

1. 6:00 P.M. Committee Of Ways & Means

Documents:

[20 SEPT 22 ZOOM WEBINAR WM AGENDA.PDF](#)

2. 6:00 P.M. Committee Of Ways & Means

Documents:

[2020 SEPT 22 WM MTG.PDF](#)



Braintree Town Council

Committee of Ways & Means

One JFK Memorial Drive
Braintree, Massachusetts 02184

MEMBERS

Meredith Boericke, Chairwoman
Charles Ryan, Vice-Chairman
Donna Connors, Member
Julia Flaherty, Member
Steven Sciascia, Member

AGENDA

Tuesday, SEPTEMBER 22, 2020

Starting Time – 6:00p.m.

Remote via Zoom webinar

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81766665634>

Or Telephone:

Dial: +1 646 558 8656

Webinar ID: 817 6666 5634

International numbers available: <https://us02web.zoom.us/j/81766665634>

1. Roll Call
2. Approval of Minutes
 - May 18, 2020
3. Old Business
 - None
4. New Business
 - 20 059 Council President: Re-appointment of Outside Auditor or take up any action relative thereto
 - 20 067 Mayor: Request to Approve the Grant of a Conservation Restriction to the Wildlands Trust or take up any action relative thereto

Adjournment

Governor Charles Baker has declared a state of emergency in Massachusetts to support the state's response to COVID-19 (Coronavirus). According to the Town of Braintree's "Temporary Emergency Policy for Remote Participation Under the Open Meeting Law Pursuant to Massachusetts Executive Order of March 12, 2020," the Town Council will meet fully remotely for the health and safety of Councilors and the public during the Massachusetts State of Emergency. The Town Council will be using Zoom software to run meetings online for the immediate future. The Town continues to monitor the situation through the Health Department and specific questions should be directed to Jean McGinty, Public Health Nurse at 781-794-8094 or Marybeth McGrath, Director of Health, at 781-794-8095.



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Donna Connors, Member
Julia Flaherty, Member
Steven Sciascia, Member

MINUTES

Monday, May 18, 2020

A meeting of the Committee of Ways & Means was held Remote via Zoom Webinar, on Monday, May 18, 2020 at 6:00p.m.

Councilor Boericke was in the Chair.
Clerk of the Council, Susan M. Cimino conducted the roll call.

All votes were taken by Roll Call Vote.

Present: Meredith Boericke, Chairwoman
Charles Ryan, Vice-Chair
Donna Connors, Member
Julia Flaherty, Member
Steven Sciascia, Member

Also Present: Nicole Taub, Chief of Staff
Ed Spellman, Finance Director
Shawn McGoldrick, Town Auditor
Sharmila Biswas, Director of Elder Affairs
Marybeth McGrath, Director of Municipal Licenses & Inspections
Christine Stickney, Director of Planning and Community Development

Approval of Minutes

- April 7, 2020

Motion made by Councilor Ryan to Approve Minutes of April 7, 2020

Motion: by Councilor Ryan to Approve Minutes of April 7, 2020

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Approval of Minutes (continued)

- April 23, 2020

Motion made by Councilor Ryan to Approve Minutes of April 23, 2020

Motion: by Councilor Ryan to Approve Minutes of April 23, 2020

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Old Business

- None

New Business

- 20 038 Mayor: FY2021 Operating Budget or take up any action relative thereto

Chairwoman Boericke asked if there was a Motion to take off the table Order 20 038.

Councilor Ryan made a motion to take off the table Order 20 038.

Motion: by Councilor Ryan to take off the Table Order 20 038

Second: by Councilor Flaherty

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

The following Departments were in attendance to present their proposed FY2021 Budget:

| <u>APPENDIX F</u> | <u>Pages</u> |
|------------------------------------|---------------------|
| Dept. of Elder Affairs® | 78-80 |
| Municipal Licenses & Inspections® | 52-57 |
| Planning and Community Development | 26-32 |

Committee members asked each department many questions about increase/decrease line items. Some of the questions/answers are below.

Please find all FY2021 budget questions/answers posted on the town website at

<https://braintree.ma.gov/449/Fiscal-Year-Budgets>

Dept. of Elder Affairs

Nicole Taub, Chief of Staff explained the Department of Elder Affairs provides our senior population with invaluable services. Sharmila Biswas, Director and her team continues to make sure this population is supported and in contact with. Sharmila even found someone who will provide exercise classes on video.

The Department of Elder Affairs FY2021 Budget request is \$330,558.

Sharmila Biswas, Director stated we give our elders programs and services to help live a healthy lifestyle and enhance and enlighten the life they have right now.

Councilor Sciascia stated this is a very lean budget. Is it enough to get done what you need to? Sharmila Biswas replied yes this budget along with grant money should be adequate.

The following questions were also asked by members:

- *What additional expenses do we anticipate, in terms of cleaning and cleaning supplies, once the Senior Center reopens?*
Our building is maintained through the Town's Facilities Department, including staffing the Center with a full time custodian. A thorough cleaning was performed after we closed to the public and we are working with Facilities to make sure that all of our custodial needs will continue to be met when we reopen. There is currently a supply of sanitizing spray and wipes available for use at the Center and we do not anticipate any costs beyond those budgeted.
- *Is the State grant that will be supporting part of the Service Coordinator's salary guaranteed?*
While the grant is not guaranteed, it is unlikely that all of the funding will be eliminated in FY21. We have worked closely with our representatives to ensure funding for our program and have been in contact with them regarding FY21. The money we receive is Federal grant money that flows through the state and is referred to as the "Formula Grant." The amount received is based on the number of seniors we have (as reported in the 2010 Census) and is currently funded at \$12 per senior. With the upcoming census, we are expecting the number of seniors in our community to increase, which could balance out any reduction in the per person value of the funding.
- *Are we incurring any savings now, as a result of not using the building, that we can carry forward into FY 21?*
Yes, we have incurred savings in various areas including Administrative Salaries (due to partial funding by the grant), office supplies, copier/toner, social activities, outside motor vehicle repairs, gasoline, building repairs, telephone and natural gas. A total of \$10,000 will be transferred to support the Town's final supplemental budget request for FY20.
- *Mileage (54101-5711) – what does this cover?*
In addition to grant funding, this line supports travel to/from meetings, outreach visits and deliveries to residents.

All members thanked Director Biswas for all she does for our elder population.

Municipal Licenses & Inspections

Nicole Taub, Chief of Staff explained the Department of Municipal Licenses & Inspections is run by Director Marybeth McGrath. The time this pandemic is taking up is quite unexpected as we started the calendar year 2020. The health department and the building department and those working under Director McGrath's leadership have both gone above and beyond on behalf of the residents of this community. Her team is making sure businesses have information as we move forward with re-opening of establishments.

The Department of Municipal Licenses & Inspections FY2021 Budget request is \$1,080,778. Marybeth McGrath, Director stated I have both the Health Division and the Building Division. At this time we are involved in a serious communicable disease of COVID -19 pandemic that is keeping us pretty busy.

Councilor Sciascia asked is this budget enough to get done what you need to? Marybeth McGrath stated in these times we have to make do with what we have. I'm sure everyone would like more positions added to their department.

