway grant programs and the increase in the OPEB and pension liabilities.

	Balance at June 30, 2017	(As Restated) Balance at June 30, 2016
<b>Assets:</b>		
Current assets.....	\$ 30,456,260	\$ 25,758,070
Noncurrent assets (excluding capital).....	597,111	430,289
Capital assets, non depreciable.....	2 3,912,953	23,868,107
Capital assets, net of accumulated depreciation.....	4 7,832,570	47,650,720
<b>Total assets.....</b>	<b>102,798,894</b>	<b>97,707,186</b>
<b>Deferred Outflows of Resources.....</b>	<b>4,594,792</b>	<b>2,325,890</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	2,171,9 96	2,835,990
Noncurrent liabilities (excluding debt).....	4 7,240,077	42,603,927
Current debt.....	9,023,7 58	5,570,358
Noncurrent debt.....	9,740,2 66	11,862,197
<b>Total liabilities.....</b>	<b>68,176,097</b>	<b>62,872,472</b>
<b>Deferred Inflows of Resources.....</b>	<b>477,374</b>	<b>436,013</b>
<b>Net Position:</b>		
Net investment in capital assets.....	5 9,469,911	56,460,827
Restricted.....	5,722,3 39	8,071,863
Unrestricted.....	( 26,452,035)	(27,808,099)
<b>Total net position.....</b>	<b>\$ 38,740,215</b>	<b>\$ 36,724,591</b>

Current debt increased by \$3.5 million due to the issuance of additional bond anticipation notes to finance wastewater treatment and road maintenance projects. This also resulted in an increase in current assets as of June 30, 2017. Noncurrent debt decreased by \$2.1 million as debt was retired and no new long-term debt was issued in fiscal year 2017. Increases in deferred outflows of resources and other noncurrent liabilities were all related to an increase in the Town's proportionate share of the liability of the Barnstable County Retirement System.

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans, was implemented this year. This standard added Note disclosures and Required Supplemental Information for the Town's OPEB Trust fund. Its sister standard, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment benefits Other Than Pensions, is required to be implemented in FY2018. This standard will affect the financial statements themselves by requiring the Town to record its OPEB assets, liabilities, and deferred financial statement elements for the first time.



	Year Ended June 30, 2017	(As Restated) Year Ended June 30, 2016
<b>Program Revenues:</b>		
Charges for services.....	\$ 9,629,812	\$ 8,736,405
Operating grants and contributions.....	1,021,267	1,899,658
Capital grants and contributions.....	4,072,965	4,803,000
<b>General Revenues:</b>		
Real estate and personal property taxes.....	44,467,932	43,216,843
Motor vehicle and other excise taxes.....	2,297,637	2,211,926
Hotel/Motel taxes.....	67,8226	649,120
Meals taxes.....	40,6465	379,689
Community preservation taxes.....	1,311,440	1,267,529
Penalties and interest on taxes.....	43,2405	314,847
Payments in lieu of taxes.....	56,741	58,319
Nonrestricted grants and contributions.....	55,2299	668,191
Unrestricted investment income.....	12,0365	108,189
<b>Total revenues.....</b>	<b>65,047,554</b>	<b>64,313,716</b>
<b>Expenses:</b>		
General government.....	5,290,047	4,780,070
Public safety.....	13,996,114	13,112,659
Education.....	26,444,962	25,225,308
Public works.....	10,085,199	9,523,826
Human services.....	1,857,258	1,800,101
Culture and recreation.....	5,378,877	5,144,627
Community preservation.....	(173,029)	383,299
Interest.....	45,1255	518,438
<b>Total expenses.....</b>	<b>63,330,683</b>	<b>60,488,328</b>
<b>Change in net position.....</b>	<b>1,716,871</b>	<b>3,825,388</b>
<b>Beginning net position, as restated.....</b>	<b>37,023,344</b>	<b>32,899,203</b>
<b>Ending net position.....</b>	<b>\$ 38,740,215</b>	<b>\$ 36,724,591</b>

Massachusetts real estate tax assessments are limited to 2 ½ % of the prior year levy plus additions for new growth. Accordingly, the largest revenue source of the Town increased by just over 2 ½%. Capital grants related mainly to state highway grants and state grants related to the Town's restoration project at Muddy Creek.

Approximately 42% of the Town's expenses relate to education. Education expenses represent the Town's assessments paid to the Monomoy Regional School District and the Cape Cod Regional Technical High School.

**Business-type Activities**

The results of operations for the business-type activities are discussed in the following paragraphs and tables.

For the Town's water business-type activities, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14.3 million at the close of 2017. Of this amount \$12.3 million (86%) is net investment in capital assets, and \$2.0 million (14%) is unrestricted and may be used to meet the water enterprise's ongoing obligations.

There was an increase of \$41,000 in net position related to the Water Department's operations during the year. Revenue remained consistent with the prior year while expenses increased \$575,000, which included a \$175,000 increase in the net pension liability allocated to the Water Department, net of deferred outflows/inflows related to pensions.

	Balance at June 30, 2017	(As Restated) Balance at June 30, 2016
<b>Assets:</b>		
Current assets.....	\$ 5,589,556	\$ 6,780,090
Capital assets, non depreciable.....	1,505,893	1,505,893
Capital assets, net of accumulated depreciation.....	18,861,806	17,719,115
<b>Total assets.....</b>	<b>25,957,255</b>	<b>26,005,098</b>
<b>Deferred Outflows of Resources.....</b>	<b>497,523</b>	<b>171,787</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	40,8704	115,174
Noncurrent liabilities (excluding debt).....	3,651,817	3,126,488
Current debt.....	51,4107	695,976
Noncurrent debt.....	7,585,142	7,822,256
<b>Total liabilities.....</b>	<b>12,159,770</b>	<b>11,759,894</b>
<b>Deferred Inflows of Resources.....</b>	<b>37,147</b>	<b>200,406</b>
<b>Net Position:</b>		
Net investment in capital assets.....	12,268,450	10,706,776
Unrestricted.....	1,989,411	3,509,809
<b>Total net position.....</b>	<b>\$ 14,257,861</b>	<b>\$ 14,216,585</b>

Depreciable capital assets increased by approximately \$1.2 million which was the net result of the purchase of a new water tank and equipment totaling \$2.5 million and approximately \$1.3 million in depreciation recorded against capital assets. The purchase of the new water tank also had the effect of increasing the net position invested in capital assets.

	Year Ended June 30, 2017	(As Restated) Year Ended June 30, 2016
	<u>2017</u>	<u>2016</u>
<b>Program revenues:</b>		
Charges for services.....	\$ 4,800,457	\$ 4,948,020
<b>General Revenues:</b>		
Unrestricted investment income.....	296	963
<b>Total revenues.....</b>	<b><u>4,800,753</u></b>	<b><u>4,948,983</u></b>
<b>Expenses:</b>		
Water.....	<u>4,759,477</u>	<u>4,184,751</u>
<b>Change in net position.....</b>	<b>41,276</b>	<b>764,232</b>
<b>Beginning net position, as restated.....</b>	<b><u>14,216,585</u></b>	<b><u>13,452,353</u></b>
<b>Ending net position.....</b>	<b><u>\$ 14,257,861</u></b>	<b><u>\$ 14,216,585</u></b>

### ***Financial Analysis of the Government's Funds***

As noted earlier, the Town 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 *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned 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 of \$16.5 million, an increase of \$2.2 million from the prior year.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund totaled \$7.1 million, while total fund balance is \$10.6 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 12.2% of total general fund expenditures, while total fund balance represents 18.2% of that same amount.

The general fund increased by \$911,000 in 2017. This was the net result of a budgetary decrease of \$883,000 in the general fund, offset by an increase in the Town's stabilization fund by \$1.7 million, which is reported within the general fund in the fund based financial statements in accordance with generally accepted accounting principles.

The Community Preservation Act fund had a fund balance at June 30, 2017, of \$4.2 million. These funds are attributable to the Town's acceptance of the Community Preservation Act, which allows the Town to impose a surcharge on property taxes and to receive matching state funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing. The Community Preservation Act's fund balance increased \$396,000 in 2017. This was primarily the net result of \$1.6 million in taxes and state matching funds offset by expenditures on community preservation projects and transfers out for debt service payments.

The Town capital fund reported a deficit fund balance of \$977,000 which was financed with \$5 million in bond anticipation notes issued for varying capital projects including wastewater treatment and road maintenance projects. Fiscal year 2017 expenditures of \$654,000 all related to road maintenance.

### ***General Fund and CPA Fund Budgetary Highlights***

The original general fund budget included \$58.4 million in estimated revenues and transfers in and \$64.6 million in expenditures and transfers out with the difference financed by available funds. The \$250,000 increase from the original budget to the final amended budget was financed with \$250,000 in available funds voted to fund a harbor capital project.

General Fund revenues came in approximately \$1.7 million more than budgeted. The largest areas of the surplus were in tax liens, excise taxes, and sanitation fees. This was mainly due to the Town budgeting conservatively in these areas.

General fund expenditures and encumbrances were approximately \$2 million less than budgeted. Key components of this surplus include \$469,000, \$164,000, and \$158,000 in group insurance, pension benefits, and general insurance, respectively.

The community preservation fund budget included estimated revenues of \$1.3 million in real estate taxes, \$299,000 in state matching funds, and \$280,000 in transfers in from completed projects. Budgeted expenditures included \$1.9 million on project costs and administration and \$633,000 in debt service payments to be transferred to the general fund. Revenues exceeded the budget by \$166,000 and \$53,000 was returned from an unused project to available funds. The ending balance totaled \$3.9 million, an increase of \$438,000 from the prior year.

### ***Capital Asset and Debt Administration***

In conjunction with the operating budget, the Town annually prepares a capital budget for the upcoming year. The Town's major governmental capital asset activity in 2017 includes a land purchase of \$800,000 for the purchase of the Marini property, \$3 million in road improvement additions, \$1 million in machinery, equipment and vehicles, and \$414,000 in improvements.

The water enterprise fund reported additions totaling \$2.5 million, including the purchase of a new water tank.

Depreciation expense for governmental and business-type activities totaled \$4.9 million and \$1.3 million, respectively.

#### **Debt**

The Town of Harwich's governmental funds had total bonded debt outstanding of \$11.4 million at the end of the current year. Of this amount, \$5.2 million was for the construction of a police station; \$2.7 is for land acquisitions; \$1.9 million is related to harbor dredging, \$860,000 is related to golf course improvements. The remaining \$722,000 relates to other capital related projects.

The water enterprise fund has \$7.8 million in water debt that is fully supported by the rates and does not rely on a general fund subsidy.

For further discussion please refer to Note 4 for major capital activity and Notes 7 and 8 for debt activity.

## ***Requests for Information***

This financial report is designed to provide a general overview of the Town of Harwich'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 Finance Director, Town Hall, 732 Main Street, Harwich, Massachusetts 02645.

# ***Basic Financial Statements***

**STATEMENT OF NET POSITION**

JUNE 30, 2017

	<b>Primary Government</b>		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 20,530,520	\$ 3,636,562	\$ 24,167,082
Investments.....	3,767,861	-	3,767,861
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	887,660	-	887,660
Tax liens.....	2,413,486	-	2,413,486
Motor vehicle and other excise taxes.....	151,766	-	151,766
User fees.....	-	1,952,994	1,952,994
Departmental and other.....	1,118,532	-	1,118,532
Special assessments.....	181,280	-	181,280
Intergovernmental.....	918,655	-	918,655
Tax foreclosures.....	332,256	-	332,256
Inventory.....	154,244	-	154,244
Total current assets.....	<u>30,456,260</u>	<u>5,589,556</u>	<u>36,045,816</u>
<b>NONCURRENT:</b>			
Receivables, net of allowance for uncollectibles:			
Special assessments.....	597,111	-	597,111
Capital assets:			
Nondepreciable.....	23,912,953	1,505,893	25,418,846
Depreciable.....	47,832,570	18,861,806	66,694,376
Total noncurrent assets.....	<u>72,342,634</u>	<u>20,367,699</u>	<u>92,710,333</u>
<b>TOTAL ASSETS.....</b>	<u>102,798,894</u>	<u>25,957,255</u>	<u>128,756,149</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding.....	150,847	151,717	302,564
Deferred outflows related to pensions.....	4,443,945	345,806	4,789,751
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<u>4,594,792</u>	<u>497,523</u>	<u>5,092,315</u>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	568,139	325,376	893,515
Accrued payroll.....	287,761	25,611	313,372
Tax refunds payable.....	363,000	-	363,000
Accrued interest.....	218,953	25,717	244,670
Payroll withholdings.....	129,029	-	129,029
Other liabilities.....	112,579	-	112,579
Compensated absences.....	474,035	32,000	506,035
Landfill closure.....	18,500	-	18,500
Notes payable.....	7,179,387	100,000	7,279,387
Bonds payable.....	1,844,371	414,107	2,258,478
Total current liabilities.....	<u>11,195,754</u>	<u>922,811</u>	<u>12,118,565</u>
<b>NONCURRENT:</b>			
Compensated absences.....	699,827	49,000	748,827
Net pension liability.....	29,077,515	2,262,668	31,340,183
Other postemployment benefits.....	17,222,235	1,340,149	18,562,384
Landfill closure.....	240,500	-	240,500
Bonds payable.....	9,740,266	7,585,142	17,325,408
Total noncurrent liabilities.....	<u>56,980,343</u>	<u>11,236,959</u>	<u>68,217,302</u>
<b>TOTAL LIABILITIES.....</b>	<u>68,176,097</u>	<u>12,159,770</u>	<u>80,335,867</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	477,374	37,147	514,521
<b>NET POSITION</b>			
Net investment in capital assets.....	59,469,911	12,268,450	71,738,361
Restricted for:			
Perpetual care and other permanent funds:			
Expendable.....	697,662	-	697,662
Nonexpendable.....	449,091	-	449,091
Gifts and grants.....	408,716	-	408,716
Community preservation.....	4,166,870	-	4,166,870
Unrestricted.....	(26,452,035)	1,989,411	(24,462,624)
<b>TOTAL NET POSITION.....</b>	<u>\$ 38,740,215</u>	<u>\$ 14,257,861</u>	<u>\$ 52,998,076</u>

See notes to basic financial statements.

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 5,290,047	\$ 730,749	\$ 425,777	\$ -	\$ (4,133,521)
Public safety..... 13,	996,114	2,208,269	18,089	-	(11,769,756)
Education..... 26,	444,962	-	-	-	(26,444,962)
Public works..... 10,	085,199	2,979,259	26,050	3,690,033	(3,389,857)
Human services.....	1,857,258	156,087	175,930	-	(1,525,241)
Culture and recreation..... 5,	378,877	3,555,448	146,579	12,156	(1,664,694)
Community preservation..... (173,	029)	-	-	370,776	543,805
Interest..... 451,	255	-	228,842	-	(222,413)
Total Governmental Activities..... 63,	330,683	9,629,812	1,021,267	4,072,965	<b>(48,606,639)</b>
<i>Business-Type Activities:</i>					
Water..... 4,	759,477	4,800,457	-	-	40,980
Total Primary Government.....	\$ 68,090,160	\$ 14,430,269	\$ 1,021,267	\$ 4,072,965	\$ <b>(48,565,659)</b>

See notes to basic financial statements.

(Continued)



**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Changes in net position:</b>			
Net (expense) revenue from previous page.....	\$ <b>(48,606,639)</b>	\$ <b>40,980</b>	\$ <b>(48,565,659)</b>
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	44, 467,932	-	44,467,932
Motor vehicle and other excise taxes.....	2, 297,637	-	2,297,637
Hotel/Motel taxes.....	678, 226	-	678,226
Meals taxes.....	406, 465	-	406,465
Community preservation taxes.....	1, 311,440	-	1,311,440
Penalties and interest on taxes.....	432, 405	-	432,405
Payments in lieu of taxes.....	56, 741	-	56,741
Grants and contributions not restricted to specific programs.....	552, 299	-	552,299
Unrestricted investment income.....	120, 365	296	120,661
<b>Total general revenues and transfers.....</b>	<b>50,323,510</b>	<b>296</b>	<b>50,323,806</b>
Change in net position.....	1, 716,871	41,276	1,758,147
<i>Net Position:</i>			
Beginning of year, as restated.....	37,023,344	14,216,585	51,239,929
End of year.....	\$ <b>38,740,215</b>	\$ <b>14,257,861</b>	\$ <b>52,998,076</b>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2017

	General	Community Preservation Act	Town Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 8,597,959	\$ 3,923,741	\$ 4,048,353	\$ 3,960,467	\$ 20,530,520
Investments.....	3, 069,743	-	-	698,118	3,767,861
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	866, 317	21,343	-	-	887,660
Tax liens.....	2, 363,423	50,063	-	-	2,413,486
Motor vehicle and other excise taxes.....	151,766	-	-	-	151,766
Departmental and other.....	1, 118,532	-	-	-	1,118,532
Special assessments.....	-	-	-	778,391	778,391
Intergovernmental.....	-	356,482	-	562,173	918,655
Tax foreclosures.....	332, 256	-	-	-	332,256
Due from other funds.....	-	-	-	120,307	120,307
Inventory.....	1, 659	-	-	152,585	154,244
<b>TOTAL ASSETS.....</b>	<b>\$ 16,501,655</b>	<b>\$ 4,351,629</b>	<b>\$ 4,048,353</b>	<b>\$ 6,272,041</b>	<b>\$ 31,173,678</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 378,176	\$ 113,352	\$ -	\$ 76,611	\$ 568,139
Accrued payroll.....	280,060	-	-	7,701	287,761
Tax refunds payable.....	363, 000	-	-	-	363,000
Accrued interest on short-term debt.....	93, 121	-	-	-	93,121
Payroll withholdings.....	129, 029	-	-	-	129,029
Other liabilities.....	112,579	-	-	-	112,579
Due to other funds.....	-	-	-	120,307	120,307
Notes payable.....	-	-	5,025,000	2,154,387	7,179,387
<b>TOTAL LIABILITIES.....</b>	<b>1, 355,965</b>	<b>113,352</b>	<b>5,025,000</b>	<b>2,359,006</b>	<b>8,853,323</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues.....	4,523,816	71,407	-	1,220,056	5,815,279
<b>FUND BALANCES</b>					
Nonspendable.....	-	-	-	601,676	601,676
Restricted.....	-	4,166,870	-	3,722,828	7,889,698
Committed.....	1, 428,213	-	-	-	1,428,213
Assigned.....	2, 044,375	-	-	-	2,044,375
Unassigned.....	7, 149,286	-	(976,647)	(1,631,525)	4,541,114
<b>TOTAL FUND BALANCES.....</b>	<b>10,621,874</b>	<b>4,166,870</b>	<b>(976,647)</b>	<b>2,692,979</b>	<b>16,505,076</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 16,501,655</b>	<b>\$ 4,351,629</b>	<b>\$ 4,048,353</b>	<b>\$ 6,272,041</b>	<b>\$ 31,173,678</b>

See notes to basic financial statements.

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

JUNE 30, 2017

Total governmental fund balances.....	\$	16,505,076
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		71,745,523
Accounts receivable are not available to pay for current-period expenditures and, therefore, are deferred in the funds.....		5,815,279
Certain changes in the net pension liability are required to be included in pension expense over future periods. These changes are reported as deferred outflows of resources or (deferred inflows of resources) related to pensions.....		3,966,571
In the statement of net position, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(125,832)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Bonds payable.....	(11,584,637)	
Landfill monitoring liabilities.....	(259,000)	
Compensated absences.....	(1,173,862)	
Net pension liability.....	(29,077,515)	
Other postemployment benefits obligation.....	(17,222,235)	
Net effect of reporting long-term liabilities.....		(59,317,249)
In the statement of activities, deferred losses are reported for refundings of debt, which are amortized over the shorter of the remaining life of the refunding bonds or refunded bonds. In governmental funds, defeasances of debt are expensed when the refunding bonds are issued.....		150,847
Net position of governmental activities.....	\$	<u>38,740,215</u>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2017

	General	Community Preservation Act	Town Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 44,595,126	\$ 1,311,869	\$ -	\$ -	\$ 45,906,995
Motor vehicle and other excise taxes.....	2,325,968	-	-	25,017	2,350,985
Hotel/Motel taxes.....	678,226	-	-	-	678,226
Meals taxes.....	406,465	-	-	-	406,465
Recreation fees.....	2,898,807	-	-	-	2,898,807
Sanitation fees.....	2,749,461	-	-	-	2,749,461
Penalties and interest on taxes and excise.....	407,352	3,329	-	-	410,681
Other fees and charges for services.....	1,916,606	-	-	165,451	2,082,057
Payments in lieu of taxes.....	56,741	-	-	-	56,741
Licenses and permits.....	694,880	-	-	-	694,880
Intergovernmental.....	1,750,183	356,482	-	3,167,029	5,273,694
Departmental and other.....	495,129	20,574	-	1,114,503	1,630,206
Special assessments.....	-	-	-	106,661	106,661
Contributions.....	-	-	-	38,664	38,664
Investment income.....	65,469	5,132	-	49,764	120,365
<b>TOTAL REVENUES.....</b>	<b>59,040,413</b>	<b>1,697,386</b>	<b>-</b>	<b>4,667,089</b>	<b>65,404,888</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	3,078,067	-	-	139,855	3,217,922
Public safety.....	8,983,370	-	-	40,898	9,024,268
Education.....	25,495,354	-	-	-	25,495,354
Public works.....	6,119,215	-	653,692	2,001,515	8,774,422
Human services.....	1,139,760	-	-	92,978	1,232,738
Culture and recreation.....	3,291,386	-	-	838,720	4,130,106
Community preservation.....	-	948,441	-	-	948,441
Pension benefits.....	2,364,925	-	-	-	2,364,925
Employee benefits.....	4,124,629	-	-	-	4,124,629
State and county charges.....	646,442	-	-	-	646,442
Debt service:					
Principal.....	2,777,358	-	-	-	2,777,358
Interest.....	485,197	-	-	-	485,197
<b>TOTAL EXPENDITURES.....</b>	<b>58,505,703</b>	<b>948,441</b>	<b>653,692</b>	<b>3,113,966</b>	<b>63,221,802</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>534,710</b>	<b>748,945</b>	<b>(653,692)</b>	<b>1,553,123</b>	<b>2,183,086</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	1,403,779	280,183	300,000	481,575	2,465,537
Transfers out.....	(1,027,353)	(633,400)	-	(804,784)	(2,465,537)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>376,426</b>	<b>(353,217)</b>	<b>300,000</b>	<b>(323,209)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>911,136</b>	<b>395,728</b>	<b>(353,692)</b>	<b>1,229,914</b>	<b>2,183,086</b>
<b>FUND BALANCES AT BEGINNING OF YEAR (as restated).....</b>	<b>9,710,738</b>	<b>3,771,142</b>	<b>(622,955)</b>	<b>1,463,065</b>	<b>14,321,990</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 10,621,874</b>	<b>\$ 4,166,870</b>	<b>\$ (976,647)</b>	<b>\$ 2,692,979</b>	<b>\$ 16,505,076</b>

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, 2017

Net change in fund balances - total governmental funds.....	\$	2,183,086
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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.

Capital outlay.....	5,113,275	
Depreciation expense.....	(4, 886,579)	

Net effect of reporting capital assets.....	226,	696
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Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred inflows of resources.....

	(357,	334)
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The issuance of long-term debt (e.g., bonds and leases) 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, however, 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 deferred and amortized in the Statement of Activities.

Debt service principal payments.....	2,777,358	
Amortization of bond premiums.....	72, 374	
Amortization of deferred charge on refunding.....	(49, 081)	

Net effect of reporting long-term debt.....		2,800,651
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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.

Net change in compensated absences accrual.....	(62,262)	
Net change in landfill liability.....	18, 500	
Net change in accrued interest on long-term debt.....	10,649	
Net change in deferred outflow/(inflow) of resources related to pensions.....	1,981,808	
Net change in net pension liability.....	(4, 233,375)	
Net change in other postemployment benefits obligation.....	(851, 548)	

Net effect of recording long-term liabilities.....	(3,	<u>136,228)</u>
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Change in net position of governmental activities.....	\$	<u><u>1,716,871</u></u>
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See notes to basic financial statements.

**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**

JUNE 30, 2017

		Business-type Activities	
		Water Enterprise	
<b>ASSETS</b>			
CURRENT:			
Cash and cash equivalents.....	\$	3,636,562	
Receivables, net of allowance for uncollectibles:			
Water fees.....	1,952,994		
Total current assets.....		5,589,556	
NONCURRENT:			
Capital assets:			
Nondepreciable.....	1,505,893		
Depreciable.....	18,861,806		
Total noncurrent assets.....	20,367,699		
TOTAL ASSETS.....		25,957,255	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding.....	151,717		
Deferred outflows related to pensions.....	345,806		
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....		497,523	
<b>LIABILITIES</b>			
CURRENT:			
Warrants payable.....	325,376		
Accrued payroll.....	25,611		
Accrued interest.....	25,717		
Compensated absences.....	32,000		
Notes payable.....		100,000	
Bonds payable.....	414,107		
Total current liabilities.....		922,811	
NONCURRENT:			
Compensated absences.....	49,000		
Net pension liability.....	2,262,668		
Other postemployment benefits.....	1,340,149		
Bonds payable.....	7,585,142		
Total noncurrent liabilities.....	11,236,959		
TOTAL LIABILITIES.....		12,159,770	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	37,147		
<b>NET POSITION</b>			
Net investment in capital assets.....	12,428,218		
Unrestricted.....	1,829,643		
TOTAL NET POSITION.....	\$	14,257,861	

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2017

	Water Enterprise
<u>OPERATING REVENUES:</u>	
Charges for services.....	\$ 4,800,457
<u>OPERATING EXPENSES:</u>	
Cost of services and administration.....	3,234,345
Depreciation.....	1,339,010
TOTAL OPERATING EXPENSES.....	4,573,355
OPERATING INCOME (LOSS).....	227,102
<u>NONOPERATING REVENUES (EXPENSES):</u>	
Investment income.....	296
Interest expense.....	(186,122)
TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	(185,826)
CHANGE IN NET POSITION.....	41,276
NET POSITION AT BEGINNING OF YEAR, AS RESTATED.....	14,216,585
NET POSITION AT END OF YEAR.....	\$ 14,257,861

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2017

	Water Enterprise
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	
Receipts from customers and users.....	\$ 4,872,494
Payments to vendors.....	(1,731,541)
Payments to employees.....	(947,126)
	<u>2,193,827</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>	
Acquisition and construction of capital assets.....	(2,481,701)
Principal payments on bonds and notes.....	(619,389)
Interest expense.....	(211,530)
	<u>(3,312,620)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>	
Investment income.....	296
	<u>(1,118,497)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	4,755,059
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ <u><u>3,636,562</u></u>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u></b>	
Operating income (loss).....	\$ <u>227,102</u>
Adjustments to reconcile operating income (loss) to net cash from operating activities:	
Depreciation.....	1,339,010
Deferred (outflows)/inflows related to pensions.....	(165,365)
Changes in assets and liabilities:	
Water fees.....	72,037
Warrants payable.....	325,276
Accrued payroll.....	(18,268)
Accrued compensated absences.....	7,200
Net pension liability.....	340,571
Other postemployment benefits obligation.....	66,264
Total adjustments.....	<u>1,966,725</u>
NET CASH FROM OPERATING ACTIVITIES.....	\$ <u><u>2,193,827</u></u>

See notes to basic financial statements.



**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	Other Postemployment Benefits Fund	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents.....	\$ 9,800	\$ 36,375	\$ -
Investments:			
Equity mutual funds.....	365,323	-	-
Fixed income mutual funds.....	292,129	-	-
Government sponsored enterprises.....	-	450,661	-
Receivables, net of allowance for uncollectibles:			
Departmental and other.....	-	-	98,751
<b>TOTAL ASSETS.....</b>	<b>667,252</b>	<b>487,036</b>	<b>98,751</b>
<b>LIABILITIES</b>			
Warrants payable.....	-	394	-
Accrued liabilities.....	-	-	9,218
Other liabilities.....	-	-	89,533
<b>TOTAL LIABILITIES.....</b>	<b>-</b>	<b>394</b>	<b>98,751</b>
<b>NET POSITION</b>			
Restricted for OPEB benefits.....	667,252	-	-
Held in trust for other purposes.....	-	486,642	-
<b>TOTAL NET POSITION.....</b>	<b>\$ 667,252</b>	<b>\$ 486,642</b>	<b>\$ -</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2017

	Other Postemployment Benefits Fund	Private Purpose Trust Funds
<u>ADDITIONS:</u>		
Contributions:		
Employer contributions to the trust.....	\$ 100,000	\$ -
Employer contributions to pay benefit payments.....	1,866,279	-
Private donations.....	-	-
<b>Total contributions.....</b>	<b>1,966,279</b>	<b>-</b>
Net investment income:		
Investment income.....	31,824	23,932
<b>TOTAL ADDITIONS.....</b>	<b>1,998,103</b>	<b>23,932</b>
<u>DEDUCTIONS:</u>		
Scholarships and other.....	-	4,912
Benefit payments.....	1,866,279	-
<b>TOTAL DEDUCTIONS.....</b>	<b>1,866,279</b>	<b>4,912</b>
<b>CHANGE IN NET POSITION.....</b>	<b>131,824</b>	<b>19,020</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>535,428</b>	<b>467,622</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 667,252</b>	<b>\$ 486,642</b>

See notes to basic financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Town of Harwich, Massachusetts (Town) 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 accounting policies are described herein.

A. Reporting Entity

The Town of Harwich, Massachusetts is a municipal corporation governed by an elected five member Board of Selectmen.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town 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 Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (Primary Government) and its component units. The Town did not identify any component units requiring inclusion in the basic financial statements.

*Joint Ventures*

The Town has entered into joint ventures with other municipalities to pool resources and share the costs, risk, and rewards of providing goods or services to venture participants directly, or for the benefit of the general public or specified recipients. The Town has no equity interest in the joint ventures. The following identifies where the joint venture financial statements are available, their purpose, and the annual assessments paid by the Town during 2017.

<u>Joint venture and address</u>	<u>Purpose</u>	<u>FY 2017 payments</u>
Monomoy Regional School District 425 Crowell Road Chatham, MA 02633	To provide education for grades K-12 for the Towns of Harwich and Chatham	\$ 23,833,578
Cape Cod Regional Technical High School 351 Pleasant Lake Avenue Harwich, MA 02645	To provide secondary vocational education for member Towns	\$ 1,437,053
Cape Cod Commission 3225 Main Street P.O. Box 226 Barnstable, MA 02630	Regional land use planning agency	\$ 207,455
Cape Cod Regional Transit Authority 585 Main Street Dennis, MA 02638	To provide public transportation	\$ 97,831
Town Department of Veteran Services PO Box 429 Hyannis, MA 02601	To provide veterans' services	\$ 34,505
Pleasant Bay Resource Management Alliance P.O. Box 1584 Harwich, MA 02645	To protect the vast natural resources of the bay	\$ 16,920

## 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 and its component units. *Governmental activities*, which are primarily supported by taxes 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. Nonmajor funds are aggregated and displayed in a single column.

#### *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.

## 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. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. 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 generally are recorded when the fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

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 *community preservation act fund* is a special revenue fund used to account for funds held for uses restricted by law for community preservation purposes. These funds are attributable to the Town's acceptance of the Community Preservation Act, which allows the Town to impose up to a 3% surcharge on property taxes and to receive matching state grant funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing.

The *town capital fund* is a capital project fund used to account for construction, reconstruction and improvements of roadways, wastewater management system, and other capital related projects.

The nonmajor governmental funds consist of other special revenue and capital projects that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

**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 *water enterprise fund* has been reported as a major proprietary fund and is used to account for the Town's water activities.

**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. Agency funds have no measurement focus.

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings. The Town's private-purpose trust fund is primarily comprised of scholarships.

The *agency fund* is used to account for assets held in a purely custodial capacity. The Town's agency fund is comprised mainly of off duty police and fire details fees. The agency fund applies the accrual basis of accounting but does not have a measurement focus.

#### D. Cash and Investments

##### *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. The fair values were determined by the closing price for those securities traded on national stock exchanges and at the average bid-and-asked quotation for those securities traded in the over-the-counter market.

### E. Fair Value Measurements

The Town 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 Town'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.

#### ***Real Estate, Personal Property Taxes and Tax Liens***

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed yearly after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### ***Motor Vehicle and Other Excise Taxes***

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value. Boat excise taxes are assessed annually for each boat registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of boats registered and the fair value of those boats. The tax calculation is the fair value of the boat multiplied by \$10 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### ***User Fees***

Water user fees are levied semi-annually based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed in annually and are included as a lien on the property owner's tax bill. Water charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### ***Departmental and Other***

Departmental and other receivables consist of mainly of ambulance receivables and are recorded as receivables in the year accrued. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### ***Special Assessments***

Special assessments in the general fund consist of apportioned and unapportioned road improvement and septic system betterments assessed to homeowners whose properties were improved through Town-run construction projects.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### ***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*

The Town reports inventories in the general fund relating to bulk fuel purchases and in the nonmajor governmental funds relating to items held for resale at the Town’s golf course. Other Town inventories are recorded as expenditures at the time of purchase since they are not material in total to the government-wide and fund financial statements. Inventories are valued at cost (first-in first-out).

H. Capital Assets

*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, land improvements, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), 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; donated works of art, historical treasures and similar assets; and capital assets received in service concession arrangements are recorded at acquisition value. 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 \$25,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year. All major general infrastructure assets acquired or significantly reconstructed in years ending after June 30, 1980, have been recorded at estimated historical cost.

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>
Buildings.....	25 -50
Improvements.....	10 -50
Machinery and Equipment.....	3-20
Infrastructure.....	25-50

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 net 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 Town has reported deferred outflows of resources related to pensions and deferred loss on refunding in this category.

In addition to liabilities, the statement of net 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 Town has reported deferred inflows of resources related to pensions in 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 amounts 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 Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

### 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 and internal service 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 activities. 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. Unavailable Revenue

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting, i.e. receivables that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

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

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state’s school building program is not considered to be capital related debt.

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:

“Perpetual care and other permanent funds - expendable” represents the amount of realized and unrealized investment earnings of donor restricted trusts. The restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings.

“Perpetual care and other permanent funds - nonexpendable” represents the endowment portion of donor restricted trusts.

“Gifts and grants” represents restrictions placed on assets from outside parties.

“Community preservation” represents amounts held for uses restricted by law for community preservation purposes.

Sometimes the Town 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 Town’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 Open Town Meeting, the government’s highest level of decision-making authority. Town Meeting is the highest level of decision making authority that can, by majority vote of a warrant article at an open Town Meeting, commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose, the purpose no longer exists, or a vote is taken to modify the commitment.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes, but are neither restricted nor committed. The Town’s by-laws authorize the Town Accountant to assign fund balance which generally only exists temporarily. Additional action does not have to be taken for the removal of an assignment.

“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.

Sometimes the Town will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the Town’s policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

#### N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Barnstable County Contributory Retirement System and the Massachusetts Teachers Retirement System and additions to/deductions from the Systems fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### O. Long-term debt

##### *Government-Wide and Proprietary Fund Financial Statements*

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

*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.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental 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.

Q. 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 upon maturity of the liability.

R. 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 and liabilities 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.

S. Individual Fund Deficits

Individual fund deficit exists within the nonmajor capital project funds. These deficits will be funded through grants, available funds, and bond proceeds in future years.

T. 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 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 (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 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, the custodial credit risk is the risk that, in the event of a bank failure the Town's deposits may not be recovered. At year-end, the carrying amount of deposits totaled \$24,140,390 and the bank balance totaled \$25,133,021. Of the bank balance, \$1,500,000 was covered by Federal Depository Insurance, \$1,470,415 was covered by the Share Insurance Fund, \$17,336,243 was covered by Depositors Insurance Fund, and \$4,826,363 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Town's investment policy limits its custodial credit risk by 1) pre-qualifying banks, 2) diversifying its investments across several banks and 3) collateralizing deposits where practical.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town's investments of \$2,387,383 in debt securities and \$1,351,820 in equity securities are exposed to custodial credit risk as the securities are uninsured. The shares of open end mutual funds are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. The Town's investment policy allows for unlimited investments in United States Treasury Investments and United States Government obligations. Other investments are allowed with a high concentration of securities rated A or better.

The Town's investment policy requires the review of each financial institution's financial statements and the background of the sales representatives to limit the Town's exposure to only those institutions with proven financial strength. Further, all securities not held directly by the Town must be held in the Town's name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Investments

As of June 30, 2017, the Town of Harwich had the following investments:

Investment Type	Fair Value	Maturity		
		Under 1 Year	1-5 Years	6-10 Years
<u>Debt Securities:</u>				
Government Sponsored Enterprises.....	\$ 923,325	\$ -	\$ 762,247	\$ 161,078
Corporate Bonds.....	3 05,874	-	202,111	103,763
U.S. Treasury Notes.....	1,1 58,184	203,140	667,865	287,179
Total Debt Securities.....	2,3 87,383	\$ 203,140	\$ 1,632,223	\$ 552,020
<u>Other Investments:</u>				
Equity Securities.....	1,351,820			
Mutual Funds.....	63,951			
Money Market Mutual Funds.....	72,867			
Equity Mutual Funds.....	4 15,323			
Fixed Income Mutual Funds.....	342,129			
Exchange Traded Funds.....	3 15,367			
Total Investments.....	\$ 4,948,840			

Interest Rate Risk

The Town’s investment policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates and to match investment maturities with anticipated cash flow requirements.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. At June 30, 2017, the Town’s investments were rated as follows:

Quality Ratings	U.S. Treasury Notes	Government Sponsored Enterprises	Corporate Bonds
AAA.....	\$ 1,158,184	\$ 923,325	\$ -
BAA.....	-	-	305,874
Fair Value.....	\$ 1,158,184	\$ 923,325	\$ 305,874

Additionally, the Town has \$72,867 in money market mutual funds, all of which are unrated.

The Town’s investment policy allows for unlimited investments in U.S. Treasury Notes and United States Government Agency obligations. Other investments should include investment grade securities with a high concentration in securities rates A or better.

Concentration of Credit Risk

The Town places no limit on the amount the government may invest in any one issuer. The Town does not have more than 5% of investments in any one issuer.

Fair Market Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town 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 Town has the following recurring fair value measurements as of June 30, 2017:

Investment Type	June 30, 2017	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments Measured at Fair Value:</b>				
<u>Debt Securities:</u>				
Government Sponsored Enterprises.....	\$ 923,325	\$ 923,325	\$ -	\$ -
Corporate Bonds.....	30 5,874	-	305,874	-
U.S. Treasury Notes.....	1,15 8,184	1,158,184	-	-
Total debt securities.....	<u>2,38 7,383</u>	<u>2,081,509</u>	<u>305,874</u>	<u>-</u>
<u>Other investments:</u>				
Equity Securities.....	1,351,820	1,351,820	-	-
Mutual Funds.....	6 3,951	63,951	-	-
Money Market Mutual Funds.....	7 2,867	72,867	-	-
Equity Mutual Funds.....	41 5,323	415,323	-	-
Fixed Income Mutual Funds.....	342,129	342,129	-	-
Exchange Traded Funds.....	31 5,367	315,367	-	-
Total other investments.....	<u>2,561,457</u>	<u>2,561,457</u>	<u>-</u>	<u>-</u>
Total investments measured at fair value....	\$ <u>4,948,840</u>	\$ <u>4,642,966</u>	\$ <u>305,874</u>	\$ <u>-</u>



Government sponsored enterprises, U.S. treasury notes, equity securities, money market mutual funds, and equity mutual funds, classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

**NOTE 3 – RECEIVABLES**

At June 30, 2017, receivables for the individual major and nonmajor governmental funds, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 887,660	\$ -	\$ 887,660
Tax liens.....	2,413,486	-	2,413,486
Motor vehicle and other excise taxes.....	174,766	(23,000)	151,766
Departmental and other.....	2,378,532	(1,260,000)	1,118,532
Special assessments.....	778,391	-	778,391
Intergovernmental.....	918,655	-	918,655
 Total.....	 <u>\$ 5,551,490</u>	 <u>(1,283,000)</u>	 <u>\$ 6,268,490</u>

At June 30, 2017, receivables for the water enterprise fund consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water user fees.....	\$ 2,036,994	(84,000)	\$ 1,952,994

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Pr Fund	Community eservation Act	Nonmajor Governmental Funds	Total
<u>Receivable and other asset type:</u>				
Real estate and personal property taxes.....	\$ 557,839	\$ 21,344	\$ -	\$ 579,183
Tax liens.....	2,363,423	50,063	-	2,413,486
Motor vehicle and other excise taxes.....	151,766	-	-	151,766
Departmental and other.....	1,118,532	-	-	1,118,532
Special assessments.....	-	-	778,391	778,391
Intergovernmental.....	-	-	441,665	441,665
Tax foreclosures.....	332,256	-	-	332,256
 Total.....	 <u>\$ 4,523,816</u>	 <u>71,407</u>	 <u>\$ 1,220,056</u>	 <u>\$ 5,815,279</u>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017, was as follows:

**Governmental Activities**

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 22,566,068	\$ 800,000	\$ -	\$ 23,366,068
Construction in progress.....	70 5,867	430,250	(589,232)	546,885
Total capital assets not being depreciated.....	<u>23,271,935</u>	<u>1,230,250</u>	<u>(589,232)</u>	<u>23,912,953</u>
<u>Capital assets being depreciated:</u>				
Buildings and building improvements.....	56,386,969	128,500	-	56,515,469
Improvements.....	7,25 9,988	285,247	-	7,545,235
Machinery and equipment.....	10, 517,276	1,038,349	-	11,555,625
Infrastructure.....	84, 422,584	3,020,161	-	87,442,745
Total capital assets being depreciated.....	<u>1 58,586,817</u>	<u>4,472,257</u>	<u>-</u>	<u>163,059,074</u>
<u>Less accumulated depreciation for:</u>				
Buildings and building improvements.....	(35,094,602)	(1,808,879)	-	(36,903,481)
Improvements.....	( 4,399,596)	(293,744)	-	(4,693,340)
Machinery and equipment.....	( 7,110,689)	(689,205)	-	(7,799,894)
Infrastructure.....	(63, 735,039)	(2,094,751)	-	(65,829,790)
Total accumulated depreciation.....	<u>(1 10,339,926)</u>	<u>(4,886,579)</u>	<u>-</u>	<u>(115,226,505)</u>
Total capital assets being depreciated, net.....	<u>48, 246,891</u>	<u>(414,322)</u>	<u>-</u>	<u>47,832,569</u>
Total governmental activities capital assets.....	<u>\$ 71,518,826</u>	<u>\$ 815,928</u>	<u>\$ (589,232)</u>	<u>\$ 71,745,522</u>

**Business-Type Activities**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Water Enterprise Fund Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 1,505,893	\$ -	\$ -	\$ 1,505,893
<u>Capital assets being depreciated:</u>				
Buildings and building improvements.....	6,789,893	-	-	6,789,893
Machinery and equipment.....	2, 726,285	157,760	-	2,884,045
Infrastructure.....	36, 494,816	2,323,941	(2,475,000)	36,343,757
Total capital assets being depreciated.....	46, 010,994	2,481,701	(2,475,000)	46,017,695
<u>Less accumulated depreciation for:</u>				
Buildings and building improvements.....	(652,873)	(156,437)	-	(809,310)
Machinery and equipment.....	( 1,109,435)	(136,247)	-	(1,245,682)
Infrastructure.....	(26, 529,571)	(1,046,326)	2,475,000	(25,100,897)
Total accumulated depreciation.....	(28, 291,879)	(1,339,010)	2,475,000	(27,155,889)
Total capital assets being depreciated, net.....	17, 719,115	1,142,691	-	18,861,806
Total Water Enterprise capital assets.....	\$ 19,225,008	\$ 1,142,691	\$ -	\$ 20,367,699

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

**Governmental Activities:**

General government.....	\$ 254,463
Public safety.....	687,5 39
Education.....	949,6 08
Public works.....	2 ,316,909
Human services.....	180,423
Culture and recreation.....	465,4 66
Community preservation.....	32,1 71
Total depreciation expense - governmental activities.....	\$ 4,886,579

**Business-Type Activities:**

Water.....	\$ 1,339,010
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**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

As of June 30, 2017, the Town has interfund receivables/payables of \$120,307 which exists within nonmajor governmental funds. The purpose of this balance is to cover short-term cash needs that will be funded by future grant proceeds and departmental revenues.

Interfund transfers for the year ended June 30, 2017, are summarized as follows:

Transfers Out:	Transfers In:				Total
	General Fund	Community Preservation Act Fund	Town Capital Fund	Nonmajor Governmental Funds	
General Fund.....	\$ -	\$ 280,183	\$ 300,000	\$ 447,170	\$ 1,027,353 (1)
Community Preservation Act Fund..... 6	33,400	-	-	-	633,400 (2)
Nonmajor Governmental Funds..... 7	70,379	-	-	34,405	804,784 (3)
Total.....	\$ 1,403,779	\$ 280,183	\$ 300,000	\$ 481,575	\$ 2,465,537

- (1) Represents budgeted transfers from the General Fund to the Community Preservation Act (CPA) fund for unused CPA project that were originally accounted for in the General Fund; to the Town Capital Fund for the budgeted pay down of Bond Anticipation Notes; and to the Nonmajor Governmental Funds to fund capital project and other special revenue programs.
- (2) Represents a transfer to the General Fund for debt service payments funded with Community Preservation Act funds.
- (3) Represents transfers within nonmajor governmental funds and from nonmajor funds to the General Fund for amounts budgeted in the general fund financed through special revenue funds.

**NOTE 6 – LANDFILL**

State and Federal laws and regulations require the Town to place a final cover on its landfill site and to perform certain maintenance and monitoring functions at the site for thirty years thereafter. The landfill has stopped accepting solid waste and pursuant to a Massachusetts Department of Environmental Protection consent order, the Town has place a final cover on its landfill. Based upon experience, the Town estimates annual monitoring costs are \$18,500 per year, which is included within the annual appropriations. As of June 30, 2017, \$259,000 has been reported on the Town’s statement of net position as an estimated remaining liability for post-closure monitoring costs of the landfill. Actual costs may change due to changes in regulations, technology, and inflation.

**NOTE 7 – SHORT-TERM FINANCING**

Short-term debt may be authorized and issued 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 and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and water enterprise fund, respectively.