Councilor Boericke, Chairwoman of the Committee of Ways & Means asked about Substance Use earmarked funding.

Marybeth McGrath stated Lyn Frano, Substance Use Coordinator helped approve this budget with the knowledge we will not be receiving this additional funding in FY2021.

The following questions were also asked by members:

- *ADA Coordinator position had a nearly 30% increase over LY budget (pg. 55). In the budget detail it is showing a 12% increase, which also seems significant compared to all other positions. Can you please clarify the discrepancy between the budget and the salary detail as well as the large percent increase?*

During FY20, the position was upgraded from part time to full time and the additional funding was transferred from other programs within the Municipal Licenses and Inspections budget to support the change. [See Council Order No. 19 045—December 3, 2019]. Additionally, the FY20 salary includes a step increase effective after 6 months in the position. In FY21 the position is being reclassified to include additional responsibilities in code compliance. These duties will supplement the services performed by the building inspector. In previous years, the Department had 2 full time building inspectors; however, in order to make necessary reductions, the second position has not been filled and the FY21 budget includes partial funding for the position in the event that we are able to staff it at a later date.

- *\$82K is budgeted for Substance Use (pg. 56). I am assuming this is the Coordinator's salary, but nothing was budgeted nor expended in FY 20. What changed from last year?*
This program was previously maintained within the Mayor's Office budget. This is the first year it will be managed under Municipal Licenses and Inspections.

- *Pg 54--Comm on Disabilities--Why has the entire FY2020 budget been dropped into Printing/Forms for FY2021?*

It was moved into that line item to pay for the recording secretary, who prepares the meeting minutes from the audio recording, which average a minimum of \$ 80.00 each to prepare. If the Commission needs other items, including postage or supplies, they are funded through the Admin program in the Municipal Licenses and Inspections budget.

- *Pg 56--Substance Use Prevention--Why does there appear to be no budget for 2020? Why is the requested budget for FY2021 roughly 13% higher than 2019 expenditures?*

This program was previously maintained within the Mayor's Office budget. This is the first year it will be managed under Municipal Licenses and Inspections.

All members thanked Director McGrath for all she does for our town.

Planning and Community Development

Nicole Taub, Chief of Staff explained the Department of Planning and Community Development is run by Director Christine Stickney. Her staff works with residents and local business owners looking to set up shop here in town. She is actively preparing to oversee the development of a Master Plan. This will be in the goal of the residents in mind as well as the Mayor's office.

The Department of FY2021 Budget request is \$620,674.

Christine Stickney, Director stated our department is responsible to oversee 5 boards including: Zoning Board of Appeals, Planning Board, Conservation Commission, Community Preservation Committee and the Historical Commission. 28 of these board members are volunteers. We have 5 full time employees.

Councilor Sciascia stated this is a very lean budget. Is it enough to get done what you need to?

Christine Stickney stated I am. I will look at more grant opportunities that we can avail ourselves to so I am satisfied with this budget.

Councilor Sciascia asked about the 50% cut in the Historical Commission monies. I have great concerns in cutting that area. The repercussions of that cut could be significant. I hope we can go back and find funding for the Historical Commission.

Christine Stickney stated the Historical Society can also apply for CPA funding.

Councilor Flaherty stated I have a deep appreciation for the Historical Society. I am hoping the town will help them find ways to continue the funding for them.

Councilor Connors stated I agree with the funding for the Historical Society be increased.

Councilor Ryan stated I echo what other members said about putting back Historical Commission funding. One great thing about Braintree is our history. If the Mayor's office can put those funds back into the budget that would be great.

The following questions were also asked by members:

- *What was the \$5K in Climate Change intended for? I see nothing expended YTD in FY20.*
This is correct to date there has been no expenditure – the funds have been put in a purchase order and earmarked as part of the Town's local match to the Watson Park bank restoration project. The local match (Town's portion) is \$20,000 total. An additional \$5,000 has been earmarked from another operating account and the balance of \$10,000 has been requested in the Capital Budget. The funds have not been expended because the project is presently undergoing the various local, state and federal environmental permits for their comments to be worked into the design. Work is estimated to be completed by the fall of 2021.
- *\$2,500 for Monatiquot Dam: what is the intention of those funds? Why has nothing been expended YTD for FY20?*
This is correct to date there has been no expenditure—The funds have been put into a purchase order along with other funds for payment to Milone and MacBroom consulting. Information about the project can be reviewed online at <https://braintreema.gov/DocumentCenter/View/5565/Monatiquot-River-Update-May-2020?bidId=>
- *Consultants (01-17507-5305) \$40K budgeted but we have not come close to meeting that over the prior three years. What do we expect to change in FY21 to incur the full amount of this budgeted request?*
**This line item has been used in the past to pay approximately \$21,000 (half of the cost of the Geographic Information Service (GIS) consultant). The GIS consultant maintains and revises the current Town GIS system as new information becomes available. In addition, the consultant has assisted in special projects including requested mapping, land calculations and other GIS requests of the Planning/Community Development Office and land use boards that we serve. The remaining funds have varied over the years as to use – they have been used as local matches to grants such as MAPC (regional planning agency) and for Direct Local Technical Assistance (Landing zoning, Ivory Street Corridor and Life Science Corridor studies). In addition, funds have been used to have appraisals performed for land acquisitions by the Town. Also, funds have supplemented year round internships as needed and Special Projects such as the clean-up of Eaton's Pond from the homeless encampments and illegal dumping. Funds have also been used to supplemental larger projects such as architectural design - the universal accessibility of the Old Thayer, Union School and Town Hall schematic design proposals that could not be covered by use of CPA funding.
In addition having these funds assists our effort to seek grants for whatever becomes available throughout the year through use as a Town match – these funds allow the department flexibility to answer a grant solicitations with low costing local matches and having the funding availability**

has also allowed the Town to obtain grants that we would have not made the submission deadline if we were to require a further appropriation. Grant applications that can demonstrate available local matches tend to be looked upon more favorably than applications that have to seek funding.

- *Can we please have an explanation from Director Stickney or Ed on the 18th about how the CPA fund works? I know it can be used for affordable housing, open space and historic preservation, but it would be helpful to understand Braintree's strategy in using this funding. It looks like we have significant unused funds, why?*

See a summary of CPA funds taken from the Town's current bond disclosure report.

The 7 member Community Preservation Committee (CPC) reviews the applications submitted by organizations, individuals and other boards/commissions. As a recommending body they do not initiate the applications they review and instead recommend appropriation to the Town Council. Annually the CPC holds a public meeting, duly advertising that funds are available, for public to attend; however, because of the current situation with COVID this has been delayed. In addition, there is a CPC website that provides the application and the information on past projects up until the last year – it has not been updated to include FY19 and 20 projects.

- *Pg 26--Administration--Your expenditures in **Planning Admin** are quite different year to year. Can you explain what this line item covers and why expenditures vary so widely?*

The use of this line is fairly broad and has varied from year to year to cover general operation expenses of the Department. Prior purchases include office furniture, file cabinets and a recorder for taping meetings. Additionally, it has been used to purchase manuals, including land use and ITE traffic manuals, a 21E at the Allen Street property and a Parking Study of Town squares.