Details related to the short-term debt activity for the year ended June 30, 2017, is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2016	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2017
<i>Governmental Funds</i>							
BAN	Municipal Purpose..... 1	.15%	6/22/2017	\$ 3,293,000	\$ -	\$ (3,293,000)	\$ -
BAN	Municipal Purpose..... 2	.25%	6/22/2018	-	7,179,387	-	7,179,387
<i>Total Governmental Funds.....</i>				<u>3,293,000</u>	<u>7,179,387</u>	<u>(3,293,000)</u>	<u>7,179,387</u>
<i>Water Enterprise Fund</i>							
BAN	Municipal Purpose..... 1	.15%	6/22/2017	150,000	-	(150,000)	-
BAN	Municipal Purpose..... 2	.25%	6/22/2018	-	100,000	-	100,000
<i>Total Water Enterprise Fund.....</i>				<u>150,000</u>	<u>100,000</u>	<u>(150,000)</u>	<u>100,000</u>
<i>Total.....</i>				<u>\$ 3,443,000</u>	<u>7,279,387</u>	<u>\$ (3,443,000)</u>	<u>\$ 7,279,387</u>

**NOTE 8 – 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 outstanding indebtedness at June 30, 2017, and the debt service requirements are as follows:

**Bonds and Notes Payable Schedule—Governmental Funds**

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2016	Issued	Redeemed	Outstanding at June 30, 2017	
School Repairs - Brooks Academy.....	2 022	\$ 185,000	4.00	\$ 60,000	\$ -	\$ 10,000	\$ 50,000	
Police Station Construction.....	2 029	8,750,000	2.5-4.25	5,600,000	-	450,000	5,150,000	
School Road Repairs.....	2022	350,000	4.00	125,000	-	25,000	100,000	
School Roof Repairs.....	2 022	430,000	4.00	160,000	-	30,000	130,000	
General Obligation Land Acquisition.....	2 020	1,405,000	4.00	355,000	-	90,000	265,000	
Golf Course Renovations.....	2 022	1,175,000	4.00	455,000	-	80,000	375,000	
Advance Refunding - Land Acquisition.....	2 021	1,480,000	4.00-5.00	630,000	-	155,000	475,000	
Advance Refunding - Land Acquisition.....	2 021	390,000	4.00-5.00	245,000	-	50,000	195,000	
Advance Refunding - Land Acquisition.....	2 021	175,000	4.00-5.00	115,000	-	20,000	95,000	
Advance Refunding - Elementary School.....	2 017	3,965,000	4.00	970,000	-	970,000	-	
Advance Refunding - Recycling Facility.....	2021	710,000	4.00-5.00	330,000	-	70,000	260,000	
Roads.....	2 020	92,000	2.75-5.00	30,000	-	10,000	20,000	
Road Construction.....	2022	162,000	3.00-4.00	90,000	-	15,000	75,000	
Advance Refunding - Golf Course Clubhouse.....	2 021	485,000	3.00	290,000	-	65,000	225,000	
Advance Refunding - Land Acquisition.....	2 021	310,000	3.00	190,000	-	40,000	150,000	
Advance Refunding - Land Acquisition.....	2 024	1,730,000	3.00-2.00	1,365,000	-	175,000	1,190,000	
Advance Refunding - Land Acquisition.....	2 023	490,000	3.00	375,000	-	55,000	320,000	
Advance Refunding - Police Station Planning.....	2 023	45,000	3.00	35,000	-	5,000	30,000	
Advance Refunding - Golf Course.....	2 020	505,000	3.00	375,000	-	115,000	260,000	
Allen Harbor Dredging.....	2 023	2,900,000	2.00-2.75	2,240,000	-	330,000	1,910,000	
Massachusetts Clean Water Trust.....	2 021	195,089	0.00	54,364	-	10,829	43,535	
Massachusetts Clean Water Trust.....	2 024	121,316	0.00	50,191	-	6,529	43,662	
<b>Total Bonds Payable.....</b>				<b>14</b>	<b>139,555</b>	<b>-</b>	<b>2,777,358</b>	<b>11,362,197</b>
Add: Unamortized Premium.....				<b>2</b>	<b>94,814</b>	<b>-</b>	<b>72,374</b>	<b>222,440</b>
<b>Total Bonds Payable, net.....</b>				<b>\$ 14,434,369</b>	<b>\$ -</b>	<b>\$ 2,849,732</b>	<b>\$ 11,584,637</b>	

**General Obligation Bonds Payable Schedule – Governmental Funds**

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

Year	Principal	Interest	Total
2018.....	\$ 1,782,358	\$ 381,385	\$ 2,163,743
2019.....	1,762,358	322,849	2,085,207
2020.....	1,656,950	260,358	1,917,308
2021.....	1,407,169	206,223	1,613,392
2022.....	1,131,121	163,340	1,294,461
2023.....	966,121	128,897	1,095,018
2024.....	611,120	103,016	714,136
2025.....	440,000	83,613	523,613
2026.....	440,000	66,013	506,013
2027.....	440,000	48,413	488,413
2028.....	440,000	30,813	470,813
2029.....	285,000	12,113	297,113
<b>Totals.....</b>	<b>\$ 11,362,197</b>	<b>\$ 1,807,033</b>	<b>\$ 13,169,230</b>

**Bonds and Notes Payable Schedule—Water Enterprise Funds**

Details related to the outstanding indebtedness at June 30, 2017, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2016	Issued	Redeemed	Outstanding at June 30, 2017
Water Treatment Plant.....	2030	\$ 1,592,000	2.75-4.00	\$ 1,050,000	\$ -	\$ 75,000	\$ 975,000
Greensand Water Treatment Facility.....	2037	3,250,000	3.00-3.60	2,730,000	-	130,000	2,600,000
Water Storage Tank.....	2022	1,550,000	3.00-4.00	930,000	-	155,000	775,000
Advance Refunding - Water Storage Tank.....	2034	1,920,000	3.00-2.75	1,780,000	-	110,000	1,670,000
Massachusetts Clean Water Trust.....	2036	1,878,232	0.00	1,878,232	-	75,976	1,802,256
Total Bonds Payable.....				8, 368,232	-	545,976	7,822,256
Add: Unamortized Premium.....				20 0,406	-	23,413	176,993
Total Bonds Payable, net.....				\$ 8,568,638	\$ -	\$ 569,389	\$ 7,999,249

**General Obligation Bonds Payable Schedule – Water Enterprise Fund**

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

Year	Principal	Interest	Total
2018.....	\$ 547,628	\$ 183,039	\$ 730,667
2019.....	549,31	5 167,439	716,754
2020.....	551,03	9 154,689	705,728
2021.....	547,80	0 139,914	687,714
2022.....	549,59	9 122,926	672,525
2023.....	396,43	8 110,176	506,614
2024.....	398,31	7 101,774	500,091
2025.....	395,23	6 93,496	488,732
2026.....	397,19	7 84,884	482,081
2027.....	394,20	1 75,978	470,179
2028.....	396,24	8 66,940	463,188
2029.....	398,34	0 57,562	455,902
2030.....	395,47	8 47,909	443,387
2031.....	322,66	1 38,224	360,885
2032.....	319,89	2 31,389	351,281
2033.....	322,17	2 24,501	346,673
2034.....	324,50	1 17,549	342,050
2035.....	241,88	1 11,700	253,581
2036.....	244,31	3 7,020	251,333
2037.....	130,00	0 2,340	132,340
Totals.....	\$ 7,822,256	\$ 1,539,449	\$ 9,361,705

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2017, the Town had the following authorized and unissued debt:

Purpose	Amount
Road Betterment - Skinequit Road.....	\$ 52,000
Construct Muddy Creek Culvert.....	4,500,000
Wychmere Harbor Piers and Bulkheads.....	1 ,226,000
Saquatucket Municipal Marina Improvements.....	7 ,000,000
Ginger Plum Lane Private Way Betterment.....	223,650
<b>Total.....</b>	<b>\$ 13,001,650</b>

Changes in Long-term Liabilities

During the year ended June 30, 2017, the following changes occurred in long-term liabilities:

	Balance June 30, 2016	Bonds Redeemed	Other Increases	Other Decreases	Balance June 30, 2017	Due Within One Year
<b>Governmental Activities:</b>						
Long-Term Bonds Payable.....	\$ 14,139,555	\$ (2,777,358)	\$ -	\$ -	\$ 11,362,197	\$ 1,782,358
Add: Unamortized Premium.....	2 94,814	(72,374)	-	-	222,440	62,012
Total Long-Term Bonds Payable.....	14 ,434,369	(2,849,732)	-	-	11,584,637	1,844,370
Net Pension Liability.....	26,622,943	-	4,800,492	(2,345,920)	29,077,515	-
Other Postemployment Benefits.....	16,370,687	-	2,675,868	(1,824,320)	17,222,235	-
Compensated Absences.....	1,111,600	-	511,154	(448,892)	1,173,862	474,035
Total governmental activity long-term liabilities.....	<u>\$ 58,539,599</u>	<u>\$ (2,849,732)</u>	<u>\$ 7,987,514</u>	<u>\$ (4,619,132)</u>	<u>\$ 59,058,249</u>	<u>\$ 2,318,405</u>
<b>Business-Type Activities:</b>						
Long-Term Bonds Payable.....	\$ 8,368,232	\$ (545,976)	\$ -	\$ -	\$ 7,822,256	\$ 547,628
Add: Unamortized Premium.....	200,406	(23,413)	-	-	176,993	21,736
Total Long-Term Bonds Payable.....	8,568,638	(569,389)	-	-	7,999,249	569,364
Net Pension Liability.....	1,778,803	-	666,413	(182,548)	2,262,668	-
Other Postemployment Benefits.....	1,273,885	-	208,223	(141,959)	1,340,149	-
Compensated Absences.....	73, 800	-	39,910	(32,710)	81,000	49,000
Total business-type activity long-term liabilities.....	<u>\$ 11,695,126</u>	<u>\$ (569,389)</u>	<u>\$ 914,546</u>	<u>\$ (357,217)</u>	<u>\$ 11,683,066</u>	<u>\$ 618,364</u>

Long term liabilities related to both governmental and business-type activities are normally paid from the general fund and enterprise funds, respectively.



**NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The Town classifies fund balance according to constraints imposed on the uses of those resources.

There are 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. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, spendable fund balances are classified 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.

Massachusetts General Law Ch.40 §5B allows for the establishment of Stabilization funds for one or more different purposes on an as needed basis. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body. The stabilization fund balance can be used for general and/or capital purposes upon approval of Town Meeting. Additions to and withdrawals from the funds can only be made upon Town Meeting approval.

In accordance with Massachusetts General Law the Town has established a general stabilization fund. At year end, the balance of the Town's stabilization fund is \$2,855,862, and is reported as unassigned fund balance within the general fund.

The committed balances in the General Fund consist of articles carried forward to next year. With the exception of free cash used to fund the 2018 budget, assigned balances in the General Fund are encumbrances carried forward to next year. The detail of each article and encumbrance is included in the budgetary comparison schedule presented as required supplementary information.

As of June 30, 2017, the governmental fund balances consisted of the following:

	GOVERNMENTAL FUNDS				
	General Fund	Community Preservation Act Fund	Town N Capital Fund	onmajor Governmental Funds	Total Governmental Funds
<b>FUND BALANCES</b>					
Nonspendable:					
Permanent fund principal.....	\$ -	\$ -	\$ -	449,091	\$ 449,091
Nonspendable special revenue funds....	-	-	-	152,585	152,585
Restricted for:					
Community Preservation Act.....	-	4,166,870	-	-	4,166,870
Federal grants.....	-	-	-	25,063	25,063
State grants.....	-	-	-	155,622	155,622
Local gifts and grants.....	-	-	-	208,695	208,695
Highway improvement grants.....	-	-	-	19,336	19,336
Revolving funds.....	-	-	-	755,959	755,959
Receipts reserved for appropriation.....	-	-	-	1,503,632	1,503,632
Other special revenue funds.....	-	-	-	59,670	59,670
Special revenue trust funds.....	-	-	-	263,565	263,565
Miscellaneous small projects.....	-	-	-	33,624	33,624
Library trust funds.....	-	-	-	607,725	607,725
Cemetery trust funds.....	-	-	-	84,222	84,222
Other trust funds.....	-	-	-	5,715	5,715
Committed for:					
Selectmen.....	18,505	-	-	-	18,505
Town Accountant.....	2,245	-	-	-	2,245
Town collections.....	50,000	-	-	-	50,000
Information technology.....	7,760	-	-	-	7,760
Police.....	26,815	-	-	-	26,815
Fire.....	19,407	-	-	-	19,407
Highway department.....	41,690	-	-	-	41,690
Library.....	63,252	-	-	-	63,252
Recreation and youth.....	15,914	-	-	-	15,914
Harbormaster.....	57,826	-	-	-	57,826
Historical commission.....	4,820	-	-	-	4,820
Golf.....	49,099	-	-	-	49,099
Assigned to:					
Town Accountant.....	14,146	-	-	-	14,146
Assessor.....	33,777	-	-	-	33,777
Treasurer.....	39,422	-	-	-	39,422
Information technology.....	55,455	-	-	-	55,455
Police.....	39,300	-	-	-	39,300
Fire.....	20,000	-	-	-	20,000
Natural resources.....	803	-	-	-	803
Highway department.....	72,950	-	-	-	72,950
Board of health.....	2,300	-	-	-	2,300
Youth counselor.....	36,366	-	-	-	36,366
Library.....	4,146	-	-	-	4,146
Harbormaster.....	61,036	-	-	-	61,036
Free cash used to fund the the 2018 budget.....	1,714,674	-	-	-	1,714,674
Unassigned.....	7,149,286	-	(976,647)	(1,631,525)	4,541,114
<b>TOTAL FUND BALANCES.....</b>	<b>\$ 10,621,874</b>	<b>\$ 4,166,870</b>	<b>\$ (976,647)</b>	<b>\$ 2,692,979</b>	<b>\$ 16,505,076</b>

**NOTE 10 – COMMUNITY PRESERVATION FUNDS**

The Town has approved the Community Preservation Act (CPA) which allows the Town to impose a surcharge on property taxes and to receive matching state funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing. The CPA requires that the Town spend or set aside for later spending a minimum of 10% of annual revenues for open space, a minimum of 10% of annual revenues for historic resources and a minimum of 10% of annual revenues for community housing.

In accordance with the CPA, the Town has approved a bylaw establishing a Community Preservation Committee (CPC) to study the needs, possibilities and resources of the Town regarding community preservation and to make recommendations for Town Meeting approval to fund eligible projects using CPA funds.

As of June 30, 2017, the CPA fund has a balance of approximately \$3.8 million and is reported as a major fund in the governmental funds financial statements.

**NOTE 11 – RISK FINANCING**

The Town 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 Town carries commercial insurance. The Town participates in a premium-based health care plan for its active and retired employees. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The Town provides health insurance through the Cape Cod Municipal Health Group (Group), a nonprofit shared risk health group comprised of 51 governmental units. The Town and its employees contribute to the Group based upon a 75%(Town) and 25% (employee) primary care premium formula. In the event the Group is terminated, the Town is obligated to pay its prorated share of a deficit, should one exist.

The Town carries commercial insurance for worker's compensation claims in excess of \$40,000 per claim. The Town's share of unpaid liabilities as of June 30, 2017 is immaterial to the financial statements and therefore is not reported.

The Town is self-insured for unemployment claims which are funded on a pay-as-you-go basis from annual appropriations paid from the general fund. The Incurred But Not Reported is immaterial to the financial statements and therefore is not reported.

**NOTE 12 – PENSION PLAN***Plan Descriptions*

The Town is a member of the Barnstable County Contributory Retirement System (BCRA), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 51 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.barnstablecounty.org/retirement-association/>.

*Benefits Provided*

Both Systems provide 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 System provides for 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, 2016.

*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 Town's proportionate share of the required contribution equaled its actual contribution for the year ended June 30, 2017, was \$2,528,468, 20.03% of covered payroll, actuarially determined as an amount that, when combine 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, 2017, the Town reported a liability of \$31,340,183 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2016, the Town's proportion was 4.461%, which is .233% greater than its proportion measured at December 31, 2015.

*Pension Expense*

For the year ended June 30, 2017, the Town recognized pension expense of \$4,955,241. At June 30, 2017, the Town reported net deferred outflows of resources and deferred inflows of resources related to pensions of

\$4,789,751, and \$514,521, respectively. The balances of deferred outflows and inflows at June 30, 2017 consist of the following:

Deferred category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (401,562)	\$ (401,562)
Differences between projected and actual earnings.....	1,781,472	-	1,781,472
Changes of assumptions.....	1, 859,120	-	1,859,120
Changes in proportionate share of contributions.....	1, 149,159	(112,959)	1,036,200
<b>Total Deferred Outflows/(Inflows) of Resources.....</b>	<b>\$ 4,789,751</b>	<b>\$ (514,521)</b>	<b>\$ 4,275,230</b>

The deferred outflows/(inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018.....	\$ 1,081,675
2019.....	1,081,67 5
2020.....	1,070,892
2021.....	521,767
2022.....	<u>519,221</u>
<b>Total.....</b>	<b>\$ <u>4,275,230</u></b>

*Actuarial Assumptions*

The total pension liability in the January 1, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2016:

Valuation date.....	January 1, 2016
Actuarial cost method.....	Entry Age Normal Cost Method.
Amortization method.....	Appropriations increase at 5.28% per year
Remaining amortization period.....	20 years from July 1, 2016 for 2002 and 2003 Early Retirement Incentives, retiree sheriffs liability and remaining unfunded liability, and 6 years from July 1, 2016 for 2010 Early Retirement Incentive.
Asset valuation method.....	Market Value as of December 31, 2016
Inflation rate.....	3. 50%
Projected salary increases.....	Varies by length of service with ultimate rates of 4.25% for Group 1, 4.50% for Group 2 and 4.75% for Group 4.
Cost of living adjustments.....	3.0% of first \$16,000 of retirement income as of July 1, 2015, \$17,000 as of July 1, 2016, and \$18,000 as of July 1, 2017.
Rates of retirement.....	Varies based upon age for general employees, police and fire employees.

Rates of disability.....	For general employees, it was assumed that 45% of all disabilities are ordinary (55% are service connected). For police and fire employees, 10% of all disabilities are assumed to be ordinary (90% are service connected).
Mortality Rates:	
Pre-Retirement.....	The RP-2000 Employee Mortality Table projected generationally with Scale BB2D from 2009.
Healthy Retiree.....	The RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale BB2D from 2009.
Disabled Retiree.....	The RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale BB2D from 2015.
Investment rate of return/Discount rate..	7.625% formally 7.75 %, 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 and pursuant to Massachusetts General Laws and Public Employee Retirement Administration guidelines. 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 investment objective is to fully fund the Plan by generating sufficient long-term inflation adjusted capital appreciation while providing sufficient liquidity to meet short-term withdrawal requirements. The Board desires to balance the goal of higher long-term returns with the goal of minimizing contribution volatility, recognizing these are often competing goals. This requires taking both assets and liabilities into account when setting investment strategy.

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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	18.00%	2.94%
International developed markets equity.....	16.00%	3.90%
International emerging markets equity.....	6.00%	5.92%
Core fixed income.....	13.00%	-1.48%
High-yield fixed income.....	10.00%	0.93%
Real estate.....	10.00%	1.50%
Commodities.....	4.00%	0.93%
Hedge fund, GTAA, Risk parity.....	13.00%	0.25%
Private equity.....	10.00%	6.97%
	<u>100.00%</u>	

*Rate of Return*

For the year ended December 31, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.4%. 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 7.625%, formally 7.75%. 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 7.625%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.625%) or 1-percentage-point higher (8.625%) than the current rate:

	1% Decrease (6.625%)	Current Discount (7.625%)	1% Increase (8.625%)
The Town's proportionate share of the net pension liability.....	\$ 39,880,722	\$ 31,340,183	\$ 24,136,661

*Pension Plan Fiduciary Net Position* – Detailed information about the pension plan’s fiduciary net position is available in the separately issued Barnstable County Retirement Association’s financial report.

*Changes in Assumptions and Plan Provisions*

The following assumption changes were reflected in the January 1, 2016 actuarial valuation:

- The investment return assumption was decreased from 7.75% to 7.625%.
- The pre-retirement mortality assumption was changed from the RP-2000 Employee Mortality Table projected generationally using Scale AA from 2010 to the RP-2000 Employee Mortality Table projected generationally using Scale BB2D from 2009.
- The post-retirement mortality assumption for non-disabled participants was changed from the RP-2000 Healthy Annuitant Mortality Table projected generationally using Scale AA from 2010 to the RP-2000 Healthy Annuitant Mortality Table projected generationally using Scale BB2D from 2009.
- The mortality assumption for disabled participants was changed from the RP-2000 Healthy Annuitant Mortality Table set forward three years for males only projected generationally using Scale AA from 2010 to the RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale BB2D from 2015.

- The administrative expense assumption was increased from \$1,150,000 to \$1,500,000 based on the fiscal 2017 expense budget.

The following plan provision change was reflected in the January 1, 2016 actuarial valuation:

- The Cost of Living Adjustment base was increased from \$15,000 to \$16,000 as of July 1, 2015, to \$17,000 as of July 1, 2016 and to \$18,000 as of July 1, 2017.

**NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description* – The Town of Harwich administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through a single-employer defined Other Postemployment Benefit (OPEB) plan. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report. Additionally, retired teachers and their spouses receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on-behalf of its teacher retirees by the state. The state pays 85 – 90% of the total premium; the retiree's co-payment is 10 – 15% of the total premium as well as full payment for catastrophic illness coverage.

*Funding Policy* – The contribution requirements of plan members and the Town are established and may be amended by the Town. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75% of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25% of their premium costs. For 2017, the Town's age-adjusted contribution to the plan totaled \$2.0 million. For the year ended June 30, 2017, the Town's average contribution rate was 12.67% of covered-employee payroll.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish a postemployment benefit trust fund and to enable the Town to raise taxes necessary to begin pre-funding its OPEB liabilities.

During 2017, the Town pre-funded future OPEB liabilities totaling approximately \$100,000 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, 2017, the balance of this fund totaled \$667,000.

The annual money-weighted rate of return on OPEB plan investments was 5.44%. The money-weighted rate of return expresses investment performance, net of OPEB plan investment expense, adjusted for the changing amounts actually invested.

*Plan Membership* – The following table represents the Plan's membership at June 30, 2016:

Active members.....	359
Inactive employees or beneficiaries currently receiving benefits.....	15      6
Total.....	<u>515</u>



*Components of OPEB Liability* – The following table represents the components of the Plan’s OPEB liability as of June 30, 2017:

Total OPEB liability.....	\$	41,198,362
Less: OPEB plan's fiduciary net position.....	(	<u>667,252)</u>
Net OPEB liability.....	\$	<u>40,531,110</u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....		1.62%

*Significant Actuarial Methods and Assumptions* – The total OPEB liability in the June 30, 2016 actuarial valuation was determined by using the following actuarial assumptions, applied to all periods included in the measurement that was updated to June 30, 2017 to be in accordance with GASB #74:

Valuation date.....	Actuarially determined contribution for fiscal year ending June 30, 2017 was determined with the June 30, 2016 actuarial valuation.
Actuarial cost method.....	Individual Entry Age Normal - Level Percentage of Payroll
Asset valuation method.....	Market Value of Assets as of the Reporting Date, June 30, 2017.
Discount rate.....	5.08% as of June 30, 2017 and 4.66% as of June 30, 2016.
Investment rate of return.....	7.25% for assets invested in the State Retiree Benefits Trust Fund, 7.0% for all others.
Inflation.....	3.50 %.
Salary increases.....	Service-related increases for Group 1 and Group 2 employees: 6.00% decreasing over 9 years to an ultimate 4.25%. Service-related increases for Group 4 members: 7.00% decreasing over 5 years to an ultimate level of 4.75%.
Healthcare trend rates:	
Cape Cod Municipal Health Group.....	Under 65: 10.5% for 1 year, then 7.0% decreasing by 0.5% each year to an ultimate level of 4.5% per year. Over 65: 1.9% for 1 year, then 7.0% decreasing by 0.5% each year to an ultimate level of 4.5% per year. Dental: 2.1% for 1 year, then 4.5% per year.
Group Insurance Commission of the Commonwealth of Massachusetts.....	Under 65: 6.8% for 1 year, then 8.5% decreasing by 0.5% each year to an ultimate level of 5.0% per year. Over 65: 1.6% for 1 year, then 8.5% decreasing by 0.5% each year to an ultimate level of 5.0% per year.
Part B contributions.....	Retiree contributions are expected to increase with the respective trend shown above.
Pre-Retirement mortality:	
Healthy non-teachers.....	RP-2000 Employee Mortality Table projected generationally with scale BB2D from 2009.
Healthy non-teachers (Falmouth).....	RP-2000 Employee Mortality Table projected generationally with scale BB from 2009.
Post-Retirement mortality:	
Healthy non-teachers.....	RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB2D from 2009.
Healthy non-teachers (Falmouth).....	RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB from 2009.
Disabled non-teachers.....	RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB2D from 2015.
Disabled non-teachers (Falmouth).....	RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB from 2012.

*Investment Policy* – The Town’s Policy in regard to the allocation of invested assets is established and may be amended by the Board of Selectmen 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. The long-term real rate of return on OPEB investments was determined using the Town’s investment policy.

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 rates of return (expected returns, net of 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 and subtracting expected investment expenses and a risk margin. The arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expense, used in the derivation of the long-term expected investment rate of return assumption are summarized in the table on the following page:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	18.00%	6.44%
International developed markets equity.....	16.00%	7.40%
International emerging markets equity.....	6.0            0%	9.42%
Core fixed income.....	13.00%	2.02%
High-yield fixed income.....	10.00%	4.43%
Real estate.....	10.00%	5.00%
Commodities.....	4.0            0%	4.43%
Hedge fund, GTAA, Risk parity.....	13.00%	3.75%
Private equity.....	10.00%	10.47%
Total Asset Allocation.....	100.00%	

*Discount rate* – The blended discount rate is determined based on the sufficiency of the projected assets in the OPEB trust fund to make to make projected benefit payments, the funding policy, the June 30, 2017 Bond Buyer’s 20 bond index of 3.58% and the expected return on assets which resulted in a single discount rate of 5.08%.

*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 5.08%, 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 (4.08%) or 1-percentage-point higher (6.08%) than the current rate.

	1% Decrease (4.08%)	Current Discount Rate (5.08%)	1% Increase (6.08%)
Net OPEB liability..... \$	45,928,865 \$	40,531,110 \$	36,066,831

*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 rates, 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 in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
Net OPEB liability.....	\$ 35,657,221	\$ 40,531,110	\$ 46,575,392

*Annual OPEB Cost and Net OPEB Obligation* – The Town’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the Town’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town’s net OPEB obligation are summarized in the table on the following page:

Annual Required Contribution.....	\$ 2,732,356
Interest on net OPEB obligation.....	896,344
Adjustment to annual required contribution.....	(744,609)
Annual OPEB Cost (expense).....	<u>2,884,091</u>
Annual Employer Contributions.....	( <u>1,966,279</u> )
Increase/Decrease in net OPEB obligation.....	917,812
Net OPEB obligation - beginning of year.....	<u>17,644,572</u>
Net OPEB obligation - end of year.....	<u>\$ 18,562,384</u>

The Town’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 was as follows:

Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2017	\$ 2,884,091	68%	\$ 18,562,384
6/30/2016	3,170,780	66%	17,644,572
6/30/2015	3,040,675	65%	16,578,763

*Funded Status and Funding Progress.* The funded status of the Plan as of the most recent actuarial valuation dates is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
6/30/2016	\$ 535,428	\$ 40,048,147	\$ 39,512,719	1.3%	\$ 15,514,239	254.7%
6/30/2014	-	42,724,608	42,724,608	0.0%	N/A	N/A
6/30/2012	-	44,084,195	44,084,195	0.0%	N/A	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2016, actuarial valuation, actuarial liabilities were determined using the entry age normal cost method. The actuarial assumptions included a 7.00% investment return assumption and a 5.08% discount rate, which is based on the expected yield on the assets of the Town, calculated based on the funded level of the plan at the valuation date, an annual medical/prescription drug cost trend rate of: 10.5% initially, then 7% decreasing 0.5% for six years to an ultimate level of 4.5% per year for members under age 65 and 1.9% initially, then 7.0% decreasing by 0.5% for six years to an ultimate level of 4.5% per year for members over age 65, a GIC medical/prescription drug cost trend rate of 6.8% then 8.5% decreasing by 0.5% for eight years to an ultimate level of 5.0% per year for members under age 65 and 1.6% then 8.5% decreasing 0.5% for eight years to an ultimate rate of 5.0% per year for members over age 65, and included a 3.5% inflation assumption. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized over a 30 year open period using a level percentage of projected payroll with amortization payments increasing at 3.5% per year. The asset valuation method being used is market value. The remaining amortization period at June 30, 2016 is 30 years.

*Changes in Assumptions and Plan Provisions*

- The per capita health costs for the Cape Cod Municipal Health Group (CCMHG) retirees were updated to reflect current experience.
- The medical/prescription drug trend assumptions for CCMHG retirees were revised to reflect current experience and future expectations.

- Per capita health costs and trends for Group Insurance Commission retirees were updated based on the Commonwealth of Massachusetts postemployment benefits other than pension actuarial valuation as of January 1, 2016.
- The discount rates were updated to comply with the requirements of GASB Statement No. 74.
- The funding method was changed to comply with the requirements of GASB Statement No. 74.
- The expected return on assets was updated to 7.25% for entities with assets invested in the State Retiree Benefits trust fund and 7.0% for all other entities.
- The excise tax on high cost health plans beginning in 2020 was recalculated with this valuation.
- The mortality assumptions were updated to reflect past experience and future expectations.

There were no plan provision changes in the January 1, 2016 actuarial valuation.

#### **NOTE 14 – COMMITMENTS AND CONTINGENCIES**

The regional vocational school, Cape Cod Technical Regional High School, received permission to construct a new high school on its existing campus in Harwich as approved in a district wide vote passed on October 24, 2017. The estimated cost of the project is \$127 million and the Massachusetts School Building Authority (MSBA) is estimated to reimburse 51% of eligible project costs up to a maximum of \$46,292,000. The regional high school will issue general obligation bonds of approximately \$81 million to finance the unreimbursed project costs.

The cost of the annual debt service to repay the bonds will be allocated to the member communities based on their respective student enrollments each year. Harwich represents approximately 13% of the student enrollment in the regional school. The estimated annual budget impact to the Town is \$617,000 annually for 25 years. The Town held an election on October 24, 2017 to exempt this annual debt service assessment from the tax levy limitations of Proposition 2 ½ which successfully passed. Based on the Town's current assessed valuation of all property this equates to approximately \$0.12 on the tax rate.

The Town 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, 2017, 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, 2017, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2017.

**NOTE 15 – RESTATEMENT OF PRIOR BALANCES**

As of June 30, 2016, the governmental and business-type activities, and water enterprise fund balance have been restated to adjust a previously reported intergovernmental receivable, to adjust previously reported balances of capital assets, and to reallocate the net pension and OPEB liabilities between governmental and business-type activities as follows:

	Governmental Activities	Business-Type Activities	Total
<b>Government-Wide Financial Statements</b>			
Previously reported balances at June 30, 2016.....	\$ 34,802,234	\$ 17,269,273	\$ 52,071,507
Adjustment to intergovernmental receivable.....	298,753	-	298,753
Adjustment to capital assets.....	( 1,130,331)	-	(1,130,331)
Reallocation of net pension liability.....	1,778,803	(1,778,803)	-
Reallocation of OPEB liability.....	1,273,885	(1,273,885)	-
	<u>37,023,344</u>	<u>14,216,585</u>	<u>51,239,929</u>
Revised balances as of June 30, 2016.....	\$ <u>37,023,344</u>	\$ <u>14,216,585</u>	\$ <u>51,239,929</u>

**Business-type Activities - Enterprise Funds**

	Water Enterprise Fund
Previously reported balances at June 30, 2016.....	\$ 17,269,273
Reallocation of net pension liability.....	( 1,778,803)
Reallocation of OPEB liability.....	<u>(1,273,885)</u>
Revised balances as of June 30, 2016.....	\$ <u>14,216,585</u>

The Community Preservation Act major governmental fund beginning fund balance was restated from \$3,472,389 to \$3,771,142 to record an intergovernmental receivable of \$398,753.

**NOTE 16 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 26, 2017, which is the date the financial statements were available to be issued.

**NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2017, the following GASB pronouncements were implemented:

- GASB Statement #74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The basic financial statements, related notes and required supplementary information were updated to be in compliance with this pronouncement.
- GASB Statement #77, *Tax Abatement Disclosures*. This pronouncement did not impact the basic financial statements.

- GASB Statement #78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. This pronouncement did not impact the basic financial statements.
- GASB Statement #80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement #14*. This pronouncement did not impact the basic financial statements.
- GASB Statement #82, *Pension Issues – an amendment of GASB Statements #67, #68, and #73*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is required to be implemented in 2018.
- The GASB issued Statement #81, *Irrevocable Split-Interest Agreements*, which is required to be implemented in 2018.
- The GASB issued Statement #83, *Certain Asset Retirement Obligations*, which is required to be implemented in 2019.
- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2020.
- The GASB issued Statement #85, *Omnibus 2017*, which is required to be implemented in 2018.
- The GASB issued Statement #86, *Certain Debt Extinguishment Issues*, which is required to be implemented in 2018.
- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2021.

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

# ***Required Supplementary Information***



# *General Fund*

## *Budgetary Comparison Schedule*

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

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

YEAR ENDED JUNE 30, 2017

	Budgeted 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	Actual			
<b>REVENUES:</b>								
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 44,192,098	\$ 44,192,098	\$ 44,192,098	\$ 44,547,116	\$ -	\$ -	355,018
Motor vehicle and other excise taxes.....	-	1,995,000	1,995,000	1,995,000	2,325,968	-	-	330,968
Hotel/Motel Taxes.....	-	625,000	625,000	625,000	678,226	-	-	53,226
Meals Taxes.....	-	350,000	350,000	350,000	406,465	-	-	56,465
Recreational fees.....	-	2,900,000	2,900,000	2,900,000	2,898,807	-	-	(1,193)
Sanitation fees.....	-	2,375,000	2,375,000	2,375,000	2,749,461	-	-	374,461
Penalties and interest on taxes and excise.....	-	275,000	275,000	275,000	407,352	-	-	132,352
Other fees and charges for services.....	-	1,750,000	1,750,000	1,750,000	1,916,606	-	-	166,606
Payments in lieu of taxes.....	-	50,000	50,000	50,000	56,741	-	-	6,741
Licenses and permits.....	-	750,000	750,000	750,000	694,880	-	-	(55,120)
Intergovernmental.....	-	1,672,835	1,672,835	1,750,811	1,750,183	-	-	(628)
Departmental and other.....	-	280,000	280,000	280,000	495,129	-	-	215,129
Investment income.....	-	30,000	30,000	30,000	47,522	-	-	17,522
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>57,244,933</b>	<b>57,244,933</b>	<b>57,322,909</b>	<b>58,974,456</b>	<b>-</b>	<b>-</b>	<b>1,651,547</b>
<b>EXPENDITURES:</b>								
Current:								
General government								
Moderator								
Salaries.....	-	300	300	300	-	-	-	300
Selectmen								
Salaries.....	-	7,500	7,500	7,500	7,500	-	-	-
Expenditures.....	-	6,700	6,700	6,700	6,302	-	-	398
Selectmen Articles.....	154,956	55,000	209,956	209,956	47,150	18,504	18,504	144,302
<b>Total.....</b>	<b>154,956</b>	<b>69,200</b>	<b>224,156</b>	<b>224,156</b>	<b>60,952</b>	<b>18,504</b>	<b>18,504</b>	<b>144,700</b>
Finance Committee								
Salaries.....	-	3,300	3,300	3,300	2,239	-	-	1,061
Expenditures.....	-	450	450	450	221	-	-	229
<b>Total.....</b>	<b>-</b>	<b>3,750</b>	<b>3,750</b>	<b>3,750</b>	<b>2,460</b>	<b>-</b>	<b>-</b>	<b>1,290</b>
Finance Committee Reserve Fund.....								
	-	125,000	125,000	65,825	-	-	-	65,825
Town Accountant								
Salaries.....	-	236,197	236,197	229,286	219,162	-	-	10,124
Expenditures.....	5,000	3,265	8,265	8,265	7,919	146	146	200
Audit.....	-	41,000	41,000	41,000	41,000	-	-	-
Articles.....	12,879	25,000	37,879	37,879	22,222	2,245	2,245	13,412
<b>Total.....</b>	<b>17,879</b>	<b>305,462</b>	<b>323,341</b>	<b>316,430</b>	<b>290,303</b>	<b>2,391</b>	<b>2,391</b>	<b>23,736</b>
Assessor								
Salaries.....	-	207,103	207,103	197,804	172,355	-	-	25,449
Expenditures.....	15,700	103,040	118,740	114,240	72,344	33,777	33,777	8,119
Articles.....	7,421	-	7,421	7,421	-	-	-	7,421
<b>Total.....</b>	<b>23,121</b>	<b>310,143</b>	<b>333,264</b>	<b>319,465</b>	<b>244,699</b>	<b>33,777</b>	<b>33,777</b>	<b>40,989</b>
Town Collections								
Salaries.....	-	16,400	16,400	16,400	12,140	-	-	4,260
Expenditures.....	-	4,760	4,760	4,760	4,700	-	-	60
Articles.....	50,000	-	50,000	50,000	-	50,000	50,000	-
<b>Total.....</b>	<b>50,000</b>	<b>21,160</b>	<b>71,160</b>	<b>71,160</b>	<b>16,840</b>	<b>50,000</b>	<b>50,000</b>	<b>4,320</b>
Postage.....								
	-	56,160	56,160	46,160	52,104	-	-	(5,944)
Treasurer								
Salaries.....	-	229,074	229,074	229,074	228,362	-	-	712
Expenditures.....	3,807	121,670	125,477	125,477	85,800	39,422	39,422	255
Articles.....	350	-	350	350	-	-	-	350
<b>Total.....</b>	<b>4,157</b>	<b>350,744</b>	<b>354,901</b>	<b>354,901</b>	<b>314,162</b>	<b>39,422</b>	<b>39,422</b>	<b>1,317</b>
Medicare.....								
	-	195,000	195,000	202,600	202,561	-	-	39

(Continued)

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

YEAR ENDED JUNE 30, 2017

	Budgeted 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	Actual		
<b>Administration</b>							
Salaries.....	-	404,631	404,631	404,631	409,417	-	(4,786)
Expenditures.....	-	99,380	99,380	110,430	113,790	-	(3,360)
Capital Outlay.....	-	5,000	5,000	5,000	3,416	-	1,584
Union Contracts.....	-	5,000	5,000	5,000	5,000	-	-
Total.....	-	514,011	514,011	525,061	531,623	-	(6,562)
<b>Legal Services</b>							
Expenditures.....	-	164,000	164,000	204,000	204,738	-	(738)
Claims and Suits.....	-	400	400	400	-	-	400
Total.....	-	164,400	164,400	204,400	204,738	-	(338)
<b>Information Technology</b>							
Salaries.....	-	97,851	97,851	97,851	97,502	-	349
Expenditures.....	49,594	198,476	248,070	248,070	192,136	55,455	479
Articles.....	7,760	-	7,760	7,760	-	7,760	-
Total.....	57,354	296,327	353,681	353,681	289,638	63,215	828
<b>IT Channel 18</b>							
Salaries.....	-	98,237	98,237	98,307	98,307	-	-
Expenditures.....	-	31,000	31,000	31,000	18,673	-	12,327
Total.....	-	129,237	129,237	129,307	116,980	-	12,327
<b>Constable</b>							
Salaries.....	-	694	694	694	250	-	444
<b>Town Clerk</b>							
Salaries.....	-	207,209	207,209	215,509	215,499	-	10
Expenditures.....	5,037	42,510	47,547	53,047	51,937	-	1,110
Total.....	5,037	249,719	254,756	268,556	267,436	-	1,120
<b>Conservation</b>							
Salaries.....	-	99,326	99,326	99,326	81,732	-	17,594
Expenditures.....	136	6,146	6,282	6,282	5,970	-	312
Total.....	136	105,472	105,608	105,608	87,702	-	17,906
<b>Town Planner</b>							
Salaries.....	-	86,456	86,456	86,456	57,331	-	29,125
Expenditures.....	-	1,740	1,740	1,740	1,419	-	321
Total.....	-	88,196	88,196	88,196	58,750	-	29,446
<b>Board of Appeals</b>							
Expenditures.....	-	560	560	560	439	-	121
<b>Buildings</b>							
Albro House Expenditures.....	-	4,555	4,555	4,555	2,891	-	1,664
Old Recreation Building Expenditures.....	-	5,270	5,270	5,270	4,709	-	561
West Harwich School Expenditures.....	-	1,400	1,400	1,400	577	-	823
Total.....	-	11,225	11,225	11,225	8,177	-	3,048
<b>Community Development</b>							
Salaries.....	-	274,828	274,828	254,828	230,386	-	24,442
Expenditures.....	690	10,200	10,890	10,890	11,069	-	(179)
Total.....	690	285,028	285,718	265,718	241,455	-	24,263
<b>Public Building Repair</b>							
.....	-	2,133	2,133	2,133	1,100	-	1,033
<b>Town Reports</b>							
.....	-	13,000	13,000	13,000	7,869	-	5,131
<b>Advertising</b>							
.....	-	4,500	4,500	14,500	13,514	-	986
<b>Total General Government.....</b>	<b>313,330</b>	<b>3,301,421</b>	<b>3,614,751</b>	<b>3,587,386</b>	<b>3,013,752</b>	<b>207,309</b>	<b>366,325</b>

(Continued)

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

YEAR ENDED JUNE 30, 2017

	Budgeted 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	Actual		
<b>Public safety</b>							
<b>Police</b>							
Salaries.....	-	3,160,821	3,160,821	3,130,821	3,079,151	-	51,670
Expenditures.....	22,018	415,719	437,737	437,737	335,079	39,300	63,358
Capital Outlay.....	-	165,151	165,151	165,151	165,151	-	-
Articles.....	63,125	-	63,125	63,125	36,310	26,815	-
<b>Total.....</b>	<b>85,143</b>	<b>3,741,691</b>	<b>3,826,834</b>	<b>3,796,834</b>	<b>3,615,691</b>	<b>66,115</b>	<b>115,028</b>
<b>Fire</b>							
Salaries.....	-	3,528,875	3,528,875	3,514,730	3,472,081	-	42,649
Expenditures.....	2,500	409,696	412,196	412,196	368,164	20,000	24,032
Articles.....	187,798	349,900	537,698	537,698	343,478	194,073	147
<b>Total.....</b>	<b>190,298</b>	<b>4,288,471</b>	<b>4,478,769</b>	<b>4,464,624</b>	<b>4,183,723</b>	<b>214,073</b>	<b>66,828</b>
<b>Ambulance</b>							
Salaries.....	-	194,364	194,364	158,508	143,001	-	15,507
Expenditures.....	-	118,211	118,211	132,211	129,183	-	3,028
<b>Total.....</b>	<b>-</b>	<b>312,575</b>	<b>312,575</b>	<b>290,719</b>	<b>272,184</b>	<b>-</b>	<b>18,535</b>
<b>Emergency Telecommunication</b>							
Salaries.....	-	453,207	453,207	453,207	391,026	-	62,181
Expenditures.....	-	153,463	153,463	153,463	133,119	-	20,344
<b>Total.....</b>	<b>-</b>	<b>606,670</b>	<b>606,670</b>	<b>606,670</b>	<b>524,145</b>	<b>-</b>	<b>82,525</b>
<b>Total Public Safety.....</b>	<b>275,441</b>	<b>8,949,407</b>	<b>9,224,848</b>	<b>9,158,847</b>	<b>8,595,743</b>	<b>280,188</b>	<b>282,916</b>
<b>School</b>							
Cape Cod Regional Technical High School.....	-	1,437,053	1,437,053	1,437,053	1,437,053	-	-
Monomoy Regional School District.....	-	24,058,302	24,058,302	24,058,301	24,058,301	-	-
<b>Total School.....</b>	<b>-</b>	<b>25,495,355</b>	<b>25,495,355</b>	<b>25,495,354</b>	<b>25,495,354</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>							
<b>Building</b>							
Salaries.....	-	203,633	203,633	228,034	227,996	-	38
Expenditures.....	32	13,968	14,000	14,505	14,955	-	(450)
Articles.....	1,142	-	1,142	1,142	-	-	1,142
<b>Total.....</b>	<b>1,174</b>	<b>217,601</b>	<b>218,775</b>	<b>243,681</b>	<b>242,951</b>	<b>-</b>	<b>730</b>
<b>Emergency Management</b>							
Salaries.....	-	4,910	4,910	4,910	4,458	-	452
Expenditures.....	-	8,500	8,500	8,500	3,126	-	5,374
Articles.....	326	-	326	326	-	-	326
<b>Total.....</b>	<b>326</b>	<b>13,410</b>	<b>13,736</b>	<b>13,736</b>	<b>7,584</b>	<b>-</b>	<b>6,152</b>
<b>Natural Resources</b>							
Salaries.....	-	93,657	93,657	93,657	93,375	-	282
Expenditures.....	-	27,600	27,600	27,600	26,797	803	-
<b>Total.....</b>	<b>-</b>	<b>121,257</b>	<b>121,257</b>	<b>121,257</b>	<b>120,172</b>	<b>803</b>	<b>282</b>
<b>Pleasant Bay Alliance.....</b>	<b>-</b>	<b>17,192</b>	<b>17,192</b>	<b>17,192</b>	<b>16,920</b>	<b>-</b>	<b>272</b>
<b>Town Engineer</b>							
Salaries.....	-	170,774	170,774	170,774	170,185	-	589
Expenditures.....	1,966	5,020	6,986	23,286	19,705	-	3,581
<b>Total.....</b>	<b>1,966</b>	<b>175,794</b>	<b>177,760</b>	<b>194,060</b>	<b>189,890</b>	<b>-</b>	<b>4,170</b>
<b>Highway Department</b>							
Salaries.....	-	2,436,680	2,436,680	2,436,683	2,402,761	-	33,922
Expenditures.....	64,004	2,186,694	2,250,698	2,459,990	2,343,292	72,950	43,748
Articles.....	128,446	980,709	1,109,155	1,109,156	690,992	416,904	1,260
<b>Total.....</b>	<b>192,450</b>	<b>5,604,083</b>	<b>5,796,533</b>	<b>6,005,829</b>	<b>5,437,045</b>	<b>489,854</b>	<b>78,930</b>

(Continued)

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

YEAR ENDED JUNE 30, 2017

	Budgeted 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	Actual		
<b>Snow &amp; Ice</b>							
Salaries.....	-	40,000	40,000	110,000	108,597	-	1,403
Expenditures.....	-	95,000	95,000	275,000	271,908	-	3,092
Total.....	-	135,000	135,000	385,000	380,505	-	4,495
<b>Street Lights.....</b>	-	60,000	60,000	60,000	38,130	-	21,870
<b>Cemetery Administration.....</b>							
Salaries.....	-	58,866	58,866	58,867	58,830	-	37
Expenditures.....	-	4,097	4,097	4,800	4,800	-	-
Total.....	-	62,963	62,963	63,667	63,630	-	37
<b>Wastewater Articles.....</b>	10,015	-	10,015	10,015	10,015	-	-
<b>Total Public Works.....</b>	205,931	6,407,300	6,613,231	7,114,437	6,506,842	490,657	116,938
<b>Human services</b>							
<b>Board of Health</b>							
Salaries.....	-	191,694	191,694	191,694	181,165	-	10,529
Expenditures.....	-	15,540	15,540	15,538	12,253	2,300	985
Total.....	-	207,234	207,234	207,232	193,418	2,300	11,514
<b>Community Center</b>							
Salaries.....	-	152,951	152,951	152,950	152,894	-	56
Expenditures.....	6,727	141,771	148,498	148,498	109,636	-	38,862
Total.....	6,727	294,722	301,449	301,448	262,530	-	38,918
<b>Council on Aging</b>							
Salaries.....	-	355,829	355,829	363,154	359,395	-	3,759
Expenditures.....	-	74,697	74,697	74,697	68,197	-	6,500
Total.....	-	430,526	430,526	437,851	427,592	-	10,259
<b>Youth Counselor</b>							
Salaries.....	-	75,350	75,350	75,638	75,638	-	-
Expenditures.....	-	4,310	4,310	4,310	3,931	366	13
Total.....	-	79,660	79,660	79,948	79,569	366	13
<b>Veterans</b>							
Expenditures/Benefits.....	-	134,346	134,346	134,346	96,671	-	37,675
<b>Disability Rights</b>							
Expenditures.....	-	300	300	300	-	-	300
Articles.....	1,999	-	1,999	1,999	-	-	1,999
Total.....	1,999	300	2,299	2,299	-	-	2,299
<b>Human Services.....</b>	-	79,980	79,980	79,980	79,980	-	-
<b>Total Human Services.....</b>	8,726	1,226,768	1,235,494	1,243,104	1,139,760	2,666	100,678
<b>Culture and Recreation</b>							
<b>Library</b>							
Salaries.....	-	626,193	626,193	626,192	603,961	-	22,231
Expenditures.....	13,906	269,150	283,056	283,056	265,401	4,146	13,509
Articles.....	64,096	20,000	84,096	84,096	20,844	63,252	-
Total.....	78,002	915,343	993,345	993,344	890,206	67,398	35,740
<b>Recreation and Youth</b>							
Seasonal Salaries.....	-	173,580	173,580	175,733	175,733	-	-
Salaries.....	-	218,912	218,912	218,912	218,335	-	577
Expenditures.....	-	45,575	45,575	45,575	44,634	-	941
Capital Outlay.....	-	12,000	12,000	12,000	7,319	-	4,681
Articles.....	27,522	-	27,522	27,522	9,929	15,914	1,679
Total.....	27,522	450,067	477,589	479,742	455,950	15,914	7,878

(Continued)

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

YEAR ENDED JUNE 30, 2017

	Budgeted 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	Actual			
<b>Harbormaster</b>								
Salaries.....	-	282,020	282,020	282,021	280,246	-	1,775	
Expenditures.....	-	169,605	169,605	159,605	99,058	61,036	(489)	
Capital Outlays.....	-	-	-	10,000	9,500	-	500	
Articles.....	469,482	85,000	554,482	632,458	53,632	578,826	-	
Total.....	469,482	536,625	1,006,107	1,084,084	442,436	639,862	1,786	
<b>Brooks Museum Commission</b>								
Expenditures.....	-	12,194	12,194	12,194	10,138	-	2,056	
<b>Historical Commission</b>								
Salaries.....	-	540	540	540	80	-	460	
Expenditures.....	-	350	350	350	-	-	350	
Articles.....	21,692	-	21,692	21,692	14,435	4,820	2,437	
Total.....	21,692	890	22,582	22,582	14,515	4,820	3,247	
<b>Celebrations.....</b>	-	1,600	1,600	1,600	-	-	1,600	
<b>Golf</b>								
Salaries.....	-	842,050	842,050	842,049	765,404	-	76,645	
Expense.....	-	684,625	684,625	684,625	580,875	-	103,750	
Capital Outlays.....	-	73,000	73,000	73,000	69,548	-	3,452	
Articles.....	70,188	65,000	135,188	111,413	62,314	49,099	-	
Total.....	70,188	1,664,675	1,734,863	1,711,087	1,478,141	49,099	183,847	
Electricity-CVEC.....	-	65,000	65,000	65,000	64,315	-	685	
Total Culture and Recreation.....	666,886	3,646,394	4,313,280	4,369,633	3,355,701	777,093	236,839	
Contributory Pension.....	-	2,528,468	2,528,468	2,528,468	2,364,925	-	163,543	
Unemployment Compensation.....	-	35,000	35,000	35,000	2,567	-	32,433	
Group Health Insurance.....	-	4,300,000	4,300,000	4,132,400	3,663,522	-	468,878	
General Insurance.....	-	616,519	616,519	616,521	458,540	-	157,981	
State and County Charges.....	-	650,351	650,351	650,350	646,442	-	3,908	
<b>Debt Service</b>								
Debt Service Principal.....	-	2,777,358	2,777,358	2,777,358	2,777,358	-	-	
Debt Service Interest.....	-	504,910	504,910	504,910	485,197	-	19,713	
Total.....	-	3,282,268	3,282,268	3,282,268	3,262,555	-	19,713	
<b>TOTAL EXPENDITURES.....</b>	<b>1,470,314</b>	<b>60,439,251</b>	<b>61,909,565</b>	<b>62,213,768</b>	<b>58,505,703</b>	<b>1,757,913</b>	<b>1,950,152</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>( 1,470,314)</b>	<b>(3,194,318)</b>	<b>(4,664,632)</b>	<b>(4,890,859)</b>	<b>468,753</b>	<b>(1,757,913)</b>	<b>3,601,699</b>	
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in.....	-	1,169,644	1,169,644	1,169,644	1,403,779	-	234,135	
Transfers out.....	( 270,436)	(2,449,541)	(2,719,977)	(2,743,752)	(2,755,853)	-	(12,101)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>( 270,436)</b>	<b>(1,279,897)</b>	<b>(1,550,333)</b>	<b>(1,574,108)</b>	<b>(1,352,074)</b>	<b>-</b>	<b>222,034</b>	
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>( 1,740,750)</b>	<b>(4,474,215)</b>	<b>(6,214,965)</b>	<b>(6,464,967)</b>	<b>(883,321)</b>	<b>(1,757,913)</b>	<b>3,823,733</b>	
<b>BUDGETARY FUND BALANCE, Beginning of year...</b>	<b>-</b>	<b>8,764,867</b>	<b>8,764,867</b>	<b>8,764,867</b>	<b>8,764,867</b>	<b>-</b>	<b>-</b>	
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ (1,740,750)</b>	<b>\$ 4,290,652</b>	<b>\$ 2,549,902</b>	<b>\$ 2,299,900</b>	<b>\$ 7,881,546</b>	<b>\$ (1,757,913)</b>	<b>\$ 3,823,733</b>	

(Concluded)

See notes to required supplementary information.

# *Community Preservation Fund Budgetary Comparison Schedule*

The Community Preservation Fund is a special revenue fund used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, affordable housing and recreation. Funding is provided primarily by a property tax surcharge of up to 3%, along with matching state funds.

**COMMUNITY PRESERVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2017

	Budgeted Amounts					Actual	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget				
<b>REVENUES:</b>								
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 1,273,000	\$ 1,273,000	\$ 1,273,000	\$ 1,305,160	\$ -	\$ 32,160	
Tax liens.....	-	-	-	-	6,709	-	6,709	
Penalties and interest on taxes.....	-	-	-	-	3,329	-	3,329	
Intergovernmental.....	-	298,753	298,753	298,753	298,753	-	-	
Gifts and grants.....	-	-	-	-	100,000	-	100,000	
Departmental and other.....	-	-	-	-	20,574	-	20,574	
Investment income.....	-	2,000	2,000	2,000	5,132	-	3,132	
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>1,573,753</b>	<b>1,573,753</b>	<b>1,573,753</b>	<b>1,739,657</b>	<b>-</b>	<b>165,904</b>	
<b>EXPENDITURES:</b>								
Community preservation expenditures.....	121,250	1,822,811	1,944,061	1,944,061	948,441	942,620	53,000	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(121,250)</b>	<b>(249,058)</b>	<b>(370,308)</b>	<b>(370,308)</b>	<b>791,216</b>	<b>(942,620)</b>	<b>218,904</b>	
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in.....	-	280,183	280,183	280,183	280,183	-	-	
Transfers out.....	-	(633,400)	(633,400)	(633,400)	(633,400)	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>(353,217)</b>	<b>(353,217)</b>	<b>(353,217)</b>	<b>(353,217)</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(121,250)</b>	<b>(602,275)</b>	<b>(723,525)</b>	<b>(723,525)</b>	<b>437,999</b>	<b>(942,620)</b>	<b>218,904</b>	
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>-</b>	<b>3,472,389</b>	<b>3,472,389</b>	<b>3,472,389</b>	<b>3,472,389</b>	<b>-</b>	<b>-</b>	
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ (121,250)</b>	<b>\$ 2,870,114</b>	<b>\$ 2,748,864</b>	<b>\$ 2,748,864</b>	<b>\$ 3,910,388</b>	<b>\$ (942,620)</b>	<b>\$ 218,904</b>	

See notes to required supplementary information.



# *Pension Plan Schedules*

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

The Schedule of Town's Contributions presents multi-year trend information on the Town'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 TOWN'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
BARNSTABLE COUNTY CONTRIBUTORY RETIREMENT SYSTEM**

	December 31, 2014	December 31, 2015	December 31, 2016
Town's proportion of the net pension liability (asset).....	4.258%	4.228%	4.461%
Town's proportionate share of the net pension liability (asset)..... \$	24,040,696	\$ 26,622,943	\$ 31,340,183
Town's covered employee payroll..... \$	11,169,369	\$ 11,725,015	\$ 12,620,687
Net pension liability as a percentage of covered-employee payroll.....	215.24%	227.06%	248.32%
Plan fiduciary net position as a percentage of the total pension liability.....	60.43%	58.10%	57.28%

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 TOWN'S CONTRIBUTIONS**  
**BARNSTABLE COUNTY CONTRIBUTORY RETIREMENT SYSTEM**

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	June 30, 2015	June 30, 2016	June 30, 2017
Actuarially determined contribution.....	\$ 2,217,735	\$ 2,283,370	\$ 2,528,468
Contributions in relation to the actuarially determined contribution.....	(2,217,735)	(2,283,370)	(2,528,468)
Contribution deficiency (excess).....	\$ -	\$ -	\$ -
Covered-employee payroll.....	\$ 11,281,063	\$ 11,842,265	\$ 12,746,894
Contributions as a percentage of covered- employee payroll.....	19.66%	19.28%	19.84%

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 #74 - Schedules for the Other Postemployment Benefits Plan

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability presents multi-year trend information on the Town's net other postemployment benefit liability and related ratios.

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

The Schedule of Investment Return presents multi-year trend information on the money-weighted investment return on other postemployment assets, net of investment expense.

## GASB #45 - Schedules for the Town's Other Postemployment Benefits Liability

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions compares, overtime, the Annual Required Contributions to the Actual Contributions made.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

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

	June 30, 2017
<b>Total OPEB Liability</b>	
Service Cost.....	\$ 1,078,218
Interest.....	1,971,659
Changes of benefit terms.....	-
Differences between expected and actual experience.....	-
Changes of assumptions.....	(2,139,815)
Benefit payments.....	<u>(1,866,279)</u>
Net change in total OPEB liability.....	(956,217)
Total OPEB liability- beginning.....	<u>42,154,579</u>
Total OPEB liability- ending (a).....	<u>\$ 41,198,362</u>
<b>Plan fiduciary net position</b>	
Employer contributions to the trust.....	\$ 100,000
Employer contributions to pay benefit payments.....	1,866,279
Net investment income.....	31,824
Benefit payments.....	<u>(1,866,279)</u>
Net change in plan fiduciary net position.....	131,824
Plan fiduciary net position- beginning.....	<u>535,428</u>
Plan fiduciary net position- ending (b).....	<u>\$ 667,252</u>
<b>Town's net OPEB liability- ending (a)-(b).....</b>	<b><u>\$ 40,531,110</u></b>
Plan fiduciary net position as a percentage of the total OPEB liability.....	1.62%
Covered-employee payroll.....	\$ 15,514,239
Town's net OPEB liability as a percentage of covered-employee payroll.....	261.25%

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 TOWN CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017
Actuarially determined contribution.....	\$ 2,732,356
Contributions in relation to the actuarially determined contribution.....	(1,966,279)
Contribution deficiency (excess).....	\$ 766,077
Covered-employee payroll.....	\$ 15,514,239
Contributions as a percentage of covered- employee payroll.....	12.67%

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**

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June 30, 2017

Annual money-weighted rate of return,  
net of investment expense..... 5.44%

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**  
**SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
6/30/2016	\$ 535,428	\$ 40,048,147	\$ 39,512,719	1.3%	\$ 15,514,239	254.7%
6/30/2014	-	42,724,608	42,724,608	0.0%	N/A	N/A
6/30/2012	-	44,084,195	44,084,195	0.0%	N/A	N/A

**Schedule of Employer Contributions**

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
2017	\$ 2,732,356	\$ 1,966,279	72%
2016	2,933,863	2,104,971	72%
2015	2,818,966	1,976,475	70%
2014	2,918,121	1,947,624	67%
2013	2,808,742	1,816,588	65%
2012	5,537,940	2,497,353	45%

See notes to required supplementary information.



**OTHER POSTEMPLOYMENT BENEFIT PLAN**  
**ACTUARIAL METHODS AND ASSUMPTIONS**

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Actuarial Methods:

Valuation date.....	June 30, 2016
Actuarial cost method.....	Entry Age Normal - Level percentage of payroll
Amortization method.....	Payments increasing at 3.5%
Remaining amortization period.....	30 years as of June 30, 2016, open

Actuarial Assumptions:

Investment rate of return.....	7.00%
Discount rate.....	5.08%
Inflation rate.....	3.50%
Projected salary increases.....	6.00% dvaries by plan and age from 10.5% to 4.5%
Medical/drug cost trend rate.....	10.50% graded to 4.50% over 8 years

Plan Membership:

Current retirees, beneficiaries, and dependents...	359
Current active members.....	<u>156</u>
Total.....	<u><u>515</u></u>

See notes to required supplementary information.

**NOTE A – BUDGETARY BASIS OF ACCOUNTING****A. Budgetary Information**

Municipal Law requires the Town to adopt a balanced budget that is approved at the annual town meeting. The Town Administrator presents an annual budget to the Board of Selectmen and Finance Committee, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Expenditures are budgeted by categories that are broken down by personal services, expenses, debt service and capital outlay and are mandated by Municipal Law.

Supplementary appropriations are voted at special town meetings.

The majority of 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. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2017 approved budget for the General Fund includes \$62.9 million in current year appropriations and other amounts to be raised and \$1.5 million in encumbrances and appropriations carried over from previous years. During 2017, the Town approved various transfers within appropriation lines in the General Fund along with supplemental appropriations totaling \$250,000.

The Town adopts an annual budget for the Community Preservation Fund with the guidelines described above, based on recommendations from the Community Preservation Committee. The Community Preservation Fund is a special revenue fund used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, affordable housing and recreation. Funding is provided primarily by a property tax surcharge of up to 3%, along with matching state funds.

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

**B. Budgetary - GAAP Reconciliation**

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. The reconciliations of budgetary-basis to GAAP-basis results for the General Fund and the Community Preservation Fund for the year ended June 30, 2017, are presented on the following page.

*General Fund:*

Net Change in Fund Balance - budgetary basis.....	\$	(883,321)
<u>Perspective difference:</u>		
Activity of the stabilization funds recorded in the general fund for GAAP.....	1,746,44	7
<u>Basis of accounting differences:</u>		
Net change in revenue accrual.....	48,01	0
Net Change in Fund Balance - GAAP basis.....	\$	<u>911,136</u>

*Community Preservation Fund:*

Net Change in Fund Balance - budgetary basis.....	\$	437,999
<u>Basis of accounting differences:</u>		
Net change in revenue accrual.....	(42,27	1)
Net Change in Fund Balance - GAAP basis.....	\$	<u>395,728</u>

C. Appropriation Deficits

Expenditures exceeded appropriations for postage, administration, legal services, community development, building, and harbormaster and transfer out. The Town will raise these fund deficits in the subsequent fiscal year.

**NOTE B – PENSION PLAN**

***Pension Plan Schedules***

A. Schedule of the Town’s Proportionate Share of the Net Pension Liability

The Schedule of the Town’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 Town’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 Town 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 Town based on covered payroll.

C. Changes in Assumptions:

The following assumption changes were reflected in the January 1, 2016 actuarial valuation:

- The investment return assumption was decreased from 7.75% to 7.625%.
- The pre-retirement mortality assumption was changed from the RP-2000 Employee Mortality Table projected generationally using Scale AA from 2010 to the RP-2000 Employee Mortality Table projected generationally using Scale BB2D from 2009.
- The post-retirement mortality assumption for non-disabled participants was changed from the RP-2000 Healthy Annuitant Mortality Table projected generationally using Scale AA from 2010 to the RP-2000 Healthy Annuitant Mortality Table projected generationally using Scale BB2D from 2009.
- The mortality assumption for disabled participants was changed from the RP-2000 Healthy Annuitant Mortality Table set forward three years for males only projected generationally using Scale AA from 2010 to the RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale BB2D from 2015.
- The administrative expense assumption was increased from \$1,150,000 to \$1,500,000 based on the fiscal 2017 expense budget.

D. Changes in Plan Provisions

The following plan provision change was reflected in the January 1, 2016 actuarial valuation:

- The Cost of Living Adjustment base was increased from \$15,000 to \$16,000 as of July 1, 2015, to \$17,000 as of July 1, 2016 and to \$18,000 as of July 1, 2017.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN**

The Town 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 Town’s group health insurance plan, which covers both active and retired members. Additionally, retired teachers and their spouses receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on behalf of its teacher retirees by the state.

**The Other Postemployment Benefit Plan**The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town’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 Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town’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.

Schedule of the Town's Contributions

The Schedule of the Town's Contributions includes the Town'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 Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll.

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.

**The Town**

The Town currently finances its other postemployment benefits (OPEB) on a combined pre-funded and pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 1.62%. In accordance with Governmental Accounting Standards, the Town has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Schedule of Funding Progress

The Schedule of Funding Progress presents multiyear trend information which compares, over time, the Town's actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Schedule of Employer Contributions

The Schedule of Employer Contributions presents multiyear trend information for the Town's required and actual contributions relating to the plan.

Schedule of Actuarial Methods and Assumptions

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

Changes in Assumptions and Plan Provisions

- The per capita health costs for the Cape Cod Municipal Health Group (CCMHG) retirees were updated to reflect current experience.

- The medical/prescription drug trend assumptions for CCMHG retirees were revised to reflect current experience and future expectations.
- Per capita health costs and trends for Group Insurance Commission retirees were updated based on the Commonwealth of Massachusetts postemployment benefits other than pension actuarial valuation as of January 1, 2016.
- The discount rates were updated to comply with the requirements of GASB Statement No. 74.
- The funding method was changed to comply with the requirements of GASB Statement No. 74.
- The expected return on assets was updated to 7.25% for entities with assets invested in the State Retiree Benefits trust fund and 7.0% for all other entities.
- The excise tax on high cost health plans beginning in 2020 was recalculated with this valuation.
- The mortality assumptions were updated to reflect past experience and future expectations.

There were no plan provision changes in the January 1, 2016 actuarial valuation.

# ***Other Supplementary Information***

# ***Combining Fund Statements***

The combining and individual fund financial statements provide a more detailed view of the “Basic Financial Statements” presented in the preceding subsection.

Combining statements are presented when there are more than one fund of a given fund type.



# ***Nonmajor Governmental Funds***

## Fund Description

### ***Special Revenue Funds***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than permanent funds or capital project funds) that are restricted by law or administrative action to expenditures for specific purposes. The Town's grouping for nonmajor special revenue funds is as described as follows:

- ***Federal Grants*** – accounts for activity specifically financed by federal grants, which are designated for specific programs.
- ***State Grants*** – accounts for activity specifically financed by state grants, which are designated for specific programs.
- ***Local Gifts and Grants*** – accounts for various gifts and grants restricted for special programs administered by Town departments.
- ***Highway Improvement Grants*** – accounts for costs incurred with the construction and reconstruction of Town owned roadways. Costs charged to the fund are subject to reimbursement by the Commonwealth of Massachusetts.
- ***Revolving*** – accounts for self-supporting programs and activities.
- ***Receipts Reserved for Appropriation*** – accounts for specific revenue sources that must be appropriated to be used for their individual purpose.
- ***Other Special Revenue*** – accounts for other small special revenue funds which are not categorized within any of the other funds.
- ***Special Revenue Trust Funds*** – accounts for statutory trust accounts that may be spent to support the government.

### ***Capital Projects Funds***

Capital Projects Funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital assets (other than those financed by enterprise funds). Such resources are derived principally from proceeds of general obligation bonds and grants. The Town's grouping for nonmajor capital project funds is as described as follows:

- ***Miscellaneous Small Projects*** – accounts for nonmajor capital projects.
- ***Muddy Creek Culvert*** – accounts for the renovation of the Muddy Creek Culvert.
- ***Wychmere Pier*** – accounts for the renovation to Wychmere Pier.
- ***Saquatucket Harbor*** – accounts for the Saquatucket Harbor renovation project.

### ***Permanent Funds***

Permanent Funds are used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support governmental programs. The Town's grouping for non-major permanent funds is as described as follows:

- ***Library Trust Funds*** – accounts for library contributions and bequests for which only earnings may be expended to benefit the Town's libraries.
- ***Cemetery Trust Funds*** – accounts for cemetery contributions and bequests for which only earnings may be expended to benefit the Town's cemeteries.
- ***Other Trust Funds*** – accounts for various gifts, bequests and contributions held for which only earnings may be expended for purposes specified by the donor in relation to other Town activities.

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2017

**Special Revenue Funds**

	Federal Grants	State Grants	Local Gifts and Grants	Highway Improvement Grants	Revolving	Receipts Reserved for Appropriations	Other Special Revenue
<b>ASSETS</b>							
Cash and cash equivalents.....	\$ 25,063	\$ 156,041	\$ 208,806	\$ 19,336	\$ 665,647	\$ 1,640,330	\$ 61,365
Investments.....	-	-	-	-	-	-	-
Special assessments.....	-	-	-	-	-	778,391	-
Intergovernmental.....	-	-	-	562,173	-	-	-
Due from other funds.....	-	-	-	-	120,307	-	-
Inventory.....	-	-	-	-	152,585	-	-
<b>TOTAL ASSETS.....</b>	<b><u>\$ 25,063</u></b>	<b><u>\$ 156,041</u></b>	<b><u>\$ 208,806</u></b>	<b><u>\$ 581,509</u></b>	<b><u>\$ 938,539</u></b>	<b><u>\$ 2,418,721</u></b>	<b><u>\$ 61,365</u></b>
<b>LIABILITIES</b>							
Warrants payable.....	\$ -	\$ -	\$ 111	\$ 201	\$ 22,713	\$ 36,698	\$ 1,695
Accrued payroll.....	-	419	-	-	7,282	-	-
Due to other funds.....	-	-	-	120,307	-	-	-
Notes payable.....	-	-	-	-	-	100,000	-
<b>TOTAL LIABILITIES.....</b>	<b><u>-</u></b>	<b><u>419</u></b>	<b><u>111</u></b>	<b><u>120,508</u></b>	<b><u>29,995</u></b>	<b><u>136,698</u></b>	<b><u>1,695</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenues.....	-	-	-	441,665	-	778,391	-
<b>FUND BALANCES</b>							
Nonspendable.....	-	-	-	-	152,585	-	-
Restricted.....	25,063	155,622	208,695	19,336	755,959	1,503,632	59,670
Unassigned.....	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES.....</b>	<b><u>25,063</u></b>	<b><u>155,622</u></b>	<b><u>208,695</u></b>	<b><u>19,336</u></b>	<b><u>908,544</u></b>	<b><u>1,503,632</u></b>	<b><u>59,670</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES...</b>	<b><u>\$ 25,063</u></b>	<b><u>\$ 156,041</u></b>	<b><u>\$ 208,806</u></b>	<b><u>\$ 581,509</u></b>	<b><u>\$ 938,539</u></b>	<b><u>\$ 2,418,721</u></b>	<b><u>\$ 61,365</u></b>

(Continued)

Special Revenue Funds		Capital Project Funds				
Special M Revenue Trust Funds	Subtotal	iscellaneous Small Projects	Muddy Creek Culvert	Wychmere Pier	Saquatucket Harbor	Subtotal
\$ 272,349	\$ 3,048,937	\$ 33,624	\$ 116,705	\$ 103,042	\$ 208,616	\$ 461,987
-	-	-	-	-	-	-
-	778,391	-	-	-	-	-
-	562,173	-	-	-	-	-
-	120,307	-	-	-	-	-
-	152,585	-	-	-	-	-
<u>\$ 272,349</u>	<u>\$ 4,662,393</u>	<u>\$ 33,624</u>	<u>\$ 116,705</u>	<u>\$ 103,042</u>	<u>\$ 208,616</u>	<u>\$ 461,987</u>
\$ 8,784	\$ 70,202	\$ -	\$ -	\$ -	\$ 5,501	\$ 5,501
-	7,701	-	-	-	-	-
-	120,307	-	-	-	-	-
-	100,000	-	500,000	274,387	1,280,000	2,054,387
<u>8,784</u>	<u>298,210</u>	<u>-</u>	<u>500,000</u>	<u>274,387</u>	<u>1,285,501</u>	<u>2,059,888</u>
-	1,220,056	-	-	-	-	-
-	152,585	-	-	-	-	-
263,565	2,991,542	33,624	-	-	-	33,624
-	-	-	(383,295)	(171,345)	(1,076,885)	(1,631,525)
<u>263,565</u>	<u>3,144,127</u>	<u>33,624</u>	<u>(383,295)</u>	<u>(171,345)</u>	<u>(1,076,885)</u>	<u>(1,597,901)</u>
<u>\$ 272,349</u>	<u>\$ 4,662,393</u>	<u>\$ 33,624</u>	<u>\$ 116,705</u>	<u>\$ 103,042</u>	<u>\$ 208,616</u>	<u>\$ 461,987</u>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2017

	<u>Permanent Funds</u>				Total Nonmajor Governmental Funds
	Library Trust Funds	Cemetery Trust Funds	Other Trust Funds	Subtotal	
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ -	\$ 421,108	\$ 28,435	\$ 449,543	\$ 3,960,467
Investments.....	698,118	-	-	698,118	698,118
Special assessments.....	-	-	-	-	778,391
Intergovernmental.....	-	-	-	-	562,173
Due from other funds.....	-	-	-	-	120,307
Inventory.....	-	-	-	-	152,585
<b>TOTAL ASSETS.....</b>	<b>\$ 698,118</b>	<b>\$ 421,108</b>	<b>\$ 28,435</b>	<b>\$ 1,147,661</b>	<b>\$ 6,272,041</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 908	\$ -	\$ -	\$ 908	\$ 76,611
Accrued payroll.....	-	-	-	-	7,701
Due to other funds.....	-	-	-	-	120,307
Notes payable.....	-	-	-	-	2,154,387
<b>TOTAL LIABILITIES.....</b>	<b>908</b>	<b>-</b>	<b>-</b>	<b>908</b>	<b>2,359,006</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues.....	-	-	-	-	1,220,056
<b>FUND BALANCES</b>					
Nonspendable.....	89,485	336,886	22,720	449,091	601,676
Restricted.....	607,725	84,222	5,715	697,662	3,722,828
Unassigned.....	-	-	-	-	(1,631,525)
<b>TOTAL FUND BALANCES.....</b>	<b>697,210</b>	<b>421,108</b>	<b>28,435</b>	<b>1,146,753</b>	<b>2,692,979</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 698,118</b>	<b>\$ 421,108</b>	<b>\$ 28,435</b>	<b>\$ 1,147,661</b>	<b>\$ 6,272,041</b>

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

YEAR ENDED JUNE 30, 2017

	<b>Special Revenue Funds</b>						
	Federal Grants	State Grants	Local Gifts and Grants	Highway Improvement Grants	Revolving	Receipts Reserved for Appropriations	Other Special Revenue
<b>REVENUES:</b>							
Motor vehicle and other excise taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,017	\$ -
Other fees and charges for services.....	-	-	-	-	16,614	89,504	-
Intergovernmental.....	14,538	87,635	12,756	1,541,874	-	7,678	4,400
Departmental and other.....	-	11,236	25,431	-	594,128	464,266	19,216
Special assessments.....	-	-	-	-	-	106,661	-
Contributions.....	-	-	-	-	-	-	-
Investment income.....	-	-	33	-	-	-	-
<b>TOTAL REVENUES.....</b>	<b>14,538</b>	<b>98,871</b>	<b>38,220</b>	<b>1,541,874</b>	<b>610,742</b>	<b>693,126</b>	<b>23,616</b>
<b>EXPENDITURES:</b>							
Current:							
General government.....	-	-	696	-	-	96,395	832
Public safety.....	4,147	14,733	-	-	-	5,370	7,750
Public works.....	-	10,050	-	1,646,601	-	209,717	-
Human services.....	-	39,470	1,780	-	51,728	-	-
Culture and recreation.....	-	-	29,683	-	313,863	11,455	21,994
<b>TOTAL EXPENDITURES.....</b>	<b>4,147</b>	<b>64,253</b>	<b>32,159</b>	<b>1,646,601</b>	<b>365,591</b>	<b>322,937</b>	<b>30,576</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>10,391</b>	<b>34,618</b>	<b>6,061</b>	<b>(104,727)</b>	<b>245,151</b>	<b>370,189</b>	<b>(6,960)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers in.....	-	2,321	33	-	58,180	20,000	3,000
Transfers out.....	(128,548)	(95,568)	(12,543)	-	(99,405)	(457,508)	(11,212)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(128,548)</b>	<b>(93,247)</b>	<b>(12,510)</b>	<b>-</b>	<b>(41,225)</b>	<b>(437,508)</b>	<b>(8,212)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(118,157)</b>	<b>(58,629)</b>	<b>(6,449)</b>	<b>(104,727)</b>	<b>203,926</b>	<b>(67,319)</b>	<b>(15,172)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>143,220</b>	<b>214,251</b>	<b>215,144</b>	<b>124,063</b>	<b>704,618</b>	<b>1,570,951</b>	<b>74,842</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 25,063</b>	<b>\$ 155,622</b>	<b>\$ 208,695</b>	<b>\$ 19,336</b>	<b>\$ 908,544</b>	<b>\$ 1,503,632</b>	<b>\$ 59,670</b>

(Continued)

Special Revenue Funds		Capital Project Funds				
Special Revenue Trust Funds	Sub-total	Miscellaneous Small Projects	Muddy Creek Culvert	Wychmere Pier	Saquatucket Harbor	Sub-total
\$-	\$ 25,017	\$ -	\$ -	\$ -	\$ -	\$ -
59,333	165,451	-	-	-	-	-
-	1,668,881	-	1,498,148	-	-	1,498,148
226	1,114,503	-	-	-	-	-
-	106,661	-	-	-	-	-
-	-	-	-	-	-	-
60	93	-	-	-	-	-
<u>59,619</u>	<u>3,080,606</u>	<u>-</u>	<u>1,498,148</u>	<u>-</u>	<u>-</u>	<u>1,498,148</u>
41,932	139,855	-	-	-	-	-
8,898	40,898	-	-	-	-	-
-	1,866,368	-	130,632	4,515	-	135,147
-	92,978	-	-	-	-	-
-	376,995	-	-	-	430,250	430,250
<u>50,830</u>	<u>2,517,094</u>	<u>-</u>	<u>130,632</u>	<u>4,515</u>	<u>430,250</u>	<u>565,397</u>
8,789	563,512	-	1,367,516	(4,515)	(430,250)	932,751
-	83,534	-	-	103,041	295,000	398,041
-	(804,784)	-	-	-	-	-
-	(721,250)	-	-	103,041	295,000	398,041
8,789	(157,738)	-	1,367,516	98,526	(135,250)	1,330,792
<u>254,776</u>	<u>3,301,865</u>	<u>33,624</u>	<u>(1,750,811)</u>	<u>(269,871)</u>	<u>(941,635)</u>	<u>(2,928,693)</u>
<u>\$ 263,565</u>	<u>\$ 3,144,127</u>	<u>\$ 33,624</u>	<u>\$ (383,295)</u>	<u>\$ (171,345)</u>	<u>\$ (1,076,885)</u>	<u>\$ (1,597,901)</u>

(Continued)



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

YEAR ENDED JUNE 30, 2017

	<u>Permanent Funds</u>				Total Nonmajor Governmental Funds
	Library Trust Funds	Cemetery Trust Funds	Other Trust Funds	Sub-total	
<b>REVENUES:</b>					
Motor vehicle and other excise taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 25,017
Charges for services.....	-	-	-	-	165,451
Intergovernmental.....	-	-	-	-	3,167,029
Departmental and other.....	-	-	-	-	1,114,503
Special assessments.....	-	-	-	-	106,661
Contributions.....	-	38,664	-	38,664	38,664
Investment income.....	49,558	113	-	49,671	49,764
<b>TOTAL REVENUES.....</b>	<b>49,558</b>	<b>38,777</b>	<b>-</b>	<b>88,335</b>	<b>4,667,089</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	-	-	-	-	139,855
Public safety.....	-	-	-	-	40,898
Public works.....	-	-	-	-	2,001,515
Human services.....	-	-	-	-	92,978
Culture and recreation.....	31,475	-	-	31,475	838,720
<b>TOTAL EXPENDITURES.....</b>	<b>31,475</b>	<b>-</b>	<b>-</b>	<b>31,475</b>	<b>3,113,966</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>18,083</b>	<b>38,777</b>	<b>-</b>	<b>56,860</b>	<b>1,553,123</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	-	-	-	-	481,575
Transfers out.....	-	-	-	-	(804,784)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(323,209)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>18,083</b>	<b>38,777</b>	<b>-</b>	<b>56,860</b>	<b>1,229,914</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>679,127</b>	<b>382,331</b>	<b>28,435</b>	<b>1,089,893</b>	<b>1,463,065</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 697,210</b>	<b>\$ 421,108</b>	<b>\$ 28,435</b>	<b>\$ 1,146,753</b>	<b>\$ 2,692,979</b>

(Concluded)

# ***Agency Fund***

## Fund Description

Agency Fund is used to account for assets held in a purely custodial capacity. The Town's Agency Fund activity consists primarily of police and fire off duty details.

**AGENCY FUND**  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2017

	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2017</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents.....	\$ 6,997	\$ 547,260	\$ (554,257)	\$ -
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	<u>43,956</u>	<u>98,751</u>	<u>(43,956)</u>	<u>98,751</u>
TOTAL ASSETS.....	<u>\$ 50,953</u>	<u>\$ 646,011</u>	<u>\$ (598,213)</u>	<u>\$ 98,751</u>
<b><u>LIABILITIES</u></b>				
Warrants payable.....	\$ 44,321	\$ -	\$ (44,321)	\$ -
Accrued liabilities.....	-	9,218	-	9,218
Other Liabilities.....	<u>6,632</u>	<u>636,793</u>	<u>(553,892)</u>	<u>89,533</u>
TOTAL LIABILITIES.....	<u>\$ 50,953</u>	<u>\$ 646,011</u>	<u>\$ (598,213)</u>	<u>\$ 98,751</u>

# ***Statistical Section***



Bonfire with Cape Cod Beach Chair Company – Harwich

# ***Statistical Section***

This part of the Town of Harwich's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

## ***Financial Trends***

- These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

## ***Revenue Capacity***

- These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

## ***Debt Capacity***

- These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

## ***Demographic and Economic Information***

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

## ***Operating Information***

- These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Net Position By Component**

**Last Ten Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Governmental activities</b>										
Net investment in capital assets.....	\$ 50,058,796	\$ 51,424,693	\$ 52,547,816	\$ 51,959,245	\$ 52,699,878	\$ 52,374,860	\$ 52,837,023	\$ 53,791,322	\$ 56,460,827	\$ 59,469,911
Restricted.....	11, 824,523	13,112,203	8,181,034	8,040,807	8,131,884	6,087,680	7,767,504	8,549,230	8,370,616	5,722,339
Unrestricted.....	14, 500,802	5,284,682	5,245,360	2,666,227	(3,113,601)	(6,512,217)	(8,670,952)	(31,243,743)	(27,808,099)	(26,452,035)
<b>Total governmental activities net position.....</b>	<b>\$ 76,384,121</b>	<b>\$ 69,821,578</b>	<b>\$ 65,974,210</b>	<b>\$ 62,666,279</b>	<b>\$ 57,718,161</b>	<b>\$ 51,950,323</b>	<b>\$ 51,933,575</b>	<b>\$ 31,096,809</b>	<b>\$ 37,023,344</b>	<b>\$ 38,740,215</b>
<b>Business-type activities</b>										
Net investment in capital assets.....	\$ 11,782,296	\$ 11,598,182	\$ 9,953,276	\$ 11,551,259	\$ 12,098,465	\$ 11,558,803	\$ 11,929,482	\$ 11,235,181	\$ 10,706,776	\$ 12,268,450
Unrestricted.....	2, 199,204	1,792,824	2,562,450	3,078,139	3,530,953	4,145,597	3,750,094	5,149,897	3,509,809	1,989,411
<b>Total business-type activities net position.....</b>	<b>\$ 13,981,500</b>	<b>\$ 13,391,006</b>	<b>\$ 12,515,726</b>	<b>\$ 14,629,398</b>	<b>\$ 15,629,418</b>	<b>\$ 15,704,400</b>	<b>\$ 15,679,576</b>	<b>\$ 16,385,078</b>	<b>\$ 14,216,585</b>	<b>\$ 14,257,861</b>
<b>Primary government</b>										
Net investment in capital assets.....	\$ 61,841,092	\$ 63,022,875	\$ 62,501,092	\$ 63,510,504	\$ 64,798,343	\$ 63,933,663	\$ 64,766,505	\$ 65,026,503	\$ 67,167,603	\$ 71,738,361
Restricted.....	11, 824,523	13,112,203	8,181,034	8,040,807	8,131,884	6,087,680	7,767,504	8,549,230	8,370,616	5,722,339
Unrestricted.....	16, 700,006	7,077,506	7,807,810	5,744,366	417,352	(2,366,620)	(4,920,858)	(26,093,846)	(24,298,290)	(24,462,624)
<b>Total primary government net position.....</b>	<b>\$ 90,365,621</b>	<b>\$ 83,212,584</b>	<b>\$ 78,489,936</b>	<b>\$ 77,295,677</b>	<b>\$ 73,347,579</b>	<b>\$ 67,654,723</b>	<b>\$ 67,613,151</b>	<b>\$ 47,481,887</b>	<b>\$ 51,239,929</b>	<b>\$ 52,998,076</b>

FY2015 reflects the implementation of GASB 68.

**Changes in Net Position**

**Last Ten Years**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 (a)
<b>Expenses</b>										
Governmental activities:										
General government.....	\$ 5,454,001	\$ 5,581,198	\$ 5,787,671	\$ 5,911,252	\$ 6,294,029	\$ 4,477,098	\$ 4,529,058	\$ 4,188,411	\$ 5,179,542	\$ 5,290,047
Public safety.....	11,420,671	14,622,562	14,524,872	15,416,202	16,249,845	13,620,409	13,624,984	12,432,338	13,172,473	13,996,114
Education.....	19,589,906	20,297,057	20,234,651	21,090,133	21,699,049	21,789,074	22,751,503	22,333,529	25,225,308	26,444,962
Public works.....	7,884,747	9,142,334	8,765,415	8,811,754	9,618,093	8,562,148	9,968,987	10,357,930	9,545,765	10,085,199
Human services.....	1,942,216	2,604,627	2,566,832	2,059,364	2,150,044	2,314,405	2,014,775	1,825,742	1,805,606	1,857,258
Culture and recreation.....	4,921,254	5,511,686	5,438,952	5,230,583	5,931,980	7,698,789	5,272,952	4,664,382	5,161,159	5,378,877
Community preservation.....	-	-	-	-	-	-	-	-	-	(173,029)
Interest.....	1,430,829	1,230,993	1,119,991	1,000,510	874,085	688,728	662,307	624,347	518,438	451,255
<b>Total government activities expenses.....</b>	<b>52,643,624</b>	<b>58,990,457</b>	<b>58,438,384</b>	<b>59,519,798</b>	<b>62,817,125</b>	<b>59,150,651</b>	<b>58,824,566</b>	<b>56,426,679</b>	<b>60,608,291</b>	<b>63,330,683</b>
Business-type activities:										
Water.....	2,853,890	3,212,183	3,555,497	3,142,944	3,663,971	3,824,382	3,779,970	4,017,528	4,064,788	4,759,477
<b>Total business-type activities expenses.....</b>	<b>2,853,890</b>	<b>3,212,183</b>	<b>3,555,497</b>	<b>3,142,944</b>	<b>3,663,971</b>	<b>3,824,382</b>	<b>3,779,970</b>	<b>4,017,528</b>	<b>4,064,788</b>	<b>4,759,477</b>
<b>Total primary government expenses.....</b>	<b>\$ 55,497,514</b>	<b>\$ 62,202,640</b>	<b>\$ 61,993,881</b>	<b>\$ 62,662,742</b>	<b>\$ 66,481,096</b>	<b>\$ 62,975,033</b>	<b>\$ 62,604,536</b>	<b>\$ 60,444,207</b>	<b>\$ 64,673,079</b>	<b>\$ 68,090,160</b>
<b>Program Revenues</b>										
Governmental activities:										
Education charges for services.....	\$ 583,949	\$ 654,542	\$ 661,318	\$ 797,810	\$ 624,645	\$ 39,857	\$ 2,216	\$ -	\$ -	\$ -
Public works charges for services.....	1,671,592	1,434,028	1,527,456	1,778,065	1,709,337	1,553,597	2,030,989	2,111,827	2,663,526	2,979,259
Culture and recreation charges for services.....	2,748,115	2,831,325	2,868,662	2,901,935	3,395,224	3,089,454	3,754,561	3,127,083	3,336,146	3,555,448
Other charges for services.....	2,001,510	2,030,339	2,224,193	2,131,532	2,270,103	2,015,173	2,846,976	2,895,705	2,736,733	3,095,105
Operating grants and contributions.....	9,335,427	8,495,551	8,485,086	9,613,606	8,904,353	5,100,667	4,761,309	2,034,958	1,899,658	1,021,267
Capital grant and contributions.....	564,026	571,690	539,038	768,456	663,258	667,249	912,606	1,862,815	4,803,000	4,072,965
<b>Total government activities program revenues.....</b>	<b>16,904,619</b>	<b>16,017,475</b>	<b>16,305,753</b>	<b>17,991,404</b>	<b>17,566,920</b>	<b>12,465,997</b>	<b>14,308,657</b>	<b>12,032,388</b>	<b>15,439,063</b>	<b>14,724,044</b>
Business-type activities:										
Charges for services - water.....	2,625,517	2,600,964	2,675,606	3,747,650	3,535,581	3,894,809	3,784,821	4,722,072	4,948,020	4,800,457
<b>Total business-type activities program revenues.....</b>	<b>2,625,517</b>	<b>2,600,964</b>	<b>2,675,606</b>	<b>3,747,650</b>	<b>3,535,581</b>	<b>3,894,809</b>	<b>3,784,821</b>	<b>4,722,072</b>	<b>4,948,020</b>	<b>4,800,457</b>
<b>Total primary government program revenues.....</b>	<b>\$ 19,530,136</b>	<b>\$ 18,618,439</b>	<b>\$ 18,981,359</b>	<b>\$ 21,739,054</b>	<b>\$ 21,102,501</b>	<b>\$ 16,360,806</b>	<b>\$ 18,093,478</b>	<b>\$ 16,754,460</b>	<b>\$ 20,387,083</b>	<b>\$ 19,524,501</b>
<b>Net (Expense)/Revenue</b>										
Governmental activities.....	\$ (35,739,005)	\$ (42,972,982)	\$ (42,132,631)	\$ (41,528,394)	\$ (45,250,205)	\$ (46,684,654)	\$ (44,515,909)	\$ (44,394,291)	\$ (45,169,228)	\$ (48,606,639)
Business-type activities.....	( 228,373)	( 611,219)	( 879,891)	604,706	(128,390)	70,427	4,851	704,544	883,232	40,980
<b>Total primary government net expense.....</b>	<b>\$ (35,967,378)</b>	<b>\$ (43,584,201)</b>	<b>\$ (43,012,522)</b>	<b>\$ (40,923,688)</b>	<b>\$ (45,378,595)</b>	<b>\$ (46,614,227)</b>	<b>\$ (44,511,058)</b>	<b>\$ (43,689,747)</b>	<b>\$ (44,285,996)</b>	<b>\$ (48,565,659)</b>
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Real estate and personal property taxes,										
net of tax refunds payable.....	\$ 31,364,954	\$ 32,529,097	\$ 34,529,435	\$ 35,584,755	\$ 37,792,886	\$ 37,971,741	\$ 39,513,264	\$ 42,191,684	\$ 43,216,843	\$ 44,467,932
Motor vehicle and other excise taxes.....	1,765,372	1,536,069	1,409,183	1,569,078	1,549,898	1,740,250	1,833,844	1,619,573	2,211,927	2,297,637
Hotel/Motel taxes.....	420,897	456,342	405,249	446,821	500,138	534,951	553,174	939,539	649,119	678,226
Meals taxes.....	-	-	108,763	281,647	308,570	334,050	328,522	359,441	379,689	406,465
Community preservation taxes.....	931,271	962,563	1,021,395	1,059,753	1,104,656	1,135,123	1,174,624	1,287,789	1,267,529	1,311,440
Penalties and interest on taxes.....	200,681	188,956	259,200	324,661	219,427	285,346	374,774	325,349	314,847	432,405
Payments in lieu of taxes.....	69,496	45,483	55,603	52,430	52,025	57,482	54,851	54,873	58,319	56,741
Grants and contributions not restricted to										
specific programs.....	536,099	483,858	379,514	364,333	364,336	364,336	646,248	578,188	668,191	552,299
Unrestricted investment income.....	368,629	228,796	116,921	42,878	29,091	52,315	77,492	40,044	108,189	120,365
Miscellaneous.....	-	-	-	-	(76,924)	2,125	-	-	-	-
Transfers.....	-	-	-	(1,505,893)	-	(3,394)	-	-	-	-
<b>Total governmental activities.....</b>	<b>35,657,399</b>	<b>36,431,164</b>	<b>38,285,263</b>	<b>38,220,463</b>	<b>41,844,103</b>	<b>42,474,325</b>	<b>44,556,793</b>	<b>47,396,480</b>	<b>48,874,653</b>	<b>50,323,510</b>
Business-type activities:										
Investment income.....	57,092	20,725	4,611	3,073	776	1,161	-	958	963	296
Transfers.....	-	-	-	1,505,893	-	3,394	-	-	-	-
<b>Total primary government.....</b>	<b>\$ 35,714,491</b>	<b>\$ 36,451,889</b>	<b>\$ 38,289,874</b>	<b>\$ 39,729,429</b>	<b>\$ 41,844,879</b>	<b>\$ 42,478,880</b>	<b>\$ 44,556,793</b>	<b>\$ 47,397,438</b>	<b>\$ 48,875,616</b>	<b>\$ 50,323,806</b>
<b>Changes in Net Position</b>										
Governmental activities.....	\$ (81,606)	\$ (6,541,818)	\$ (3,847,368)	\$ (3,307,931)	\$ (3,406,102)	\$ (4,210,329)	\$ 40,884	\$ 3,002,189	\$ 3,705,425	\$ 1,716,871
Business-type activities.....	( 171,281)	( 590,494)	( 875,280)	2,113,672	(127,614)	74,982	4,851	705,502	884,195	41,276
<b>Total primary government.....</b>	<b>\$ (252,887)</b>	<b>\$ (7,132,312)</b>	<b>\$ (4,722,648)</b>	<b>\$ (1,194,259)</b>	<b>\$ (3,533,716)</b>	<b>\$ (4,135,347)</b>	<b>\$ 45,735</b>	<b>\$ 3,707,691</b>	<b>\$ 4,589,620</b>	<b>\$ 1,758,147</b>

(a) Beginning in fiscal year 2017, the Town has segregated noncapital community preservation expenses as a function.

**Fund Balances, Governmental Funds**

**Last Ten Years**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Fund</b>										
Reserved.....	\$ 1,995,639	\$ 2,329,398	\$ 2,971,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved.....	3, 233,878	2,226,910	2,389,593	-	-	-	-	-	-	-
Restricted.....	-	-	-	-	-	16,843	59,735	59,735	59,735	-
Committed.....	-	-	-	3,784,777	1,346,210	2,883,956	1,028,708	2,282,380	5,147,433	1,428,213
Assigned.....	-	-	-	824,110	334,782	351,706	16,253	165,245	191,116	2,044,375
Unassigned.....	-	-	-	1,891,757	3,228,630	2,358,533	4,387,532	5,638,148	4,312,454	7,149,286
<b>Total general fund.....</b>	<b>\$ 5,229,517</b>	<b>\$ 4,556,308</b>	<b>\$ 5,361,201</b>	<b>\$ 6,500,644</b>	<b>\$ 4,909,622</b>	<b>\$ 5,611,038</b>	<b>\$ 5,492,228</b>	<b>\$ 8,145,508</b>	<b>\$ 9,710,738</b>	<b>\$ 10,621,874</b>
<b>All Other Governmental Funds</b>										
Unreserved, reported in:										
Special revenue funds.....	\$ 8,427,048	\$ 6,813,556	\$ 5,694,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects funds.....	646,427	3,084,382	316,089	-	-	-	-	-	-	-
Permanent funds.....	1,239,851	1,152,859	1,085,623	-	-	-	-	-	-	-
Committed.....	-	-	-	10,541	19,713	40,224	371,107	296,927	450,958	-
Nonspendable.....	-	-	-	799,692	769,863	149,669	156,746	156,746	137,442	601,676
Restricted.....	-	-	-	5,128,801	6,414,440	5,283,083	6,569,076	8,035,820	7,814,281	7,889,698
Unassigned.....	-	-	-	(135,988)	(157,699)	(2,694,905)	(241,162)	(1,000,618)	(3,791,429)	(2,608,172)
<b>Total all other governmental funds....</b>	<b>\$ 10,313,326</b>	<b>\$ 11,050,797</b>	<b>\$ 7,096,597</b>	<b>\$ 5,803,046</b>	<b>\$ 7,046,317</b>	<b>\$ 2,778,071</b>	<b>\$ 6,855,767</b>	<b>\$ 7,488,875</b>	<b>\$ 4,611,252</b>	<b>\$ 5,883,202</b>

The Town implemented GASB 54 in year 2011, fund balances prior to year 2011 have been reported in the pre-GASB 54 format.