- *Pg 28--Conservation--What does the part-time ranger do?*

We have two rangers that work 3 hours each a week. They walk the conservation lands, keep the trails cleared of any down limbs and they collect any trash on the properties. They also keep watch on activities including identifying deer stands for illegal hunting or homeless encampments. There is approximately 460 acres of lands under the custody and care of the Conservation Commission.

- *Pg 28--Conservation--Why do you have \$2500 budgeted for the **Monatiquot Dam** when you have no history of expenditures there?*

See above. This project has been underway and the funds will be expended at a later date.

- *Pg 28--Conservation--Please explain why the budget for the two line items for **Vegetative Treatment** seems to be going up, when expenditures are going down. This same trend is evident in the line item for **Trees Fertilizing/Pest**.*

Our Department is responsible for the lake and pond treatment for both Sunset Lake and Eaton's pond to assure the vitality of these two environmental resources. Without the treatments they would become choked with weeds because of their shallow depth and eventually kill the areas of vegetation and species. The treatments are done annually (usually in July) in portions of each of the water bodies because we don't have enough funds to do them in their entirety each year.

The Tree/Fertilizing/Pest line takes care of some key vegetation including the great oak across from Town Hall in the rotary behind the Library as well as other areas of tree plantings that were done by the past administration to care for the trees in these areas around Town. We work the department of public works for certain key vegetation to ensure everything is cared for properly.

- *Pg. 30--Economic Development--Why is the requested budget for **consultants** more than double any recent expenditures?*

See above.

- *Pg. 30--Economic Development--Have you moved costs for Life Science somewhere else?*
In consultation with the Mayor's Office, the decision was made to not fund this program. The Department's regional participation was not yielding any quantified results for the Town and we no longer belong to the Life Science Corridor.

- *Pg. 30--Economic Development--Costs for Data Processing seem to have dropped substantially since 2018. Can you explain that, and also, why you have kept your budget request more closely in line with 2018 expenditures?*

In prior years the Town moved to a centralized purchase process for equipment including computers, printers or plotters per the direction of the Mayor's Office. This coming year our computers are slated for replacement as is the plotter in our office. The current equipment is 4-5 years old and we have set aside funds to replace at least one item in FY20. We also pay the annual service plan for the plotter, which increases annually, out of this account. The plotter allows us to produce plan size printing for maps and plans and is one of two owned by the Town. Without the plotter, we would be required to utilize a third party vendor for these services, which would be more costly.

- *Pg. 32--Historical Commission--Why are costs for consultants so much higher than expenditures?*
The Historical Commission is charged with maintaining the historical inventory for the Town's Historic resources and submission to the Massachusetts Historical Commission. This type of work is done by a historical preservation architect to validate and research a Form "B" that is submitted to the state. In addition this line item has been used to hire a consultant for the enlargement of the central local historic district and the Commission has desire to create other historic districts throughout the Town. The Braintree Historical Commission (which is not the Braintree Historical Society nonprofit) is a town commission that meets once a month throughout the year and their expenditures are fairly low.

- *Regarding the cutting in half of the historical society reimbursement I was told that "the Town intends to work with the Historical Society to identify other means of support that can be provided". My follow-up question is: has that been done and what will the town do to support the historical society. Also, I really think this is not an area that should not be cut so dramatically.*

The Town is considering other services it can provide to the Historical Society, including for example assistance with maintenance of the grounds through DPW (rather than using a third party vendor). Additionally, the Historical Society may be eligible for CPA funds to support their

operations. This has been suggested in the past, but the Society has not submitted an application for consideration.

All members thanked Director Stickney for her continued work for our town.

Motion made by Councilor Ryan to TABLE Order 20 038 to the Committee of Ways & Means meeting on May 19, 2020.

Motion: by Councilor Ryan to Table Order 20 038 to May 19, 2020

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

- 20 039 Mayor: FY2021 Budget – Community Preservation Committee or take up any action relative thereto (**Presented by Christine Stickney on May 18**)

Chairwoman Boericke asked if there was a Motion to take off the table Order 20 039.

Councilor Ryan made a motion to take off the table Order 20 039.

Motion: by Councilor Sciascia to take off the Table Order 20 039

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Chairwoman Boericke asked if anyone would like to speak on Order 20 039.

Christine Stickney stated CPC funding can be used in a number of “buckets” as: Community Housing, Historical Resources, Open Space and an undesignated reserve which can be a combination of those and some recreational if it meets the criteria. The Committee recommends the appropriation of the funds which Town Council then needs to approve. The state typically matches funding. This year we got approximately \$539,000 from the state. We carry about \$8.1 million balance on the books. An applicant would come before the CPC committee, who votes on this and then presents it to the Town Council. We then assist the applicant in its project with procurement and other requirements.

A request for a new roof from the Historical Society would be allowed funding from the CPC.

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council

Order 20 039 (C1):

C1. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the community housing reserve for acquisition, creation, preservation, or support of community housing or the rehabilitation or restoration of community housing that is acquired or created as provided in Massachusetts General Laws chapter 44b, section 5.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 039 (C1)

Second: by Councilor Connors

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council

Order 20 039 (C2):

C2. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the open space reserve for the acquisition, creation, or preservation of open space or the rehabilitation or restoration of open space that is acquired or created as provided in Massachusetts General Laws chapter 44b, section 5.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 039 (C2)

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council

Order 20 039 (C3):

C3. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 s and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the historic resources reserve for the acquisition, preservation, rehabilitation, or restoration of historic resources as provided in Massachusetts General Laws chapter 44b, section 5.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 039 (C3)

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council

Order 20 039 (C4):

C4. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$400,000 be appropriated from the community preservation fund to the community preservation budgeted reserve as provided in Massachusetts General Laws chapter 44b, section 5.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 039 (C4)

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council

Order 20 039 (C5):

C5. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$45,000 be appropriated from the community preservation fund to the fiscal year 2021 administrative operating fund as provided in Massachusetts General Laws chapter 44b, section 5 said funds to be expended under the direction of community preservation committee and by the director of planning and community development.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 039 (C5)

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

- 20 040 Mayor: FY2021 Budget - Revolving Accounts or take up any action relative thereto
(Revolving Accounts will be presented on the date Department Head presents Budget)

| | | |
|------|---|----------|
| 5/5 | Library® | (R3, R4) |
| 5/6 | Golf® | (R8) |
| 5/7 | Department of Public Works® - Recycling | (R5, R6) |
| 5/18 | Dept. of Elder Affairs® | (R1) |
| 5/18 | Municipal Licenses & Inspections® | (R2) |
| 5/19 | Education® | (R7) |

Chairwoman Boericke asked if there was a Motion to take off the table Order 20 040.

Councilor Ryan made a motion to take off the table Order 20 040.