**Changes in Fund Balances, Governmental Funds**

**Last Ten Years**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues:</b>										
Real estate and personal property taxes, net of tax refunds.....	\$ 32,036,718	\$ 33,186,064	\$ 35,470,833	\$ 36,681,949	\$ 38,273,160	\$ 39,265,378	\$ 40,628,331	\$ 43,275,829	\$ 44,240,027	\$ 45,906,995
Motor vehicle and other excise taxes.....	1,794,067	1,574,145	1,404,171	1,536,396	1,571,572	1,660,920	1,929,747	1,972,008	2,106,253	2,350,985
Hotel/Motel taxes.....	420,897	456,342	405,249	446,821	500,138	534,951	553,174	589,322	649,119	678,226
Meals taxes.....	-	-	108,763	281,647	308,570	334,050	328,522	359,441	379,689	406,465
Recreation fees.....	2,419,184	2,402,789	2,461,139	2,454,198	2,536,230	2,511,958	2,556,706	1,770,473	1,875,887	2,898,807
Sanitation fees.....	1,668,704	1,430,433	1,532,262	1,667,582	1,699,684	1,713,368	1,931,322	2,156,538	2,455,995	2,749,461
Penalties and interest on taxes and excise.....	203,679	188,956	259,200	324,661	219,376	284,963	372,574	307,873	314,847	410,681
Other fees and charges for services.....	859,054	978,530	969,105	1,116,161	1,202,708	1,513,922	1,767,977	2,096,797	2,119,239	2,082,057
Payments in lieu of taxes.....	69,496	45,483	55,603	52,430	52,025	57,482	54,851	55,962	58,319	56,741
Licenses and permits.....	769,674	712,256	747,673	739,693	821,559	848,300	975,256	1,688,049	1,777,026	694,880
Intergovernmental.....	10,492,926	10,140,462	10,192,396	10,272,151	10,320,518	6,212,743	6,725,263	4,140,679	7,005,754	5,173,694
Departmental and other.....	1,746,416	1,833,608	1,689,445	1,779,018	2,336,766	756,280	1,450,236	1,248,203	1,614,355	1,630,206
Special assessments.....	-	-	-	-	-	-	-	-	-	106,661
Contributions.....	102,115	44,361	72,056	67,754	197,454	63,492	42,338	117,968	38,733	38,664
Investment income.....	486,655	235,443	162,718	178,213	79,584	72,098	90,754	48,887	108,189	120,365
<b>Total Revenues.....</b>	<b>53,069,585</b>	<b>53,228,872</b>	<b>55,530,613</b>	<b>57,598,674</b>	<b>60,119,344</b>	<b>55,829,905</b>	<b>59,407,051</b>	<b>59,828,029</b>	<b>64,743,432</b>	<b>65,304,888</b>
<b>Expenditures:</b>										
General government.....	3,466,683	3,423,686	3,776,288	4,184,821	3,226,562	2,328,162	2,815,828	2,688,988	3,097,869	3,217,922
Public safety.....	6,631,373	13,508,728	10,130,915	7,471,552	8,467,745	7,570,722	8,107,909	8,433,586	8,909,986	9,024,268
Education.....	18,789,920	19,314,363	19,258,353	20,090,937	20,905,851	20,915,309	21,759,572	21,343,766	24,235,546	25,495,354
Public works.....	5,615,129	5,145,397	4,660,207	4,762,220	5,132,324	5,147,687	6,278,572	9,054,635	13,411,113	8,774,422
Human services.....	1,298,115	1,798,541	1,738,820	1,184,779	1,256,566	1,660,018	1,397,057	1,302,963	1,247,826	1,232,738
Culture and recreation.....	3,470,916	3,295,975	3,152,939	2,936,863	3,969,709	5,879,033	3,968,526	3,394,215	5,094,883	4,130,106
Community preservation.....	-	-	-	-	-	-	-	-	-	948,441
Pension benefits.....	-	-	-	-	-	-	-	-	-	2,364,925
Employee benefits.....	9,963,756	10,166,406	10,511,933	11,822,414	12,523,989	9,732,233	9,621,497	6,106,443	6,469,592	4,124,629
State and county charges.....	560,824	572,347	549,542	563,373	579,642	626,146	627,779	642,174	536,513	646,442
Debt service:										
Principal.....	3,407,250	3,517,250	3,382,250	3,259,013	3,662,227	3,269,227	2,825,000	2,812,358	2,802,358	2,777,358
Interest.....	1,197,200	1,117,593	1,625,893	1,476,810	904,485	707,299	643,018	662,513	548,892	485,197
<b>Total Expenditures.....</b>	<b>54,401,166</b>	<b>61,860,286</b>	<b>58,787,140</b>	<b>57,752,782</b>	<b>60,629,100</b>	<b>57,835,836</b>	<b>58,044,758</b>	<b>56,441,641</b>	<b>66,354,578</b>	<b>63,221,802</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,331,581)	(8,631,414)	(3,256,527)	(154,108)	(509,756)	(2,005,931)	1,362,293	3,386,388	(1,611,146)	2,083,086
<b>Other Financing Sources (Uses):</b>										
Issuance of refunding bonds.....	-	-	8,525,000	-	-	3,565,000	-	-	-	-
Premium from issuance of refunding bonds.....	-	-	-	-	-	343,949	-	-	-	-
Payments to refunded bond escrow agent.....	-	-	(8,525,000)	-	-	(3,908,949)	-	-	-	-
Issuance of long-term debt.....	2,000,000	8,750,000	92,000	-	162,000	-	2,900,000	-	-	-
Transfers in.....	2,588,080	3,101,183	2,961,936	2,547,809	1,155,330	1,825,159	1,188,549	2,024,960	1,498,095	2,465,537
Transfers out.....	(2,292,080)	(3,155,507)	(2,946,716)	(2,547,809)	(1,155,330)	(1,828,553)	(1,492,062)	(2,124,960)	(1,498,095)	(2,465,537)
<b>Total other financing sources (uses).....</b>	<b>2,296,000</b>	<b>8,695,676</b>	<b>107,220</b>	<b>-</b>	<b>162,000</b>	<b>(3,394)</b>	<b>2,596,487</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance.....</b>	<b>\$ 964,419</b>	<b>\$ 64,262</b>	<b>\$ (3,149,307)</b>	<b>\$ (154,108)</b>	<b>\$ (347,756)</b>	<b>\$ (2,009,325)</b>	<b>\$ 3,958,780</b>	<b>\$ 3,286,388</b>	<b>\$ (1,611,146)</b>	<b>\$ 2,083,086</b>
Debt service as a percentage of noncapital expenditures.....	8.46%	7.49%	8.52%	8.20%	7.53%	6.88%	5.97%	6.16%	5.05%	5.61%

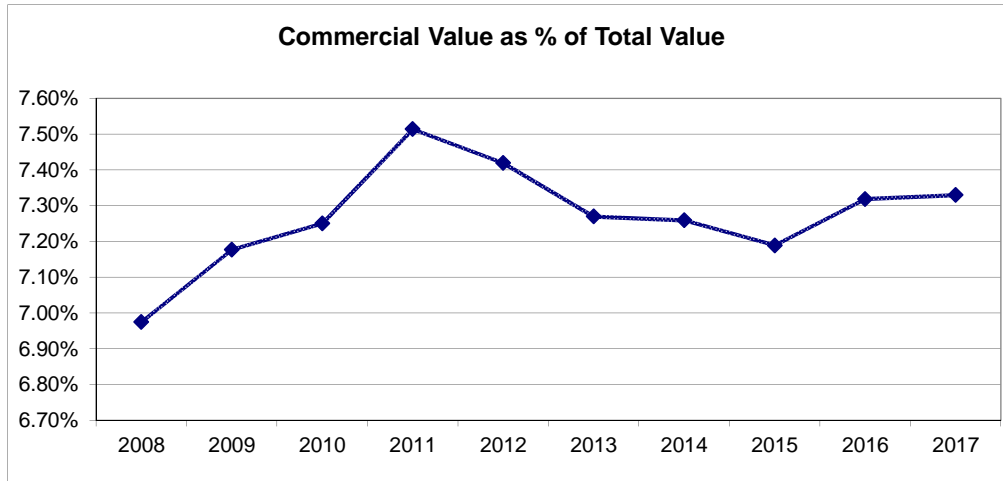
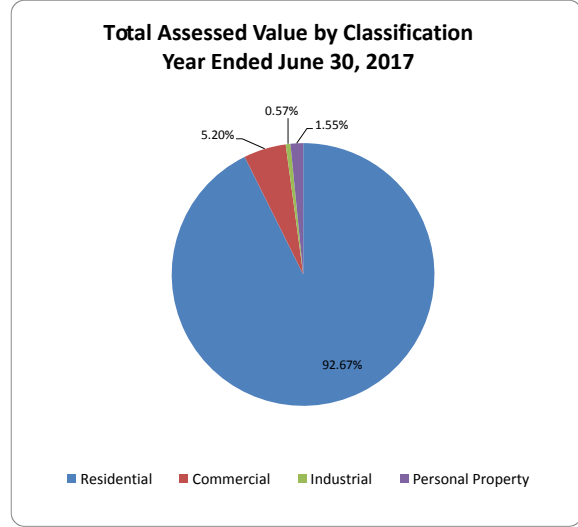
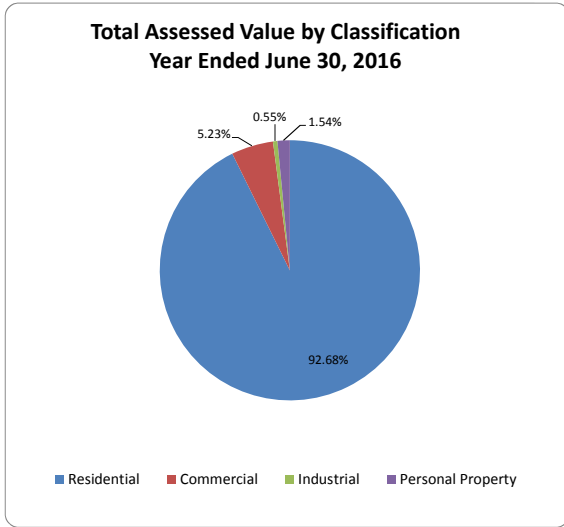
**Notes:**

Beginning in fiscal year 2017 the Town has segregated special assessment revenue and community preservation and pension benefit expenditures.

Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates

Last Ten Years

Year	Assessed and Actual Values and Tax Rates								Total Town Value
	Residential Value	Residential & Personal Property Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Total Direct Rate (2)	
2008	\$4,862,651,347	\$6.05	\$279,565,583	\$33,621,000	\$51,404,500	\$364,591,083	\$6.05	\$6.05	\$5,227,242,430
2009	(1) \$4,863,309,939	\$6.25	\$281,477,201	\$34,247,500	\$60,282,580	\$376,007,281	\$6.25	\$6.25	\$5,239,317,220
2010	\$4,586,390,128	\$7.03	\$263,347,052	\$32,410,500	\$62,764,060	\$358,521,612	\$7.03	\$7.03	\$4,944,911,740
2011	\$4,302,286,678	\$7.70	\$254,909,182	\$30,476,500	\$64,157,150	\$349,542,832	\$7.70	\$7.70	\$4,651,829,510
2012	(1) \$4,257,186,934	\$8.12	\$254,536,416	\$22,985,400	\$63,646,450	\$341,168,266	\$8.12	\$8.12	\$4,598,355,200
2013	\$4,154,166,443	\$8.58	\$237,620,107	\$18,169,700	\$69,888,320	\$325,678,127	\$8.58	\$8.58	\$4,479,844,570
2014	\$4,205,723,813	\$8.77	\$239,364,277	\$19,467,100	\$70,368,150	\$329,199,527	\$8.77	\$8.77	\$4,534,923,340
2015	(1) \$4,362,218,987	\$8.97	\$245,771,003	\$19,809,600	\$72,314,360	\$337,894,963	\$8.97	\$8.97	\$4,700,113,950
2016	\$4,461,686,152	\$9.07	\$251,670,218	\$26,499,900	\$74,153,530	\$352,323,648	\$9.07	\$9.07	\$4,814,009,800
2017	\$4,617,995,392	\$8.97	\$259,151,168	\$28,645,900	\$77,454,040	\$365,251,108	\$8.97	\$8.97	\$4,983,246,500



(1) Revaluation year.

(2) Weighted average direct tax rate, calculated as weighted average of residential, commercial and personal property tax rates.

Source: Department of Revenue, Division of Local Services

All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value.

The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

**Principal Taxpayers**

**Current Year and Nine Years Ago**

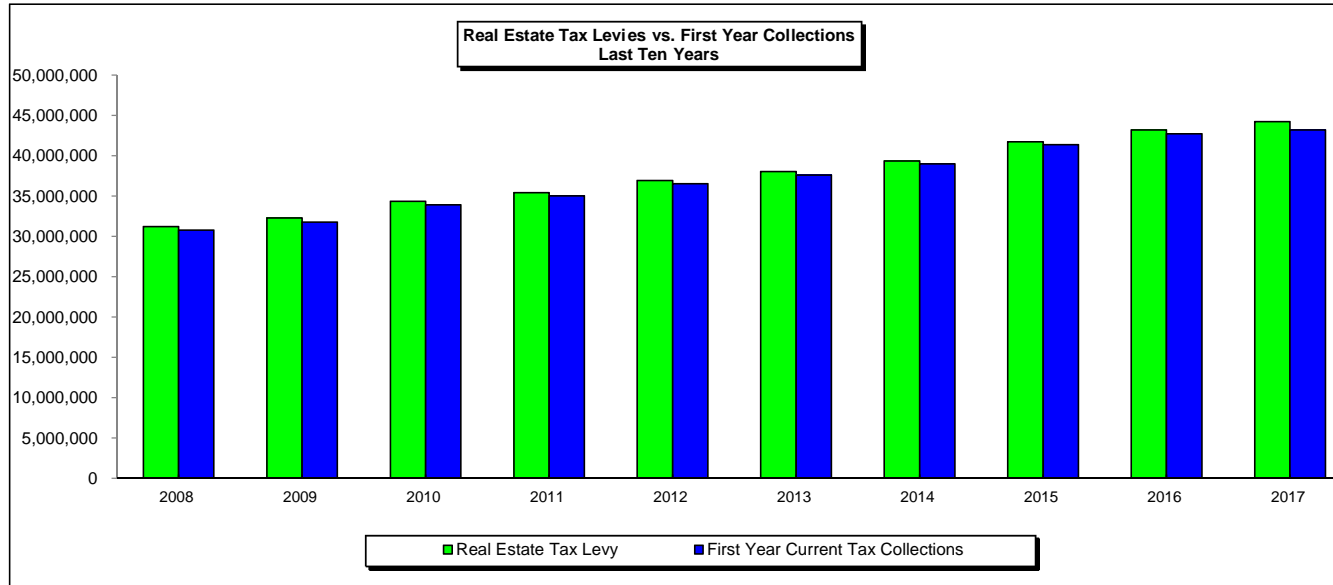
Name	Nature of Business	2017			2008		
		Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Wequasset Inn LLP	Inn	\$32,619,880	1	0.65%	\$25,950,400	2	0.50%
Nstar Service	Utility	\$16,986,760	2	0.34%	\$11,284,600	5	0.22%
WJG Realty Trust	Super Store/Stores	\$16,892,500	3	0.34%	\$17,602,000	3	0.34%
Colonial Gas	Utility	\$12,746,650	4	0.26%	-	-	0.00%
NPH Harwich LLC	Nursing Home	\$12,551,900	5	0.25%	-	-	0.00%
Wychmere Harbor R.E.	Inn	\$10,894,900	6	0.22%	-	-	0.00%
Individual	Individual Residence	\$9,239,200	7	0.19%	\$9,008,290	8	0.17%
TRT Harwich LLC	Super Market	\$8,290,800	8	0.17%	\$9,310,500	7	0.18%
Individual	Individual Residence	\$7,731,190	9	0.16%	\$7,126,790	10	0.14%
Linear Retail Harwich #1 LLC	Shopping Center	\$6,534,500	10	0.13%	-	-	0.00%
Individual	Inn	-	-	0.00%	\$27,732,800	1	0.53%
Nationwide Health Properties	Nursing Home	-	-	0.00%	\$14,085,900	4	0.27%
Individual	Individual Residence	-	-	0.00%	\$10,912,400	6	0.21%
Robert B. Our Co., Inc	Warehouse/Commercial Land	-	-	0.00%	\$8,528,480	9	0.16%
	Totals	<u>\$134,488,280</u>		<u>2.70%</u>	<u>\$141,542,160</u>		<u>2.71%</u>

Source: Assessor's Department

**Property Tax Levies and Collections**

**Last Ten Years**

Year	(2) Total Tax Levy	Less Reserve for Abatements & Exemptions	(2) Net Tax Levy	Net as % of Total	First Year Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Net Tax Levy (3)
2008	\$31,624,817	\$430,000	\$31,194,817	98.64%	\$30,754,260	98.59%	\$383,426	\$31,137,686	99.82%
2009 (1)	\$32,745,733	\$450,000	\$32,295,733	98.63%	\$31,755,131	98.33%	\$417,902	\$32,173,033	99.62%
2010	\$34,762,730	\$400,000	\$34,362,730	98.85%	\$33,894,287	98.64%	\$319,455	\$34,213,742	99.57%
2011	\$35,819,087	\$400,000	\$35,419,087	98.88%	\$35,037,810	98.92%	\$290,724	\$35,328,534	99.74%
2012 (1)	\$37,338,644	\$400,000	\$36,938,644	98.93%	\$36,535,229	98.91%	\$325,069	\$36,860,298	99.79%
2013	\$38,437,066	\$420,000	\$38,017,066	98.91%	\$37,603,177	98.91%	\$376,881	\$37,980,058	99.90%
2014	\$39,771,278	\$430,000	\$39,341,278	98.92%	\$38,970,524	99.06%	\$372,132	\$39,342,656	100.00%
2015 (1)	\$42,160,022	\$440,000	\$41,720,022	98.96%	\$41,353,997	99.12%	\$282,757	\$41,636,754	99.80%
2016	\$43,663,069	\$451,039	\$43,212,030	98.97%	\$42,734,389	98.89%	\$353,679	\$43,088,068	99.71%
2017	\$44,699,721	\$467,623	\$44,232,098	98.95%	\$43,202,536	97.67%	\$0	\$43,202,536	97.67%



(1) Revaluation year.

(2) Includes tax liens.

(3) If the actual abatements and exemptions are lower than the estimate, the actual collections can exceed the net levy.

Source: Official Statements, Town of Harwich.

**Ratios of Outstanding Debt by Type**

**Last Ten Years**

Year	Governmental Activities		Business-type Activities		Total Debt Outstanding	Percentage of Personal Income (2)	U. S. Census Population	Debt Per Capita
	General Obligation Bonds (1)	General Obligation Bonds (1)	General Obligation Bonds (1)	General Obligation Bonds (1)				
2008	\$ 28,682,505	\$ 2,575,000	\$ 28,682,505	\$ 2,575,000	\$ 31,257,505	8.51%	12,298	\$ 2,542
2009	33,930,255	2,460,000	33,930,255	2,460,000	36,390,255	8.04%	12,564	2,896
2010	30,205,003	3,845,000	30,205,003	3,845,000	34,050,003	7.57%	12,743	2,672
2011	26,510,990	3,655,000	26,510,990	3,655,000	30,165,990	7.84%	12,648	2,385
2012	23,010,763	8,265,000	23,010,763	8,265,000	31,275,763	7.24%	12,691	2,464
2013	19,696,536	7,905,000	19,696,536	7,905,000	27,601,536	6.24%	12,832	2,151
2014	19,754,271	7,430,000	19,754,271	7,430,000	27,184,271	6.38%	12,479	2,178
2015	16,941,913	8,838,232	16,941,913	8,838,232	25,780,145	N/A	12,432	2,074
2016	14,434,369	8,568,638	14,434,369	8,568,638	23,003,007	N/A	12,872	1,787
2017	11,584,637	7,999,249	11,584,637	7,999,249	19,583,886	N/A	12,873	1,521

(1) Presented net of original issuance discounts and premiums.

(2) Personal income is disclosed on the Schedule of Demographic and Economic Statistics.

N/A Not Available.

Source: Audited Financial Statements, U. S. Census

**Ratios of General Bonded Debt Outstanding**

Last Ten Years

Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2008	\$ 31,257,505	0.60%	\$ 2,542
2009	36,390,255	0.69%	2,896
2010	34,050,003	0.69%	2,672
2011	30,165,990	0.65%	2,385
2012	31,275,763	0.68%	2,464
2013	27,601,536	0.62%	2,151
2014	27,184,271	0.60%	2,178
2015	25,780,145	0.55%	2,074
2016	23,003,007	0.48%	1,787
2017	19,583,886	0.39%	1,521

(1) Property value data is disclosed on the Schedule of Assessed Value of Taxable Property by Classification and Tax Rates.

(2) Population data is disclosed on the Schedule of Demographic and Economic Statistics.

Source: Audited Financial Statements, U. S. Census

**Direct and Overlapping Governmental Activities Debt**

**As of June 30, 2017**

<u>Overlapping Entities</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
Debt repaid with property taxes			
Barnstable County.....	\$ 23,578,945	6.26%	\$ 1,476,042
Monomoy Regional School District.....	25,600,000	73.48%	<u>18,810,880</u>
Subtotal, overlapping debt.....			20,286,922
Town direct debt.....			<u>11,584,637</u>
Total direct and overlapping debt.....			<u>\$ 31,871,559</u>

Source: Official Statements

Note: The Town obtains the debt outstanding and percentages directly from Barnstable County.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Town. This schedule calculates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of Town. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Computation of Legal Debt Margin**

**Last Ten Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Equalized Valuation.....	\$ <u>5,689,733,100</u>	\$ <u>5,689,733,100</u>	\$ <u>5,372,328,900</u>	\$ <u>5,372,328,900</u>	\$ <u>4,982,071,300</u>	\$ <u>4,982,071,300</u>	\$ <u>4,818,012,600</u>	\$ <u>4,818,012,600</u>	\$ <u>5,172,756,600</u>	\$ <u>5,172,756,600</u>
Debt Limit -5% of Equalized Valuation.....	\$ 284,486,655	\$ 284,486,655	\$ 268,616,445	\$ 268,616,445	\$ 249,103,565	\$ 249,103,565	\$ 240,900,630	\$ 240,900,630	\$ 258,637,830	\$ 258,637,830
Less:										
Outstanding debt applicable to limit.....	27,227,504	32,650,254	29,100,003	25,605,990	22,285,764	19,146,537	19,279,272	16,541,914	13,809,556	11,015,000
Authorized and unissued debt applicable to limit.....	<u>-</u>	<u>92,125</u>	<u>92,125</u>	<u>1,754,125</u>	<u>3,050,000</u>	<u>3,572,000</u>	<u>8,451,000</u>	<u>9,351,000</u>	<u>9,151,000</u>	<u>17,166,037</u>
Legal debt margin.....	\$ <u><u>257,259,151</u></u>	\$ <u><u>251,744,276</u></u>	\$ <u><u>239,424,317</u></u>	\$ <u><u>241,256,330</u></u>	\$ <u><u>223,767,801</u></u>	\$ <u><u>226,385,028</u></u>	\$ <u><u>213,170,358</u></u>	\$ <u><u>215,007,716</u></u>	\$ <u><u>235,677,274</u></u>	\$ <u><u>230,456,793</u></u>
Total debt applicable to the limit as a percentage of debt limit.....	9.57%	11.51%	10.87%	10.19%	10.17%	9.12%	11.51%	10.75%	8.88%	10.90%

Source: Assessor's Office



## Demographic and Economic Statistics

Last Ten Years

Year	Population Estimates	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2008	12,298	\$ 367,119,896	\$ 29,852	52.4	1,414	9.4%
2009	12,564	452,429,640	36,010 *	52.4 *	1,376	10.2%
2010	12,743	449,968,073	35,311 *	51.8 *	1,423	9.9%
2011	12,648	384,701,568	30,416	51.8	1,412	7.4%
2012	12,691	432,217,387	34,057	51.8	1,421	7.5%
2013	12,832	442,177,888	34,459 *	51.0 *	1,432	7.8%
2014	12,479	426,107,934	34,146	50.9	1,631	5.7%
2015	12,432	424,503,072	34,146	52.0	1,622	4.2%
2016	12,872	439,527,312	34,146	52.0	1,474	4.3%
2017	12,873	439,561,458	34,146	52.0	1,474	3.3%

Source: U. S. Census, Division of Local Services, and Annual Town Reports

Median age and personal income is estimated based on most recent census data

**Principal Employers (excluding Town)**

**Current Year and Nine Years Ago**

Employer	Nature of Business	2017			2008		
		Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Stop & Shop Supermarket	Grocery Store	200	1	2.74%	160	1	2.21%
Robert B. Our Co., Inc.	Construction	130	2	1.78%	70	3	0.97%
Epoch Senior Healthcare	Senior Health Care	120	3	1.65%	-	-	0.00%
Star Market	Grocery Store	90	4	1.23%	115	2	1.59%
Brax Landing	Restaurant	50	5	0.69%	-	-	0.00%
400 East	Restaurant	40	6	0.55%	45	4	0.62%
Rosewood Manor	Nursing Home	33	7	0.45%	40	5	0.55%
Hinckley Home Center	Lumber	30	8	0.41%	33	6	0.46%
Allen Harbor Marine Service, Inc.	Boatyard	-	-	0.00%	25	7	0.34%
Friendly's	Restaurant	-	-	0.00%	24	8	0.33%
Four Hundred Club	Restaurant	-	-	0.00%	22	9	0.30%
Cape Cod Auto Mall	Automobile Dealer	-	-	0.00%	20	10	0.28%
	Totals	<u>693</u>		<u>9.50%</u>	<u>554</u>		<u>7.64%</u>

For 2017 only information on the 8 largest employers is available.

Source: Massachusetts Department of Employment and Training and Official Statements

**Full-time Equivalent Town Employees by Function**

**Last Ten Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Function										
General government.....	23	21	22	22	23	23	22	25	26	25
Public safety.....	63	68	70	70	69	69	68	71	73	72
Education.....	319	332	300	320	-	-	-	-	-	-
Public works.....	42	41	42	45	47	46	48	47	50	52
Human services.....	8	6	7	8	8	7	8	10	11	11
Culture and recreation.....	20	21	20	20	19	20	20	19	23	22
Total .....	<u>475</u>	<u>489</u>	<u>461</u>	<u>485</u>	<u>166</u>	<u>165</u>	<u>166</u>	<u>172</u>	<u>183</u>	<u>182</u>

Source: Various Town Departments

Note: Beginning in fiscal year 2012, the Town joined a Regional School District.

**Operating Indicators by Function/Program**

**Last Ten Years**

<b>Function/Program</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Fire Department</b>										
Fire related calls.....	3,746	3,825	3,942	4,069	3,900	3,900	4,014	4,294	4,322	NA
Rescue/EMS.....	2,573	2,632	2,600	1,917	1,917	1,939	2,204	2,274	2,492	NA
<b>Inspectional Services Department</b>										
Number of building permits (quick and zoning)...	850	770	1,045	1,007	1,099	1,157	1,395	1,047	1,331	1,242
Number of plumbing/gas permits.....	NA	NA	NA	NA	NA	1,218	1,146	1,208	1,199	NA
Number of electrical permits.....	NA	NA	NA	NA	NA	780	774	804	904	NA
<b>Water/Sewer</b>										
Number of gallons pumped (millions).....	650	605	770	683	781	711	752	854	853	NA
Number of new services added.....	30	30	37	16	35	32	32	42	36	NA
Number of main improvements.....	25	-	6	2	1	-	11	14	3	NA
<b>Highway</b>										
Number of work orders.....	275	297	268	315	207	403	571	507	507	NA
<b>Cemetery</b>										
Burials.....	NA	NA	72	95	NA	NA	77	81	88	76
<b>Recreation</b>										
Number of programs added.....	NA	NA	NA	NA	10	9	9	12	13	11
Number of participants-winter.....	NA	NA	NA	NA	NA	308	310	408	426	389
Number of participants-spring.....	NA	NA	NA	NA	NA	203	200	203	230	229
Number of participants-summer.....	NA	NA	NA	NA	NA	927	952	662	1,028	1,161
Number of participants-fall.....	NA	NA	NA	NA	NA	249	274	274	357	373
<b>Police Department</b>										
Arrests/PCs.....	314	279	348	199	197	175	190	216	235	NA
Summons Arrests.....	227	208	179	450	166	136	172	141	135	NA
Total Calls for Service.....	20,774	18,580	18,337	17,952	19,711	19,018	17,168	18,118	16,879	NA

Source: Various Town Departments

N/A - Information not available

Several operating indicators are maintained on a calendar year basis. As a result, 2017 information is not yet available.

## Capital Asset Statistics by Function/Program

### Last Ten Years

<u>Function/Program</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Government										
Number of buildings.....	1	1	1	1	1	1	1	1	1	1
Police										
Number of stations.....	1	1	1	1	1	1	1	1	1	1
Fire										
Number of stations.....	2	2	2	2	2	2	2	2	2	2
Harbors										
Number of buildings.....	3	3	3	3	3	3	3	3	3	3
Public beaches.....	20	20	20	20	20	20	20	20	20	20
Public landings.....	3	3	3	3	3	3	3	3	3	3
Education										
Number of elementary schools.....	1	1	1	1	1	1	1	1	1	1
Number of middle schools.....	1	1	1	1	(A)	-	-	-	-	-
Number of high schools.....	1	1	1	1	1	1	(A)	-	-	-
Public Works										
Highway Department Building.....	1	1	1	1	1	1	1	1	1	1
Water pumping stations.....	14	14	14	14	14	14	14	14	14	14
Water corrosion facilities.....	5	5	5	5	5	5	5	5	5	5
Water storage tanks.....	3	3	3	3	3	3	3	3	3	3
Miles of water mains.....	210	210	210	210	210	210	210	210	210	210
Fire hydrants.....	1,310	1,310	1,333	1,349	1,349	1,349	1,360	1,360	1,360	1,360
Service connections.....	9,761	9,847	9,806	9,844	9,869	9,887	9,824	9,848	9,925	9,823
Water office buildings.....	1	1	1	1	1	1	1	1	1	1
Water service garage (4 bays).....	1	1	1	1	1	1	1	1	1	1
Water equipment garage (1 bay).....	1	1	1	1	1	1	1	1	1	1
Water storage garage (1 bay).....	1	1	1	1	1	1	1	1	1	1
Cemeteries.....	16	16	16	16	16	16	17	17	17	17
Human Services										
Community Center.....	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Brooks Academy, Town Museum.....	1	1	1	1	1	1	1	1	1	1
Cultural Center.....	-	-	-	-	-	-	-	-	1	1
Parks.....	6	6	6	6	6	6	6	6	6	6
Athletic fields.....	5	5	5	5	5	5	7	7	7	7
Golf courses.....	1	1	1	1	1	1	1	1	1	1
Golf clubhouses.....	1	1	1	1	1	1	1	1	1	1
Golf course buildings.....	1	1	1	1	1	1	1	1	1	1
Town owned libraries.....	1	1	1	1	1	1	1	1	1	1

Source: Various Town Departments

(A) The Town is now part of a Regional School District and these buildings are no longer utilized.



Early Morning at Red River Beach - Harwich

LEGAL NOTICE  
TOWN OF HARWICH  
APPLICATION FOR ALTERATION OF PREMISES  
FOR LIQUOR LICENSE

Notice is hereby given under Chapter 138 of the General Laws as amended that application has been made to this Board for an Alteration of Premises for the Seasonal, General On Premise, All Alcoholic Beverages License now held by Go Industries Inc. d/b/a Perks, Taylor Powell, Manager on the premises at 545 Route 28, Harwich Port. Applicant is seeking to alter premises as follows:

Serving area consists of: Café located on first floor rear of building with 3 entrances and 4 exits. Indoor square footage totals 1,227 square feet with no indoor seating. Patio area with exterior seating with total square footage for outside area being 2,406 square feet. Rear porch. Outside area consists of musician area, fire pit, outside bar, outside tables, and total seating for 34.

The Board of Selectmen will hold a hearing upon the application on Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin Room at Town Hall, 732 Main Street, Harwich, at which time all interested parties will be heard.

Harwich Board of Selectmen  
Local Licensing Authority

Cape Cod Chronicle  
February 15, 2018

Cape Cod Times  
February 13, 2018



February 8, 2018

Mr. Taylor Powell  
Go Industries Inc.  
d/b/a Perks  
15345 SW 88 Ave  
Palmetto Bay, FL 33432  
perkscoffeeandcafe@gmail.com

Re: Application for Alteration of Premises for the Seasonal, General On Premise, All Alcoholic  
Beverages License for Go Industries Inc. d/b/a Perks

Dear Mr. Powell:

This is to confirm that the Liquor Hearing on the above-referenced application is scheduled for  
Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin meeting room at  
Town Hall, 732 Main Street, Harwich.

Enclosed please find a copy of the Legal Notice to be advertised on Tuesday, February 13, 2018  
in the Cape Cod Times. You must send a copy of the Legal Notice to all abutters (list enclosed)  
by certified mail, return receipt requested, via U.S. Postal Service within three (3) days of  
publication. The return receipts must be brought to the hearing.

Please feel free to contact this office should you have any questions.

Sincerely,

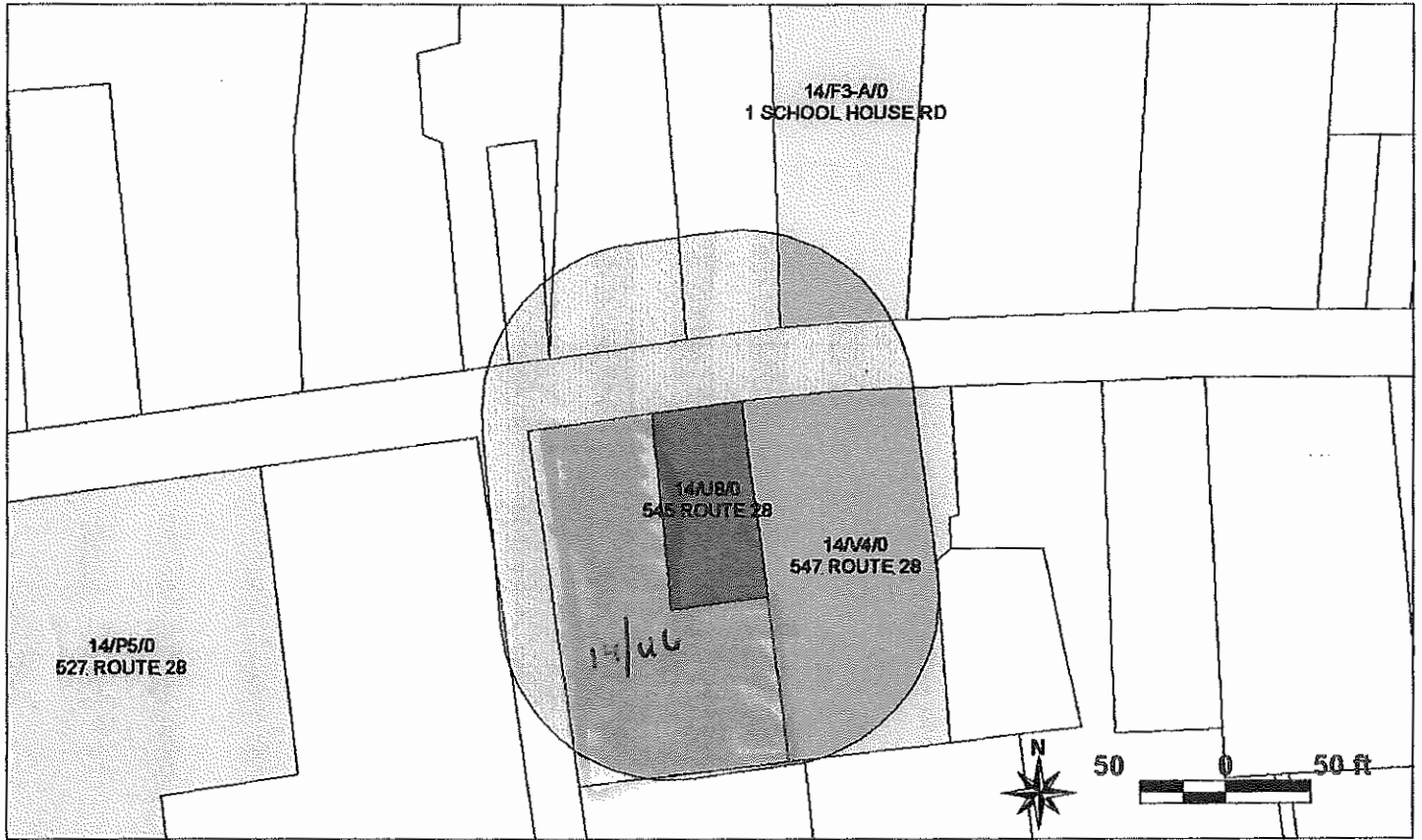
Ann Steidel  
Administrative Secretary

enclosures



TOWN OF HARWICH, MA  
 BOARD OF ASSESSORS  
 732 Main Street, Harwich, MA 02645

Abutters List Within 100 feet of Parcel 14/U8/0



Key	Parcel ID	Owner	Location	Mailing Street	Mailing City	ST	ZipCd/Country
10556	14-F3-0-E	HARWICH TOWN OF - SELECTMEN SCHOOL HOUSE PARKING LOT	0 SCHOOL HOUSE RD	732 MAIN ST	HARWICH	MA	02645
10557	14-F3-A-0-E	HARWICH TOWN OF - SELECTMEN SCHOOL HOUSE PARKING LOT	1 SCHOOL HOUSE RD	732 MAIN ST	HARWICH	MA	02645
10558	14-P5-0-E	PILGRIM CONGREGATION	527 ROUTE 28	527 MAIN ST	HARWICH PORT	MA	02646
2048	14-U8-0-R	545 MAIN STREET REALTY TRUST	545 ROUTE 28	30 HARBOR RD	HARWICHPORT	MA	02646
8513	14-V4-0-R	SAWIN GARY & SAWIN LISA B	547 ROUTE 28	547 ROUTE 28	HARWICH PORT	MA	02646
2046	14-U8-0-E	541-543 MAIN STREET CONDOMINIUMS TRUST	541 ROUTE 28	C/O BRAX INC 51 OAK ST	HARWICH	MA	02645



The Commonwealth of Massachusetts  
 Alcoholic Beverages Control Commission  
 239 Causeway Street  
 Boston, MA 02114  
 www.mass.gov/abcc

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

Please complete this entire application, leaving no fields blank. If field does not apply to your situation, please write N/A.

**1. NAME OF LICENSEE** (Business Contact)

ABCC License Number  City/Town of Licensee

**2. APPLICATION CONTACT**

The application contact is required and is the person who will be contacted with any questions regarding this application.

First Name:  Middle:  Last Name:

Title:  Primary Phone:

Email:

**3. BUSINESS CONTACT**

Please complete this section ONLY if there are changes to the Licensee phone number, business address (corporate headquarters), or mailing address.

Entity Name:

Primary Phone:  Fax Number:

Alternative Phone:  Email:

**Business Address (Corporate Headquarters)**

Street Number:  Street Name:

City/Town:  State:

Zip Code:  Country:

**Mailing Address**  Check here if your Mailing Address is the same as your Business Address

Street Number:  Street Name:

City/Town:  State:

Zip Code:  Country:

T.P. 12-19-17

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**6. PREMISES INFORMATION**

Please enter the address where the alcoholic beverages are sold.

**Premises Address**

Street Number:  Street Name:  Unit:

City/Town:  State:  Zip Code:

Country:

**Description of Premises**

Please provide a complete description of the premises, including the number of floors, number of rooms on each floor, any outdoor areas to be included in the licensed area, and total square footage.

Floor Number	Square Footage	Number of Rooms
1	1227	2
2	753	2

Patio/Deck/Outdoor Area Total Square Footage

Indoor Area Total Square Footage

Number of Entrances

Number of Exits

Proposed Seating Capacity

Proposed Occupancy

**Occupancy of Premises**

Please complete all fields in this section. Documentation showing proof of legal occupancy of the premises is required.

Please indicate by what right the applicant has to occupy the premises

Lease Beginning Term

Lease Ending Term

Rent per Month

Rent per Year

Landlord Name

Landlord Phone

Landlord Address

If leasing or renting the premises, a signed copy of the lease is required.

Please indicate if the terms of the lease include payments based on the sale of alcohol:  Yes  No

*T.A. 12-19-17*

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**9. FINANCIAL INFORMATION**

Please provide information about associated costs of this license.

**Associated Costs**

A. Purchase Price for Building/Land	N/A
B. Purchase Price for any Business Assets	N/A
C. Costs of Renovations/Construction	9,000
D. Purchase Price of Inventory	N/A
E. Initial Start-Up Costs	N/A
F. Other (Please specify)	N/A
<b>G. Total Cost (Add lines A-F)</b>	<b>9,000</b>

Please note, the total amount of **Cash Investment** (top right table) plus the total amount of **Financing** (bottom right table) must be equal to or greater than the **Total Cost** (line G above).

You are required to provide all documents relating to financing and/or loans you receive for this transaction

Please provide information about the sources of cash and/or financing for this transaction

**Source of Cash Investment**

Name of Contributor	Amount of Contribution
Existing Business Cash	9,000
<b>Total:</b>	<b>9,000</b>

**Source of Financing**

Name of Lender	Amount	Does the lender hold an interest in any MA alcoholic beverages licenses?	If yes, please provide ABCC license number of lender
N/A			
<b>Total:</b>			<b>N/A</b>

T.P. 12-19-17

### **ADDITIONAL SPACE**

The following space is for any additional information you wish to supply or to clarify an answer you supplied in the application.

If referencing the application, please be sure to include the number of the question to which you are referring.

#6) The purpose of this Alteration of Premises Application is to better identify the outside counter/bar, exterior seats, fire pit, means of egress from the outside Patio/Porch, and show the points of control of where the alcohol will be contained as shown in the provided floor plans.

We are currently licensed by the ABCC and our Local License Authority for "Seasonal All-Alcohol & Alcohol to be served and consumed on the patio & porch". The seating number (34 seats) and square footage remains the same. No change of location or expansion of the square footage of the service/consumption area is requested at this time. Just a more detailed/outlined floor plan than what was originally on file has been provided with this application.

**APPLICANT'S STATEMENT**

I, Taylor Powell the:  sole proprietor;  partner;  corporate principal;  LLC/LLP member  
Authorized Signatory

of Go Industries Inc., hereby submit this application for Alteration of Premises  
Name of the Entity/Corporation Transaction(s) you are applying for

(hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statement and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises does not violate any requirement of the ABCC or other state law or local ordinances;
- (3) I understand that while the Application is pending, I must notify the Licensing Authorities of any change in the information submitted therein. I understand that failure to give such notice to the Licensing Authorities may result in disapproval of the Application;
- (4) I understand that upon approval of the Application, I must notify the Licensing Authorities of any change in the Application information as approved by the Licensing Authorities. I understand that failure to give such notice to the Licensing Authorities may result in sanctions including revocation of any license for which this Application is submitted;
- (5) I understand that the licensee will be bound by the statements and representations made in the Application, including, but not limited to the identity of persons with an ownership or financial interest in the license;
- (6) I understand that all statements and representations made become conditions of the license;
- (7) I understand that any physical alterations to or changes to the size of, the area used for the sale, delivery, storage, or consumption of alcoholic beverages, must be reported to the Licensing Authorities and may require the prior approval of the Licensing Authorities;
- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.

Signature:

Taylor Powell

Date:

Dec.19, 2017

Title:

Corporate Principal

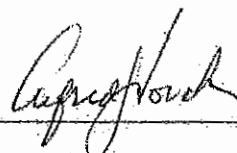
Minutes of GO Industries, Inc.

December 8, 2017

On this date the board was asked to consider the expansion of GO Industries, Inc. dba Perks in the 545 Route 28 building in Harwich Port, Massachusetts. Taylor Powell the Corporate Principal explained plans he intended to present to the Town of Harwich administration and the State of Massachusetts ABCC. The Board Members present, representing more than 80% of the ownership of the Corporation, reviewed the plans and,

RESOLVED, that the Board approves the plan for an alteration of premises at 545 Route 28, Harwich Port, MA and directs Taylor Powell to proceed with Application for Alteration of Premises and take whatever action is necessary to obtain approval from the Town of Harwich and the ABCC.



  
\_\_\_\_\_

Go Industries, Inc.

Alfred J Novak Its Chairman

ROUTE 28

SIDEWALK

EMERGENCY EXIT TO ROUTE 28

Exit to Route 28  
PATH

SIGN  
"NO ALCOHOLIC BEVERAGES PAST THIS POINT"

FIRST FLOOR PLAN

- SUBMITTAL TO STATE PERMITS
- ALTERNATIVE DESIGNATIONS
- 1/8" = 1'-0"

CONTAINING FIRST FLOOR PLAN, PERMITS, ETC.  
DESIGNED BY: M.W. DESIGN  
ENGINEER: M.W. DESIGN  
REGISTERED PROFESSIONAL ARCHITECT: M.W. DESIGN

FENCE

EXIT

INTERIOR SIGN  
"All ALCOHOLIC BEVERAGES MUST BE CONSUMED ON THIS PREMISES"

COUNTER-BAR

SEATS

T.V. COVER

MUSICIAN AREA

KITCHEN

Planters and Flower garden

TABLE  
SEATS 34 total

FENCE

FENCE

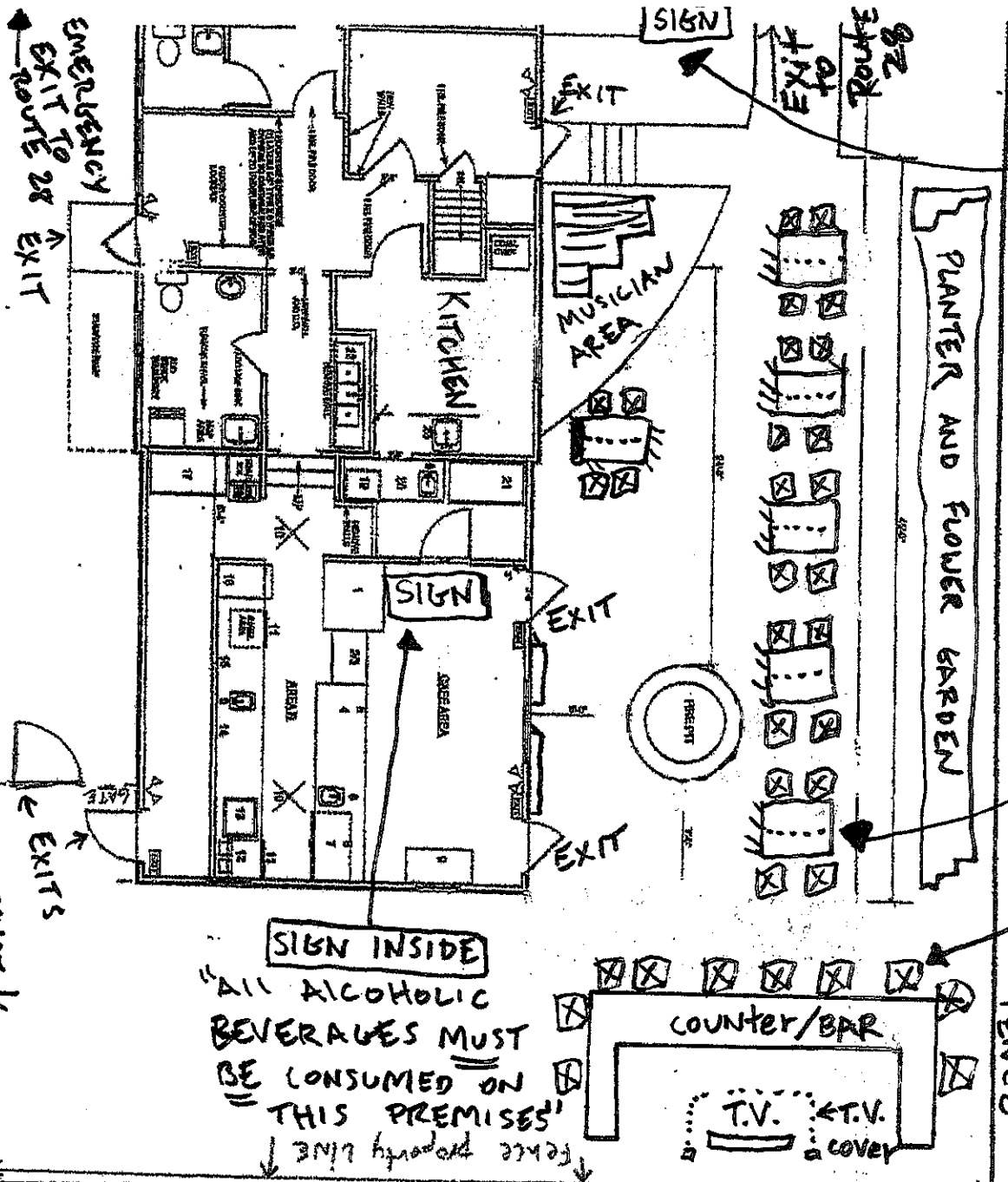
SCALE: 1/8" = 1'-0"	DATE: March 27, 2012	REVISIONS TO PREVIOUSLY APPROVED PLAN FOR CAROL AND ALFRED NOVAK, 545 MAIN ST. HARWICHPORT	M.W. DESIGN 111 WYOMING COUNTY, N.J. S. DENNIS (508) 388-2350
DRAWN BY: M.W.	PROJECT:		
APPROVED:	DATE: 04/11/12		



▲ ▲ EMERGENCY LIGHTS PER 3008  
 □ □ □ □ BALBUENA SIGN PER 1011  
 □ □ □ □ □ □ 1 INCH FIRE WALL

EXISTING FIRST FLOOR RETAIL 3002 S.W.  
 EXISTING FIRST FLOOR COFFEE SHOP 1007 S.W.  
 EXISTING SECOND FLOOR APARTMENT 904 S.W.

**FIRST FLOOR PLAN**



"NO ALCOHOLIC BEVERAGES PAST THIS POINT"

EXIT TO ROUTE 28

(TABLES = [table icon])

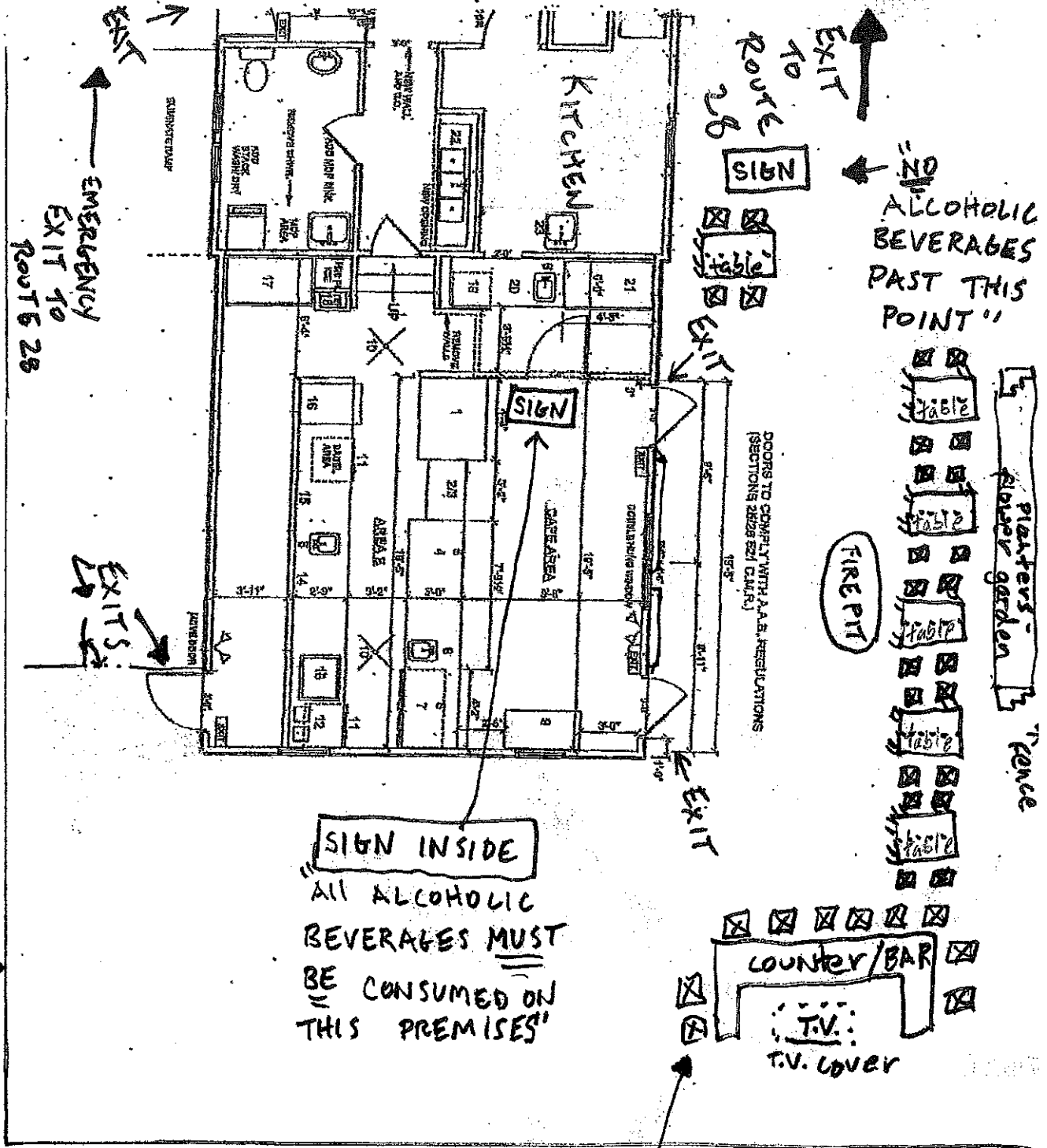
SEATS = [seat icon] (34 total)

**SIGN INSIDE**  
 "ALL ALCOHOLIC BEVERAGES MUST BE CONSUMED ON THIS PREMISES"  
 ↓ Fence property line

1/4" = 1'-0"	DATE March 27, 2012
BY M.W.	REVISED
1/20	DRAWING 1 OF 4

**REVISIONS TO PREVIOUSLY APPROVED PLAN FOR  
 CAROL AND ALFRED NOVAK, 545 MAIN ST. HARWICHPORT**

**M.W. DESIGN**  
 UPPER COUNTY RD. 8 DENNIS  
 (508) 398 2352



**SIGN INSIDE**  
 "ALL ALCOHOLIC BEVERAGES MUST BE CONSUMED ON THIS PREMISES"

"NO ALCOHOLIC BEVERAGES PAST THIS POINT"

☒ = 34 seats total

Fence ↓

← Fence

LEGAL NOTICE  
TOWN OF HARWICH  
APPLICATION FOR ALTERATION OF PREMISES  
FOR LIQUOR LICENSE

Notice is hereby given under Chapter 138 of the General Laws as amended that application has been made to this Board for an Alteration of Premises for the Seasonal, Common Victualler, All Alcoholic Beverages License now held by The Port Restaurant and Bar Inc., Justin R. Brackett, Manager on the premises at 541 Route 28, Harwich Port. Applicant is seeking to alter premises as follows:

Serving area consists of:

Indoor area – 4,200 square foot restaurant with 2 rooms, 3 entrances and 4 exits.

Outdoor area – 780 square foot exterior deck and bar on southeast side of building.

Total of indoor and outdoor seating to be used at any one time is 84.

The Board of Selectmen will hold a hearing upon the application on Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin Room at Town Hall, 732 Main Street, Harwich, at which time all interested parties will be heard.

Harwich Board of Selectmen  
Local Licensing Authority

Cape Cod Chronicle  
February 15, 2018

Cape Cod Times  
February 13, 2018



February 8, 2018

Mr. Justin R. Brackett  
Port Restaurant Inc.  
541 Route 28  
Harwich Port, MA 02646

Re: Application for Alteration of Premises for the Seasonal, Common Victualler, All Alcoholic Beverages License for Port Restaurant Inc.

Dear Mr. Brackett:

This is to confirm that the Liquor Hearing on the above-referenced application is scheduled for Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin meeting room at Town Hall, 732 Main Street, Harwich.

Enclosed please find a copy of the Legal Notice to be advertised on Tuesday, February 13, 2018 in the Cape Cod Times. You must send a copy of the Legal Notice to all abutters (list enclosed) by certified mail, return receipt requested, via U.S. Postal Service within three (3) days of publication. The return receipts must be brought to the hearing.

Please feel free to contact this office should you have any questions.

Sincerely,

Ann Steidel  
Administrative Secretary

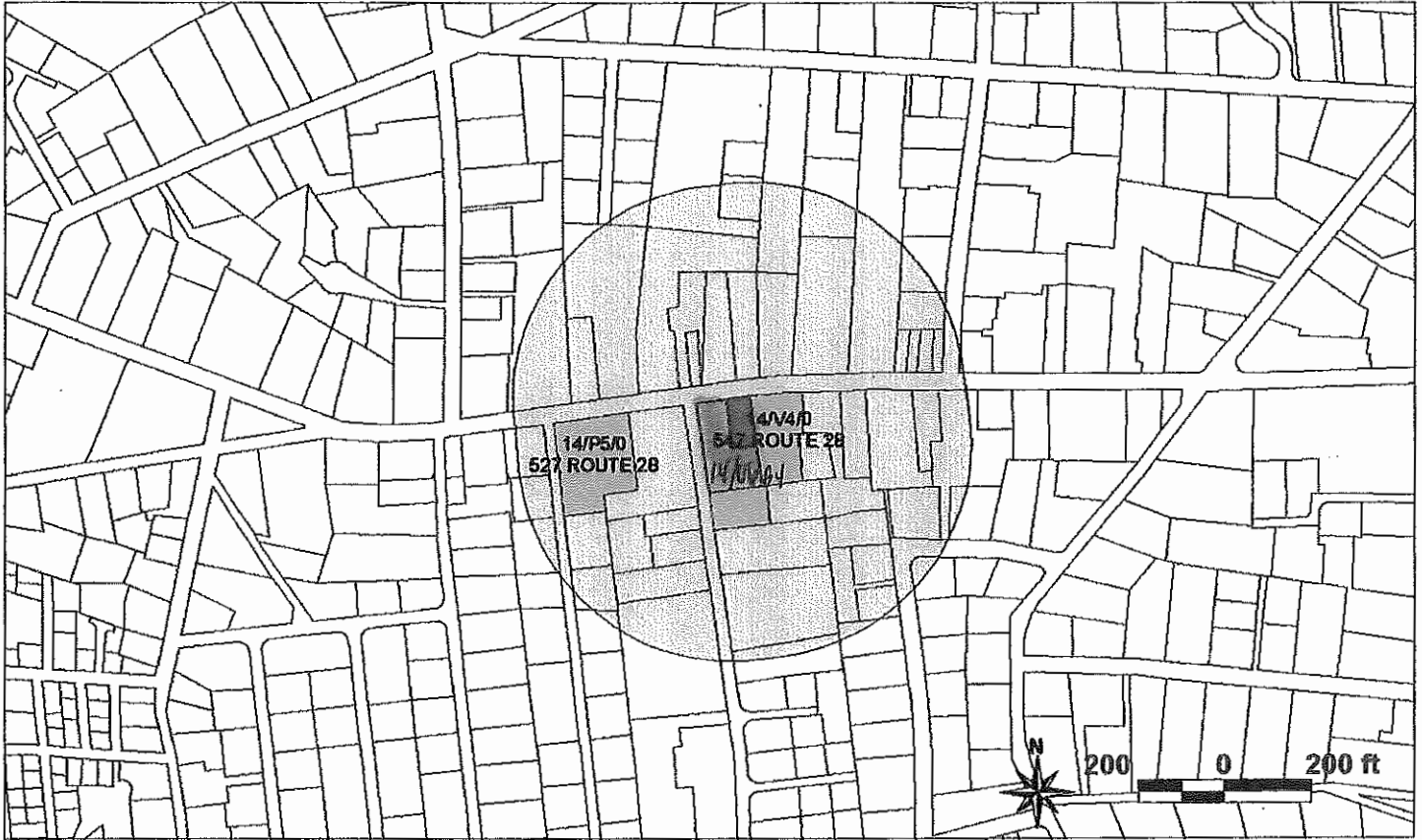
Enclosures

cc: Attorney Matthew Kelley  
mp.kelley@verizon.net



TOWN OF HARWICH, MA  
 BOARD OF ASSESSORS  
 732 Main Street, Harwich, MA 02645

Abutters List Within 500 feet of Parcel 14/U4/0



Key	Parcel ID	Owner	Location	Mailing Street	Mailing City	ST	ZipCd/Country
10558	14-P5-0-E	PILGRIM CONGREGATION	527 ROUTE 28	527 MAIN ST	HARWICH PORT	MA	02646
2048	14-U8-0-R	545 MAIN STREET REALTY TRUST	545 ROUTE 28	30 HARBOR RD	HARWICHPORT	MA	02646
24727	14-U9-1-0-R	Vranos William & Vranos Kathleen	43 SEA ST	PO BOX 629 30 GAFFIELD AVE	MONUMENT BEACH	MA	02553
8513	14-V4-0-R	Sawin Gary & Sawin Lisa B	547 ROUTE 28	547 ROUTE 28	HARWICH PORT	MA	02646
2046	14-U6-0-E	541-543 MAIN STREET CONDOMINIUMS TRUST	541 ROUTE 28	C/O BRAX INC 51 OAK ST	HARWICH	MA	02645

*Locus*



The Commonwealth of Massachusetts  
Alcoholic Beverages Control Commission  
239 Causeway Street  
Boston, MA 02114  
[www.mass.gov/abcc](http://www.mass.gov/abcc)

**AMENDEMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

Please complete this entire application, leaving no fields blank. If field does not apply to your situation, please write N/A.

<b>1. NAME OF LICENSEE</b> (Business Contact)	Port Restaurant and Bar Inc.		
ABCC License Number	050600074	City/Town of Licensee	Harwich

<b>2. APPLICATION CONTACT</b>			
The application contact is required and is the person who will be contacted with any questions regarding this application.			
First Name:	Matthew	Middle:	P.
Last Name:	Kelley		
Title:	Attorney	Primary Phone:	508-432-3304
Email:			

<b>3. BUSINESS CONTACT</b>			
Please complete this section <u>ONLY</u> if there are changes to the Licensee phone number, business address (corporate headquarters), or mailing address.			
Entity Name:	N/A		
Primary Phone:	N/A	Fax Number:	N/A
Alternative Phone:	N/A	Email:	N/A

<b>Business Address (Corporate Headquarters)</b>			
Street Number:	541	Street Name:	Route 28
City/Town:	Harwich Port	State:	MA
Zip Code:	02646	Country:	United States of America

<b>Mailing Address</b>		<input checked="" type="checkbox"/> Check here if your Mailing Address is the same as your Business Address	
Street Number:		Street Name:	
City/Town:		State:	
Zip Code:		Country:	

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**6. PREMISES INFORMATION**

Please enter the address where the alcoholic beverages are sold.

**Premises Address**

Street Number:  Street Name:  Unit:   
 City/Town:  State:  Zip Code:   
 Country:

**Description of Premises**

Please provide a complete description of the premises, including the number of floors, number of rooms on each floor, any outdoor areas to be included in the licensed area, and total square footage.

Floor Number	Square Footage	Number of Rooms	Patio/Deck/Outdoor Area Total Square Footage
1	4,200	2	<input type="text" value="780"/>
			Indoor Area Total Square Footage <input type="text" value="4,200"/>
			Number of Entrances <input type="text" value="3"/>
			Number of Exits <input type="text" value="4"/>
			Proposed Seating Capacity <input type="text" value="85"/>
			Proposed Occupancy <input type="text" value="99"/>

**Occupancy of Premises**

Please complete all fields in this section. Documentation showing proof of legal occupancy of the premises is required.

Please indicate by what right the applicant has to occupy the premises:  Landlord Name:   
 Lease Beginning Term:  Landlord Phone:   
 Lease Ending Term:  Landlord Address:   
 Rent per Month:   
 Rent per Year:

If leasing or renting the premises, a signed copy of the lease is required.

Please indicate if the terms of the lease include payments based on the sale of alcohol:  Yes  No

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**9. FINANCIAL INFORMATION**

Please provide information about associated costs of this license.

**Associated Costs**

A. Purchase Price for Building/Land	N/A
B. Purchase Price for any Business Assets	N/A
C. Costs of Renovations/Construction	\$6,110.00
D. Purchase Price of Inventory	N/A
E. Initial Start-Up Costs	N/A
F. Other (Please specify)	N/A
<b>G. Total Cost (Add lines A-F)</b>	<b>\$6,110.00</b>

Please note, the total amount of **Cash Investment** (top right table) plus the total amount of **Financing** (bottom right table) must be equal to or greater than the **Total Cost** (line G above).

You are required to provide all documents relating to financing and/or loans you receive for this transaction

Please provide information about the sources of cash and/or financing for this transaction

**Source of Cash Investment**

Name of Contributor	Amount of Contribution
Port Restaurant and Bar Inc.	\$6,110.00
<b>Total:</b>	<b>\$6,110.00</b>

**Source of Financing**

Name of Lender	Amount	Does the lender hold an interest in any MA alcoholic beverages licenses?	If yes, please provide ABCC license number of lender
N/A			
<b>Total:</b>			



**ADDITIONAL SPACE**

The following space is for any additional information you wish to supply or to clarify an answer you supplied in the application.

If referencing the application, please be sure to include the number of the question to which you are referring.

The Port Restaurant and Bar, Inc is filing an alteration of premises application to update the ABCC on changes made to the existing structure. There has been no increase in seating or location change. A small service/type bar has been added to the existing rear deck. The existing license already allow for alcohol service on the deck.

**APPLICANT'S STATEMENT**

I, Justin R. Brackett the:  sole proprietor;  partner;  corporate principal;  LLC/LLP member  
Authorized Signatory

of Port Restaurant and Bar, Inc., hereby submit this application for Application for Alteration of Premises  
Name of the Entity/Corporation Transaction(s) you are applying for

(hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statement and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises does not violate any requirement of the ABCC or other state law or local ordinances;
- (3) I understand that while the Application is pending, I must notify the Licensing Authorities of any change in the information submitted therein. I understand that failure to give such notice to the Licensing Authorities may result in disapproval of the Application;
- (4) I understand that upon approval of the Application, I must notify the Licensing Authorities of any change in the Application information as approved by the Licensing Authorities. I understand that failure to give such notice to the Licensing Authorities may result in sanctions including revocation of any license for which this Application is submitted;
- (5) I understand that the licensee will be bound by the statements and representations made in the Application, including, but not limited to the identity of persons with an ownership or financial interest in the license;
- (6) I understand that all statements and representations made become conditions of the license;
- (7) I understand that any physical alterations to or changes to the size of, the area used for the sale, delivery, storage, or consumption of alcoholic beverages, must be reported to the Licensing Authorities and may require the prior approval of the Licensing Authorities;
- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.

Signature:  , President

Date: 1/2/2018


Title: President

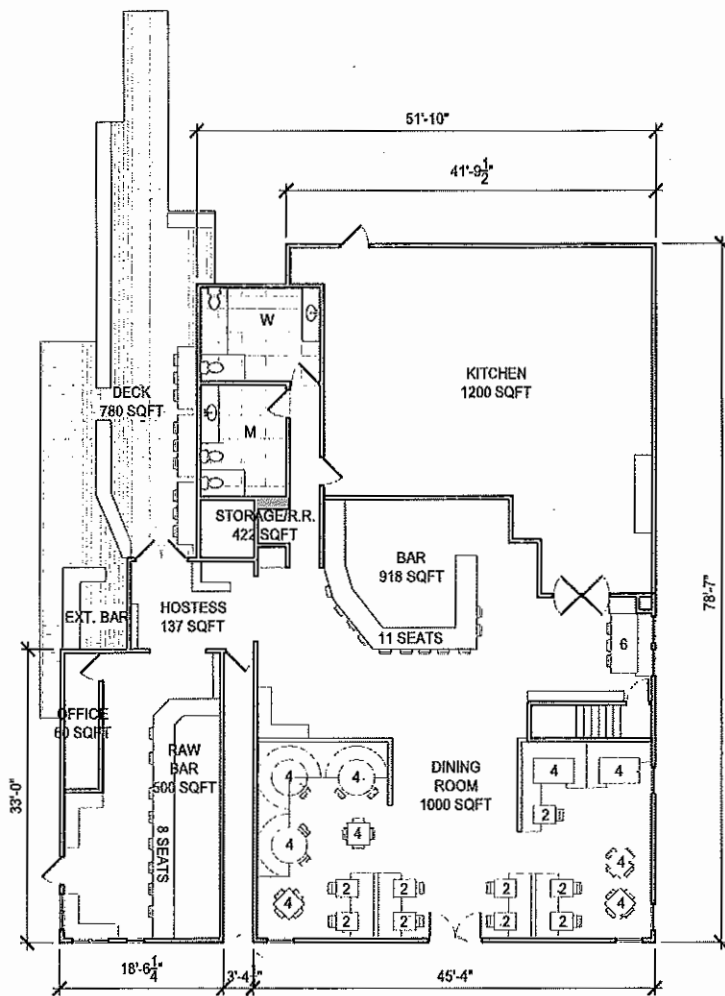
**VOTE**

At a meeting of the Board of Directors of the Port Restaurant and Bar, Inc., held on January 2, 2017, where all directors present and waiving notice thereof, the following resolution was adopted unanimously:

**VOTED:** To authorize Justin R. Brackett, President, Treasurer and Manager to file an Amendment Application for an Alteration of Premises, to execute all documents on behalf of the corporation necessary or convenient for same and to authorize the said Justin R. Brackett or Jared G. Brackett to appear on behalf of the corporation at any meeting or hearings in connection with said application.

I, Jared G. Brackett, hereby certify that I am the duly elected and qualified Clerk of the Port Restaurant and Bar, Inc. and that the foregoing is a true copy of the resolutions of the Board of Directors of said corporation adopted on January 2, 2017.

  
\_\_\_\_\_  
Jared G. Brackett, Clerk



1 **DIAGRAM OF TABLE/SEATING LAYOUT**  
SCALE: 1/16" = 1'-0"

NOTES:  
 INTERIOR SQFT TOTAL: 4,200± SQFT  
 EXTERIOR DECK SQ FT TOTAL: 780± SQFT  
 ALL DIMENSIONS APPROXIMATE

06/13/17, FOR ILLUSTRATION PURPOSES ONLY  
 NOT FOR CONSTRUCTION

PORT RESTAURANT  
 541-1 ROUTE 28  
 HARWICH, MA

A1

LEGAL NOTICE  
TOWN OF HARWICH  
APPLICATION FOR ALTERATION OF PREMISES  
FOR LIQUOR LICENSE

Notice is hereby given under Chapter 138 of the General Laws as amended that application has been made to this Board for an Alteration of Premises for the Seasonal, Common Victualler, All Alcoholic Beverages License now held by Ember Pizza Inc. d/b/a Ember, Justin R. Brackett, Manager on the premises at 600 Route 28, Harwich Port. Applicant is seeking to alter premises as follows:

Serving area consists of:

Indoor area -- 3,100 square foot restaurant with 2 entrances and 4 exits. Total indoor seating for 75.

Outdoor area – 1,500 square foot exterior fenced in patio area with tables, bar and fire pit with 2 entrances and exits. Total outside seating for 24.

The Board of Selectmen will hold a hearing upon the application on Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin Room at Town Hall, 732 Main Street, Harwich, at which time all interested parties will be heard.

Harwich Board of Selectmen  
Local Licensing Authority

Cape Cod Chronicle  
February 15, 2018

Cape Cod Times  
February 13, 2018

OFFICE OF THE SELECTMEN

PHONE (508) 430-7513  
FAX (508) 432-5039

732 MAIN STREET, HARWICH, MA 02645



February 8, 2018

Mr. Justin R. Brackett  
Ember Pizza Inc.  
600 Route 28  
Harwich Port, MA 02646  
Port\_restaurant@hotmail.com

Re: Application for Alteration of Premises for the Seasonal, Common Victualler, All Alcoholic Beverages License for Ember Pizza Inc.

Dear Mr. Brackett:

This is to confirm that the Liquor Hearing on the above-referenced application is scheduled for Monday, February 26, 2018 no earlier than 6:30 P.M. in the Donn B. Griffin meeting room at Town Hall, 732 Main Street, Harwich.

Enclosed please find a copy of the Legal Notice to be advertised on Tuesday, February 13, 2018 in the Cape Cod Times. You must send a copy of the Legal Notice to all abutters (list enclosed) by certified mail, return receipt requested, via U.S. Postal Service within three (3) days of publication. The return receipts must be brought to the hearing.

Please feel free to contact this office should you have any questions.

Sincerely,

Ann Steidel  
Administrative Secretary

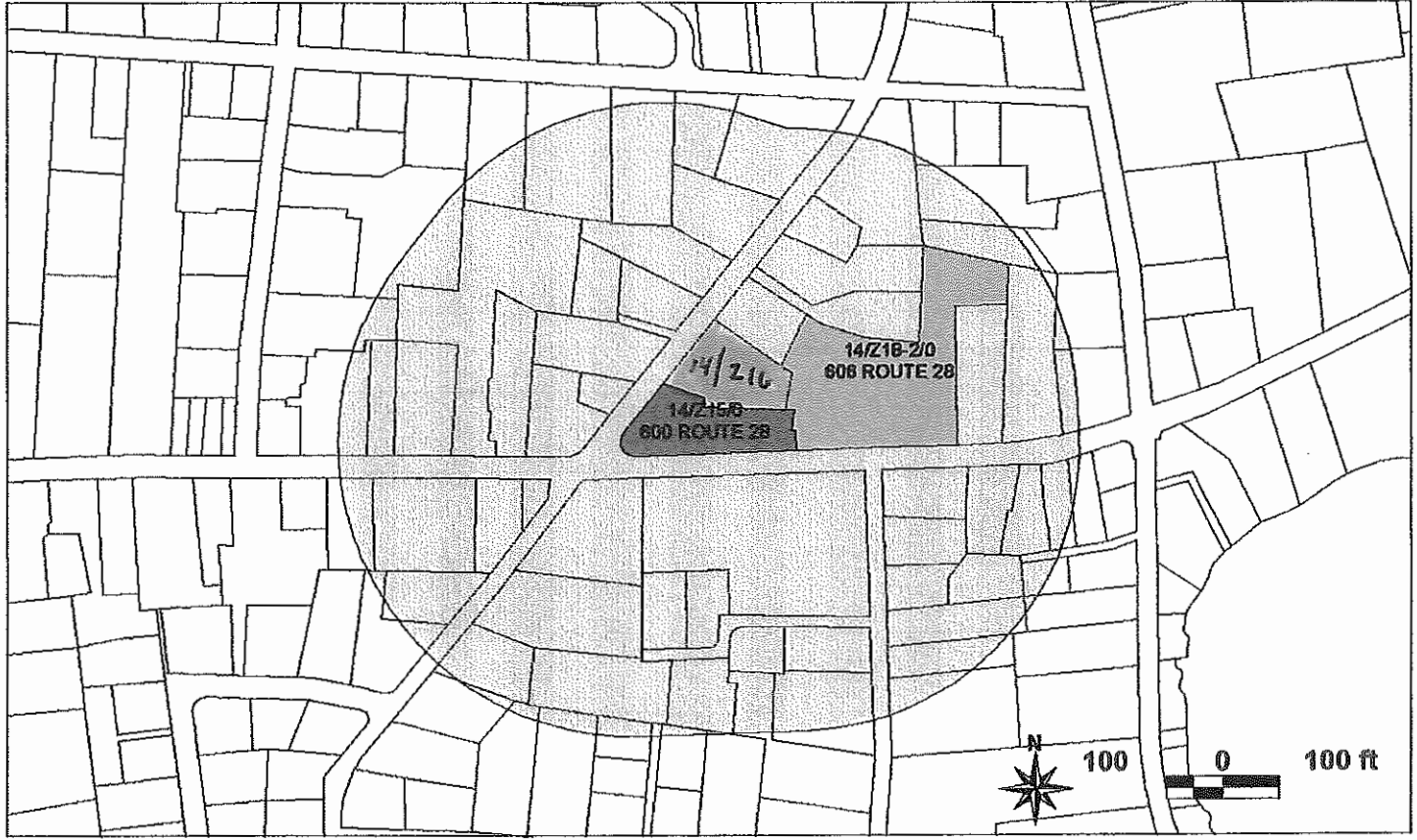
Enclosures

cc: Attorney Matthew Kelley  
mp.kelley@verizon.net



TOWN OF HARWICH, MA  
 BOARD OF ASSESSORS  
 732 Main Street, Harwich, MA 02645

Abutters List Within 500 feet of Parcel 14/Z15/0



Key	Parcel ID	Owner	Location	Mailing Street	Mailing City	ST ZipCd/Country
2061	14-Z15-0-R	3137 LLC <i>Locus</i>	600 ROUTE 28	51 OAK ST	HARWICH	MA 02645
17723	14-Z16-2-0-R	FENNEL SHIRLEY A TR J R FENNEL REALTY TRUST	606 ROUTE 28	C/O ODYSSEY PARTNERS 880 WINTER ST SUITE 340	WALTHAM	MA 02451
20026	14-Z16-0-E	SOUND SIDE COURT CONDOMINIUM A C/O JAMES ANDERSON MANAGER	77 BANK ST	PO BOX 1201	BREWSTER	MA 02631-0012



The Commonwealth of Massachusetts  
Alcoholic Beverages Control Commission  
239 Causeway Street  
Boston, MA 02114  
[www.mass.gov/abcc](http://www.mass.gov/abcc)

**AMENDEMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

Please complete this entire application, leaving no fields blank. If field does not apply to your situation, please write N/A.

<b>1. NAME OF LICENSEE</b> (Business Contact)	Ember Pizza d/b/a Ember		
ABCC License Number	050600095	City/Town of Licensee	Harwich

**2. APPLICATION CONTACT**

The application contact is required and is the person who will be contacted with any questions regarding this application.

First Name:	Matthew	Middle:	P.	Last Name:	Kelley
Title:	Attorney	Primary Phone:	508-432-3304		
Email:					

**3. BUSINESS CONTACT**

Please complete this section ONLY if there are changes to the Licensee phone number, business address (corporate headquarters), or mailing address.

Entity Name:	N/A			
Primary Phone:	N/A	Fax Number:	N/A	
Alternative Phone:	N/A	Email:	N/A	

**Business Address (Corporate Headquarters)**

Street Number:	600	Street Name:	Route 28	
City/Town:	Harwich Port	State:	MA	
Zip Code:	02646	Country:	United States of America	

**Mailing Address**

Check here if your Mailing Address is the same as your Business Address

Street Number:		Street Name:		
City/Town:		State:		
Zip Code:		Country:		



**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**6. PREMISES INFORMATION**

Please enter the address where the alcoholic beverages are sold.

**Premises Address**

Street Number:  Street Name:  Unit:   
 City/Town:  State:  Zip Code:   
 Country:

**Description of Premises**

Please provide a complete description of the premises, including the number of floors, number of rooms on each floor, any outdoor areas to be included in the licensed area, and total square footage.

Floor Number	Square Footage	Number of Rooms
1	3,100	2

Patio/Deck/Outdoor Area Total Square Footage   
 Indoor Area Total Square Footage   
 Number of Entrances   
 Number of Exits   
 Proposed Seating Capacity   
 Proposed Occupancy

**Occupancy of Premises**

Please complete all fields in this section. Documentation showing proof of legal occupancy of the premises is required.

Please indicate by what right the applicant has to occupy the premises  Landlord Name   
 Lease Beginning Term  Landlord Phone   
 Lease Ending Term  Landlord Address   
 Rent per Month   
 Rent per Year

If leasing or renting the premises, a signed copy of the lease is required.

Please indicate if the terms of the lease include payments based on the sale of alcohol:  Yes  No

**AMENDMENT APPLICATION FOR AN ALTERATION OF PREMISES OR CHANGE OF LOCATION**

**9. FINANCIAL INFORMATION**

Please provide information about associated costs of this license.

**Associated Costs**

A. Purchase Price for Building/Land	N/A
B. Purchase Price for any Business Assets	N/A
C. Costs of Renovations/Construction	\$9,625.00
D. Purchase Price of Inventory	N/A
E. Initial Start-Up Costs	N/A
F. Other (Please specify)	N/A
<b>G. Total Cost (Add lines A-F)</b>	<b>\$9,625.00</b>

Please note, the total amount of **Cash Investment** (top right table) plus the total amount of **Financing** (bottom right table) must be equal to or greater than the **Total Cost** (line G above).

You are required to provide all documents relating to financing and/or loans you receive for this transaction

Please provide information about the sources of cash and/or financing for this transaction

**Source of Cash Investment**

Name of Contributor	Amount of Contribution
Ember Pizza Inc.	\$9,625.00
<b>Total:</b>	<b>\$9,625.00</b>

**Source of Financing**

Name of Lender	Amount	Does the lender hold an interest in any MA alcoholic beverages licenses?	If yes, please provide ABCC license number of lender
N/A			
<b>Total:</b>			

**ADDITIONAL SPACE**

The following space is for any additional information you wish to supply or to clarify an answer you supplied in the application.

If referencing the application, please be sure to include the number of the question to which you are referring.

Ember Pizza Inc. d/b/a as Ember is filing an alteration of premises application to update the ABCC on changes made to the existing structure. There has been no increase in seating or location change. A bar has been added to the existing deck. The existing license already allow for alcohol service on the deck.

**APPLICANT'S STATEMENT**


I, Justin R. Brackett the:  sole proprietor;  partner;  corporate principal;  LLC/LLP member  
Authorized Signatory

of Ember Pizza Inc. d/b/a Ember, hereby submit this application for Application for Alteration of Premises  
Name of the Entity/Corporation Transaction(s) you are applying for

(hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statement and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises does not violate any requirement of the ABCC or other state law or local ordinances;
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- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.

Signature:  , President

Date: 1/2/2018

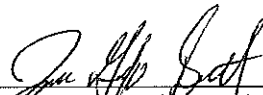
Title: President

**VOTE**

At a meeting of the Board of Directors of Ember Pizza Inc. D/B/A Ember, held on January 2, 2017, where all directors present and waiving notice thereof, the following resolution was adopted unanimously:

**VOTED:** To authorize Justin R. Brackett, President, Treasurer and Manager to file an Amendment Application for an Alteration of Premises, to execute all documents on behalf of the corporation necessary or convenient for same and to authorize the said Justin R. Brackett or Jared G. Brackett to appear on behalf of the corporation at any meeting or hearings in connection with said application.

I, Jared G. Brackett, hereby certify that I am the duly elected and qualified Clerk of Ember Pizza Inc. and that the foregoing is a true copy of the resolutions of the Board of Directors of said corporation adopted on January 2, 2017.

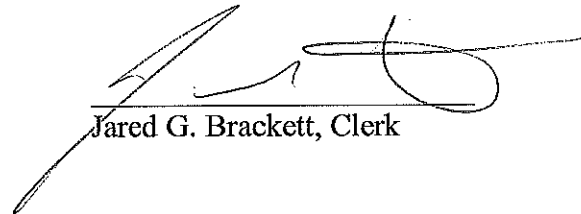
  
\_\_\_\_\_  
Jared G. Brackett, Clerk

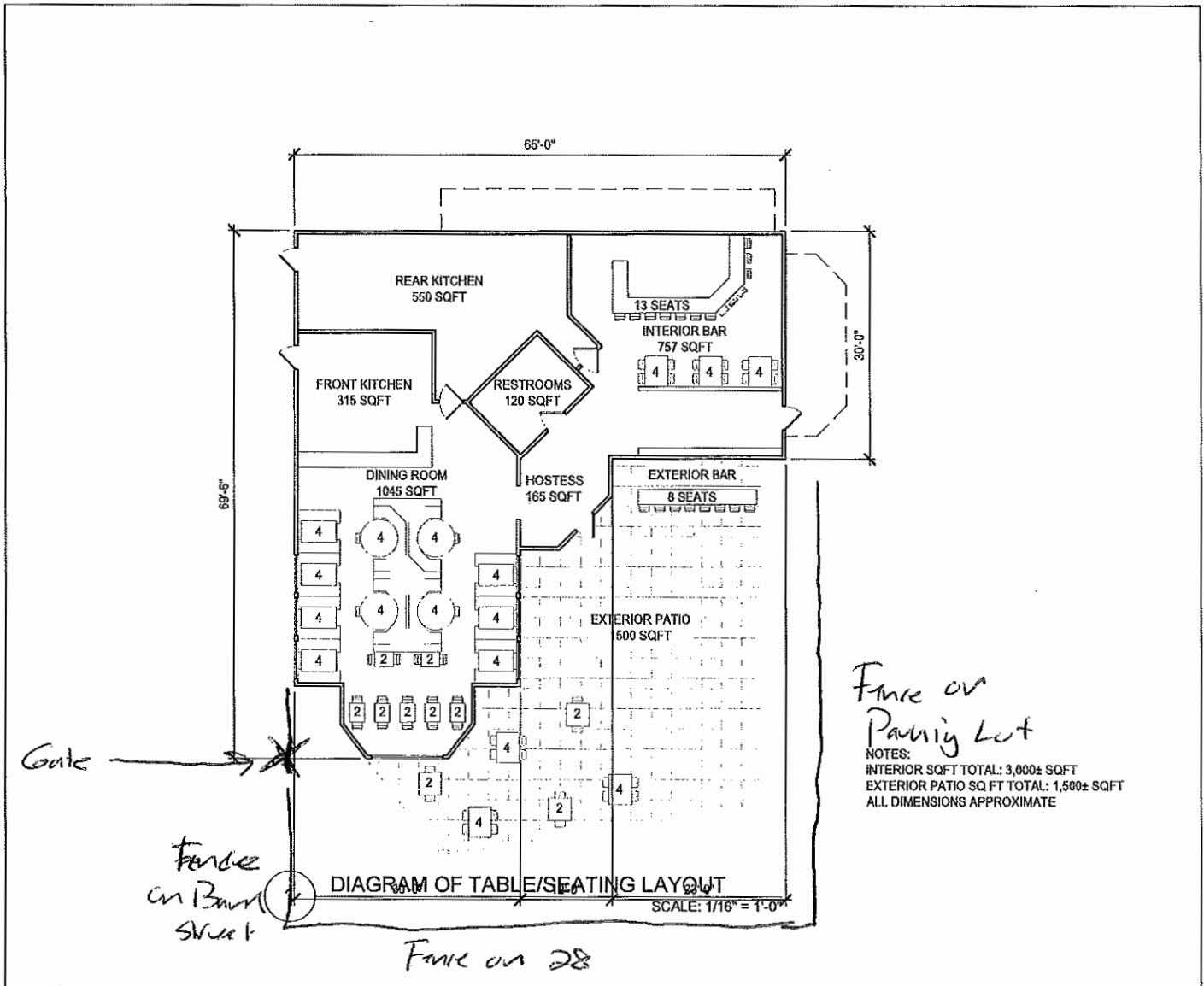
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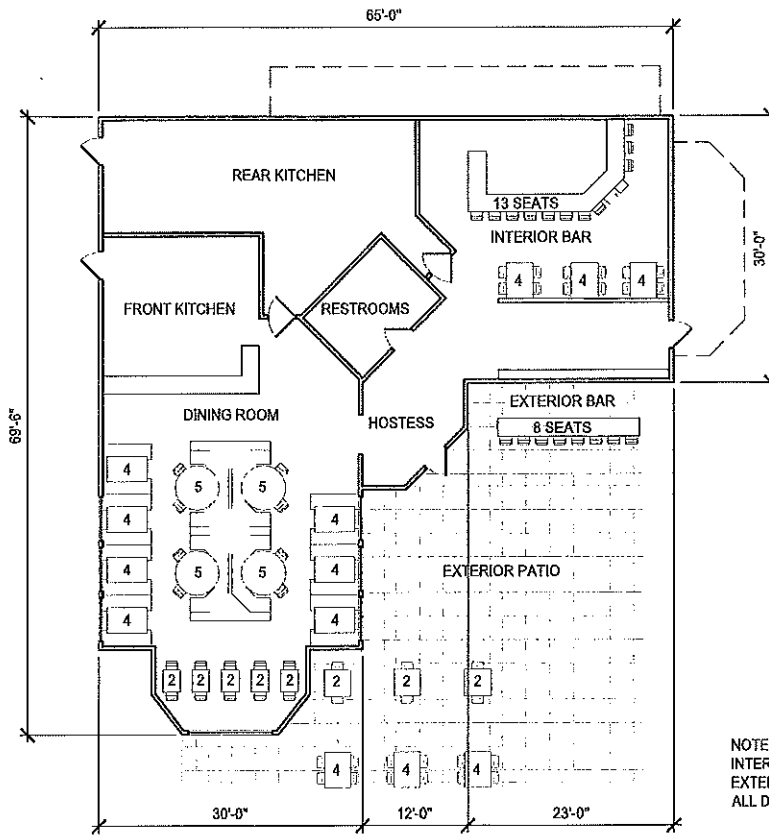
I, Jared G. Brackett, hereby certify that I am the duly elected and qualified Clerk of Ember Pizza Inc. and that the foregoing is a true copy of the resolutions of the Board of Directors of said corporation adopted on January 2, 2018.

  
\_\_\_\_\_  
Jared G. Brackett, Clerk



*Fence on  
Parking Lot*

NOTES:  
INTERIOR SQ FT TOTAL: 3,000± SQFT  
EXTERIOR PATIO SQ FT TOTAL: 1,500± SQFT  
ALL DIMENSIONS APPROXIMATE



NOTES:  
INTERIOR SQFT TOTAL: 3,100± SQFT  
EXTERIOR PATIO SQ FT TOTAL: 1,500± SQFT  
ALL DIMENSIONS APPROXIMATE

1 DIAGRAM OF TABLE/SEATING LAYOUT  
SCALE: 1/16" = 1'-0"





# TOWN OF HARWICH

## DEPARTMENT OF PUBLIC WORKS

273 Queen Anne Road • P.O. Box 1543 • Harwich, MA 02645

Telephone (508) 430-7555

Fax (508) 430-7598

### MEMORANDUM

**TO:** Board of Selectmen

**FROM:** Lincoln S. Hooper, Director

**DATE:** February 13, 2018

**RE:** Treasure Chest Changes

---

Several months ago during a discussion about the Treasure Chest, the Board of Selectmen asked Selectman Brown to look into complaints they had received. After meetings with the Town Administrator and both Selectman Brown and Chairman MacAskill, I was tasked with addressing a number of issues related to the Treasure Chest Committee, Treasure Chest volunteers and the operation as a whole.

Over the past few months, I have worked closely with Tom Caruso, the new Treasure Chest Committee Chairman, and Eric Fahle, former Interim Chairman and current Clerk, to enact positive changes to the Treasure Chest. A central component to this goal has been the development of a new Treasure Chest Committee Charge, Treasure Chest Operational Guidelines and Treasure Chest Volunteer Rules of Etiquette, which are attached for your review.

Tom and Eric have done an enormous amount of work meeting with their Committee members and volunteers, soliciting input from them and building a consensus while developing these documents. More importantly, they appear to have already changed the culture at the Treasure Chest in a positive direction with a focus on customer service to its patrons. Although there are certainly more refinements to be made, I believe Tom and Eric are both committed to making the Treasure Chest the best swap shop it can be.

I would like to request that the Board of Selectmen vote to adopt the attached Treasure Chest Committee Charge, Operational Guidelines and Rules of Etiquette.

Thank you for your consideration.

Cc: Chris Clark, Town Administrator

Attachments: Treasure Chest Committee Charge  
Treasure Chest Operational Guidelines  
Treasure Chest Volunteer Rules of Etiquette

# DRAFT

## Treasure Chest Committee Charge

The purpose of the Treasure Chest is to provide a place where useable items can be diverted from the waste stream and be made available to others in our community. Items can be picked up by individuals for their use or by charitable organizations for their clients. It is not the intent of the operation of the Treasure Chest to provide a supply of items for resale for private business.

The Treasure Chest Committee shall be appointed by the Board of Selectmen to staggered 3 year terms, which run from July 1 to June 30. The board will appoint members and the Treasure Chest Committee will elect a chair, vice chair, and clerk at their first meeting in July.

The purpose of the Treasure Chest Committee is to oversee the on-site operation of the Treasure Chest and to make recommendations to facilitate the orderly drop off and pick up of reusable items in designated areas. Recommendations will be forwarded to the DPW Director. The committee will adhere to the implementation of rules adopted by the Board of Selectmen and to any instructions as given by the DPW Director.

Volunteers who participate at the Treasure Chest will be appointed by the Director, in consultation with the Committee. The Treasure Chest Chairperson will appoint individuals who will be designated as Shift Leaders to supervise volunteers during hours of operation.

The DPW Director, at his discretion or at the request of the Treasure Chest Committee, after meeting with the affected party, may determine that an individual may no longer volunteer at the Treasure Chest. The individual may request an appeal hearing with the Board of Selectmen.

Draft – Treasure Chest Committee meeting, January 19, 2018

# **Treasure Chest Volunteer Rules of Etiquette**

Draft: 1/24/18

# DRAFT

The Town of Harwich appreciates your time and energy to volunteer with a goal of continuing the success of the Treasure Chest and its mission. Being a volunteer at the Treasure Chest is a wonderful way to serve the Town of Harwich. As a volunteer, you will help divert usable items from being disposed of at the Transfer Station and you will assist in providing and maintaining a venue for the transfer of re-usable items to the general public.

As a Treasure Chest volunteer, it's essential to understand that you are representing the Town of Harwich and therefore being a volunteer comes with the same type of responsibility and etiquette guidelines you would have with a paid job. When you commit to being a volunteer for the Treasure Chest, you need to be on your best behavior because the Town of Harwich and the other Treasure Chest volunteers are counting on you to be pleasant, courteous, professional and helpful at all times.

To further that goal, here are seven rules of etiquette for Treasure Chest volunteers to follow:

## **1. Respect for Treasure Chest Volunteers and Patrons**

Treasure Chest volunteers must treat other volunteers and patrons of the Treasure Chest with RESPECT! Your attitude directly reflects on the Treasure Chest and the Town of Harwich. While you may not always agree with the other volunteers or patrons, you must at all times be courteous and treat them with respect. Remember the mission, you are volunteering at the Treasure Chest to help divert usable items from being disposed of at the Transfer Station and to assist in providing and maintaining a venue for the transfer of re-usable items to the general public.

## **2. Follow the Rules**

Treasure Chest volunteers should always follow the proper rules and procedures. Those rules are in place to protect the Town of Harwich, the Treasure Chest volunteers, and patrons of the Treasure Chest. Not following the rules may cause problems for the Town thus putting the continued operation of the Treasure Chest at risk and most likely resulting in the dismissal of the volunteer.

## **3. Show up for Your Shift on Time and Work Your Shift**

The Treasure Chest needs volunteers who are dependable. Prove your dependability and strong work ethic by showing up on time. Being late shows a lack of respect for the other volunteers and the operation. While emergencies might make you miss a shift, please honor your commitment to volunteer. The other volunteers are counting on you and missing a shift makes extra work for the other volunteers.

# DRAFT

## 4. Show up Ready to Work

Be ready to work to the best of your ability. You may be volunteering at the Treasure Chest, but treat it as you would a job. The Treasure Chest deserves nothing less than your best effort. Volunteers should give it their best effort and do everything they can to contribute to the success of the operation.

## 5. Take Initiative

Operating and maintaining the Treasure Chest takes a lot of time and effort and there are times when a lot of work needs to be done with only a few volunteers to do it. Please take the initiative and do what you can to keep the operation running smoothly.

## 6. Be Discreet

While volunteering at the Treasure Chest, you may see or hear private information that no one else needs to know about. Keep it to yourself. Do not speak poorly or gossip about the Town of Harwich, other Treasure Chest volunteers or patrons you come into contact with at the Treasure Chest.

## 7. Volunteer With a Good Attitude

You've committed yourself to something that you're passionate about, so put a smile on your face when you are volunteering at the Treasure Chest and show that you want to be there. Your efforts as a volunteer directly reflect on your character and your desire to be a Treasure Chest volunteer.

The Town of Harwich thanks you for your volunteer efforts at the Treasure Chest. Please abide by these etiquette rules to make your volunteer experience at the Treasure Chest trouble free and memorable.