Motion: by Councilor Ryan to take off the Table Order 20 040

Second: by Councilor Flaherty

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Councilor Ryan read the Motion for FAVORABLE RECOMMENDATION to the full Council Order 20 040 (R1):

Dept. of Elder Affairs® R1

R1. That the Department of Elder Affairs be authorized to use a revolving fund in accordance with the provisions of Massachusetts General Laws chapter 44, section 53e 1/2 that may be spent by the Department of Elder Affairs without further appropriation during the fiscal year commencing July 1, 2020, to pay salaries, expenses, and contractual services required to provide services and activities for the town 's elderly residents. The Department of Elder Affairs revolving fund is to be credited with all fees and charges received during fiscal year 2021 from persons using said programs. The Department of Elder Affairs may spend up to \$30,000 in revolving fund monies during fiscal year 2021.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 040 (R1)

Second: by Councilor Flaherty

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Municipal Licenses & Inspections® R2

R2. That the Board of Health be authorized to use a revolving fund in accordance with the provisions of Massachusetts General Laws chapter 44, section 53e 1/2 that may be spent by the Board of Health without further appropriation during the fiscal year commencing July 1, 2020, to pay for salaries, expenses, and contractual services associated with purchasing, promoting, and administering public health immunizations and for public health education programs. The Board of Health revolving fund is to be credited with all fees and charges collected during fiscal year 2021 for immunizations administered under the department of public health. The Board of Health may spend up to \$50,000 in revolving fund monies during fiscal year 2021.

Motion: by Councilor Ryan for FAVORABLE RECOMMENDATION to the full Council Order 20 040 (R2)

Second: by Councilor Connors

Roll Call Vote: For (5 – Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Motion made by Councilor Ryan to TABLE Order 20 040 to the Committee of Ways & Means meeting on May 19, 2020.

Motion: by Councilor Ryan to Table Order 20 040 to May 19, 2020

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

It was unanimously voted to adjourn the meeting at 7:07p.m. by Roll Call Vote.

Respectfully submitted,
Susan M. Cimino
Clerk of the Council

Documents provided for Meeting

- 20 038 Mayor: FY2021 Operating Budget or take up any action relative thereto
- 20 039 Mayor: FY2021 Budget – Community Preservation Committee or take up any action relative thereto
- 20 040 Mayor: FY2021 Budget - Revolving Accounts or take up any action relative thereto



CONTRACT REVIEW AND PRICE
PROPOSAL FOR
INDEPENDENT AUDITING SERVICES



TOWN OF BRAINTREE, MASSACHUSETTS
FOR THE FISCAL YEARS ENDING
JUNE 30, 2021 THROUGH 2023

CONTRACT REVIEW AND PRICE PROPOSAL
FOR
INDEPENDENT AUDITING SERVICES
TOWN OF BRAINTREE
FISCAL YEARS 2021 THROUGH 2023

SUBMITTED BY:

POWERS & SULLIVAN, LLC
CERTIFIED PUBLIC ACCOUNTANTS

100 QUANNAPOWITT PARKWAY, SUITE 101
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CONTRACT REVIEW AND PRICE PROPOSAL

August 25, 2020

Town of Braintree Audit Selection Committee
1 John F. Kennedy Memorial Drive
Braintree, Massachusetts 02184

To the Audit Selection Committee:

We appreciate the opportunity to submit this review and proposal to render independent financial audit services to the Town of Braintree for the fiscal years ending June 30, 2021 through 2023.

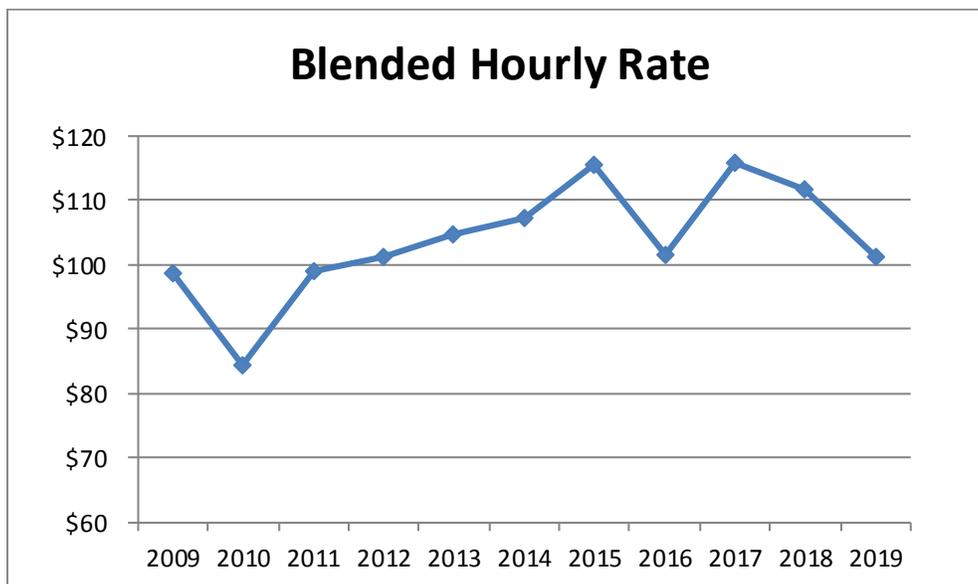
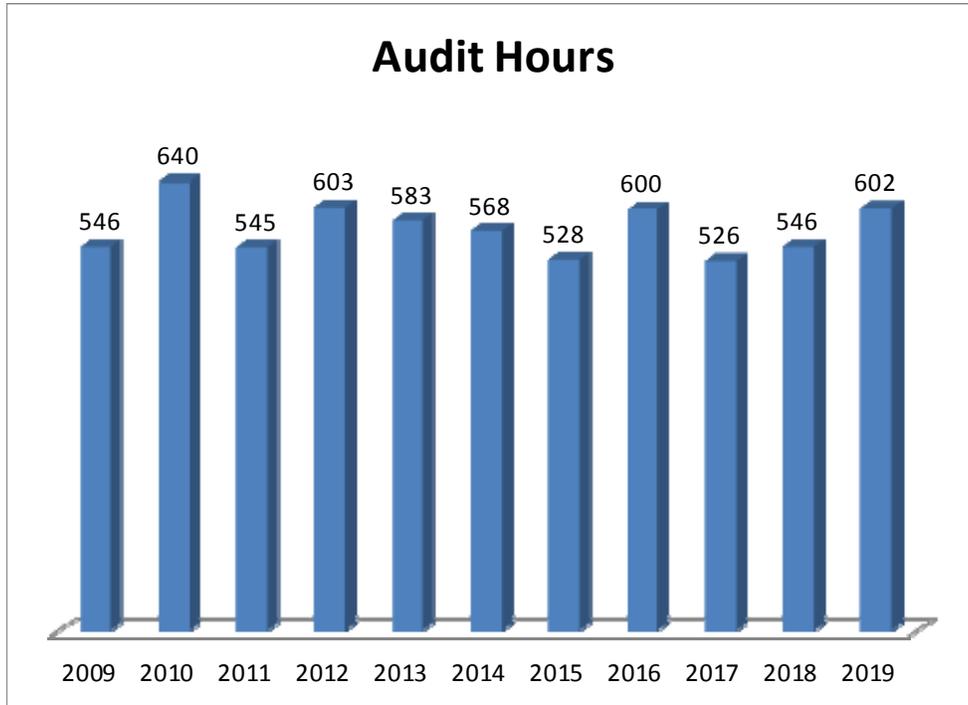
As we are all experiencing the COVID 19 pandemic, we recognize that the end of fiscal year 2020 and fiscal year 2021 will provide some unprecedented challenges to local governments. We are working with our clients to keep them abreast of ongoing developments related to financial reporting considerations, new funding opportunities and best practices to plan and account for these new challenges. To keep our staff and our clients as safe as possible, while keeping our audits on track, we have been embracing remote auditing for those clients working from home, or if our clients are not yet ready to have us on-site. While we are looking forward to the time when we can fully resume on-site audit work, we have been fortunate to have the resources and infrastructure in place to continue to assist all of our clients and provide all services on schedule. We make a positive commitment that if you select us to continue as your audit firm, your financial statements, compliance reports and letter of comments and recommendations will be furnished to the Town within the dates established by you.

We recognize, in today's environment particularly, the importance of controlling our costs in order that our fees are kept at a reasonable level to the Town and competitive with other firms. As a means of controlling our costs, we plan the engagement carefully, using as a basis our study and evaluation of the Town's existing system of internal control. We then budget hours for each section of the engagement. As the examination progresses, we will constantly monitor our time input against the original budget. In utilizing this system of engagement management, we believe we can give the Town solid assurance that deadlines will be met and costs minimized.

Powers & Sullivan, LLC has been serving as the Town's independent audit firm for many years. In the last RFP the Town's "Specifications for Independent Financial Audit Services" solicited proposals for the annual audit of the Town's Comprehensive Annual Report (CAFR) for the years 2012 to 2014. We agreed to the 3 year term and we also proposed to assist the Town with the preparation of its first CAFR. As you know the Town has received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for each year since.

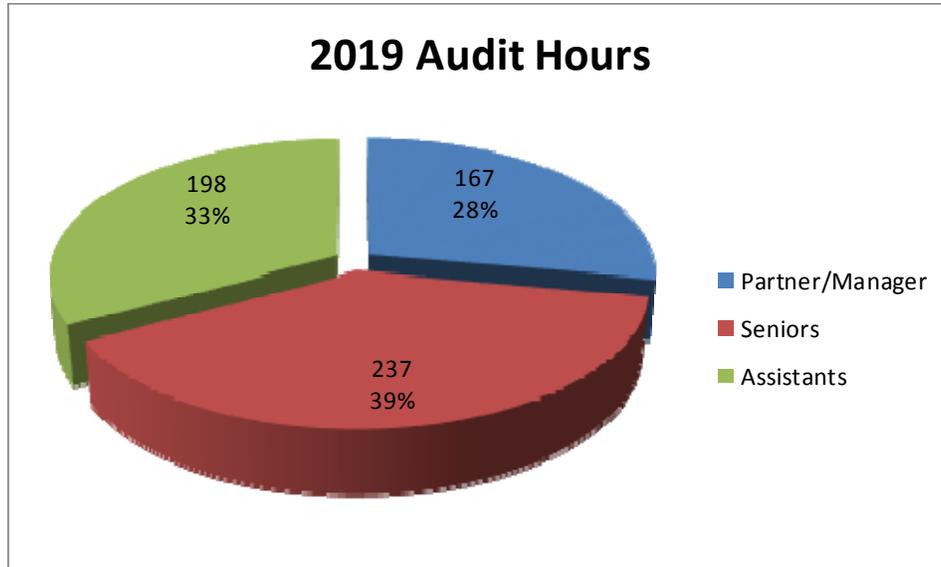
Our total all-inclusive fees for the past 4 contract periods, along with our Annual Audit Hours and Blended Hourly Rates are depicted in the following tables:

| <u>Audit Entity</u> | <u>2009 to 2011</u> | <u>2012 to 2014</u> | <u>2015 to 2017</u> | <u>2018 to 2020</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| Town | \$ 49,900 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| School EOYR | 4,000 | 4,000 | 4,000 | 4,000 |
| CAFR Fee | N/A | 7,000 | 7,000 | 7,000 |
| | <u>\$ 53,900</u> | <u>\$ 61,000</u> | <u>\$ 61,000</u> | <u>\$ 61,000</u> |



We have been averaging 572 hours per year and our blended hourly rate realized has been between \$85 and \$116 per hour; approximately \$110 over the last 3 years.

The next chart shows how those hours were broken down by the Team assigned to the Braintree audit for fiscal year 2019:



We consider the Town of Braintree to be an important client and we've tried to manage this relationship as such. We know that Braintree is engaged in this process and we appreciate working with the Town at all levels. To that end we are proposing to hold our fees firm for another 3 year term if you so desire. The following would be our proposed fee schedule for the fiscal years ending June 30, 2021 to 2023:

| <u>Audit Entity</u> | <u>Fee</u> |
|---------------------|------------------|
| Town..... | \$ 50,000 |
| School EOYR..... | 4,000 |
| CAFR Fee..... | 7,000 |
| <u>Total.....</u> | <u>\$ 61,000</u> |

These fees include out-of-pocket costs (such as report reproduction for 30 CAFRs, typing, postage, travel, copies, telephone, etc.) except for the filing fee to the GFOA for the CAFR award and any third party costs related to confirmations requested (usually bank confirmation fees).

Our proposed fee includes a full range of services which other firms may not have included such as attendance at meetings by partners after the audit is completed, general consulting on municipal finance issues and other services. If the Town needs further clarification, we would be happy to explain our fee structure in detail.

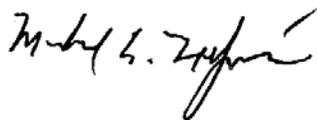
Should the Town desire professional services outside the scope of this audit shown below are our standard hourly billing rates.

| | |
|-----------|-------|
| Partner | \$195 |
| Manager | \$150 |
| Seniors | \$125 |
| Assistant | \$85 |

We submit this proposal with the anticipation that our qualifications will allow us to continue as your auditor. Should you need clarification on any of the information in this proposal, we would be pleased to meet with you to discuss any item. This proposal will remain in effect for 90 days without restriction and we certify that the undersigned are entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the Town of Braintree.

Thank you for the opportunity to continue working with the Town of Braintree. We can assure you that our team will do everything in its power to provide the Town with the highest level of service, energy, commitment, and experience. **We want to keep the Town as a valued client.**

Very truly yours,



Michael K. Nelligan, CPA

**THE FOLLOWING PAGES INCLUDE ADDITIONAL
INFORMATION ABOUT OUR FIRM, OUR CURRENT CLIENTS,
AND UPCOMING GASB PRONOUNCEMENTS**

OUR PRACTICE

For 30 consecutive years, Powers & Sullivan, LLC has specialized in providing audit and consulting services to Massachusetts governments. We currently service a combined client base of over 100 cities, towns, school districts, counties, authorities, retirement systems and state agencies. Because we have chosen to specialize in the governmental sector, we understand their operations at a very detailed level and, accordingly, have developed the expertise required to properly service a municipal entity. Such experience has directly translated into an efficient audit engagement, accurate reports and a clear, concise management letter that makes practical recommendations for enhancing your operations and internal control structure. At Powers & Sullivan, LLC we believe the role of an auditor goes beyond just an examination of the accounts. We expect our clients to rely on us for guidance related to reporting, municipal finance, systems automation and internal controls, to name a few. This expanded level of service comes at no additional cost and is included as part of our quoted audit fee.