# Treasure Chest Operational Guidelines

**DRAFT**

- 1) Volunteers should be respectful to all patrons and volunteers at all times. Should a problem arise, volunteers should contact the shift leader on duty.
- 2) Each 3 hour shift will have an inside and outside shift leader to provide leadership to all volunteers and handle any questions or issues that should arise. Shift leaders will be noted on the posted schedule.
- 3) The Treasure Chest shall be open from 9am to 3pm Saturdays and Sundays throughout the year, except December 25<sup>th</sup> and January 1<sup>st</sup>.
- 4) Emergency closures due to inclement weather or other needs of the Town shall be communicated to the DPW and the Scalehouse by phone, and to volunteers via email and/or phone.
- 5) Only approved volunteers may staff the Treasure Chest. All volunteers must read and sign the rules of etiquette form.
- 6) All volunteers shall park on the right side access road – opposite the fencing. (Except for handicap parking)
- 7) No items shall be placed in the exit lane.
- 8) Both exit gates shall remain open during hours of operation.
- 9) Donations will be accepted from 9am to 3pm on Saturday and Sunday.
- 10) Patrons will have first option to take donated items.
- 11) Volunteers shall use discretion in taking a limited number of donated items and shall do so only at the end of their shift.
- 12) No smoking allowed at the Treasure Chest.
- 13) No dogs allowed at the Treasure Chest, except service dogs.
- 14) The Treasure Chest Committee will meet at least 3 times per year. All meetings shall be posted and are open to all volunteers and the public.
- 15) Volunteers are encouraged to call another volunteer if they can not do their shift to attempt to find sub. Volunteers can also mark the calendar to signify a future date of absence.
- 16) Volunteers who do not comply with the rules of etiquette or these guidelines may have their privileges revoked.

# DRAFT

17) The Treasure Chest will accept most donated items in good condition. Items not accepted include: Items that are broken or stained, TV and TV cabinets, stereo speakers, computers, printers, scanners, particle board furniture, disassembled furniture, encyclopedia sets, Christmas trees, gas grills and propane tanks, rims and tires, cribs, mattresses, large appliances(stoves, refrigerators, washers, dryers), snowthrowers, riding lawn mowers, toilets, sleep sofas, car batteries, air conditioners, children car seats, playpens, large or heavy furniture, treadmills, weapons, or any hazardous materials.

Please note that this list may be revised as needed and final determination on acceptance of any questionable item will be the prerogative of the shift leader on duty.

Revised 1/25/18

## Sandy Robinson

---

**From:** Amy Usowski  
**Sent:** Wednesday, February 21, 2018 10:23 AM  
**To:** Sandy Robinson; Ann Steidel  
**Subject:** weekly report and agenda item  
**Attachments:** Feb 21 2018.doc; Request for Proposals Herring River Bog.docx

Hi Ann and Sandy,

Attached is the weekly report from the Conservation Department, and also a draft bog RFP for the Bells Neck Conservation Area Bogs. The Conservation Commission has approved the language. Selectmen have to as well, and they will be the ones sending the RFP out. Can this go on any upcoming agenda please? Thanks!

Amy Usowski  
Conservation Administrator  
Town of Harwich  
(508)430-7538

## **DRAFT Request for Proposals**

### **Cranberry Cultivation**

#### **5 Year Lease**

#### **Herring River Conservation Area Bog**

The Town of Harwich seeks proposals for a 5 year lease, with a 5 year renewal option, to operate, manage, and maintain their 11.5 acre Herring River Conservation Area Bog. A map identifying the bog is attached hereto.

#### **1. Objective – Cranberry Cultivation**

The purpose of this RFP is to solicit price and non-price proposals for managing and operating this cranberry bog. This detail of this RFP is not intended to be prohibitive but is provided to give growers a clear outline of the issues the Town would like addressed. Please submit any questions or concerns in writing to the Office of the Town Administrator as well as the Harwich Conservation Commission who will make every effort to clarify concerns.

The Herring River Conservation Area Bog has been traditionally farmed for cranberries and has been licensed for that purpose through May 2017. All potential bidders are encouraged to inspect the bog conditions prior to submitting a proposal. A map and directions to the site are included in the appendix. The selected grower will describe their experience as a grower and will fully describe their ability to manage the bog in accordance with Best Management Practices for bog operations as dictated by the Cape Cod Cranberry Growers Association. This RFP works in concert with the Lease Agreement and detailed restrictions of use are detailed therein.

#### **2. Terms and Requirements**

##### ***A. Proposer Qualifications***

Proposals will be accepted from an established individual, corporation, partnership, or proprietorship (Organization), that furnish agricultural services.

##### ***B. General Terms and Conditions***

1. Twelve copies and one original of all proposals shall be submitted in a sealed envelope marked "Proposals for Cranberry Cultivation at the Herring River Conservation Area Bog." The proposal shall include a letter containing the name of the individual or organization submitting the proposal and the date of its presentation.
2. All proposals shall include a Proposed Annual Operating Plan.



3. The Town of Harwich as represented by its Town Administrator, Board of Selectmen, and the Conservation Commission first shall review each proposal to ascertain whether it meets the minimum requirements set forth in this RFP. Any proposal failing to do so may be rejected.

### **3. Minimum Requirements**

Each proposal first shall be reviewed by the Client to determine whether or not it meets the following Minimum Requirements:

1. The proposal must be received by the Office of the Town Administrator before opening, each task set forth in Scope of Services must be addressed in the proposal narrative, and signed original copies of all documentation required (as applicable) in the Appendix and the following:

**Certificate of Insurance**                      –            **General Liability**  
**Inc. Chemical Application**  
**Coverage (As applicable)**  
**Workers Compensation**  
**Auto Liability**

**Certificate of Non Collusion**

**State Tax Form**

**References**

**Licenses of All Licensed Applicators to work on bog(s)**

2. The proposal must be from an individual, organization, or team that can provide the services specified in the RFP, and the proposal must be signed by an agent (or agents) having authority to execute a binding contract at the proposed price on behalf of the proposer. The signature, title, address, and phone number of such agent (or agents) must be included in the proposal.
3. The proposal must provide: (a) a narrative description of the experience of the organization or team in providing the services specified in the RFP; and (b) a listing of at least 3 references that can confirm your experience and ability to produce a viable cranberry crop.
4. The proposal must identify the individual that will manage the bogs as long as he or she works for the company. It will be the identified lead individual's responsibility to organize the work effort to accomplish the tasks set forth in the proposed operating plan.

All required pesticide, herbicide, and other applicable chemical applicator licenses will be identified and copies of required licenses must be included as applicable.

5. The proposal must provide an **Annual Operating Plan**.

**6. License Fee/Annual Payment**

Years 1-3 = \$500 annually

Years 4-7 = \$1000 annually

Years 8-10 = \$1500 annually

Payment for Year 1 due at time of lease agreement finalization and by December 1 for the remaining 9 years afterwards. The contract may be voided by the Board of Selectmen and/or Conservation Commission for non-payment or performance failure.

At the end of the 5<sup>th</sup> year, the Board of Selectmen and Conservation Commission shall evaluate whether or not the lessee has met the terms of the lease, and whether or not to release the bog to that individual or company for an additional 5 years.

Each year on or by December 1, the grower shall provide the Town with Load Delivery Statements and Delivery Tickets for the Herring River Conservation Area Bog. The statements and tickets shall be summarized in a cover document showing the number of barrels harvested and the market value paid per barrel for the Herring River Conservation Area Bog.

**4. Narrative Description of Operation**

Please provide a narrative response to each of the areas outlined below. Additional back up materials such as forms used, photos, maps, charts, diagrams, and technical bulletins may be submitted.

**a. Experience and Qualifications**

Please describe your agricultural experience, experience producing a marketable crop, and your experience operating cranberry bogs.

**b. Staffing**

Describe all individuals what will be assigned to the bog and provide a brief position description, minimum skill requirement, and the individual that will be assigned to the bog(s) proposed.

**c. Equipment**

Please fully describe all equipment that will be used to cultivate cranberries on the bog(s) proposed. Equipment should include all pumps, irrigation, water control, and harvest, earth moving equipment, testing, and any other equipment that may be used to cultivate cranberries. Any underground piping and furnishings that are on the property are included in the license. It is the grower's responsibility to acquire and appropriately install what is needed to operate the bog.

**d. Best Management Practices**

The lessee shall utilize only the methods and procedures for growing, cultivating, and harvesting cranberries according to the Best Management Practices Guide for Massachusetts Cranberry Production, written by the University of Massachusetts Cranberry Experiment Station. These manuals are incorporated herein by reference. The Conservation Commission seeks to reduce the loading of nitrogen, phosphorus, herbicides, and pesticides in the ecologically-valuable Herring River Watershed. Options to meet this goal include having this bog area farmed organically. The proposal shall discuss the feasibility of organic farming practices for these bog. If organic farming is not feasible, the proposal shall outline practices that can still reduce chemical loading into the watershed.

**e. Notification**

Advance notice of any pesticide application, as applicable, must be submitted to the Bog Manager, Board of Selectmen, Conservation Commission, and Board of Health. Advanced notification will include:

- The pesticide to be used
- Scheduled date or dates of application

As applicable, copies of signed records of chemical use must be sent to the Pesticide Bureau, the Conservation Commission, and Bog Manager.

**f. Irrigation Management/Water Control**

Please describe irrigation plan, schedule and annual flooding schedule. In addition please provide an oversight and maintenance plan to ensure pumps and sub-surface and surface water management systems are operating as proposed. Please describe any sub-surface irrigation, pumps, and water management you propose to operate the bog(s). If known, please describe the schedule, duration of irrigation, and volumes of water to be redirected to flood the bogs and to irrigate.

**g. Method of Harvest**

Please describe the harvest method(s) you intend to use and provide a monthly schedule of harvest activity.

**h. Upland Management**

Please describe your plans to maintain the bog upland.

**i. Sanding**

Please include an annual sanding plan in your proposal in accordance with the following lease term. The lease does not grant any sanding rights to the Licensee on Town-Owned land or property.

**5. Annual Operating Plan**

The primary measure of a grower's ability will be proposed in an Annual Operating Plan. The Town understands that growing activities are highly influenced by weather and natural conditions, and that the Annual Operating Plan will provide a monthly and seasonal target for activities.

The annual operating plan shall also include a description of what measures will be taken by the lessee to keep both juvenile and adult herring out of the bogs. These measures and associated costs will be the responsibility of the lessee and must be approved by the Conservation Commission in consultation with the Department of Natural Resources.

The selected grower will submit an Annual Operating Plan each year by December 31 for approval by the Town for the subsequent growing season. The Annual Operation Plan should include both dates and application weights for fertilizers, herbicides, and pesticides from the previous year and forecasted application for the next year.

#### **6. Minimum Evaluation Criteria**

- a. Has the proposer met all the submittal requirements as set forth in this RFP?
- b. Has the proposer successfully managed and operated similar agricultural production?
- c. Does the proposer have 3 references?
- d. Does the proposer articulate knowledge, experience and ability to harvest a viable cranberry crop while working with the Town Conservation and Natural Resources Departments to ensure that there are no impacts to adjacent wetland and wildlife?

#### **7. Comparative Evaluation Criteria**

The following section contains an explanation of the comparative evaluation criteria which will be used to measure the relative merits of each proposal which has met the minimum criteria established.

11-20 Points – Highly Advantageous – Proposal excels on specified criteria

6-10 Points – Advantageous – Proposal fully meets the evaluation standard which has been specified.

1-5 Points – Not Advantageous – Proposal does not fully meet the evaluation standard, is incomplete or unclear, or both.

0 Points – Unacceptable – Proposal does not meet the specified criteria.

Following the individual ranking for each of the individual comparative criterion, the proposals shall receive a rating corresponding to the rate scale described above.

1. The grower has experience in commercial agriculture.  
Highly Advantageous – Grower has 5 or more consecutive years of experience.

Advantageous – Grower has at least 3-5 years of consecutive experience.

Not Advantageous – Grower has less than 3 years of consecutive experience.

Unacceptable – Grower does not have any experience.

2. The grower exhibits a strong knowledge and ability to harvest a viable cranberry crop.  
Highly Advantageous – Proposal excels on specified criteria.  
Advantageous – Proposal fully meets the evaluation standard which has been specified.  
Not Advantageous- Proposal does not fully meet the evaluation standard, is unclear and/or incomplete.  
Unacceptable – Proposal does not meet the specified criteria.
3. The grower exhibits ability and commitment to provide environmental stewardship to improve and maintain water quality, habitat, and wildlife while maintaining active cranberry agriculture.  
Highly Advantageous – Proposal excels on specified criteria.  
Advantageous – Proposal fully meets the specified evaluation standards.  
Not Advantageous – Proposal does not fully meet the evaluation standard, is unclear and/or incomplete.  
Unacceptable – Proposal does not meet the specified criteria.
4. The Annual Report and Monthly Operating Schedule is clear and provides a detailed description of month-by-month activities that can be easily interpreted by a representative of the Town.  
Highly Advantageous – Proposal excels on specified criteria.  
Advantageous – Proposal fully meets the evaluation standard which has been specified.  
Not Advantageous – Proposal does not fully meet the evaluation standard, is unclear and/or incomplete.  
Unacceptable – Proposal does not meet the specified criteria.
5. The Grower has presented an achievable plan to harvest a viable crop.  
Highly Advantageous – The grower has submitted a clear achievable plan to produce a viable crop within the time frames requested.  
Advantageous – Plan and schedule appear achievable within the time frames requested.  
Not Advantageous – Plan and schedule are unclear and it is doubtful the methods to be used will produce a viable crop.  
Unacceptable – The proposal does not include a phased plan.

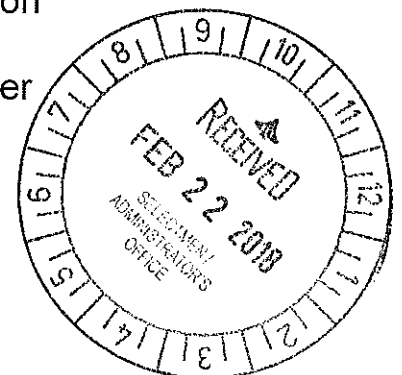
To: Harwich Board of Selectman:

**Please do the right thing for the taxpayers and issue an RFP for both a Snack Shack and a 100 seat restaurant on the Saquatucket property. Regardless of your personal preferences, it is impossible for the Board of Selectmen or the taxpayers to make an informed decision without all of the facts!**

**Respectfully,**

Emily & Ted Duffy  
Kelly & Mike Terrenzi  
Ted & Janis McGrory  
Ann & Tom Beatty  
Matt Farrell  
Garrett Berube  
Louis Berube  
Wayne Marceline  
Mike Frotten  
Steve Howard  
Meg O'Leary  
Dave McCue  
Hugh Drummond  
Thomas P. O'Neill, III  
Peter McCourt  
Thomas Hughes  
Gayle & Tom Peterson  
John Doherty  
Stephen Williams  
John Teahan  
Peter Hurst  
Philip A. Tracy, Esq.  
Jane Tracy  
Joan Lorusso  
Kim & Paul McCarthy  
Daniel Sweeney  
Paul Hegarty  
Thomas O'Connell  
Paul Werner  
Ellen & Bill Saturley

Christine & Dan McLaughlin  
Thomas McGreevy  
John D. O'Brien  
Charlene & George McLaughlin  
Joseph S. Carter, Esq.  
Peter Smyth  
Daniel & Christine Antonellis  
Robert & Deb Martin  
Joseph Nolan  
Cornelia Doherty  
Ty Cronin  
Jeff Leerink  
Gertrude & Richard Cronin  
Dan & Connie Carroll  
Barry Cox  
Thomas Halpin  
William & Christine Eldredge  
Dave Canavan  
Laura & Jim Coughlin  
Butch & Barb Bletzer  
Peter T. Lyons, Esq.  
Paul McCourt  
Paula Lyons  
Robyn & Peter Racheotes  
Nicholas Racheotes  
Tom & Eileen Johnson  
John & Sara Quirk  
Karl & Heather Ivester  
Jim Fisler  
Pat Vasconcellos



Brendan & Claire O'Connor  
Pat Horgan  
Joseph Fournier  
Liz & Andrew Mingle  
Joseph & Kathleen Mingle  
Mike Mason  
David & Karen Carey  
Brian McCourt  
Amy & Chris Hereford  
Flora Gaudet  
Bill Silver  
Tim Gower  
Tom Johnson, Sr.  
Eileen Lear  
Sara Chase  
Kathryn & Jeffrey Driscoll  
Ryan Clarke  
Janet Griffin  
Jack Robbie  
Mary & Jim Judge  
Ralph Porter  
Louise Mitchell  
Ellen & Paul Brassard  
Richard & Mary Bender  
Mary & Stan Moody  
Kathy Kotoski  
Nancy Gallagher  
Aileen Athy  
Paul V. Doane  
Ron & Judy Longobardi  
Ed Brady  
Ashley Niemes  
Mary McGreevy  
Brian Fitzgerald  
Kathy Horan  
Michael Horan  
Katie Cloney  
Kevin Cloney  
Kathy Berndt  
Lorraine Paolella

## Sandy Robinson

---

**From:** John Rendon  
**Sent:** Wednesday, February 21, 2018 8:56 AM  
**To:** Sandy Robinson  
**Cc:** Christopher Clark  
**Subject:** RE: February 26 Agenda  
**Attachments:** Schedule\_Harwich - Construction\_R5\_Feb.pdf; Harbormaster Building Schedule 2-20-18 Gantt Chart.pdf; Garage Building Schedule 2-20-18 Gantt Chart.pdf

Sandy,

Attached are SAQ Marina and Landside project timelines to be included in the BOS meeting packet. The two Landside project timelines are only for the months of Feb and Mar. I will be prepared to provide a brief status update on both projects. Regarding the grant announcement, I checked the MA Seaport Economic Council website, and I did not find an announcement on the recent grant awards, but I can speak to the Council meeting that I attended where an official vote was taken to approve our \$1 million grant award for the Landside project. I believe Charleen will be providing her memo on the parking situation at Saquatucket. Also as discussed, I will defer to Chis on the status of sidewalk. Thanks.  
regards,

**John C. Rendon**  
Harbormaster  
Town of Harwich  
774 212-6193 (c)

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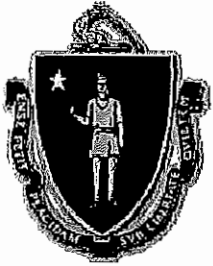
**From:** Sandy Robinson  
**Sent:** Tuesday, February 20, 2018 8:30 AM  
**To:** John Rendon  
**Cc:** Michael D. MacAskill; Christopher Clark; Michelle Morris  
**Subject:** February 26 Agenda

Hi John: At their **February 26** meeting, the Board of Selectmen would like to discuss the following items. I know it's a short week, but if you could also send me any back up information you might have on these items, I would appreciate it!

- Update on construction progress and time line of Saquatucket landside and waterside.
- Announcement of Grant approval;
- Discussion on parking, and
- Sidewalk connecting Harwich Port to Saquatucket Marina

*Sandra Robinson*  
*Administrative Secretary*  
*Selectmen/Administrator's Office*  
[srobinson@town.harwich.ma.us](mailto:srobinson@town.harwich.ma.us)  
(508) 430-7513





# Commonwealth of Massachusetts

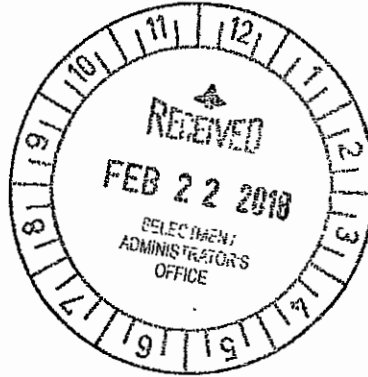
CHARLES D. BAKER  
GOVERNOR

## Seaport Economic Council

93 State Pier  
New Bedford, Massachusetts 02740  
508-999-3030

KARYN E. POLITO  
LIEUTENANT GOVERNOR  
COUNCIL CHAIRWOMAN

CAROLYN A. KIRK  
EXECUTIVE SECRETARY



February 16, 2018

Christopher Clark  
Town Administrator  
Town Hall  
732 Main Street  
Harwich Center, MA 02645

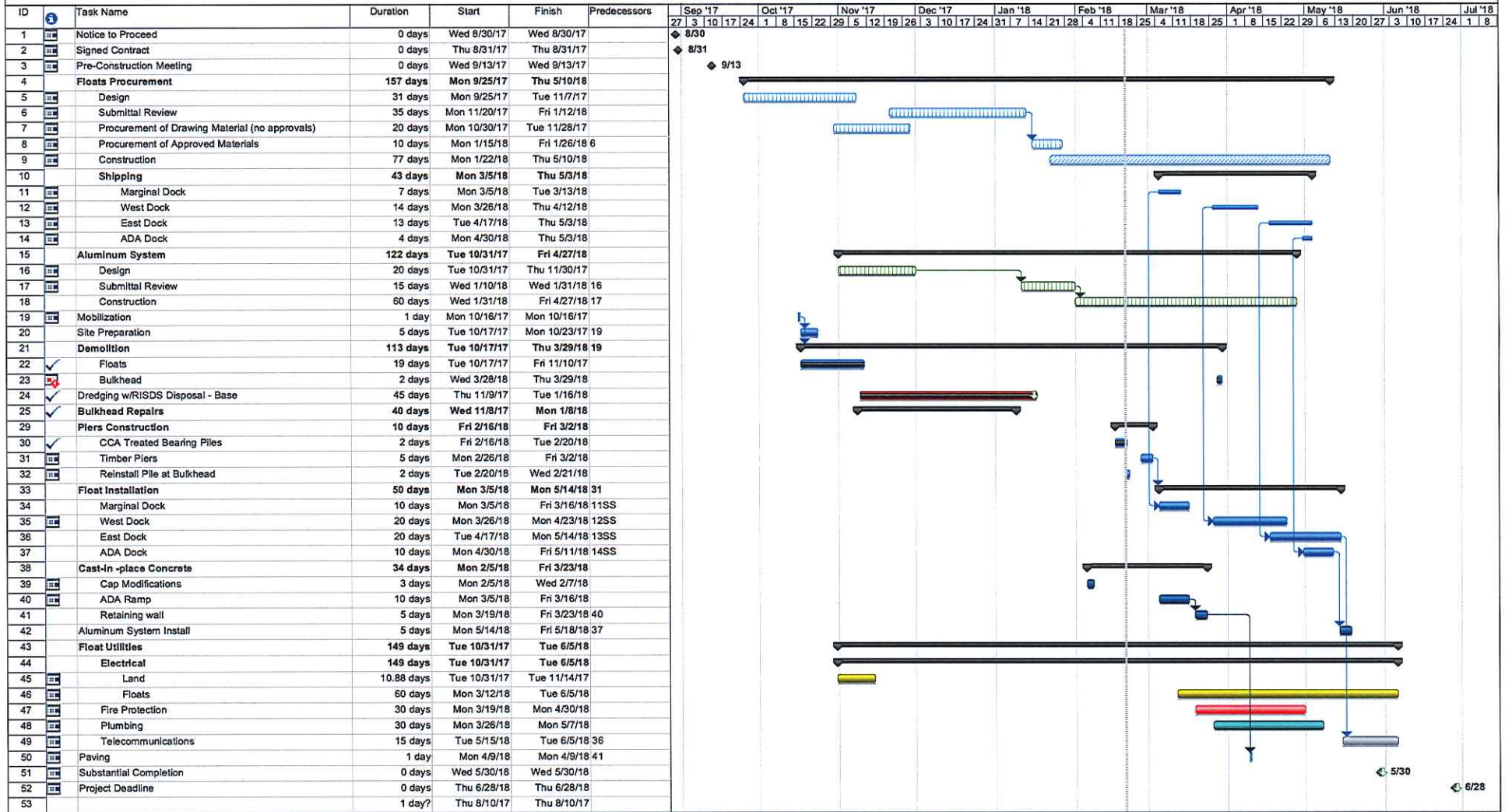
Dear Mr. Clark:

On February 13, 2018, the Seaport Economic Council awarded funding to the Town of Harwich for the Saquatucket Municipal Marina Landside Renovation Project. This letter is confirmation of the Council's unanimous vote to approve an appropriation of \$1,000,000 using capital funds authorized by the Legislature and allocated by the Governor to the Council. The Executive Office of Housing and Economic Development, as the lead state agency for the Seaport Economic Council, will administer the funding. Please feel free to contact Ellen Cebula directly at 508-999-3030 if you have any questions.

Sincerely,

Karyn E. Polito  
Chair, Seaport Economic Council

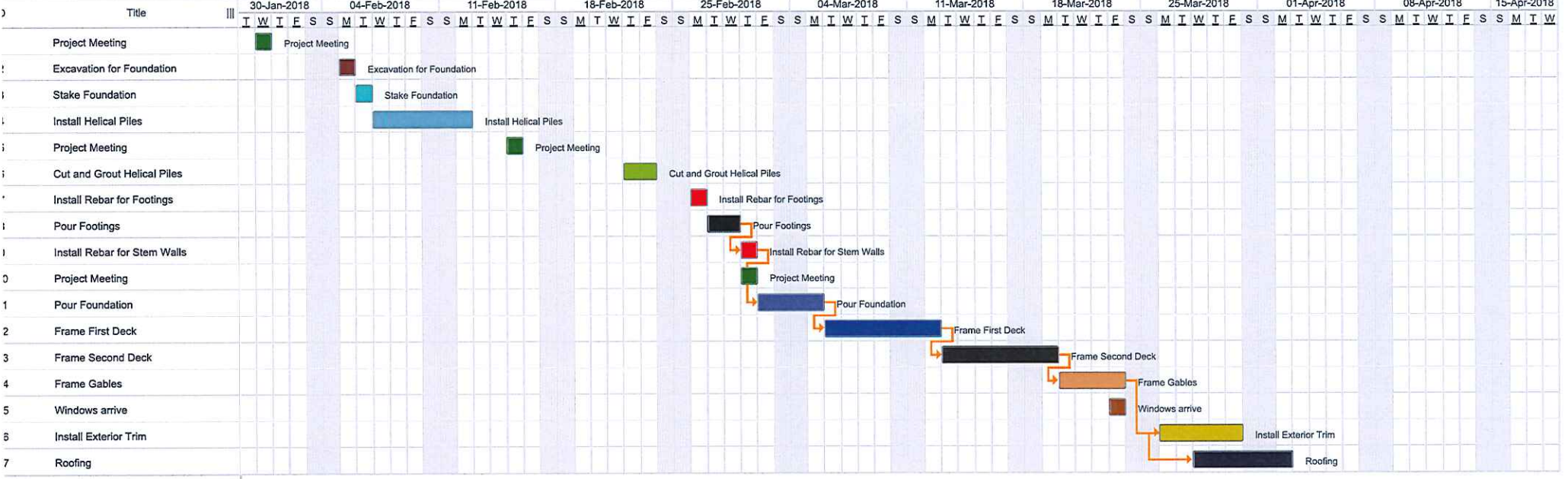
Squatucket Marina Reconstruction Project  
Town of Harwich MA



Task		Progress		Summary		External Tasks		Deadline	
Split		Milestone		Project Summary		External Milestone			



Watucket Harbor Garage BLDG





Memorandum from Charleen Greenhalgh  
Assistant Town Administrator  
Town of Harwich

January 22, 2018

To: Christopher Clark, Town Administrator  
Board of Selectmen  
John Rendon, Harbormaster  
From: Charleen Greenhalgh, Assistant Town Administrator/Town Planner  
Re: Saquatucket Harbor

I have looked at the parking plans that were approved by the Harwich Planning Board. Although the calculations provided for both the existing and proposed parking, I did base my information on the actually number of parking spaces shown on the existing conditions plan and the proposed site plan.

	<u>East</u>	<u>West</u>	<u>North East (Downey)</u>
Existing Parking:	79	149	0
Proposed Approved Plans:	79	137	90

There are 79 spaces in the East Lot. These spaces fall under the State for the purposes of access to the water via the ramp. These spaces cannot be used for anything the ramp/water access use and are not available for any other uses on or off the property.

These leaves 137 spaces on the West Lot and 90 spaces on the North East Lot for:  
**TOTAL AVAILABLE PARKING SPACES 227 Spaces.**

Based on the uses that were presented to the Planning Board and approved on the site plan the parking required is as follows:

201 Slips	201 spaces
Harbormaster Office	7 spaces
Garage	1 space
Snack Shack*	<u>17 spaces</u>
<b>TOTAL REQUIRED SPACES</b>	<b>226 spaces</b>

\*(assumes 6 Employees Max Shift, 6 Mandatory Spaces & 5 outdoor tables w/4 seats each)

Additionally, there are several Artisan Shacks proposed on the site, which parking was not accounted for these uses.

A 60 Seat Restaurant would require 15 parking spaces for seats (1 per four seats), plus 1 parking space per employee on the maximum shift

A 100 Seat Restaurant would require 25 parking spaces for seats (1 per four seats), plus 1 parking space per employee on the maximum shift.

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WASTEWATER

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 18. Repave Access Roads to Well Sites.....

- 19. Purchase Utility Trucks for the Water Department .....
- 20. Re-appropriation of Bond Proceeds.....

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- 21. Purchase and Equip Vehicles for the DPW .....
- 22. Road Maintenance Program.....

FIRE DEPARTMENT

- 23. Purchase or Lease New Ambulance .....
- 24. Construction of Station 2 .....

CEMETERY DEPARTMENT

- 25. Transfer of Land for Island Pond Cemetery .....
- 26. Construction of Pet Crematory/Fund Equipment for Pet Crematory.....
- 27. Harwich Cemetery Commission Rules and Regulations Amendments.....

GOLF DEPARTMENT

- 28. Landscape Reclamation and Major Tree Removal.....
- 29. Phase 2 Completion of Landscaping.....

HARBORMASTER DEPARTMENT

- 30. Accept Grant for The Saquatucket Harbor Landside Project (need to write).....
- 31. Lease Restaurant at Saquatucket Harbor .....

GREEN COMMUNITIES

- 32. Amend the Code of Harwich General Bylaws – Adopt the Stretch Energy Code .....
- 33. Amend the Code of Harwich Zoning Bylaws - Large-Scale Ground-Mounted Photovoltaic Arrays.....

MARIJUANA

- 34. Amend the Code of Harwich Zoning Bylaws – Marijuana Establishments Ban.....
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- 41. Special Legislation – Additional Annual Liquor Licenses .....
- 42. Amend M.G.L. Chapter 59, §5, Clause 5k – Senior Work Off Program – Angel Provision
- 43. Adopt M.G.L., Chapter 59, §5, Clause 56 – Personal Property Tax Abatement for National Guard and Reservists .....
- 44. De-Commission the Architectural Advisory Committee.....
- 45. Central Avenue Property.....

COMMUNITY PRESERVATION

- 46. Reserve for Future Appropriation Amounts from FY 2018 Community Preservation Fund Estimated Annual Revenues .....
- 47. Fund Land Bank Debt Service .....
- 48. Community Preservation Articles under \$50,000.....
- 49. Brooks Free Library Restoration .....
- 50. Construction of Municipal Public Records Storage Facility at Community Center.....
- 51. Habitat for Humanity Community Housing .....
- 52. Brooks Park Expansion/Improvements Phase 5 .....
- 53. Judah Elddredge Property Acquisition .....
- 54. Purchase of Cornelius Pond Property .....
- 55. Hinckley Pond Remediation and Public Access Improvements near Rt. 124 .....
- 56. Fund the Harwich Affordable Housing Trust .....

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- 57. Defray Costs for the Chase and Harwich Port Libraries.....
- 58. Promote the Town of Harwich.....
- 59. Supplement Annual Allocation of Mass Cultural Council For Local Cultural Council Grants ..
- 60. Pleasant Bay Alliance – IMA .....
- 61. Pleasant Bay Management Resource Plan Update - MOU.....

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- 62. Annual Revolving Fund Authorization.....
- 63. Stabilization Fund.....
- 64. OPEB Trust Fund.....
- 65. Fund Prior Year’s Unpaid Bills .....



CUSTOMARY ARTICLES

66. Herring Fisheries.....

APPENDIX A – Sample Ballot  
APPENDIX B – Operating Budget

Draft  
2/22/18

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APPENDIX B – Operating Budget

2/22/18

Draft

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF HARWICH  
ANNUAL TOWN MEETING  
May 7, 2018**

BARNSTABLE, ss:

To either of the Constables of the Town of Harwich in said county,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs to meet in the Community Center Gymnasium, 100 Oak Street in said Town on May 7, 2018 at 7:00 P.M., then and there to act on the following articles:

**ARTICLES**

TOWN OFFICERS AND COMMITTEES

ARTICLE 1 To choose various Town Officers and Committees. Customary Article

REPORTS OF TOWN OFFICERS AND COMMITTEES

ARTICLE 2 To hear reports of all Town Officers and Committees for the year 2017. Customary Article

ELECTED OFFICIALS SALARIES

ARTICLE 3 To see if the Town will vote to fix the salaries of the elected officials of the Town for fiscal year commencing July 1, 2018 and ending June 30, 2019 as follows and to act fully thereon. Estimated cost: \$111,033

Selectmen (5) .....	\$1,500 (each)
Moderator .....	\$300
Town Clerk .....	\$88,033
Water Commissioners (3) .....	\$500 (each)

TOWN OPERATING BUDGET

ARTICLE 4: To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money as may be required to defray Town charges for Fiscal Year 2019, and to act fully thereon. (BUDGET – SEE APPENDIX B).  
Estimated cost: \$ \_\_\_\_\_.

MONOMOY REGIONAL SCHOOL DISTRICT BUDGET

ARTICLE 5: To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money as may be required to pay for the Monomoy Regional School District Assessment for Fiscal Year 2019, and to act fully thereon. By request of the Monomoy Regional School Committee and Superintendent. Estimated cost: \$ \_\_\_\_\_.

CAPE COD REGIONAL TECHNICAL SCHOOL DISTRICT BUDGET

ARTICLE 6: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sufficient sum of money as may be required to pay for the Cape Cod Regional Technical High School District Assessment for Fiscal Year 2019, and to act fully thereon. By request of the Cape Cod Regional Technical High School District. Estimated cost: \$ \_\_\_\_\_.

WATER BUDGET

ARTICLE 7: To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money as may be required to defray Water Department Operating Budget for Fiscal Year 2019, and to act fully thereon. By request of the Water Commissioners and Superintendent. Estimated cost: \$ \_\_\_\_\_.

ADOPT THE CAPITAL PLAN

ARTICLE 8: To see if the Town will vote to adopt the Capital Plan for the ensuing seven year period as adopted last year by the Town Meeting with new fiscal year 2025 as proposed by the Board of Selectmen and set forth below or as amended by vote of the Town Meeting, and to act fully thereon. By request of the Board of Selectmen.

INSERT CAPITAL PLAN HERE

**ADMINISTRATION**

**CAPITAL ITEMS FUNDED FROM FREE CASH – ITEMS UNDER \$50,000**

**ARTICLE 9:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sufficient sum of money to fund the items in the table below, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$263,103

1	Albro House/Brooks Academy boilers	40,000
2	Deputy Fire Chief – vehicle replacement	48,000
3	Nozel and Valve replacement program (town funded)	3,750
	Nozel and Valve replacement program (grant funded)	71,250
4	Ford F-150 for Natural Resources	29,103
5	Taser replacement (5 year program – 3 to pay)and further to authorize a lease/purchase for a term of up to five years	36,000
6	2018 Ford Transport Passenger Wagon	35,000
	<b>TOTAL</b>	<b>\$263,103</b>

**FACILITY MAINTENANCE AND REPAIR FUND**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money as may be required to defray costs related to Facility Maintenance and Repair for FY 19, and to act fully thereon. By request of the Board of Selectmen. Estimated cost \$700,000

1	Walkway reconstruction, Rte. 28 SAQ to Harwich Port	250,000
2	Update/Replace Town's energy mgmt. system – HVAC	140,000
3	Community Center/Town Hall carpet replacement	130,000
4	Phase 2 Town Wide Radio System	100,000
5	Bank Street parking lot paving	80,000
	<b>TOTAL</b>	<b>\$700,000</b>

**FUND SNOW AND ICE DEFICIT FOR FY18**

**ARTICLE 11:** To see if the Town will vote to transfer from available funds a sufficient sum of money to fund the Fiscal Year 2018 Snow and Ice Deficit Account, and to act fully thereon. By request of the Board of Selectmen. Estimated cost \$ \_\_\_\_\_.

**FUND BUDGET SHORTFALLS IN BUDGET TRANSFERS FOR FY18**

**ARTICLE 12:** To see if the Town will vote to raise and appropriate or transfer from available funds a sufficient sum of money to fund shortfalls in various budget transfers, and to act fully thereon. By request of the Town Administrator and Town Accountant. Estimated cost: \$ \_\_\_\_\_.



RESCIND AMOUNTS IN LONG TERM DEBT AUTHORIZED BY VOTE OF THE TOWN FOR VARIOUS PURPOSES THAT IS NO LONGER NEEDED THAT HAVE BEEN FUNDED BY GRANTS

ARTICLE 13: To see if the Town will vote to rescind \$6,145,166.57 in long term debt previously authorized by vote of the Town for various purposes, articles and Annual Town Meetings set forth in the detail below. These amounts are no longer needed to pay costs of completing the projects for which they were approved, or take any other action thereon.

To rescind the following:

- \$100,000 balance of the \$3,500,000 to construct Greensand Water Treatment Facility, ATM 2010 Article # 15,
- \$2,802.50 balance of the \$172,000 to reconstruct Skinequit Road through private road betterment, ATM 2013 Article #36,
- \$4,500,000 balance of the \$4,500,000 to construct the Muddy Creek Culvert, ATM 2014 Article #27,
- \$1,369,613.37 balance of the \$1,704,000 to replace the Wychmere Harbor Town Pier and Bulkheads, ATM 2014 Article #32,
- \$116,311.95 balance of the \$500,000 to supplement construction of Muddy Creek Bridge, ATM 2015 Article #26,
- \$56,438.75 balance of the \$223,650 to reconstruct Ginger Plum Lane through private road betterment, ATM 2016 Article #51.

And to act fully thereon. By request of the Finance Director

Explanation:

*The 2010 Annual Town Meeting approved \$3,500,000 borrowing for the Greensand Water Treatment Facility project. The project is completed and the actual cost was less than originally approved.*

*The 2013 Annual Town Meeting approved \$172,000 borrowing for the Skinequit Road Betterment project. The project is completed and the actual cost was \$169,197.50.*

*The 2014 annual town meeting approved \$4,500,000 borrowing for the Muddy Creek Culvert project. The town received state and federal grants to cover the cost of the project.*

*The 2014 Annual Town Meeting approved \$1,704,000 borrowing for the replacement of the Wychmere Harbor Town Pier and Bulkheads. The town received state grants to cover most of the project cost.*

*The 2015 Annual Town Meeting approved \$500,000 borrowing to supplement construction of the Muddy Creek Bridge. The project is completed and the actual cost was \$383,688.05.*

*The 2016 Annual Town Meeting approved \$223,650 borrowing for the Ginger Plum Betterment project. The project is completed and the actual cost was \$167,211.25.*

*This article will rescind the remaining \$6,145,166.57 borrowing authority which is no longer needed for the projects listed above.*

## WASTEWATER

### CONSTRUCTION OF INTERCONNECTION WITH CHATHAM AND SEWERS IN THE SOUTHERN SECTION OF PLEASANT BAY WATERSHED

ARTICLE 14: To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to implement a portion of Phase 2 of the Town of Harwich Comprehensive Wastewater Management Plan, approved by the Massachusetts Secretary of Energy and Environmental Affairs in a Massachusetts Environmental Policy Act Certificate dated May 13, 2016, consisting of construction of sewers in the Southern section of Pleasant Bay Watershed and construction of the Chatham interconnector system, as more fully described in said Comprehensive Wastewater Management Plan, including any land acquisition costs and all other costs incidental and related thereto; provided that any borrowing authorized hereunder shall be contingent on the passage of a Proposition 2 and ½ debt exclusion vote. And further, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to pay project costs and the amount authorized to be borrowed for each such project shall be reduced by the amount of any such premium so applied, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$22,450,000.

### DENNIS HARWICH YARMOUTH (DHY) CLEAN WATERS COMMUNITY PARTNERSHIP

ARTICLE 15: To see if the Town will vote to authorize and direct the Board of Selectmen, in cooperation with the Towns of Dennis and Yarmouth, to draft special legislation to create the DHY Clean Waters Community Partnership, with substantially the powers, membership, governance, and purposes set forth in Massachusetts General Laws, Chapter 21, Sections 28 through 30, and Massachusetts General Laws Chapter 40N, supplemented and amended as the Board of Selectmen shall determine to be in the best interests of the Town; to direct the Board of Selectmen to request that the state representative and senator representing the Town file and support such special legislation; and to authorize the Board of Selectmen to take all action necessary to effect the foregoing; provided, however, that such special legislation shall contain a condition that requires approval by town meeting in each of the three towns before any agreement entered into pursuant to said special legislation takes effect; and to act fully thereon. By request of the Board of Selectmen

### SEWER ENTERPRISE FUND

ARTICLE 16: To see if the Town will vote to establish a Sewer Enterprise Fund, pursuant to M.G.L. Ch. 44, §53F ½, to cover the cost of operation debt, capital and other operation and maintenance costs of a sewer utility. The fund to begin operation for Fiscal Year 2019, which begins on July 1, 2018, and further to raise and appropriate or transfer from free cash a sum of money for an initial deposit into the Enterprise Fund, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$90,000.

## WATER DEPARTMENT

### LOWER COUNTY ROAD PROJECT FOR FY18

ARTICLE 17: To see if the Town will vote to raise and appropriate, transfer from available funds or borrow, a sufficient sum of money to conduct distribution system upgrades outlined in our master plan and in conjunction with the DPW's plan to repave Lower County Road, including all costs incidental and related thereto. This project includes abandoning an 8" asbestos (AC) water main, moving water services from the AC main to the existing 16" ductile iron water main, installing in-line gate valves, installing tee's & hydrants, and increasing the pipe diameter underneath the Allen harbor bridge to address pipe discontinuity. Estimated cost: \$1,300,000

*Explanation: All of the aforementioned upgrades will increase water quality, water pressure, as well as, provide additional firefighting capacity in one of the most densely populated areas in the community. In addition, this work will lay the foundation to replace the old 2" cast iron water main located on the abutting streets, further improving water quality and firefighting capacity. Engineering for this project is currently underway intend to bid the project prior to TM to ensure adequate funding request.*

### REPAVE ACCESS ROADS TO WELL SITES

ARTICLE 18: To see if the Town will vote to raise and appropriate, or transfer from available funds, a sufficient sum of money for repaving of access roads to well sites, and to act fully thereon. By request of the Board of Water Commissioners and Superintendent. Estimated cost: \$175,000.00

*Explanation: Continued deterioration of the access roads makes travel to and from the remote well sites difficult and promotes excessive wear and tear on the department vehicles, especially during snow removal efforts. It should be noted that all remote well sites are required by MassDEP to be monitored & visually inspected 365 days a year and maintaining access during all severe weather is mandatory.*

### PURCHASE UTILITY TRUCKS FOR THE WATER DEPARTMENT

ARTICLE 19: To see if the Town will vote to raise and appropriate, or transfer from available funds, a sufficient sum of money for the purchase of two (2) 2018 Ford F350's. These vehicles are to replace a 2004 F150 4WD Pickup and a 2005 F350 4WD Pickup, and to act fully thereon. By request of the Board of Water Commissioners and Superintendent. Estimated cost: \$110,000, less trades \$8,175.00. (Total Dollars \$101,825)

*Explanation: The two trucks being replaced are very undersized for the work they perform on a daily basis resulting in many expensive repairs. The new trucks have been sized appropriately and will also be able to provide support with snow removal efforts.*

RE-APPROPRIATION OF BOND PROCEEDS

ARTICLE 20: To see if the Town will vote to transfer the excess bond proceeds of \$59,767.89 from the \$3,500,000 borrowing authorized under Article #15, May 3, 2010 to Construct Greensand Water Treatment Facility to reduce the amount paid for water main replacement and to act fully thereon. By request of the Board of Water Commissioners and the Superintendent. Estimated cost: 59,767.89

*Explanation: Article #15 of the May 3, 2010 Town Meeting appropriated \$3,500,000 for the construction of the Bruce Cahoon Greensand Water Treatment Facility. The project has since been completed and a balance of \$59,767.89 remains unspent. It is the intent of the Water Department, upon approval, to re-allocate these funds to Fiscal Year 2019 budget, line item 13204502-553350 – Water Main Replacement” to assist with the funding for the replacement of 2” water mains.*

DEPARTMENT OF PUBLIC WORKS

PURCHASE AND EQUIP VEHICLES FOR THE DPW

ARTICLE 21: To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow in accordance with M.G.L. Ch. 44 a sufficient sum of money to purchase and equip the following vehicles:

(1) One Ton Dump Truck (Parks)	\$80,000
(1) One Ton Dump Truck (Cemetery)	\$80,000
(1) One Ton Dump Truck (Highway)	\$55,000
TOTAL	\$215,000

And further to authorize the trade-in or sale of the following old vehicles toward the purchase price, where the Board of Selectmen find that the vehicles cannot be utilized elsewhere in the Town:

1999 Ford F-350 Dump Truck  
2006 Ford F-350 Dump Truck  
2000 Ford F-250 Pickup Truck

And to act fully thereon. By request of the DPW Director. Estimated cost: \$215,000

*Explanation: This request is for three (3) one-ton dump trucks to replace a 1999 dump truck, a 2006 dump truck and a 2000 pick-up truck used by the Parks, Cemetery, and the Highway Departments. The current trucks, which are front-line vehicles in their departments, are in poor condition with high mileage (145,785, 101, 026, 147,995 miles respectively) and are rapidly deteriorating. The primary functions of these vehicles include transport of staff, tools and materials to and from job sites, snow plowing, sanding, pothole and road repairs, and towing equipment trailers.*

## ROAD MAINTENANCE PROGRAM

ARTICLE 22: To see if the Town will vote to raise and appropriate and/or transfer from available funds, or borrow the sum of \$700,000 to fund the Road Maintenance Program as requested in the Capital Plan for FY19, including all costs incidental and related thereto. The appropriation authorized by this vote shall not take effect until the Town votes to exempt from the limitation on total taxes imposed by M.G.L. c.59 § 21c (Proposition 2 ½ ) the amounts required to pay the principal of and the interest on any borrowing authorized under this article. And further, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to pay project costs and the amount authorized to be borrowed for each such project shall be reduced by the amount of any such premium so applied, and to act fully thereon. By request of the DPW Director. Estimated cost: \$700,000.

## FIRE DEPARTMENT

### PURCHASE OR LEASE NEW AMBULANCE

ARTICLE 23: To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to purchase or lease on ambulance for the Fire Department, and further to authorize a lease/purchase agreement of up to five years; and to act fully thereon. By request of the Fire Chief. Estimated cost: \$340,000

### CONSTRUCTION FOR STATION 2

ARTICLE 24: To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money for the design and construction, and construction administration, of Fire Station 2 at 149 Route 137; including equipment and furnishing, and any other costs incidental and related thereto. The appropriation authorized by this vote shall not take effect until the Town votes to exempt from the limitation on total taxes imposed by M.G.L. c.59 § 21 (Proposition 2 ½ ) the amounts required to pay the principal of and the interest on any borrowing authorized under this article. And further, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to pay project costs and the amount authorized to be borrowed for each such project shall be reduced by the amount of any such premium so applied, and to act fully thereon. By request of the Fire Chief. Estimated cost: \$6,044,000

## CEMETERY

### TRANSFER OF LAND FROM BOARD OF SELECTMEN PROPERTY TO ISLAND POND CEMETERY

ARTICLE 25: To see if the Town will vote to transfer from the Board of Selectmen, currently being held for General Municipal Use to the Cemetery Commission to be held for cemetery purposes, a parcel of land consisting of approximately 1 Arce identified as shown on the sketch of plan included in the Warrant for this Town Meeting. Assessors Map: 49 Parcel: R3 (Deed References: Bk.12500 Pg.140, Bk.3161 Pg.056, and Bk.1486 Pg.647), and to act fully thereon. By request of the Cemetery Administrator and the Cemetery Commission.

*Explanation: To add an approximately an additional 120 burial spaces and to be used for grant opportunities for the Island Pond Arboretum.*

#### CONSTRUCTION OF BUILDING FOR PET CREMATORY

ARTICLE 26: To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to fund the design and construction and equipment, including a cremation device for a pet crematory located at 276 Queen Anne Road commonly known as the Pet Cemetery including the purchase and installation of an Animal Cremation Retort (cremation unit) and all costs incidentals and related thereto. The appropriation authorized by this vote shall not take effect until the town votes to exempt from the limitation on total taxes imposed by M.G.L. Chapter 59, Section 21C (Proposition 2 ½) the amounts required to pay the principal of and interest on any borrowing authorized under this article. And further, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to pay project costs and the amount authorized to be borrowed for each such project shall be reduced by the amount of any such premium so applied, and to act fully thereon. By request of the Cemetery Administrator and the Cemetery Commission. Estimated cost \$699,900.