INDEPENDENCE

In light of the recent developments in the accounting and auditing profession, the increased focus on independence is an important issue that any potential client must evaluate. As part of our quality control procedures, subject to peer review, the completion of a “Client Acceptance” form is mandatory. We have completed this form as it relates to you before we prepared this quote.

This form is designed to determine independence as defined by auditing standards generally accepted in the United States of America and Government Auditing Standards, 2018 Revision, issued by the Comptroller General of the United States.

We have evaluated any potential personal, external and organizational impairment as it relates to serving as your auditor and based on the results of our evaluation, we can serve as your independent auditor.

Based on the results of our evaluation, we can serve the Town as your independent auditor.

LICENSE TO PRACTICE

We are licensed to practice in the Commonwealth of Massachusetts. Our partners and managers (except for our technology manager) are Certified Public Accountants also licensed by the Commonwealth. We are members in good standing of the Massachusetts Board of Public Accountancy, American Institute of Certified Public Accountants, the Massachusetts Society of Certified Public Accountants and the Government Finance Officers Association.

We have been in business for over 30 years and hereby confirm we are financially stable.

FIRM QUALIFICATIONS AND EXPERIENCE

We specialize in providing audit and consulting services to governmental clients and all professionals are part of our audit team. We have practiced in Massachusetts as Powers & Sullivan, LLC since 1989. Our partners have over 150 years of combined audit experience of which a significant portion has been devoted to public sector auditing and consulting. Each of our 25+ full-time professionals completes over 10 different municipal audits each year and our continuing education program is designed to keep them current on new governmental pronouncements. We meet all requirements related to peer review and continuing education of the AICPA and the Commonwealth of Massachusetts.

Our firm's objective is to maintain a leadership position in the Massachusetts municipal market. We accomplish this by providing personal service to our current client base with experienced partners and managers. Our management team is active in helping guide and educate the municipal community in the ever changing governmental accounting landscape. Our clients appreciate this level of commitment and we believe they derive significant added value from our service.

This depth of experience allows us to complete audit engagements in a cost efficient manner that is less disruptive to our clients' day-to-day operations. Our goal is to service our clients in a manner that will develop a continuing relationship.

Commitment to Service

Powers & Sullivan, LLC prides itself in being able to service our clients for both their independent audit and management consulting needs.

We continue to provide educational seminars for our clients as new issues emerge. We own audiovisual equipment including a state of the art LCD projector, portable sound system with hands-free wireless microphones, a large portable projection screen and all supporting equipment. Over the past several years we have conducted seminars dealing with matters such as GASB 54, GASB 63, GASB 65, GASB 67, GASB 68, GASB 74, GASB 75 and Fraud Risk Assessment and are continually present as speakers at Accountant's, Treasurer's and Administrator's conferences held throughout the Commonwealth.

The reason we mention this is to emphasize that our commitment to you does not end with the audit. We want to be an important source of new information to you and to your fellow local governments in Massachusetts.

Selected services include, but are not limited to, the following:

- Preparation of "Comprehensive Annual Financial Reports"
- Development of internal control procedures
- Adoption of Enterprise Funds and related accounting and reporting changes
- Implementation of automated systems to account for fixed assets and infrastructure
- Forensic accounting and audits
- Student activity audits
- Departmental procedural reviews

Commitment to Massachusetts

As previously mentioned, we are a Massachusetts based firm committed to servicing governmental clients located in Massachusetts. Consistent with that strategy, we are equally committed to supporting the Massachusetts economy at both the state and local level. Such a commitment is evident by the following conditions and policies:

- Our office is located in Wakefield, Massachusetts.
- 100% of wages paid to our staff is subject to Massachusetts income, unemployment and universal health insurance taxes.
- All computer equipment, office furniture, supplies, utilities, etc. are purchased from Massachusetts' vendors. Accordingly, the costs associated with these purchases are influenced by the overall economic conditions prevalent in the Commonwealth, including prevailing wage rates and the assessment of sales tax on in-state purchases. Exceptions to this policy occur only when sole source products are not available locally.
- We focus our recruiting efforts to students attending Massachusetts Colleges and Universities. We have developed strong relationships with both state and private colleges to provide students with full time employment, cooperative education opportunities and career counseling.
- We established the Powers & Sullivan, LLC Educational Foundation at UMass Lowell for the benefit of the accounting department and its students. To date the fund has provided scholarships to many accounting students and totals \$100,000.
- We have supported the Massachusetts Society of Certified Public Accountant's educational foundation by funding a platinum level Powers & Sullivan, LLC Scholarship annually.

Commitment to Excellence

Powers & Sullivan, LLC is committed to maintaining its professional excellence in providing quality services to our clients. Accordingly, we are a member of the American Institute of Certified Public Accountants. Membership requires that we pass a peer review of our quality control standards.

Our last Peer Review was conducted by the CPA firm of D.E. Rodrigues & Company, Inc. In this and all our previous peer reviews we received unqualified opinions. This means that the system of quality control for our accounting and auditing practice has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and conformed to professional standards. Since we are mainly a governmental practice, our peer reviews have always included specific reviews of our governmental single audits. A copy of our peer review report is included in Appendix B to this proposal.

We have developed and implemented a **Quality Control System** that is prescribed by the AICPA. This includes a Quality Control Manual that is distributed to all employees, which documents our internal systems and processes. The following sections are contained in our 35 page document:

1. Leadership Responsibilities for Quality
 - a. Promote a culture of quality
 - b. Dedicate sufficient resources to maintain quality
 - c. Establish a formal code of conduct
 - d. Establish a positive work environment
2. Relevant Ethical Requirements
 - a. Establish the fundamental principles of professional ethics
 - i. Responsibilities
 - ii. Public Interest
 - iii. Integrity
 - iv. Objectivity and Independence
 - v. Due care
 - vi. Scope and nature of Services
3. Client Acceptance and Continuance
 - a. Annual evaluation of all engagements that considers the client's integrity, the engagement risks, our ability to complete the engagement, and whether we can comply with legal and ethical requirements.
4. Human Resources System
 - a. Recruitment and hiring
 - b. Determine capabilities and competencies
 - c. Assignment of engagement teams
 - d. Professional development
 - e. Performance evaluation, compensation and advancement
5. Engagement Performance
 - a. Engagement performance and documentation
 - b. Engagement quality control review
 - c. Consultation and differences of opinion
6. Monitoring of the Quality Control System
 - a. An annual internal inspection program to monitor compliance with the system is completed

We have had several field reviews recently of our audits as part of the State Auditor's Single Audit Compliance procedures that resulted in no findings or deficiencies. Our federal audit work product is subject to external review by federal granting agencies. This occurs on a regular basis and we have never received any negative comment about the quality of our work.

We have had numerous field reviews recently of our audits of several Massachusetts Retirement Systems by the Public Employee Retirement Administration Commission (PERAC) in which our audits have been approved and that resulted in no findings or deficiencies.

There has never been any disciplinary action or legal proceedings taken against our firm or any member of our firm by regulatory bodies or professional organizations.

Our membership also requires our staff to receive a minimum of 20 hours of continuing professional education (CPE) per year and 80 hours within each two-year period. *Governmental Auditing Standards*, issued by the Comptroller General of the United States, requires staff members who perform governmental audits to complete a minimum of 24 hours of their CPE requirement in subjects directly related to government and to government auditing. We affirm that each staff member assigned to this engagement will have met these requirements.

Powers & Sullivan has partnered with the Massachusetts Society of Certified Public Accountants (MSCPA) to support and strengthen the CPA profession in Massachusetts by joining the MSCPA's Firm Sponsored Membership Program. All of our staff are MSCPA members and have access to information on issues and trends, a network of talent and resources, as well as a gateway to education, publications, savings and productivity. Being part of the firm-sponsored membership program sets our firm apart from non-member CPA firms.

TEAM QUALIFICATIONS AND EXPERIENCE

We are a regional firm that is built on serving Massachusetts municipalities for the past 30 years. Our management team is comprised of seven partners and one manager who spend over 98% of their time auditing Massachusetts municipalities. Two partners have over 30 years of experience, three partners have over 25 years of experience and two have over 10 years of experience. This deep bench strength sets us apart from our competitors and you can be comfortable knowing that your needs will be serviced throughout the year.

Our firm is comprised of 27 team members. We have been fortunate to retain the majority of our team for several years and we have had the same key management team for over 20 years. We recently expanded our audit team by hiring several local college graduates. We also run an intensive internship program for accounting majors to promote the understanding of municipal finance as a profession and to develop young professionals into tomorrow's municipal auditors.

In our response to the Town's Request for Quotes we have elected to provide the Town with elements that other towns deemed necessary that a qualified candidate have. The following section of the proposal is structured to demonstrate the criteria we believe you will judge us by and would be relevant to the Town in selecting your next audit firm.

1. Firm Municipal Audit/Finance Experience – *To be considered highly advantageous, the Proposer would have five (5) or more years' experience in conducting financial audits for municipalities.* For the last 5 fiscal years, our firm completed on average 65 Massachusetts municipal audits, 50 Single Audits, and performed over 50 End-of-Year Financial Report (EOYR) engagements conducted in accordance with the Massachusetts Department of Elementary and Secondary Education's compliance supplement each year.
2. Auditor Level Experience – *To be considered highly advantageous, the Proposer's firm would assign a Principal proposer to the project who has participated in at least ten (10) financial audits for municipalities.* Powers & Sullivan, LLC has 11 CPA's with experience ranging from 3 – 35 years. Three CPA's have over 30 years of experience, three CPA's have over 20 years of experience, 2 CPA's have over 10 years of experience, and 3 other CPA's have 3-10 years of experience. Several others have passed the exam and are pending certification once they complete 150 credit hours of education.
3. Size of Municipalities Audited – *To be considered highly advantageous, the Proposer has completed at least ten (10) similar financial audits for municipalities in the last three (3) to five (5) years.* We have audited approximately 40 Massachusetts municipalities with revenues greater than \$100 million in each of the past 5 years.

4. Approach to the Audit – *To be considered highly advantageous, the Proposer has a well-defined and developed Plan of Services in response to this Request for Proposals and demonstrates a clear understandable implementation strategy.* We have focused our business on serving Massachusetts municipalities and are committed to doing so in the future. We have developed an audit approach that allows us to conduct very efficient high-quality audits. Details on our audit approach are discussed below and again later in the “Audit Scope and Approach” section of this proposal.
5. References – *To be considered highly advantageous a Proposer must provide five (5) references who will give the Proposer and overall rating of “highly advantageous”.* We have provided several references and can provide additional references if needed to complete your evaluation.
6. Interview – *To be considered highly advantageous a Proposer must receive an overall rating of “highly advantageous” from the interview panel based upon materials provided, clarity of presentation and public presentation skills.* We believe that our overall proposal package is clear, concise, and “to the point”. Our partners have many years of public presentation experience and we trust that you will find our overall presentation to be of higher quality.
7. Ability to Provide Advice and Guidance Within the Proposed Audit Fee – *To be considered highly advantageous, the Proposer must provide information in the proposal demonstrating that they will be available throughout the year to answer questions and provide consulting services as necessary.* We consider client communication to be very important. Not only do we have a strict policy of never screening calls at our office, we will provide you with our cell phone numbers and if we are unable to answer your call as it comes in, we will return your phone calls within 24 hours.
8. Audit Firm Experience in Conducting Federal Audits – *In order to be considered highly advantageous, the proposer must demonstrate that they have at least three years of experience completing Federal Audits.* Our firm has been conducting Single Audits since 1989. In fiscal 2019, our firm completed over fifty single audits as noted in the “Our Client” section of this proposal.
9. Number of Municipalities Audited who produced an award winning CAFR – *To be considered highly advantageous the Proposer’s firm would have audited more than 10 municipalities who produced award winning CAFR’s for each of the past 5 years.* For FY2019, we assisted 24 communities with preparing and submitting their CAFR’s to the Government Finance Officers Association (GFOA) for the CAFR award program. Each submission prior to 2018 has successfully received this award. For the past 5 years we averaged 22 CAFR’s audits per year.
10. Staffing – *To be considered highly advantageous, a proposer shows a commitment to putting their best and most experienced staff and resources into this project.* Our normal staffing of this type of engagement has a management team consisting of an on-site partner, and engagement partner, and a concurring partner. This plan has two partners performing major roles in the engagement. The Partners professional experience and anticipated staffing is described in detail later in this proposal.

11. Quality of Written Response to Request for Proposals, Including Responsiveness and Clarity and Approach to the Project – *To be considered highly advantageous the proposer must submit a proposal that is concise, informative and highly detailed. The proposal must reflect that the firm is able to perform in a manner acceptable to the Town and the reviewer must be completely convinced about the proposer’s ability to provide the contracted services as required by the Town. Our proposal has been formatted to meet the requirements we believe will provide the Town additional information that we feel will allow you to make your best evaluation of our ability to meet the Town’s needs.*
12. Availability to Complete Contracted Services per the Proposed Schedule – *In order to be considered highly advantageous, the Proposer must be able to complete the services within the agreed-upon timeline. We have completed numerous audits of local governments. We do not miss deadlines. This is because we have developed an internal control system that properly trains our team members on how to audit governmental entities. Our proposal highlights our plan to accomplish the tasks in a manner that will meet your timelines.*
13. Professional Quality Control Program – *In order to be considered highly advantageous, the proposer must have a quality control program that will ensure that the Town’s audit is conducted in accordance with the highest professional standards. We utilize the PPC suite of products from Thomson Reuters as audit tools to ensure compliance with the most recent auditing standards and risk assessment standards. In addition, we have developed company-wide training and an internal audit review process to ensure the highest quality audits. The success of this system is demonstrated in our Peer Review results as well as in our success in assisting clients in receiving awards for excellence in financial reporting on their CAFR’s.*
14. Independence and Ethical Behavior – *In order to be considered highly advantageous, the proposer would need to confirm that the firm or any member of the firm has not been disciplined by any regulatory body; and that the firm and the principals are members in good standing with the American Institute of Certified Public Accountants (AICPA) and the Massachusetts Board of Public Accountancy. No member of our firm has been disciplined by any regulatory body and the firm and all principals are members in good standing with both the AICPA and the Massachusetts Board of Public Accountancy.*

We have tried to briefly address your evaluation criteria and believe we have demonstrated for you our ability to provide quality service to the Town. We do encourage you to contact other clients to verify the consistency of our service to the Massachusetts Municipal Community.