#### AMEND THE HARWICH CEMETERY COMMISSION RULES AND REGULATIONS OF HARWICH CEMETERIES

ARTICLE 27: To see if the Town will vote to amend the Rules and Regulations of the Harwich Cemeteries as follows, and to act fully thereon. By request of the Cemetery Commission.

<p>Harwich Cemetery Commission Rules and Regulations of Harwich Cemeteries</p>
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### **III. Cemetery Lots**

7. Maintenance of all plantings and maintenance and removal of all plantings and holiday arrangement placed by a lot owner, or designee, is the responsibility of the lot owner, and the Cemetery Commission reserves the right to remove any planting that becomes unsightly. The Town of Harwich is not liable for items left at a grave, or damage to flowers, flags, containers, or monuments due to weather, vandalism,

theft, or maintenance procedures. **All Christmas decorations must be removed by January 31<sup>st</sup> anything left on the grave will be removed by the cemetery personnel.**

**12. Items left at or on the lots after burial will be removed after one week.**

**13. The Above Rules will be strictly enforced.**

VI. Active Cemeteries (Burial space available)

~~Harwich Center Cemetery, 686 Main Street, AKA Congregational Church Yard Cemetery~~

Cemetery Office located @ ~~273 Queen Anne Road~~ 100 **Oak Street**; mail received at Town Hall, 732 Main Street

Office phone: 508-430-7549

**GOLF DEPARTMENT**

**LANDSCAPE RECLAMATION AND MAJOR TREE REMOVAL**

**ARTICLE 28:** To see if the Town will vote to raise and appropriate and/or transfer a sufficient sum of money from the Golf Improvement Fund to continue landscape reclamation and tree removal specific to holes 1-9, but not restricted to any other areas that the Golf Director and the Committee deem necessary, and to act fully thereon. By request of the Director of Golf and the Golf Committee. Estimated cost: \$40,000

*Explanation: The golf course continues to improve turf conditions through-out the existing 18 fairways. Significant work on holes 10 through 18 has been done over the last 4 years. Attention to holes 1-9 is now in its second year of work to be completed. Removal of growth that restricts both air and light enhances the playability of these fairways as recognized by consultation with the USGA, and with the endorsement of the Golf Committee, the Director, and the Supt. of the Green.*

**PHASE TWO COMPLETION OF LANDSCAPING**

**ARTICLE 29:** To see if the Town will vote to transfer a sufficient sum of money from the Golf Improvement Fund to complete the landscape and streetscape improvements as part of the infrastructure improvements voted in Article 18 of the 2017 Annual Town Meeting, and to act fully thereon. By request of the Director of Golf and the Golf Committee. Estimated cost: \$50,000

*Explanation: this is the necessary completion phase to the capital project which will enhance traffic flow, pedestrian access to the Club House and the "Hot Stove", as well as*

*emergency vehicle access. This methodical step by step approach will be completely funded by the Golf Improvement*

## **HARBORMASTER DEPARTMENT**

### **ACCEPT MASSACHUSETTS SEAPORT ECONOMIC COUNCIL GRANT FOR THE SAQUATUCKET HARBOR LANDSIDE PROJECT**

**ARTICLE 30:** To see if the Town will vote to authorize the Board of Selectmen to accept a grant from the Massachusetts Seaport Economic Council in the amount of \$1,000,000 for the construction of landside improvements at Saquatucket Harbor, and to authorize the Board of Selectmen to expend such grant funds, in addition to the appropriation under Article 20 of the May 1, 2017 Annual Town Meeting, for the purposes set forth in the site plan included in the prior vote of Town Meeting; including any other costs incidental and related thereto; and to act fully thereon. By request of the Board of Selectmen.

### **LEASE OF RESTAURANT ON THE SAQUATUCKET LANDSIDE PROPERTY**

**ARTICLE 31:** To see if the Town will vote to authorize the Board of Selectmen to lease in accordance with the requirements of General Laws Chapter 30B on such terms and conditions as the Board of Selectmen deem in the best interests of the Town all or a portion of Saquatucket Harbor landside property, as shown on a sketch plan entitled "Saquatucket Harbor Landside Improvements" for restaurant-related purposes, for a term not to exceed 40 years, including all extension and renewal options; said property having been acquired for general municipal purposes. This parcel is identified on Assessor's Map 15, Parcel H4 and is 2.95 acres, and to act fully thereon. By request of the Board of Selectmen.

## **GREEN COMMUNITIES**

### **AMEND THE CODE OF HARWICH GENERAL BYLAWS- CHAPTER 115 STRETCH ENERGY CODE**

**ARTICLE 32:** To see if the Town will vote to amend the Code of the Town of Harwich under the General By-Laws by adding a new by-law under Chapter 115 – Stretch Energy Code for the purpose of regulating the design and construction of buildings for the effective use of energy, pursuant to Appendix 115.AA of the Massachusetts Building Code, 780 CMR, the Stretch Energy Code, including future editions, amendments or modifications thereto, with an effective date of January 1, 2019 a copy of which is on file with the Town Clerk., and to act fully thereon. By request of the Board of Selectmen.

#### **Chapter 115 Stretch Energy Code**

##### **§115-1 Purpose**

The purpose of 780 CMR 115.AA is to provide a more energy efficient alternative to the Base Energy Code applicable to the relevant sections of the building code for new buildings.



## §115-2 Definitions

**International Energy Conservation Code (IECC)** - The International Energy Conservation Code (IECC) is a building energy code created by the International Code Council. It is a model code adopted by many state and municipal governments in the United States for the establishment of minimum design and construction requirements for energy efficiency, and is updated on a three-year cycle. The baseline energy conservation requirements of the MA State Building Code are the IECC with Massachusetts amendments, as approved by the Board of Building Regulations and Standards.

**Stretch Energy Code** – Codified by the Board of Building Regulations and Standards as 780 CMR Appendix 115.AA of the Massachusetts building code, the Stretch Energy Code is an appendix to the Massachusetts building code, based on further amendments to the International Energy Conservation Code (IECC) to improve the energy efficiency of buildings built to this code.

## §115-3 Applicability

This code applies to residential and commercial buildings. Buildings not included in this scope shall comply with 780 CMR 115.AA, as indicated.

## §115-4 Authority

A municipality seeking to ensure that construction within its boundaries is designed and built above the energy efficiency requirements of 780 CMR may mandate adherence to this appendix. 780 CMR 115.AA may be adopted or rescinded by any municipality in the commonwealth in the manner prescribed by law.

## §115-5 Stretch Code

The Stretch Code, as codified by the Board of Building Regulations and Standards as 780 CMR Appendix 115.AA, including any future editions, amendments or modifications, is herein incorporated by reference into the Code of the Town of Harwich under the General Bylaws, Chapter 115. The Stretch Code is enforceable by the inspector of buildings or building commissioner and effective as of January 1, 2019.

## ZONING BYLAW ARTICLE LARGE-SCALE GROUND-MOUNTED PHOTOVOLTAIC ARRAYS

**ARTICLE 33:** To see if the Town will vote to amend the Town's Zoning Bylaw, by establishing a new Article XXIII, Large-Scale Ground-Mounted Photovoltaic Arrays (>250kW), to include the following subsections:

- §325-138 Purpose and Intent.
- §325-139 Definitions
- §325-140 Large Scale Solar Review.
- §325-141 Operation & Maintenance Plan
- §325-142 Utility Notification
- §325-143 Dimension and Density Requirements.
- §325-144 Design Standards.
- §325-145 Safety and Environmental Standards.

§325-146 Monitoring and Maintenance  
§325-146 Monitoring and Maintenance.  
§325-147 Abandonment and Decommissioning.  
§325-148 Financial Surety

Further to amend Article III, Establishment of Zoning Districts by adding under:  
§325-3 Division of Town into districts, a new “Solar Farm Overlay District”; and,  
§325-4 Maps, add “E. Solar Farm Overlay District” and a corresponding map.

Further to amend Article V, Use Regulations:  
§325-13, Table of Uses, D. Paragraph IV, Commercial Uses and Attachment 1 –  
Table 1, by adding: 47 - Large-Scale Ground-Mounted Photovoltaic Array (§325-  
14S, Article XXII) as “P” in the IL zoning district.; and,

§325-14 Supplemental regulations, a new subsection “S. Large-Scale Ground-  
Mounted Photovoltaic Array shall be permitted by right within the Solar Farm  
Overlay District pursuant to the provisions of Article XXIII (§325-138 - §325-148).

And to act fully thereon. By request of the Planning Board.

**Below is the complete text for the proposed changes related to the Large-Scale  
Ground-Mounted Photovoltaic Arrays Bylaws – this is ALL new text.**

### **XXIII. Large-Scale Ground-Mounted Photovoltaic Arrays**

**§325-138 Purpose and Intent.** The purpose of this bylaw is to promote the creation of new Large-Scale Ground Mounted Solar Photovoltaic Installations (250kW or larger and covering at least one acres in size) by providing standards for the placement, design, construction, operation, monitoring, modification and removal of such installations to address public safety, minimize impacts on scenic, natural and historic resources, and provide adequate financial assurance for the eventual decommissioning of such installations.

The provisions set forth in this section shall apply to the construction, operation, and/or repair of Large-Scale Ground-Mounted Solar Photovoltaic Installations. This section shall apply to Large-Scale Ground-Mounted Solar Photovoltaic Installations proposed for construction after the effective date of this section. This section shall also pertain to physical modifications that materially alter the type, configuration, or size of these installations or related equipment.

#### **§325-139 Definitions**

**As-of-Right Siting.** As-of-Right Siting shall mean that development may proceed without the need for a special permit, variance, amendment, waiver, or other discretionary approval. As-of-Right development may be subject to Large Scale Solar Review to determine conformance with local zoning ordinances or bylaws. Projects subject to Large

Scale Solar Review cannot be prohibited, but can be reasonably regulated by the building commissioner or local inspector.

**Designated Location.** The location designated by the Zoning Bylaw, in accordance with Massachusetts General Laws Chapter 40A, section 5, where Large-Scale Ground-Mounted Solar Photovoltaic Installations may be sited As-of-Right. Said location(s) are shown on the Zoning Map of Harwich pursuant to Massachusetts General Laws Chapter 40A Section 4. This map is hereby made a part of this section and is on file in the Office of the Town Clerk.

**Large-Scale Ground-Mounted Solar Photovoltaic Installation.** A solar photovoltaic system that is structurally mounted on the ground and is not roof-mounted, and has a minimum nameplate capacity of 250 kW DC. All Large-Scale Ground-Mounted Solar Photovoltaic Installation shall be owned and operated by either the Town of Harwich or under agreements with the Town of Harwich.

**Large Scale Solar Review.** A review by the Planning Board to determine conformance with local zoning ordinances or bylaws.

**On-Site Solar Photovoltaic Installation.** A solar photovoltaic installation that is constructed at a location where other uses of the underlying property occur.

**Rated Nameplate Capacity.** The maximum rated output of the electric power production of the photovoltaic system in Direct Current (DC).

**Solar Photovoltaic Array.** an arrangement of solar photovoltaic panels.

**§325-140 Large Scale Solar Review.** Prior to construction, installation or modification, Large-Scale Ground Mounted Solar Photovoltaic Installations with 250 kW or larger nameplate capacity shall undergo Large Scale Solar Review by the Planning Board as provided below. In accordance with Section 22(c) of the Massachusetts Green Communities Act, Large Scale Solar Review shall be expedited and no decision shall be rendered more than one (1) year after the date of the application.

A. **Compliance with Laws, Ordinances and Regulations.**

The construction and operation of all Large-Scale Ground-Mounted Solar Photovoltaic Installations shall be consistent with all applicable local, state and federal requirements, including but not limited to all applicable safety, construction, electrical, and communications requirements. All buildings and fixtures forming part of the installation shall be constructed in accordance with the State Building Code.

No Large-Scale Ground Mounted Solar Photovoltaic Installation shall be constructed, installed or modified without first obtaining a building permit.

B. **Large Scale Solar Review Application and Plan Requirements.**

All applications and plans shall be filed with the Planning Board.

1. Two (2) copies of a properly executed application for Large Scale Solar Review, along with a filing fee of \$525.00.
2. Twelve (12) copies of site plan(s), prepared by a Registered Land Surveyor licensed in the Commonwealth of Massachusetts, at a scale of one inch equals forty feet (1" = 40'), including:
  - a. North arrow and locus map;
  - b. Property boundaries;
  - c. Name/Description of project;
  - d. Topography, both existing and proposed, including proposed drainage;
  - e. Zoning designation;
  - f. Location of proposed structures, drives, etc., including setbacks;
  - g. Sign(s) location(s);
  - h. Landscaping, both existing and proposed;
  - i. Lighting, including locations, type and wattage.
3. Twelve (12) copies each of the following:
  - a. Plans or drawings of the Large-Scale Ground-Mounted Solar Photovoltaic Installation prepared by a Registered Professional Engineer licensed in the Commonwealth of Massachusetts, showing the proposed layout of the system and any potential shading from nearby structures;
  - b. One or three line electrical diagram detailing the Large-Scale Ground Mounted Solar Photovoltaic Installation, associated components, and electrical interconnection methods, with all National Electrical Code compliant disconnects and overcurrent devices;
  - c. Documentation of the major system components to be used, including the PV panels, mounting system, and inverter(s);
  - d. Documentation of actual or prospective access and control of the project site sufficient to allow for construction and operation of the proposed solar photovoltaic installation;
  - e. An operation and maintenance plan (see also §325-141);
  - f. Proof of liability insurance;
  - g. Description of financial surety that satisfies §325-148;
  - h. A public outreach plan, including project development timeline, which indicates how the project proponent will meet the required site plan review notification procedures and other wise inform abutters and the community.

C. Waiver of Requirements: Upon written request submitted as part of the application, the Planning Board may waive any requirements.

**§325-141 Operation & Maintenance Plan.** The project proponent shall submit a plan for the operation and maintenance of the Large-Scale Ground-Mounted Solar Photovoltaic Installation, which shall include measures for maintaining safe access to the installation, storm water controls, as well as general procedures for operational maintenance of the installation.

**§325-142 Utility Notification** No Large-Scale Ground –Mounted Solar Photovoltaic Installation shall be constructed until evidence has been given to the Planning Board that the utility company that operates the electrical grid where the installation is to be located has been informed of the installation owner or operator’s intent to install an interconnected customer-owned generator. Off-grid systems shall be exempt from this requirement.

**§325-143. Dimension and Density Requirements.**

- A. Setbacks. Setbacks from all boundary lines shall be a minimum of fifty feet (50’).
- B. Appurtenant Structures. All appurtenant structures to Large-Scale Ground-Mounted Solar Photovoltaic Installations shall be subject to reasonable regulations concerning the bulk and height of structures, lot area, setbacks, open space, parking and building coverage requirements. All such appurtenant structures, including but not limited to, equipment shelters, storage facilities, transformers, and substations, shall be architecturally compatible with each other. Whenever reasonable, structures should be shaded from view by vegetation and/or joined or clustered to avoid adverse visual impacts.

**§325-144. Design Standards.**

- A. Lighting. Lighting of Large-Scale Ground-Mounted Solar Photovoltaic Installations shall be consistent with local, state and federal law. Lighting of other parts of the installation, such as appurtenant structures, shall be limited to that required for safety and operational purposes, and shall be reasonably shielded from abutting properties. Where feasible, lighting of the Large-Scale Ground-Mounted Solar Photovoltaic Installation shall be directed downward and shall incorporate full cut-off fixtures to reduce light pollution.
- B. Signage. Signs on Large-Scale Ground-Mounted Solar Photovoltaic Installations shall comply with a Harwich Sign Code. A sign that identifies the owner and provides a 24-hour emergency contact phone number shall be required.

Large-Scale Ground-Mounted Solar Photovoltaic Installations shall not be used for displaying any advertising except for reasonable identification of the manufacturer or operator of the installation.

- C. Utility Connections. Reasonable efforts, as determined by the Planning Board, shall be made to place all utility connections for the Large-Scale Ground-Mounted Solar Photovoltaic Installation underground, depending on appropriate soil conditions, shape, and topography of the site and any requirements of the utility provider. Electrical transformers for utility interconnections may be above ground if required by the utility provider.

**§325-145 Safety and Environmental Standards.**

- A. **Emergency Services.** The Large-Scale Ground-Mounted Solar Photovoltaic Installation owner or operator shall provide a copy of the project summary, electrical schematic, and site plan to the Harwich Fire Chief. Upon request, the owner or operator shall cooperate with local emergency services in developing an emergency response plan. All means of shutting down the installation shall be clearly marked. The owner or operator shall identify a responsible person for public inquiries throughout the life of the installation.
- B. **Land Clearing, Soil Erosion and Habitat Impacts.** Clearing of natural vegetation shall be limited to what is necessary for the construction, operation and maintenance of the Large-Scale Ground-Mounted Solar Photovoltaic Installation or otherwise prescribed by applicable laws, regulations, and bylaws.

**§325-146 Monitoring and Maintenance.**

- A. **Large-Scale Ground-Mounted Solar Photovoltaic Installation Conditions.** The Large-Scale Ground Mounted Solar Photovoltaic Installation owner or operator shall maintain the facility in good condition. Maintenance shall include, but not be limited to, painting, structural repairs, and integrity of security measures. Site access shall be maintained to a level acceptable to the Harwich Fire Chief and Emergency Medical Services. The owner or operator shall be responsible for the cost of maintaining the installation and any access road(s), unless accepted as a public way.
- B. **Modifications.** All material modifications to a Large-Scale Ground-Mounted Solar Photovoltaic Installation made after issuance of the required building permit shall require approval by the Planning Board.

**§325-147 Abandonment and Decommissioning.**

- A. **Removal Requirements.** Any Large-Scale Ground-Mounted Solar Photovoltaic Installation which has reached the end of its useful life or has been abandoned consistent with §325-147.B shall be removed. The owner or operator shall physically remove the installation no more than 150 days after the date of discontinued operations. The owner or operator shall notify the Large Scale Solar Review Authority by certified mail of the proposed date of discontinued operations and plans for removal. Decommissioning shall consist of:
  - 1. Physical removal of all Large-Scale Ground-Mounted Solar Photovoltaic Installations, structures, equipment, security barriers and transmission lines from the site.
  - 2. Disposal of all solid and hazardous waste in accordance with local, state, and federal waste disposal regulations.
  - 3. Stabilization or re-vegetation of the site as necessary to minimize erosion. The Large Scale Solar Review Authority may allow the owner or operator to leave

landscaping or designated below-grade foundations in order to minimize erosion and disruption to vegetation.

B. Abandonment. Absent notice of a proposed date of decommissioning or written notice of extenuating circumstances, the Large-Scale Ground-Mounted Solar Photovoltaic Installation shall be considered abandoned when it fails to operate for more than one (1) year without the written consent of the Planning Board. If the owner or operator of the large-Scale Ground-Mounted Solar Photovoltaic Installation fails to remove the installation in accordance with the requirements of this section within 150 days of abandonment or the proposed date of decommissioning, the town may enter the property and physically remove the installation.

**§325-148 Financial Surety.** Proponents of Large-Scale Ground-Mounted Solar Photovoltaic projects shall provide a form of surety, either through escrow account, bond or otherwise, to cover the cost of removal in the event the town must remove the installation and remediate the landscape, in an amount and form determined to be reasonable by Planning Board, but in no event to exceed more than 125 percent of the cost of removal and compliance with the additional requirements set forth herein, as determined by the project proponent. Such surety will not be required for municipally- or state-owned facilities. The project proponent shall submit a fully inclusive estimate of the costs associated with removal, prepared by a qualified engineer. The amount shall include a mechanism for calculating increased removal costs due to inflation.

**Article III. Establishment of Zoning Districts**

**§325-3. Division of Town into districts**

Solar Farm Overlay District

**§325-4. Maps.**

E. The Solar Farm Overlay District established hereunder is shown on a map labeled “Town of Harwich, Solar Farm Overlay District” dated February \_\_\_\_, 2018, a copy of which is on file in the office of the Town Clerk.

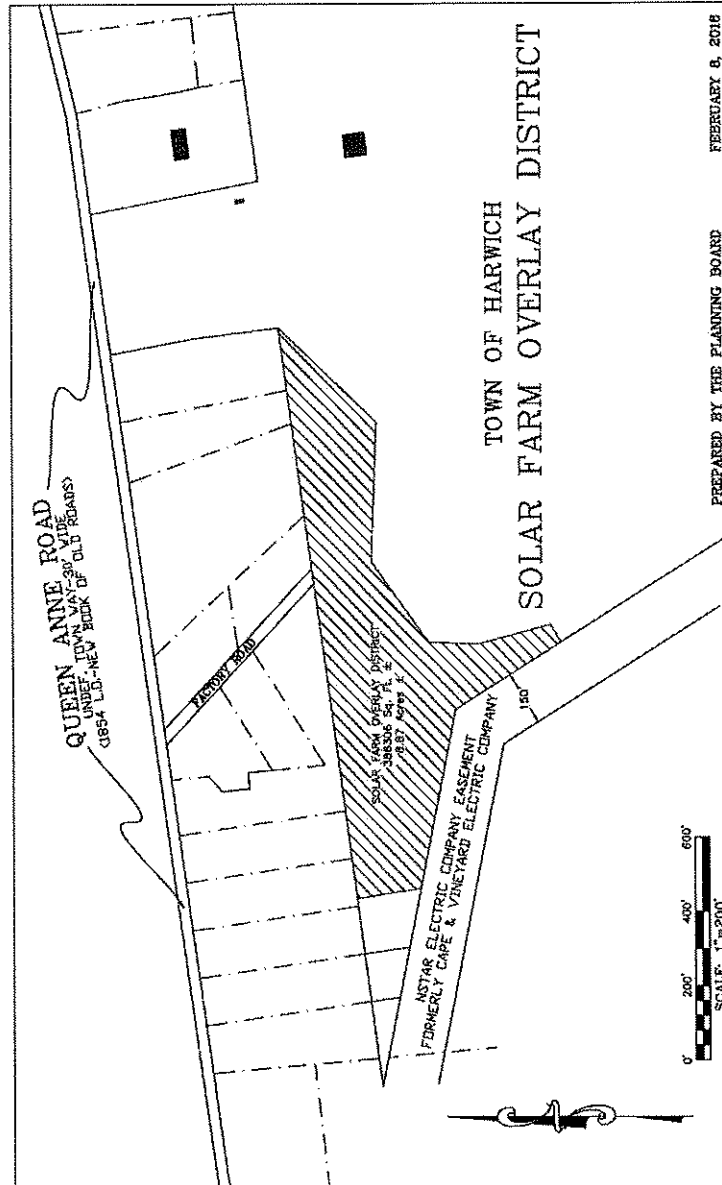
**Article V. Use Regulations**

**§325-13, Table of Uses, D. Paragraph IV, Commercial Uses and Attachment 1 – Table 1**

Use	RR	RL	RM	RH-1	RH-2	RH-3	CV	CH-1	CH-2	IL	MRL	MRL-1	WR
<b>Paragraph IV – Commercial Uses</b>													
47 Large-Scale Ground-Mounted Photovoltaic Array (§325-14S, Article XXII)	-	-	-	-	-	-	-	-	-	P	-	-	-

**§325-14 Supplemental regulations.**

S. Large-Scale Ground-Mounted Photovoltaic Array shall be permitted by right within the Solar Farm Overlay District pursuant to the provisions of Article XXIII (§325-138 - §325-148).





**MARIJUANA ESTABLISHMENTS**

**AMEND THE CODE OF THE TOWN OF HARWICH ZONING BYLAWS**  
**MARIJUANA ESTABLISHMENTS - BAN**

ARTICLE 34: To see if the Town will vote to amend the Town’s Zoning Bylaw, ARTICLE V, Use Regulations, §325-10 Prohibited uses in all zoning districts, to include a new paragraph K, that would provide as follows, and further to amend the ARTICLE II § 325-2 Word usage and definitions to include, “Marijuana Establishments” as follows:

Section 325-10 Prohibited uses in all zoning districts.

K. Consistent with G.L. c.94G, § 3(a)(2), all types of non-medical “marijuana establishments” as defined in G.L. c.94G §1, including marijuana cultivators, independent testing laboratory, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana-related businesses, shall be prohibited within the Town of Harwich.

Section 325-2 Word usage and definitions.

MARIJUANA ESTABLISHMENTS - Marijuana cultivators, independent testing laboratory, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana-related businesses, as defined in G.L. c.94G §1.

And to act fully thereon. By request of the \_\_\_\_\_

**AMEND THE CODE OF THE TOWN OF HARWICH - GENERAL BYLAWS**  
**MARIJUANA ESTABLISHMENTS - BAN**

ARTICLE 35: To see if the Town will vote to amend the Town’s General Bylaw Chapter 171 Marijuana by adding a new Section 171-3, **that** would provide as follows:

**Section 171-3**

Consistent with G.L. c.94G, § 3(a)(2), all types of non-medical “marijuana establishments” as defined in G.L. c.94G, §1, to including marijuana cultivators, independent testing laboratory, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana-related businesses, shall be prohibited within the Town of Harwich.

And to act fully thereon.

**AMEND THE CODE OF HARWICH ZONING BYLAW - TEMPORARY  
MORATORIUM ON SALE AND DISTRIBUTION OF RECREATIONAL  
MARIJUANA**

ARTICLE 37: To see if the Town will vote to amend the Town’s Zoning Bylaw, “Article XXII, Temporary Moratorium on the Sale and Distribution of Recreational Marijuana” as follows:

**§325-134 Purpose**

Paragraph A: add in the second sentence within the parenthesis after “Acts of 2016”, the following “and thereafter, on July 28, 2017 by Chapter 55 of the Acts of 2017”

Paragraph B: Within the first sentence replace the phrase “a permitted use in the Town,” with “specifically addressed in the Zoning Bylaw” and delete in its entirety the last sentence.

**§325-135 Definitions**

Add a new definition for “Marijuana Establishment” as follows: “A marijuana cultivator, independent testing laboratory, marijuana product manufacturer, marijuana retailer or any other type of licensed marijuana-related business.”

Change “Marijuana Testing Facility” to “Independent Testing Laboratory” and keep the existing definition language.

**§325-136 Temporary moratorium**

In the second sentence, change “June 30, 2018 to “December 31, 2018”

In the third sentence, delete “, by ballot measure,”

And to act fully thereon. By request of the Board of Selectmen

**ZONING BYLAW ARTICLE MARIJUANA ESTABLISHMENT – RECREATIONAL  
SPECIAL PERMIT USE**

ARTICLE 36: To see if the Town will vote to amend the Town’s Zoning Bylaw, Article V, Use Regulations, §325-14 Supplemental Regulations, to include a new paragraph “R” that would provide as follows; further to amend Article II §325-2 Word usage and definitions to include, “Marijuana Establishment – Recreational”, as follows; and further to amend Article V, Use Regulations, §325-13, Table of Uses, D. Paragraph IV, Commercial Uses and Attachment 1 – Table 1 by inserting said use into the Use Table, as follows:

**§325-14 Supplemental Regulations**

R. Marijuana Establishment – Recreational are subject to special permit review pursuant to §325-51 and site plan review pursuant to §325-55. Recreational marijuana establishments shall be prohibited as an accessory use in all zoning districts. Recreational marijuana establishments are subject to the following standards:

1. Recreational marijuana establishments shall be located in stand-alone facilities and shall not be allowed within a building or structure containing other retail, commercial, residential, industrial, or other uses.
2. A minimum separation of 1000 feet, measured between lot lines, is required between recreational marijuana establishments and state-certified public or private schools, state-licensed day care centers, public park, recreation facilities and/or religious facilities or any facility in which children congregate.
3. No building permit for a recreational marijuana establishment shall issue until the applicant has executed a Host Community Agreement with the Town pursuant to G.L. c.94G, §3(d).

Recreational marijuana establishments shall be subject to the zoning moratorium adopted as §139-37 of this Bylaw. Applicants may not apply for a special permit for recreational marijuana establishments prior to January 1, 2019.

**§325-2 Word usage and definitions**

**MARIJUANA ESTABLISHMENT - RECREATIONAL**

A marijuana cultivator, independent testing laboratory, marijuana product manufacturer, marijuana retailer or any other type of licensed marijuana-related business as defined in G.L. c.94G, §1.

**§325-13, Table of Uses, D. Paragraph IV, Commercial Uses and Attachment 1**

Use	RR	RL	RM	RH-1	RH-2	RH-3	CV	CH-1	CH-2	IL	MRL	MRL-1	WR
Paragraph IV – Commercial Uses													
46 Marijuana Establishment - Recreational	-	-	-	-	-	-	S	S	S	-	-	-	P

**M.G.L./CHARTER/BY-LAW AMENDMENTS**

**AMEND THE TOWN OF HARWICH - CHARTER TO CHANGE THE NAME OF WATER COMMISSION TO WATER/WASTEWATER COMMISSION**

**ARTICLE 38:** To see if the Town will vote pursuant to G.L. c.43B, §10 to amend Chapters 6 and 10 of the Town Charter, which amendment will be subject to approval by the voters at the 2019 Annual Town Election, as set forth below, with strikethrough text to be deleted and bold text to be inserted:

1. Amend Chapter 6, subsection 6-1-1, General Provisions, as follows:

6-1-1 The officers and town agencies to be elected by vote of the town shall be: a moderator, a town clerk, a board of selectmen as provided in chapter 3, members of the Monomoy regional school district committee, a water and wastewater commission, a board of library trustees, and a housing authority.

2. Amend Chapter 6, Section 6, Water Commission, as follows:

Section 6. Water and Wastewater Commission

6-6-1 A water and wastewater commission of ~~3~~ **5** members shall be elected for 3-year overlapping terms.

6-6-2 The water and wastewater commission shall possess and exercise all powers given to ~~this the~~ **the board of water commissioners** under chapter 165 of the acts of 1935, and **boards of sewer commissioners under chapter 83 of the General Laws. The water and wastewater commission shall be responsible for the administration, maintenance and operation of the water and sewer systems and facilities.**

6-6-3 The water and wastewater commission shall appoint a water and wastewater superintendent, and **such officer shall work cooperatively with** ~~shall request this officer to cooperate with, and be responsive to,~~ requests from the town administrator's office.

6-6-4 **Notwithstanding any other provision of this section to the contrary, the board of selectmen shall be responsible for the design and construction of the town sewer systems and for implementation of the comprehensive wastewater management plan.**

3. Amend Chapter 10, Additional Provisions, by inserting the following new section:

**Section 4. Water and Wastewater Commission Transition**

10-4-1 **The vote of the May 7, 2018 Annual Town Meeting to amend the Section 6 of the Town Charter shall take effect upon approval by the voters at the 2019 Annual Town Election ("amendment").**

10-4-2 **As of the effective date of the amendment, the water commission shall have the additional powers, duties and responsibilities of a sewer commission under the general laws, except as otherwise specified in the amendment. No contracts or liabilities in force on the effective date of the amendment shall be affected by the expansion of the powers and duties of the water commission, and the newly established water and wastewater commission shall in all respects be the lawful successor of the water commission. All records, property and equipment whatsoever of the water commission shall be assigned to the water and wastewater commission, and any appropriation for the operations of such water commission and water system, and for the sewer system, shall, following initial approval by the town administrator, be available for expenditure by the water and wastewater commission consistent with the purposes for which such funds were appropriated.**

10-4-3 **Any incumbent elected water commissioner shall serve as a member of the water and wastewater commission for a period equivalent to the remainder of their elected term, and shall be entitled to have the words "candidate for re-election" appear next to their name on the ballot if they choose to run for election to the water and wastewater commission while serving in that capacity. At the first annual town election held after the effective date of this Charter amendment, two additional offices of water and**

**wastewater commissioner shall be included on the election warrant, one for a two-year term and one for a three-year term; provided, however, that until said election, the water and wastewater commission shall be deemed to consist of three members.**

And to act fully thereon. By request of the Board of Selectmen and Water Commissioners.

**AMEND THE CODE OF HARWICH – GENERAL BYLAWS § 7-10 COMPOSITION OF APPOINTED AGENCIES**

**ARTICLE 39:** To see if the Town will vote to amend the Harwich General By-laws by deleting the text and title of Section 7-10 in its entirety and inserting in place thereof the following:

**Section 7-10 Composition of Appointed Town Agencies**

A. Pursuant to chapter 7 of the Town Charter, the following appointed boards and committees shall be comprised as follows:

<u>Board</u>	<u>Membership</u>	<u>Charter Reference</u>
1 Board of Health	Five members	§7-4-1
2 Planning Board	Seven members	§7-5-1
3 Board of Assessors	Three members	§7-6-1
4 Conservation Commission	Seven members	§7-7-1
5 Council on Aging	Seven members	§7-8-1
6 Historic District/Historical Commission	Seven members - one alternate	§7-9-1
7 Recreation and Youth	Seven members	§7-10-1
8 Cultural Council	Nine members	§7-11-1
9 Zoning Board of Appeals	Five members – three associate	§7-12-1
10 Golf Committee	Seven members	§7-13-1
11 Waterways Committee	Seven members – two alternate	§7-14-1
12 Cemetery Commission	Three members	§7-15-1
13 By-Law/Charter Review Committee	Five members	§7-16-1

B. Members of the appointed boards and committees listed in the preceding section shall be appointed for the term set forth in the Charter. If the Charter is silent as to the term, members shall be appointed for 3-year overlapping terms.

And to act fully thereon. By request of the Board of Selectmen and Bylaw/Charter Review Committee.

AMEND THE CODE OF HARWICH GENERAL BYLAWS – CHAPTER 140  
HARWICH AFFORDABLE HOUSING TRUST

ARTICLE 40: To see if the Town will vote to accept the provisions of M.G.L. ch.44, §55C to establish an Affordable Housing Trust Fund; and further to amend the Code of the Town of Harwich to add a new Chapter 140 “Harwich Affordable Housing Trust” to read as follows:

**Affordable Housing Trust**

**Section 140-1 – Appointments** – As authorized by Chapter 44, §55C, the Board of Selectmen shall appoint 5 Trustees, one of whom shall be the Town Administrator or designee, and one of whom shall be a member of the Board of Selectmen; the remaining three (3) Trustees shall be appointed by the Board of Selectmen for two-year staggered terms.

**Section 140-2 – Duties and Responsibilities**

- A. The Trust shall possess all of the powers and authority set forth in M.G.L. c.44, §55C. The Selectman member of the Trust shall report to the full Board of Selectmen on purchases or sales of real property.
- B. In addition, the Affordable Housing Trust shall work with the Harwich Housing Committee to develop an affordable housing plan, which shall be updated each year and a copy presented to the Board of Selectmen.

**Section 140-3 – Removal** – A member may be removed from the Trust by the Board of Selectmen by a majority vote for cause after a public meeting or by failure to reappoint.

And to act fully thereon. By request of Town Administrator and Board of Selectmen.

SPECIAL LEGISLATION TO INCREASE ANNUAL LIQUOR LICENSES

ARTICLE 41: To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for three (3) additional all alcohol on premises liquor licenses, bringing the number of said licenses from fifteen (15) to eighteen (18), as set forth below, said licenses not to be transferred to any other locations; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, and to act fully thereon. By request of the Board of Selectmen.

The petition for special legislation shall take the following form:

AN ACT AUTHORIZING THE TOWN OF HARWICH TO ISSUE THREE  
ADDITIONAL LIQUOR LICENSES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:*

SECTION 1. (a) Notwithstanding section 17 of chapter 138 of the General Laws or any other general or special, rule or regulation to the contrary, the licensing authority of the town of Harwich may grant three (3) additional licenses for the sale of all alcoholic beverages to be consumed on premises under section 12 of said chapter 138 as follows: one license to Blue Stripe LLC d/b/a Cape Sea Grille, to be exercised at 31 Sea St., in the Town of Harwich Port; one license to Ember Pizza, Inc. d/b/a Ember, to be exercised at 600 Route 28, in the Town of Harwich Port; and one license to Pleasant Bay Group Inc. d/b/a Wequassett Inn, to be exercised at 2173 Route 28, in the Town of Harwich. Licenses granted under this section shall be subject to all of said chapter 138 except said section 17.

(b) Once issued, the licensing authority shall not approve the transfer of a license issued under this act to any other location, but it may grant a license to a new applicant at the same location if the applicant files with the authority a letter from the department of revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid.

(c) If any of the licenses granted under this section is cancelled, revoked or no longer in use, it shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing authority, which may then grant the license to a new applicant at the same location under the same conditions as specified in this act.

SECTION 2. This act shall take effect upon passage.

and to act fully thereon. By request of the Board of Selectmen.

AMEND M.G.L. CHAPTER 59, §5, Clause 5k – SENIOR WORK-OFF EXEMPTION-  
ANGEL PROVISION

ARTICLE 42: To see if the Town will vote to adjust the senior work-off exemption in General Laws Chapter 59, s. 5K by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; and (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,500; and to act fully thereon. By request of the Board of Assessors.

ACCEPT M.G.L., CHAPTER 59, §5, CLAUSE 56 – PERSONAL PROPERTY TAX  
ABATEMENT FOR NATIONAL GUARD AND RESERVISTS

ARTICLE 43: To see if the Town will vote to accept MGL Chapter 59, §5, Clause 56. Upon acceptance of this section by the Town, the Board of Assessors may grant, real and personal property tax abatement up to 100% of the total tax assessed to members of the Massachusetts National Guard and to Reservists on active duty in foreign countries for the fiscal year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire

after 2 years of acceptance unless extended by a vote of the city or town. Said change to take effect FY 2019 and act fully thereon. By request of the Harwich Veteran's Agent and Board of Assessors.

*Explanation: This local option for the National Guard and Reservists must be renewed every two (2) years.*

#### DE-COMMISSION THE ARCHITECTURAL ADVISORY COMMITTEE

**ARTICLE 44:** To see if the Town will vote to authorize and instruct the Board of Selectmen to de-commission the Architectural Advisory Committee and to act fully thereon. By request of the Board of Selectmen.

*Explanation: Throughout the years the responsibilities of the Architectural Advisory Committee (AAC) have been eliminated to the point of advisory only. The AAC was created at Special Town Meeting in October 1984 giving them review over commercial buildings and signs; at this time the Planning Board did not have review authority. In 1986, the Zoning Bylaws were amended to grant review authority to the Planning Board of commercial buildings through Site Plan Review; the AAC no longer had an active participation in the review process. In May 2009, Town Meeting approved and adopted a new Sign Code under the Zoning Bylaws granting sign review to Staff within the Building Department, and Master Sign Plan Review by the Planning Board as part of Site Plan Review. The Historic District and Historical Commission continue to have review/approval authority. At this time the AAC no longer has specific responsibilities.*

#### LAND MATTERS

##### TOWN-OWNED LAND – 4 CENTRAL AVENUE

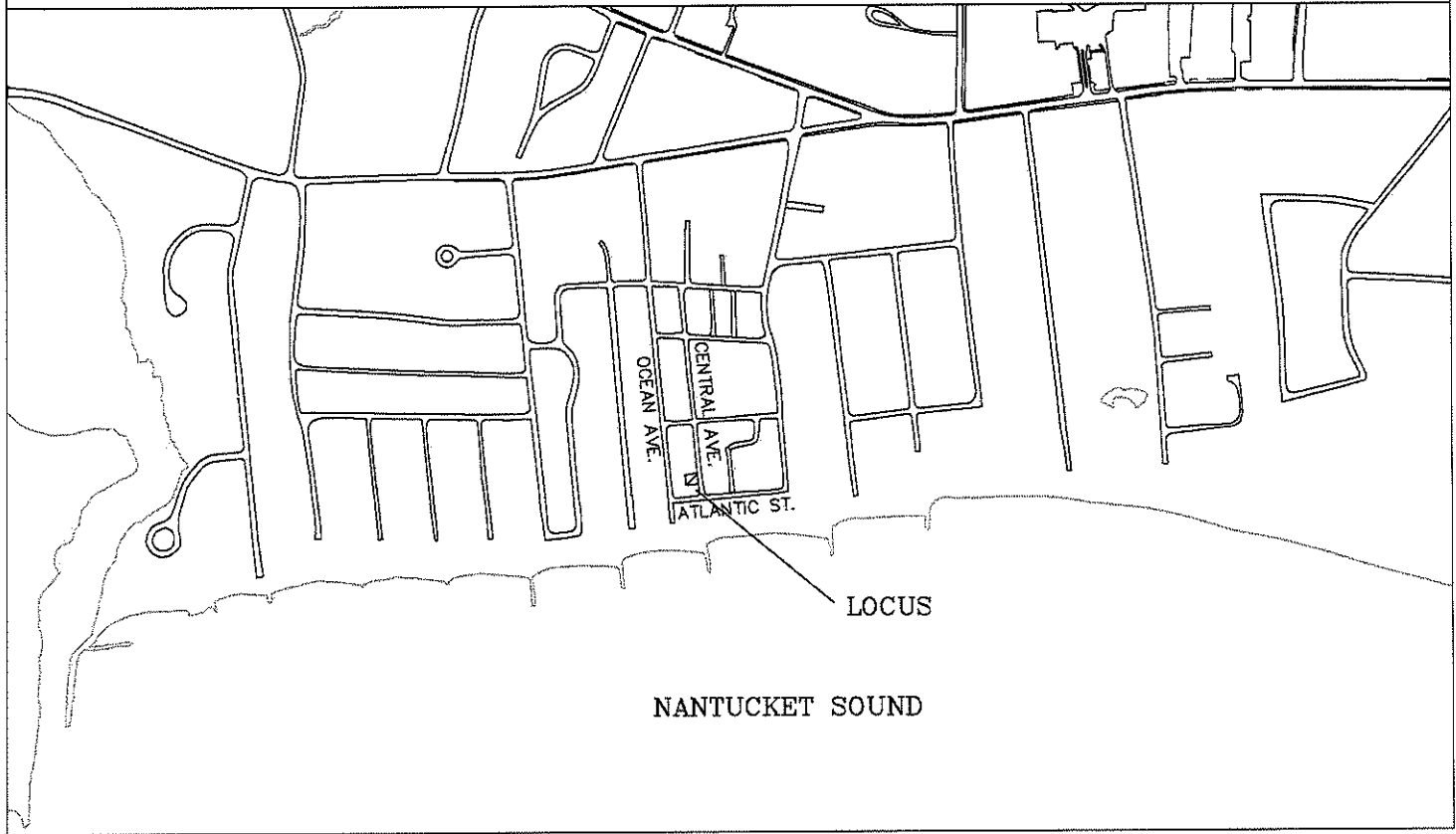
**ARTICLE 45:** To see if the Town will vote to authorize the Board of Selectmen to take by Eminent Domain, for the purpose of clearing the Title, 4 Central Avenue used for general municipal use as surplus property. The parcel is identified on Assessor's Map 6B, Parcel L134 and is approximately 0.04 of an acre, and to act fully thereon. By request of the Board of Selectmen.

*Explanation: The 2017 Annual Town Meeting authorized the sale of this parcel. The Board of Selectmen has an accepted bid for the parcel. It was learned that the title has some potential defects. This action will clear the title and allow the transfer to be completed.*



ARTICLE:

ASSESSORS MAP: 6B PARCEL: L134  
ADDRESS: 4 CENTRAL AVENUE



**COMMUNITY PRESERVATION**

**RESERVE FOR FUTURE APPROPRIATION AMOUNTS FROM FY 2018  
COMMUNITY PRESERVATION FUND ESTIMATED ANNUAL REVENUES**

**ARTICLE 46:** To see if the Town will vote to reserve for future appropriations amounts from the FY 2018 Community Preservation Act Fund estimated annual revenues as recommended by the Community Preservation Committee as follows:

- A sum of money for the acquisition, creation and preservation of open space;
- A sum of money for the acquisition, preservation, restoration and rehabilitation of historic resources;
- A sum of money for the acquisition, creation, preservation and support of community housing; and
- A sum of money for the Community Preservation Act Fund FY 2018 Undesignated Fund Balance

And to act fully thereon. By request of the Community Preservation Committee.

**FUND LAND BANK DEBT SERVICE**

**ARTICLE 47:** To see if the Town will vote to appropriate from the Community Preservation Act Funds - Undesignated Fund Balance, \$ 588,750- to fund the Debt Service on the outstanding Land Bank Debt. Any funds left unspent from this Article are to be returned to the Community Preservation Act Funds- Undesignated Reserve, and to act fully thereon. By request of the Community Preservation Committee and the Town Administrator. Estimated Cost: \$ 588,750.

**COMMUNITY PRESERVATION ARTICLES UNDER \$50,000**

**ARTICLE 48:** To see if the Town will vote to raise and appropriate and/or transfer from the Community Preservation Act, a sufficient sum of money to fund the items in the table below with any funds left unspent from this Article to be returned to the Community Preservation Act Fund from which the appropriation is made as specified in the chart below, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$139,740

	<u>Project</u>	<u>Purpose</u>	<u>Amount</u>	<u>Appropriation Source</u>
1	Albro House Status Assessment	Assessment of the structure of the house for future use.	2,500	Historic Reserve
2	Mt. Pleasant Cemetery Gravestone Preservation	Preservation of the gravestones.	49,900	Historic
3	Pleasant Lake Ave Crossing Lights	Installation of pedestrian warning lights on the bike trail.	27,000	Undesignated/ Recreation Reserve

4	Library Preservation & Digitization of the Harwich Oracle maintained at Brooks Free Library	Digitization of paper copies.	10,340	Historic Reserve
5	Contracting for Records Retention	Records retention specialist firm to cull through historic documents.	40,000	Historic Reserve
6	Community Development Partnership	Fund educational training activities related to Affordable Housing.	10,000	Housing Reserve
	<b>TOTAL</b>		<b>139,740</b>	

HISTORIC BROOKS FREE LIBRARY RESTORATION – SUPPLEMENTAL FUNDS

ARTICLE 49: To see if the Town will vote to appropriate from Community Preservation Act Funds - Historic Reserve, \$300,000 of additional funding to accomplish historic preservation work on the exterior of the Brooks Free Library appropriated at the 2016 Annual Town Meeting. Any funds left unspent from this Article are to be returned to the Community Preservation Act Funds-Historic Reserve, and to act fully thereon. By request of the Community Preservation Committee and the Brooks Free Library Board of Trustees. Estimated Cost: \$300,000

CONSTRUCTION OF AN APPROPRIATE MUNICIPAL PUBLIC RECORDS STORAGE FACILITY IN THE HARWICH COMMUNITY CENTER BASEMENT

ARTICLE 50: To see if the Town will vote to appropriate from Community Preservation Act Funds - Historic Reserve, \$120,275 to construct an appropriate municipal public records storage facility in the Harwich Community Center for the preservation and archiving of public records. Any funds left unspent from this Article are to be returned to the Community Preservation Act Funds-Historic Reserve, and to act fully thereon. By request of the Community Preservation Committee and the Town Administrator. Estimated Cost: \$120,275

HABITAT FOR HUMANITY COMMUNITY HOUSING

ARTICLE 51: To see if the Town will vote to appropriate from Community Preservation Act Funds - Community Housing Reserve, \$300,000 to support Habitat for Humanity of Cape Cod, Inc. in building six new affordable homes located at 93-97 Main Street in West Harwich and to enter into a grant agreement with Habitat for Humanity of Cape Cod, Inc., and further authorize the Board of Selectmen to accept an affordable housing restriction on said property. Any funds left unspent from this Article are to be returned to the Community Preservation Act Funds - Community Housing Reserve, and to act fully thereon. By request of the Community Preservation Committee and Habitat for Humanity of Cape Cod, Inc. Estimated Cost: \$300,000

## BROOKS PARK EXPANSION/IMPROVEMENT PHASE 5

ARTICLE 52: To see if the Town will vote to appropriate from Community Preservation Act Funds - Undesignated Reserve, \$333,500 to replace the current Brooks Park lighting system with a new comprehensive lighting system. Any funds left unspent from this Article are to be returned to the Community Preservation Act Funds - Undesignated Reserve, and to act fully thereon. By request of the Community Preservation Committee and the Harwich Recreation and Youth Commission. Estimated Cost: \$333,500

## JUDAH ELDDREDGE PROPERTY ACQUISITION

ARTICLE 53: To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, and/or eminent domain, for conservation and open space purposes, a parcel of land located on Seth Whitefield Road, identified by the Assessors as Parcel 85/B1-R, containing 24.6 acres, more or less, and described in a deed recorded with the Barnstable Registry of Deeds in Book 1, Page 512, with the care, custody, control and management thereof to be vested with the Conservation Commission; to raise and appropriate, transfer from available funds, including without limitation, from the Community Preservation Fund/Undesignated Reserve and Open Space, and/or borrow a sum of money for the foregoing acquisition, including costs incidental or related thereto, and to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow said funds and to issue bonds or notes of the Town therefor under G.L. c. 44B, Section 11, G.L. c. 44, Sections 7(3) and 8C, and/or any other enabling authority, and further, that any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c. 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; further, to authorize the Board of Selectmen and/or the Conservation Commission to apply for, accept and expend any funds that may be provided by the Commonwealth or other public or private sources to defray all or a portion of the costs of said acquisition, including, but not limited to, grants and/or reimbursement from the Commonwealth under the Self-Help Act, G.L. c. 132A, Section 11 (now, so-called LAND grants), which grants and/or funds so received shall be used to repay all or a portion of the sum borrowed hereunder; and to authorize the Board of Selectmen and/or the Conservation Commission to grant to a qualified organization a perpetual conservation restriction pursuant to the provisions of G.L. c. 184, Sections 31-33, in compliance with G.L. c. 44B, Section 12(a), protecting the property for the purposes for which it is acquired, and to enter into all agreements and execute any and all instruments as may be necessary or convenient to effectuate the foregoing purposes, and to act fully thereon. By request of the Board of Selectmen. Estimated Cost: \$\_\_\_\_\_

## EXPLANATION



PURCHASE OF CONSERVATION RESTRICTION FOR 15 ACRES AT CORNELIUS  
POND (AKA ELDRIDGE POND)

ARTICLE 54: To see if the Town will vote to authorize the Board of Selectmen to acquire, by purchase, gift, and/or eminent domain, a perpetual conservation restriction pursuant to the provisions of G.L. c.184, §§31-33, for open space and watershed protection purposes under the provisions of G.L. c. 40, §8C, on certain parcels of land situated on Cornelius Pond off of 588 Queen Anne Road in Harwich, containing 15 acres, more or less, in the aggregate, which parcels are shown as the land in Plan Book 215, Page 47, except Lot S-1 on Plan Book 430, Page 18, and further described in a deed recorded with said Deeds in Book 30652, Page 193, with the care, custody, control and management of such conservation restriction to be vested with the Conservation Commission; to appropriate from the Community Preservation Act Funds-Open Space Reserve, the Community Preservation Act Funds-Undesignated Reserve, and/or estimated annual revenues under G.L. c.44B, the so-called Community Preservation Act, the sum of \$200,000 for the foregoing acquisition and costs incidental or related thereto, including, without limitation, costs of appraisals and closing costs; to authorize the Board of Selectmen and the Conservation Commission to apply for, accept, and expend any grants and/or reimbursement of funds which may be provided by the Commonwealth of Massachusetts to defray all or a portion of the foregoing costs, including, but not limited to, funding under the Self-Help Act (G.L. c.132A, §11), the Federal Land & Water Conservation Fund (P.L. 88-568, 78 Stat 897), and/or other federal and state programs in any way related to the scope of this article, and to accept a gift of funds from the Harwich Conservation Trust and/or any other source, provided that any such grant and/or reimbursement funds shall be returned upon receipt to the Community Preservation Act fund from which said sum was appropriated, after first reimbursing the Harwich Conservation Trust for its contribution towards the Town's local match; and, further, to authorize the Board of Selectmen and/or Conservation Commission to enter into all agreements and execute any and all instruments as may be necessary or convenient to effectuate the foregoing purposes; provided that any funds left unspent from this Article are to be returned to the Community Preservation Act Funds – Undesignated; and to act fully thereon. By request of the Community Preservation Committee, Harwich Conservation Trust and the Real Estate and Open Space Committee. Estimated cost: \$200,000

MAP AND EXPLANATION

## HINCKLEY POND REMEDIATION/IMPROVEMENTS

ARTICLE 55: To see if the Town will vote to raise and appropriate , transfer from available funds, including from the Community Preservation Act Funds – Undesignated Reserve, or borrow a sum of money to implement a portion of Phase 2 of the Town of Harwich Comprehensive Wastewater Management Plan, approved by the Massachusetts Secretary of Energy and Environmental Affairs in a Massachusetts Environmental Policy Act Certificate dated May 13, 2016, consisting of the design, construction, and remediation of Hinckley Pond, including water treatments and installation of stairway and other recreational amenities, as more fully described in said Comprehensive Wastewater Management Plan, including any land acquisition costs and all other costs incidental and related thereto; provided that any funds left unspent from this Article are to be returned to the Community Preservation Act Funds – Undesignated; and to act fully thereon. By request of the Community Preservation Committee and Town Administration. Estimated Costs: \$650,000

## FUND THE AFFORDABLE HOUSING TRUST

ARTICLE 56: To see if the Town will vote to appropriate from Community Preservation Act Funds – Community Housing Reserve, \$490,000 and \$10,000 from Undesignated Reserve, for a total of \$500,000 to fund the Harwich Affordable Housing Trust to create and preserve affordable housing in the Town of Harwich. Said appropriation is subject to approval of the Housing Trust acceptance statute and related bylaw that is contained within this Annual Town Meeting, and to act fully thereon. By request of the Community Preservation Committee and the Board of Selectmen.

## PRIVATE PETITIONS

### DEFRAY THE EXPENSES OF THE CHASE LIBRARY AND HARWICH PORT LIBRARY

ARTICLE 57: To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$20,000 to help defray the expenses of the Chase Library and the Harwich Port Library; said funds to be expended under the direction of the Chase Library and Harwich Port Library Trustees, and to act fully thereon. By Petition. Estimated cost: \$20,000.

*Explanation: Chase Library and Harwich Port Library are free, publicly supported libraries. Town funds have been appropriated either through the general budget or by articles since 1911 (Chase) and 1926 (Harwich Port). These funds are essential for continued operation and for the customary State reimbursements.*

## PROMOTE THE TOWN OF HARWICH

ARTICLE 58: To see if the Town will vote to: raise and appropriate and/or transfer from available funds a sufficient sum of money for the Harwich Chamber of Commerce to

promote the Town and its businesses and to advance economic development initiatives for and with the Town of Harwich. Said monies to be used to manage and fulfill year-round visitor/resident/business information services, to promote and market the Town, to generate and initiate materials and activities that encourage the establishment, growth and sustainability of businesses in Harwich, and to implement economic development objectives and activities in partnership with the Town, and to act fully thereon. By petition. Estimated cost: \$30,000

*Explanation: For more than 59 years, Harwich Chamber of Commerce (HCC) has worked in the best interest of Harwich and for the people living in, working in and visiting the Town of Harwich. Since 1995, the citizens of Harwich, through the annual Town Meeting, have voted to fund warrant articles submitted by the Harwich Chamber of Commerce in support of its work promoting the community, providing needed informational services, and developing and advancing economic sustainability and development strategies. We are again requesting the Town's support for the Chamber's efforts in:*

- (a) providing year-round informational services to visitors, residents, second homeowners, and businesses (over 76,000 visits to our Information Center in 2017)*
- (b) promoting the Town of Harwich and its new brand: The Warm Side of the Cape, thereby bringing much needed income into the community.*
- (c) Support of the Chamber's efforts, in partnership with the Town of Harwich, to develop and implement economic development initiatives to benefit the Town as defined by objectives in the Town's Local Comprehensive Plan, and marketing Harwich's Cultural Districts; Harwich Port and Harwich Center.*

*(a) **Year-Round Information Services:** Harwich's Information Center is open 52 weeks a year. Combining this valuable resource with the Chamber's internet/website portals, New explore boards located at Logan Airport, North and South Stations as well in many locations throughout Massachusetts, New England and Nationally and continued telephone and mail inquiries, Harwich Chamber annually provides more than 320,000 instances of contact with visitors, seasonal and year-round homeowners and residents, organizations and businesses. These connections offer the opportunity to market and promote the Town utilizing our new brand "The Warm Side of the Cape." By being available to meet the needs of our "customers" we are able to encourage patronage of our local amenities and businesses and to connect individuals and businesses with the appropriate Town offices and officials 12 months a year in a friendly, warm and upbeat fashion.*

*(b) **Promoting the Town of Harwich:** The Harwich Chamber continues to be the lead force in promoting the Town of Harwich. By utilizing a multi-faceted approach, HCC strives to position Harwich as a premier destination for local, regional, national and international individuals and families. The marketing strategies are aimed at encouraging residents, second homeowners (current and potential), and visitors to avail themselves of Harwich's recreational amenities, as well as for shopping, dining, vacations, day trips, events and festivals. The plan, which positions Harwich as a desired vacation destination and an outstanding place in which to live and work, includes:*



1. *The 2018 Harwich Magazine will focus on Arts and Culture , the Town's primary comprehensive printed and online resource for attracting tourists and visitors to Harwich, and for our residents, second home-owners and businesses.*
2. *The HCC website's robust content complements the Magazine and links to a wide range of Town resources.*
3. *Ancillary printed and on-line pieces, including specialized maps (cranberry bogs, lodging locator, dining locator, beaches, bike trail) that target market segments and interests.*
4. *Media placements in local, regional and national publications.*
5. *Online targeted ads geared towards establishing new residents, building our workforce and bringing in tax revenues for the town.*

*Special events and festivals are about more than attracting people to town to enjoyable experiences. They are about defining key elements of Harwich's brand and about parlaying those assets into support for our businesses, non-profit organizations, and the community. In 2017 the Harwich Chamber of Commerce in partnership with sponsorships from Harwich Chamber of Commerce members we brought back after a 10 year absence the much loved Fireworks as part of the Harwich Cranberry Festival. In addition, Fall for Harwich provided the umbrella under which thousands of people were invited to participate in a wide array of more than 30 events, including the half-marathon road race, music festival, bog walks, concerts, teas, arts & crafts, our second sidewalk sale and more. Fall for Harwich and Christmas in Harwich also provide opportunities for our local non-profits to raise much needed funds and increase their visibility. In addition, the Chamber continues to actively engage in creating and implementing new events as well as expanding existing events. In 2017, the Chamber coordinated eight Port Summer Night Musical Strolls in Harwich Port, several musical concerts that combined opportunities with restaurants and other businesses to increase meals, shopping and a night out with a show. We look forward to continuing to expand these offerings in 2018.*

***Economic Development:*** *HCC will continue to collaborate with the Town on economic development strategies and initiatives. Over this past year, HCC has worked tirelessly on behalf of the Town and its businesses and continues to do so. HCC has advocated for a strengthened technology infrastructure and better health insurance rates for small businesses. The Chamber has also provided training, counsel and support to dozens of small businesses struggling to survive in the current economic climate, and has met with several individuals considering locating their business in Harwich.*

*HCC continues to strengthen its collaboration with other local chambers of commerce through the Local Cape Chambers Collaborative (LC3) and the Lower Cape Chambers group. Among the many activities currently underway are:*

- *With LC3 meeting with the Economic Development Council on regional economic development priorities, identified by local chambers in consultation with town officials*
- *With LC3 continued advocacy on transportation issues, including real time information, bridge issues, issues relating to drug use, attracting more traffic to the Regional Airport and more.*

- *With Lower Cape Chambers hosting the Annual Lower Cape Home & Garden Show this year again to be held at the Cape Cod Tech, trainings, inter-chamber networking (giving greater business-to-business opportunities)*
- *Parking and Connectivity continue to explore opportunities for remote parking lots and transit service for harbors, beaches and other sites with high seasonal demand.*

*The Chamber is honored to partner with the Town on building a better community, but the Chamber relies on the Town's support to help achieve its goals. Without this support, the Chamber's marketing activities will be significantly reduced. We appreciate the past support of the Town of Harwich and request funding for these important, revenue-generating initiatives. Thank you for your consideration*

SUPPLEMENT ANNUAL ALLOCATION OF MASS CULTURAL COUNCIL FOR LOCAL CULTURAL COUNCIL GRANTS

ARTICLE 59: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sufficient sum of money to supplement the Massachusetts Cultural Council annual allocation for grant awards to artists, performers and interpretive scientists who bring events to local venues which enhance the cultural experience of Harwich citizens of all ages, and to act fully thereon. By request of the Harwich Cultural Council. Estimated Cost: \$3,600.

INTERMUNICIPAL AGREEMENT TO FACILITATE REMOVAL OF EXCESS NITROGEN LOADS TO PLEASANT BAY

ARTICLE 60: To see if the Town will vote to direct the Board of Selectmen to approve and execute an Intermunicipal Agreement (IMA) with the Towns of Chatham, Brewster, and Orleans relative to a Pleasant Bay Watershed Permit to be requested from the Massachusetts Department of Environmental Protection to facilitate removal of excess nitrogen loads to Pleasant Bay; execution of the IMA shall be contingent upon and subject to the satisfactory completion and acceptance by the Board of Selectmen of the Pleasant Bay Targeted Watershed Management Plan, Watershed Permit terms and conditions, and final proposed Intermunicipal Agreement; and to act fully thereon. By request of the Board of Selectmen and the Pleasant Bay Alliance.

Explanation: *MassDEP has initiated a new program of Watershed Permitting to facilitate removal of excess nitrogen loads impacting coastal embayments. Pleasant Bay has been selected to participate in a pilot project to obtain such a permit, pending town approvals.*

*The core aspect of the permit will be a Targeted Watershed Management Plan (TWMP). The TWMP is based on the nutrient management plans (ie, CWMPs) already prepared by the towns in the watershed and will demonstrate how the combined effect of the four towns' plans will achieve the necessary nutrient removal within the Pleasant Bay watershed, and will not be a new plan. The TWMP will be an elaboration of the Pleasant Bay Composite Nitrogen Management Analysis (March 2017).*

*In order to obtain a Watershed Permit, a four-town intermunicipal agreement (IMA) will need to be executed that confirms each town's share of nitrogen removal responsibility and its intended implementation schedule, giving all towns the assurance that the towns are working together and that improved water quality will be not delayed by one town's inactions.*

*The proposed IMA builds on the Resolution of the Towns Sharing the Watershed of Pleasant Bay signed by the Board of Selectmen in June 2017. The resolution endorsed the Pleasant Bay Composite Nitrogen Management Analysis as an accurate representation of the Town's share of current attenuated nitrogen load and its responsibility to remove nitrogen in Pleasant Bay.*

*The Watershed Permit will give the towns MassDEP permission to conduct nitrogen removal projects for which there is no current permitting program, such as so-called non-traditional technologies, with an agreed-upon process for documenting the nitrogen removal that actually occurs.*

*By accepting the permit, the town obtains the following advantages:*

- *Eligibility for SRF financing for non-traditional technologies*
- *Higher priority for SRF financing for both traditional and non-traditional technologies*
- *Special consideration for other grant programs;*
- *An assured procedure for documenting nitrogen removal credits toward TMDL compliance;*
- *Protection from DEP enforcement actions related to current excessive nitrogen loads, provided that implementation schedules are met.*

#### PLEASANT BAY RESOURCE MANAGEMENT PLAN UPDATE

ARTICLE 61: To see if the Town will vote to adopt the 2018 Pleasant Bay Resource Management Plan Update developed in accordance with the Pleasant Bay Resource Management Plan adopted by the Town in 1998 and updated in 2003, 2008 and 2013, and the Memorandum of Agreement with the Towns of Orleans, Chatham and Brewster, originally authorized by the Town in 1998 and re-authorized in 2003, 2008 and 2013; and to authorize the Board of Selectmen to enter into a successor Memorandum of Agreement, as amended by the Board of Selectmen, with one or more of the aforementioned towns for the purpose of continuing the Pleasant Bay Resource Management Alliance to implement the plan and plan updates and to act fully thereon. By request of the Board of Selectmen and Pleasant Bay Alliance.

*Explanation: The Pleasant Bay Resource Management Plan 2018 Update describes management issues and provides recommendations for coordinated management activity within the Pleasant Bay Area of Critical Environmental Concern (ACEC) and watershed. The purpose of the management plan is to promote the natural resource health and public enjoyment of Pleasant Bay. The management plan is updated as needed by the Pleasant Bay Alliance, an organization formed by an inter-municipal agreement between Brewster,*

*Orleans, Chatham and Harwich. Town Meeting in each town is being asked to adopt the 2018 Update and renew the Memorandum of Agreement forming the Alliance. The 2018 Update contains recommendations in the areas of Biodiversity and Habitat Protection, Wetlands Protection, Fisheries Management, Watershed Planning, Coastal Processes and Coastal Structures, Navigation Safety, Public Access and Historic Resources. The Update was developed over the past year by the Alliance with input from local and regional resource managers and interested citizens. A public hearing was held in xxx.*

*The 2018 Update is available on the home page of the Pleasant Bay Alliance website, [www.pleasantbay.org](http://www.pleasantbay.org). Resource Management priorities include:*

*1. Continuing to Facilitate Watershed-based Collaboration to Address Nitrogen Loading  
Encourage the four watershed towns to make progress in developing and implementing nutrient management plans and promote watershed-based collaboration to achieve total nitrogen Total Maximum Daily Loads (TMDLs). Stormwater management, smart growth, and fertilizer controls will be areas of focus.*

*2. Promoting Coastal Resiliency by Protecting Healthy Coastal Processes  
Continue to work with Conservation Commissions to to implement the Guidelines for Erosion Management in Pleasant Bay, Evaluate Management and Resiliency Strategies for Dealing with the Effects of Sea Level Rise in Pleasant Bay and Chatham Harbor.*

*3. Promoting Strengthening of Wetland Protections  
Continue to work to strengthen local wetlands protection regulations and review procedures by recommending modifications to local conservation regulations and bylaws.*

*4. Developing Best Management Practices to Protect Biodiversity  
Develop best management practices designed to manage invasive species and promote habitat and resource protection. Investigate, monitor and improve opportunities for diadromous fish passage.*

*5. Continuing Resource Monitoring Programs and Research  
Continue to monitor water quality, tide data, salt marsh and eelgrass health, and aerial photography for management support and regulatory compliance. Rely on rigorous technical analyses to discern significant trends.*

*6. Continuing to Build Stewardship through Public Education  
Continue to develop stewardship by sharing research, data and information regarding resource conditions and trends.*

**REVOLVING/STABILIZATION/OPEB FUNDS**

**DEPARTMENTAL REVOLVING FUNDS AUTHORIZATION**

**ARTICLE 62:** To see if the Town will vote to set the spending limits for various revolving funds that have been authorized pursuant to Section 8.1 of the Town Code; and to act fully thereon. By request of the Board of Selectmen

<u>Revolving Fund</u>	<u>Authorize to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Fund</u>	<u>FY 19 Spending Limit</u>	<u>Disposition of FY18 Fund balance</u>
Golf	Director, Golf Committee & ATA	Golf Lessons and Pro Shop Sales	Pro Shop expenses, clubhouse and kitchen maintenance, modernization, and lessons instructor	\$250,000	Available for expenditure
Golf Infrastructure fund	Director, Golf Committee	New surcharge on all green fees and cart fees	CVGC Infrastructure including Club House facilities, maintenance facilities	\$100,000	
Council on Aging	Director & Council on Aging	Fees from health, recreation, nutrition and education programs	Health, recreation, nutrition and education programs	\$125,000	Available for expenditure
Cemetery	Administrator & Cemetery Commission	90% of Lot Sales, 100 % of all Cemetery Services and Fees	Maintenance of town cemeteries	\$100,000	Available for expenditure
Community Center	Director & Facilities Committee	Fees from use of the weight room	Weight Room Equipment (and repair)	\$100,000	Available for expenditure
Recreation	Director & Rec & Youth Commission	Fees from recreation and youth programs	Recreation and youth programs	\$120,000	Available for expenditure
Albro House	Town Planner & Historic District/Hist. Commission	Fees from receipts of lease or fees for short term rooms use and rental	Restorations, maintenance, care and support of town-owned property	\$10,000	Available for expenditure
ADA	Town Administrator	Receipts of parking penalty fees	Interpreter services or accommodations required under ADA	\$2,500	Available for expenditure
Wetlands	Conservation Commission	Notice of Intent filing fees	Consultants and wetland and buffer zone management and restoration projects	\$6,000	Available for expenditure
Middle School	Community Center Director and Facilities Manager	funds generated from receipt of lease or fees collected for short term, year-round, temporary or otherwise, room(s) use and rental	funding restorations, maintenance, care, and support	\$100,000	Available for expenditure

Sidewalks	Town Planner and Planning Board	sidewalk improvements including consulting services and construction	monies generated from receipts paid to the Town in lieu of sidewalks required to be installed in new subdivisions	\$50,000	Available for expenditure
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**STABILIZATION FUND**

**ARTICLE 63:** To see if the Town will vote to raise and appropriate or transfer from available funds a sufficient sum of money to be added to the Stabilization Fund, and act fully thereon. By the request of the Board of Selectmen. Estimated cost: \$ \_\_\_\_\_.

**OPEB TRUST FUND**

**ARTICLE 64:** To see if the Town will vote to raise and appropriate or transfer from available funds a sufficient sum of money to be added to the OPEB Trust Fund, and act fully thereon. By the request of the Board of Selectmen. Estimated cost: \$ \_\_\_\_\_.

**FUND PRIOR YEAR'S UNPAID BILLS**

**ARTICLE 65:** To see if the Town will vote to raise and appropriate or transfer from available funds a sufficient sum of money to pay unpaid bills of prior years as provided for in M.G.L. Ch. 44, Section 64, and to act fully thereon. By request of the Finance Director/Accountant. Estimated cost: \$ \_\_\_\_\_.

**Explanation:**

Matthews & Mathews, LLC – Legal Expense	\$7,825.00
Coppola & Coppola – Tax Title	\$ 2,431.25

**CUSTOMARY**

**HERRING FISHERIES**

**ARTICLE 66:** To see what action the Town will take in regard to the Herring Fisheries and to act fully thereon. Customary Article.

## OFFICE OF THE TOWN ADMINISTRATOR

Phone (508) 430-7513

Fax (508) 432-5039



Christopher Clark, *Town Administrator*  
Charleen Greenhalgh, *Assistant Town Administrator*

732 MAIN STREET, HARWICH, MA

To: Board of Selectmen

From: Christopher Clark, Town Administrator

Re: Weekly Report January 22 to 26, 2018

Date: January 26, 2018

On Monday, started the day with a meeting with Charleen to discuss issues regarding planning and zoning local businesses. Conducted a golf budget review for the FY 19 budget. Chamber of Commerce hosted a mass state Senate task force on retail. This event is held at Land Ho and Harwich Port and then also had a tour of Harwich Port businesses. Meeting went from 11 o'clock to approximately 2 PM. Golf director and I met with the landscape designer on the site plan for the Cranbury Valley landscaping parking improvements. I ran an errand and I then prepared for the BOS meeting to be held later. I then had dinner and attended the BOS meeting.

On Tuesday, started the day with a meeting follow-up and then conducted a Department Heads Meeting for the majority of the morning. Later in the morning I had a department review of the Natural Resources budget. I then had a quick lunch in the afternoon that would keep you Debbie director regarding various operational issues. Met with Carolyn to discuss Cultural Center operations.

Wednesday started with a rate setting meeting of the Cape Cod Municipal Health Group Board of Directors. This took the entirety of the morning. And then returned to work on my weekly report and then we had our traditional Agenda meeting. I then attended Cape Cod Technical High School Building Committee Meeting and after that meeting attended the Community Preservation Committee meeting and provided testimony along with numerous other town officials and department heads. Many of the Town's priorities were voted favorably.

Thursday, started with preparation for and then attendance at Fire Union negotiations. I ran an errand and had lunch returning in the early afternoon for a Cultural Council meeting with state officials. At a discussion in regards to SAQ landside project and grant elements. The Harbormaster was informed earlier in the week of the state's pending approval of our landside grant for \$1 million. I was planning on attending a business after hours at our cultural center however and it worked concerns emerge that needed my attention. I departed after 6 PM.

Friday morning, was devoted to the Dennis Harwich Yarmouth Wastewater Community Partnership Meeting. I attendance at meeting and had follow-up items that were attended to after.

## OFFICE OF THE TOWN ADMINISTRATOR

Phone (508) 430-7513

Fax (508) 432-5039

Christopher Clark, *Town Administrator*  
Charleen Greenhalgh, *Assistant Town Administrator*

732 MAIN STREET, HARWICH, MA



To: Board of Selectmen

From: Christopher Clark, Town Administrator

Re: Weekly Report January 29 to February 19, 2018

Date: February 21, 2018

The week of January 29, 2018 through February 3, 2018 consisted primarily of significant effort during regular working hours and after hours to completing the FY 19 Comprehensive Budget Message. A considerable amount of research and preparation of materials and review of budget considerations was undertaken during this week. Some other activities included personnel matters with Police Department, Council on Aging, Town Clerk and meeting with Labor Council to discuss HEA contract matters. I also had a conference call with Massachusetts DOT on the sidewalk issue on route 28. I met with Matt Hart in regards to the ADA Grant and had a meeting later in the week with our development team to discuss the Port and Ember. I also attended and prepared for the Board of Selectmen's meeting.

The week of February 5 through February 9 consisted of significantly higher level of drafting and reviewing the Comprehensive FY 19 Budget Message. Some portion of each day was dedicated to this effort as well as after hours. A considerable amount of coordination with Carol Coppola the Finance Director occurred throughout this week. This week culminated in the final product being completed on Friday, February 9. Other activities that occurred during the week included meeting with the Health Director on operational issues, attendance at the wastewater support committee, and discussion with staff on implementation of Green Community's requirements along with the standard agenda meeting. Met with resident regarding various issues, met with the Building Commissioner to discuss operational issues and met with the chairman of the Planning Board. I also attended and prepared for the Board of Selectmen's meeting.

The week of February 12 through the 16<sup>th</sup> consisted of preparing in some cases and revealing the necessary slides for the presentation of the Budget Message which was delivered and presented at the board of selectmen's meeting on Monday the 12<sup>th</sup>. My focus for the week turned to the preparation of the 2018 Annual Town Meeting Warrant. This consisted of preparation of articles from scratch, revision of articles and a lengthy discussion with the Town Attorney during his office hours on warrant preparation and revisions. Other activities during the week my monthly meeting with the Chamber of Commerce Director, a meeting with HCT Director to discuss various issues and on Wednesday our traditional agenda meeting. I also participated in the interview of a local building inspector candidate. I met with Mark Robinson of the compact to discuss completion of the grant application for LAND program. Also met with interested parties to discuss the grant opportunity for culvert replacement on Bank Street and Hoyt Road.



I had an additional meeting with representatives of CDM to discuss to sewer project. I participated in an Accela User Group meeting with new management representatives of the company. Met with IT and the Town Clerk to discuss E Code and Charter concerns on the website. Attended union negotiations in the afternoon of Thursday with fire union. Friday morning consisted of attendance at DHY Clean Water Community Partnership and then conducted an informational interview with potential Assistant Town Administrator candidate.

Memorandum from Charleen Greenhalgh  
Assistant Town Administrator  
Town of Harwich

February 21, 2018

To: Christopher Clark, Town Administrator  
From: Charleen Greenhalgh, Assistant Town Administrator  
Re: Weekly Report – Week of February 12, 2018

This is my last weekly report in the dual role of interim Planner and Assistant Town Administrator. The week included, but was not limited to:

- Monthly meeting with Chamber Director and Town Administrator
- Attended a MIIA/EAP Workshop at the Community Center on *Essential Ingredients for a Health Workplace*. This was a session for managers, unfortunately only 3 Harwich Department Heads Attended.
- Weekly meeting with Cyndi Williams of the Cultural Compact.
- Planning Board Work:
  - Prepped for meeting
  - Attended meeting – 3 application public hearings, marijuana (time/place/manner) public hearing (no one attended), discussion on Large-Scale Ground-Mounted PV (LSGMPV) by right (Green Communities)
  - Follow-up the next day: memo to BOS for referral of LSGMPV bylaw
- Green Communities Work:
  - Finalized Prepared a Power Point Presentation on status of Green Communities for the Feb. 20<sup>th</sup> BoS Meeting
- Reviewed other applications and signed off in Accela
- Continued work on SEIU year 3 Salary and Compensation Study.
- Met with property owners to discuss options for their properties.
- Attended Monthly Accela User Group Meeting
- Met with Tina Games (Cultural Council Chair) and Cyndi Williams to work towards the final Cultural Compact agreement.



**HARWICH  
ASSESSORS  
OFFICE**  
508-430-7503

## Memo

To: Sandy Robinson  
Ann Steidel

From: Donna Molino

Date: February 21, 2018

**RE: Assessor's Department Weekly Report (w/e 2/17/18)**

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1. Prepare information for Assessor's meeting.
2. Board of Assessor's meeting.
3. Process exemptions, abatements, etc. from the Board meeting.
4. Training of employees.
5. Processed and reviewed abutter's lists.
6. Processed and reviewed weekly deeds.
7. Processed address changes.
8. Processed motor vehicle and boat abatements.
9. Process sales questionnaires.
10. Input building permits into PK.

Channel 18 Weekly Report  
w/e February 17, 2018

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- Filmed Board of Selectmen
- Filmed Brooks Free Library Update (Ann C & Jen P.)
- Filmed Planning Board Marijuana Meeting
- Filmed Board of Health
- Filmed Wastewater Support Committee
- Filmed Community Journal (Four Volunteers reported)
  - Chamber Update
  - Cemetery Update
- New microphone set up and test for Community Center
- Continue to work on the Live Streaming web computer with vendor
- Agendas and Minutes posted
- All clips and meetings transferred and posted to YouTube
- Video file maintenance

Please Follow Channel 18 on YouTube for frequent video updates/meetings

[www.youtube.com/harwichchannel18](http://www.youtube.com/harwichchannel18)

And Facebook for additional info

[www.facebook.com/harwichchannel18](http://www.facebook.com/harwichchannel18)

Respectfully Submitted,

Jamie Lee Goodwin

[jgoodwin@town.harwich.ma.us](mailto:jgoodwin@town.harwich.ma.us) 508-430-7569

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Weekly Update for the Community and Cultural Centers  
February 11, 2018 – February 17, 2018

I am pleased to provide a report on my work at both the Community Center and the Cultural Center for the week running 2/11 to 2/17.

- I gave tours to different people interested in renting or using space at the Cultural Center.
- I assisted the COA with using our new listening enhancing devices for one of the programs they had scheduled in the multi-purpose room. The device was extremely helpful and we will continue to offer this to other groups in the building.
- I purchased and received a new microphone system for the building and worked with Ch 18 to get training and write user friendly directions for everyone in the building to use. The microphone seems to be a great improvement over what we had been using.
- I had several meetings with the Program Aide for the Cultural Center to move forward on plans for ART WEEK.
- I continue to give out packets for the Fairy Door Scavenger Hunt project that is happening throughout town.
- I had The Bean Town Medium program on Thursday evening. We sold over 60 tickets in advance for the event.
- Continued to work on filling the weight room morning position.
- I wrote the minutes for the Facility Committee meeting held on Friday February 9, 2018.
- I wrote letters for the Facilities Committee regarding building use request that were voted on during the meeting.
- I started planning and organizing for the egg hunt, coloring contest and guess the jelly bean contest we do every year. This year the egg hunt will take place Rain or Shine outside behind the Community Center. The Coloring and guessing contest both run from March 12 –March 26<sup>th</sup> and information can be found at the Community Center.

Should you need further information on these weekly activities, please do not hesitate to get in touch with me.

Carolyn Carey, Community Center Director



TOWN OF

HARWICH

*732 Main Street  
Harwich, MA 02645*

CONSERVATION COMMISSION

(508)-430-7538 FAX (508)430-7531

February 21, 2018

To: Harwich Board of Selectmen  
From: Amy Usowski, Conservation Administrator

### **Weekly Report of the Conservation Department**

- Met with potential applicants both in the office and onsite to discuss conservation issues on properties, visited sites currently under construction, issued permits, worked on meeting minutes.
- Met with the stewards of the Harwich trails.
- Inventoried trees species in Island Pond Cemetery to assist with Arboretum project.
- Cut downed or hazard trees on conservation property trails.
- Met with Real Estate and Open Space Committee to discuss future priorities.
- Held a Tour de Trash 2018 planning meeting.
- Selected shrubs for the 2018 Arbor Day Seedling Giveaway.
- Visited sites for an started drafting the site summary for the Conservatoin Commissioners for their Feb 21<sup>th</sup> meeting.
- Assisted with administrative tasks as we are short-staffed in the Conservation portion of Community Development.
- Reviewed building and health permit applications to ensure they had nothing to do with Conservation.



# Town of Harwich

## COUNCIL ON AGING

Harwich Community Center ♦ 100 Oak Street ♦ Harwich, MA 02645

Tel: 508-430-7550 Fax: 508-430-7530

## WEEKLY REPORT

**TO:** Chris Clark, Town Administrator  
**FROM:** Judi Wilson, Director, Council on Aging  
**RE:** COA WEEKLY REPORT - week ending February 16, 2018

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In addition to our regular activities below is a summary of our work last week:

### Programs/Service:

- Prepared and served 56 meals to seniors which included one Supper Club and 3 Senior Dining Lunches (no lunch was served on February 14<sup>th</sup> as the Friends hosted a special Valentines Luncheon at The Cove at Cape Cod Tech)
- Conducted 32 nursing visits and appointments with clients to conduct assessments, provide care, and offer teaching to them and their caregivers and provided numerous follow-up communications with agencies, pharmacies, doctors, family members, and clients
- Served 11 clients at the weekly Wellness Clinic held at the Community Center
- Provided 5 medical rides for seniors with volunteers
- Conducted special collaborative home visits for crisis intervention to assist family coping with Parkinson's Disease, an "at risk" situation involving an adult child with mental health and substance abuse issues living with her parents, and an "at risk" senior living alone with dementia
- Facilitated a "Death Cafe" program attended by 8 participants
- Hosted more than 25 participants at the monthly Big Screen Movie program
- Assisted clients in their homes, over the telephone, and in the office providing counseling regarding recent loss of spouse, home care services, transportation resources, and community resources

### Administration:

- Met with the Friends of the Harwich COA and obtained \$6,000 in funding for the installation of the My Senior Center database
- Offered Director's Report to COA Board but had to cancel monthly meeting due to lack of quorum
- Finalized details for March and April COA programs
- Completed March/April newsletter and submitted it to printer
- Worked extensively on organizational planning details for transition to move COA Executive Asst. Marie Carlson to the COA lobby area to assist with reception process and the database conversion, as well as developing funding plan to purchase and install My Senior Center web-based database management system (being used at more than 90% of Massachusetts COAs)
- Held a COA staff team meeting to discuss program updates and transition issues regarding upcoming changes

Respectfully submitted,  
Judi Wilson



# TOWN OF HARWICH

## DEPARTMENT OF PUBLIC WORKS

273 Queen Anne Road • P.O. Box 1543 • Harwich, MA 02645

Telephone (508) 430-7555

Fax (508) 430-7598

## **DPW Activity for the period of February 11, 2018 through February 17, 2018**

### **Highway Maintenance**

- Expanded Treasure Chest Parking Lot
- Trash runs and roadside litter Monday, Wednesday, and Friday
- Roadside brushing for 2 days
- 1 day of catch basin cleaning
- 2 days of repairing roadside washouts with T-base
- Received 6 work orders and completed 1, with remainder to be addressed in the spring

### **Vehicle Maintenance**

- Performed 23 repairs on vehicles, small and heavy equipment
- Completed major service on Ladder 66. Replaced faulty starter, serviced on board generator, and replace ladder switch.
- Diagnosed and repaired Tire Pressure Monitoring System fault on Water Dept. Truck 2.

### **Cemetery Maintenance**

- Pruning of shrubs and dead tree removal in Island Pond Cemetery
- Surveyed and flagged areas to be cleared for future lot sales in Island Pond Cemetery
- Continued mower servicing and repairs for upcoming season

### **Parks Maintenance**

- Fabricated trailer rack for Fire Department
- Built gate for Brooks Park
- Tree pruning at Community Center

### **Facility Maintenance**

- Completed reconstruction of a Pleasant Road Beach lifeguard stand that was damaged by winter storms
- Received 8 new work orders and completed 12 work orders from back log
- Began renovation of Fire Headquarters space for washer and dryer
- Worked on heating units at the Cultural Center



- Demo of Police Department floor tile that was damaged by water. Looking into best way to repair

#### **Disposal Area**

- C&D: 9 loads, 164.48 tons
- MSW: 5 loads, 110.14 tons
- Recycling: 6 loads, 19.11 tons
- Vehicles Recorded: 4,842

#### **Reception**

- Received 41 phone calls
- 23 walk ins
- Generated 15 work orders and distributed to proper Division



**TOWN OF HARWICH  
FINANCE DIVISION**

**732 MAIN STREET, HARWICH, MA 02645  
TEL: 508-430-7518 FAX: 508-430-7504**

**Carol Coppola  
Finance Director/Town Accountant**

**Wendy Tulloch  
Assistant Town Accountant**

*Report of the*

**Finance Director/Town Accountant – Week Ending 2/16/18**

Undertakings within the Finance Department during the past week includes the following initiatives/tasks:

- Continued work on FY 19 budget,
- Finalize presentation materials for BOS/Finance Committee,
- Meeting with TA re: Internal Controls,
- Meeting with external auditor re: Cemetery Perpetual Care funds,
- Work with Treasurer on adjustments for Cemetery Funds,
- Establish new funds in Munis for Perpetual Care, Sewer Enterprise and Harwich Housing Trust,
- Meeting with town counsel re: insurance and indemnification clause,
- Meeting with CPC Chairman, research Hinkley's Pond restoration vote of CPC,
- Review and prepare contract for revaluation update services,
- Prepare detailed budget information for Finance Committee,
- Research Town of Chatham proposed budget,
- Update graphs/charts and other budget data,
- Audit, process and approve payroll transactions,
- Audit, process and approve vendor transactions,
- Review and record cash receipts.

Sincerely,

Carol Coppola  
Finance Director/Town Accountant

## Health Director Weekly Report Week ending February 17, 2018

Projects-

Attended a MIAA training about Civility and Inclusion in the workplace. This workshop was offered to managers and was helpful as I am a new manager.

I would like to applaud Jen Clarke for her outstanding work gathering septic permit numbers for nearly 600 properties included in Phase II of the CWMP. It is clear that this project will take time to complete as many of the files are in the basement. Each of these 600+ files will be pulled and a site plan (if available) will be scanned onto the computer and then transferred to Accela so the public can access the information. This will be extremely helpful to homeowners looking for information when they are asked where they want the new sewer line to be located on the street. This project is likely to take the better part of a year-the scanner is in a separate office and this task requires the file to be saved onto a thumb drive, plugged back into a desktop computer, saved under the appropriate address and uploaded onto Accela. Since we are attempting to do this amongst our other daily tasks, I think a one year target for completion is reasonable. Thanks again Jen for getting a jumpstart on this!

Attended the monthly BOH meeting. Two properties received variances, discussion was had on I/A technology use in Zone II (tabled) and discussion on needed BOH policies for Phase II of the sewer project.

Attended webinar on how to update the website. Other staff members present for this training/refresher as well.

Agent Tenaglia began training on ICS and emergency preparedness as well as Title 5. We started reviewing septic system permit applications and building permit applications

<b>REAL ESTATE TRANSFER INSPECTION REPORTS</b>	<b>BUILDING PERMIT REVIEWS</b>
	12 Cedardale 58 Round Cove Rd 97 Earle Rd.
<b>SEPTIC SYSTEM PERMITS</b>	<b>CERTIFICATES OF COMPLIANCE</b>
22 Ships Haven 177 Division St. 10 Wendys Way 9 Homer Rd. Brooks Park 287 Bank St	7 Littlefield Pond 615 Route 28

<b>FINAL SEPTIC INSPECTIONS</b>	<b>FOOD INSPECTIONS</b>
	Wingate Dunkin donuts 175 rte137 Harwich Paint and Decorating Alecsie's Dunkin Donuts 109 rte 137 One thirty seven gas inc. Star Market/Shaws
<b>COMPLAINT INSPECTIONS</b>	<b>CONSULTATIONS</b>
24 Sherwood (Case Closed)	Planning Board Review-Herring Realty Trust Planning Board Review- 1522 Orleans Road

Meggan Eldredge

## **Sandy Robinson**

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**From:** John Rendon  
**Sent:** Wednesday, February 21, 2018 8:43 AM  
**To:** Sandy Robinson; Ann Steidel  
**Cc:** Michelle Morris; William Neiser  
**Subject:** Harbormaster Department Weekly Report 11-17 Feb

### **Operations:**

- None

### **Admin:**

- Prepared powerpoint presentation for brief to Seaport Council for grant award towards the SAQ Landside project.
- Mailed out mooring waitlist renewals.
- Provided copy of BTT Marine CO #3 (SAQ Marina project) to Accounting.
- Provided 2016 Seaport Council & 2017 CZM signed grant contracts for SAQ project to Accounting.
- Continued to resolve expired MA Registrations and USCG Documentations.
- Continued to reach out to permit holders for outstanding boat excise taxes.
- Reached out to Cecil French at Division of Marine Fisheries to discuss signage for new marina, will contact him in April to schedule a site visit.
- Requested copy for FY18 CVA Grant Contract from Dept. of Fish & Wildlife.
- Went to waitlist with open Herring River and Wychmere Inner Harbor (20'-25'11" category) mooring permits.
- Processed mooring permit renewals, final payment and slip/mooring waitlist renewals.
- Completed/submitted Clean Vessel Act FY19 Request for More Information form.
- Submitted online Seasonal Ramp Permit information to InvoiceCloud to add to Online Services.

### **Meetings:**

- Briefed (ppt) MA Seaport Economic Council in Quincy, MA on the SAQ Landside project; \$1 million grant officially awarded to the town to help fund the construction of the project.
- Met with Cape Abilities to discuss the potential Substitute Custodian position during the boating season running from late May through Columbus Day weekend.
- Deputy Harbormaster attended Cape & Islands Harbormaster Assoc. monthly meeting.
- Attended mtg with Conservation Agent and Recreation Department Head to discuss bird monitoring program on our public beaches during racking and beach nourishment operations.
- Progress meeting for the SAQ Landside project.

### **Maintenance:**

- Installed replacement heater on Marine 77.
- Finished winter maintenance on all buoys.
- Conducted preventative maintenance on Shellfish Lab salt water pumps.
- Provided sewage pump-out cart to Allen Harbor Marine; needed to help diagnose problem with boat MSD system.

### **SAQ Dock Project:**

- Bearing piles for main bulkhead installed.
- More greenhart piles delivered to site.
- Dock construction ongoing, BTT Project Manager made site visit to Bellingham Marine shop in PA to check on progress; first set of docks scheduled to arrive first week of Mar.

### **SAQ Landside Project:**

- Driving of helical piles for garage foundation and boardwalk continues.

- Driving of timber piles for harbormaster office building continues.
- Retaining wall at east end of boardwalk area poured.

**John C. Rendon**  
Harbormaster  
Town of Harwich  
774 212-6193 (c)

## Sandy Robinson

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**From:** Heinz Proft  
**Sent:** Wednesday, February 21, 2018 2:16 PM  
**To:** Ann Steidel; Sandy Robinson  
**Subject:** Heinz -Natural Resources Weekly report 02/21/18

Natural Resources Weekly report 02/21/18

- \* Completed Shellfish Patrols on Open days. Everyday is an open shellfishing day provided it is > 30deg. 120 Shellfish permits sold YTD.
- \* Visit from Falmouth Natural Resources. Tour of Harwich aquaculture lab, shellfishing flats, and Herring run ladder.
- \* Continued work (part 2) on response to the Pleasant Bay Alliance TWMP, Targeted Watershed Management Plan.  
It includes a description of our Town Plan, Technology choices, Growth Management, Financing, Implementation, and Contingency Planning.
- \* Met with proponent of Kelp pilot project of Herring River. Discussion revolved around permitting and possible  
Town bylaws regarding aquaculture.
- \* Attended WSC Wastewater Support Committee meeting.
- \* Submitted written responses/input for 3 possible dock/dredge projects. ( 2 in Wychmere Harbor & 1 Herring River).
- \* Responded to a report of a broken off piece of marsh - possible obstruction in Herring River.

Heinz Proft  
*Nat. Resources Director*



# HARWICH Police

DEPARTMENT

183 Sisson Road, Harwich, MA 02645

Tel 508-430-7541 Fax 508-432-2530



DAVID J. GUILLEMETTE  
Chief of Police

THOMAS A. GAGNON  
Deputy Chief

## WEEKLY ACTIVITY REPORT FOR WEEK OF 2/11/18 THROUGH 2/17/18

### PATROL

- 274 Calls and patrol-initiated activity logged
  - 6 arrests
  
- 52 motor vehicle stops resulting in:
  - 40 Verbal warnings
  - 7 Written warnings
  - 4 Investigations
  - 1 Criminal Complaint
  
- 2 Motor vehicle accidents investigated

### ADMINISTRATION

### COMMUNITY POLICING

- Officer Larivee spoke with Girl Scout Daisy group about ways police can help them.
- Lt. Considine attended Friends of Harwich Council on Aging Valentine's Luncheon



## TOWN OF HARWICH

OFFICE OF THE TREASURER/COLLECTOR

732 MAIN STREET, HARWICH, MA 02645

TEL. 508-430-7501 FAX. 508-430-7504

Amy Bullock  
Treasurer / Collector

Nancy Knepper  
Assistant Treasurer/Collector

### Weekly Report to the Board of Selectmen

Week ending February 18, 2018

Along with our regular weekly duties and responsibilities, which include but are not limited to processing payroll, receiving, reporting and depositing tax/water payments and departmental receipts, processing accounts payable checks, assisting Taxpayers and Employees with any requests and other various customer service, the following took place:

- Review of cemetery audit with Finance Director, Cemetery Director and Renee Davis of Powers & Sullivan, LLC

#### Weekly collections 2/11 - 2/18

Tax/Water Collections:	\$378,263.91
Departmental turnovers:	\$155,923.82
Total:	\$534,187.73

#### Weekly Disbursements 2/11 - 2/18

Accounts Payable	\$754,385.36
Payroll (week ending 2/10/18)	\$294,520.36
Total:	\$1,048,905.72

Respectfully submitted,

Amy Bullock, Treasurer/Collector





# Harwich Water Department Weekly Activity Report

Dan Pelletier, Superintendent

## For Week Ending: February 17, 2018

## Quick Stats

Please see the following highlights from the previous week:

- Attend evening Wastewater Support Committee meeting 2/15/18
- Completed Tier II Site Drawings for all sites
- Woodard & Curran on site to upload new programming to well 6, HMI modifications @ T1 facility, establish new communication route for the Bruce Cahoon plant, reconfigure IP addresses @ Lothrop Ave pump station to communicate on new radio network, and establish a base for controlling & monitoring remotely
- Harper-Haines onsite to reconfigure IP addresses in the Cla-Valve controller to communicate with new PLC IP scheme
- Attend Real Estate & Open Space meeting to discuss the Water Departments interest in identified town & owner unknown parcels
- Attend meeting with Chris Clark regarding Wastewater
- Replaced 2 Large meters identified in this year's Large Meter Replacement Program.
- Met with Judith Underwood & provided a partial tour of water department facilities

## Ongoing/Upcoming Items:

- Annual Statistical Report & Consumer Confidence Report
- National Grid Crossover project bid preparation
- Lower county project specification/plan review
- Tier II annual report- chemical delivery & storage forms
- Install Utility ceiling panels @ Station 8 & 9
- People GIS- Complete Munis connection
- Develop map for potential site locations for Wireless Communications RFP

0	-2.1%	+16.1%
*Water Samples Taken	Weekly Change in Pumping	YTD Change in Pumping

\*Off-season bacteria sampling is reduced to the first and last week of each month

## Activities Last Week

Final Read for Property Transfer	5	Markouts	4
Large Meter Replacement	2	Meter Replacement 5/8"	5
Leak at Meter	2	Site Visit/Service	2
Leak Investigation	2		

## Activities Statistics

	<u>2017</u>	<u>2018WTD</u>	<u>2018YTD</u>
Curb Stop Repair/Renewals	5	0	0
Final Read for Property Transfer	394	5	27
Frozen Water Meter/Services	2	0	13
Hydrant Maintenance/Repairs	1	0	0
Hydrant Installation/Replacement	52	0	1
Markouts	365	6	39
Meter Replacement	461	5	21
Meter Installation <i>new accounts</i>	39	0	5
Seasonal Turn On/Off	1126	0	82
Water Main Repairs	5	0	1
Water Service Installation <i>new</i>	40	0	0
Water Service Renewal	47	0	0
Service Repair/Site Visit <i>general</i>	194	6	44