Key Team Members

What follows next are the resumes of our management team. We hope that you will see that their experience demonstrates a complete understanding of the process, in real life, of how financial statements are audited and prepared, which we believe is integral to successfully completing the engagement.

James E. Powers, CPA, Governmental Engagement Partner, is the partner-in-charge of the governmental audit practice which comprises over 98% of the firm’s revenue. He has over 35 years of municipal audit experience which began as an accountant with the City of Boston’s Auditor’s Office in 1978. He was employed by Touché Ross for several years until early 1987 as an audit manager with client responsibilities that included the Commonwealth of Massachusetts and local municipalities. In April of 1987 he founded the certified public accounting firm of Powers & Company that serviced several Massachusetts municipalities.

Mr. Powers' experience in providing services to local governments for the past 35+ years has given him the knowledge that you will find to be an invaluable resource. He can identify problem areas and assist in developing and implementing practical solutions to these problems. He is knowledgeable in UMAS and GAAP

methods of accounting and is familiar with the software programs used by Massachusetts cities, towns, districts and agencies.

Mr. Powers has been committed to improving the auditing, accounting and financial reporting of Massachusetts cities and towns. Over the years, Mr. Powers has volunteered his time to conduct over 200 seminars for the Massachusetts Financial Community on a variety of accounting and auditing subjects. He was the primary author of the Massachusetts Department of Revenue's publication *A Practical Guide for Implementation of GASB Statement 34 for Massachusetts Local Governments – July 1, 2001*. The DOR produced and distributed approximately 2,000 copies of this publication.

He recently served on the Board of Directors of the Massachusetts Society of Certified Public Accountants; he was the past chairperson for the Massachusetts Society of Certified Public Accountants Governmental Accounting and Auditing Committee; he is a member of the American Institute of Certified Public Accountants (AICPA); and is a member of the Government Finance Officers Association (GFOA). Mr. Powers is a member of the GFOA's Special Review Committee, a nationwide pool of CAFR reviewers. In this capacity, he is responsible for determining if CAFR's submitted to the GFOA are either awarded or denied the Certificate of Achievement for Excellence in Financial Reporting.

Reneé Davis, CPA, MBA, Governmental Engagement Partner, Ms. Davis has over 25 years of municipal audit experience with Powers & Sullivan and was admitted as a partner in 2008. Ms. Davis has spent 100% of her accounting and auditing career involved with Massachusetts municipalities, schools, districts and other governmental entities. She obtained her license to practice as a certified public accountant and her MBA degree while at Powers & Sullivan.

Ms. Davis' experience in providing service to local governments has given her the knowledge that is a valuable resource to her clients. She can identify problem areas and assist in developing and implementing practical solutions to these problems. She is knowledgeable in Statutory, UMAS and GAAP methods of accounting and is familiar with the software programs used by Massachusetts cities, towns, districts and agencies.

As stated earlier, the firm has been auditing over 20 CAFR's each of the last several years. Ms. Davis has developed an expertise on the preparation and review of these financial reports. As part of our quality control procedures a complete review of the CAFR must be done before the report is issued. Ms. Davis is responsible to review our more complicated CAFR's.

She is responsible for maintaining the firm's continuing education program. As such she is responsible to develop the firm-wide and individual plans for our staff. She develops, with Michael Nelligan, our internal governmental training sessions. She also is a very active speaker at governmental seminars for the Massachusetts Society of Certified Public Accountants along with the Massachusetts Financial Community. Ms. Davis was the key person from our firm to assist in the development of the Massachusetts School Building Authority's (MSBA) audit guidelines.

She is a member of the Massachusetts Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the Massachusetts Government Finance Officers Association and the Association of Governmental Accountants. Reneé served a two-year term as the chairperson for the Massachusetts Society of Certified Public Accountant's Governmental Auditors Auditing Committee. Reneé served on the Board of Directors for the Massachusetts Society of Certified Public Accountants.

Craig Peacock, CPA, MST, Governmental Engagement Partner, Mr. Peacock has been with the firm for over 25 years and has performed over 150 comprehensive single audit and consulting engagements for Massachusetts' governments. He obtained his license to practice as a certified public accountant and his MST while at Powers & Sullivan. He was promoted to manager in 2001 and admitted as a partner in July 2010. His primary responsibility is to provide services to our governmental clients and his secondary responsibility is to work with Mr. Sullivan to manage our tax and commercial practices.

Mr. Peacock's experience in providing service to local governments has given him the knowledge that is a valuable resource to his clients. He prides himself in being very attentive to his client's needs and has demonstrated the ability to assist them throughout the year. His engagements are planned well in advance of the field work and his clients are well informed as to the expectations of both parties. He is knowledgeable in UMAS and GAAP methods of accounting and is familiar with the software programs used by Massachusetts cities, towns, districts and agencies.

As stated earlier, the firm has been auditing over 20 CAFR's each of the last several years. Mr. Peacock has been responsible for the submission of many government's CAFR's to the GFOA for their award program. He is also a member of our quality control team that is responsible for reviewing CAFR's before they are submitted to the GFOA.

He is responsible for conducting many of the firm's internal governmental training sessions. Craig provides guidance to our staff on all tax related matters along with providing the initial technical advice on new governmental standards. Some of his larger clients include Brookline, Lowell, Somerville, Plymouth, Abington and Belmont.

He is a member of the Massachusetts Society of Certified Public Accountants (MSCPA), the American Institute of Certified Public Accountants, the Massachusetts Government Finance Officers Association and the Association of Governmental Accountants.

Michael Nelligan, CPA, Governmental Engagement Partner, Mr. Nelligan has over 35 years of audit, accounting and management experience which began in 1981. Mike began his career as an auditor with Grant Thornton in Boston, Massachusetts in 1981. During his 7 years with Grant Thornton, he rose to the level of Audit Manager with a client base of governments, public utilities, public universities, manufacturing, retail, hospitals, wholesale distributors and various non-profit organizations. These entities ranged from start-ups to large publicly traded companies. In 1988, Mike accepted the position of CFO with an east coast wholesale distribution firm where he managed all aspects of the company's operations. After the sale of the company in 2002, Michael joined Powers & Sullivan and currently audits many cities and towns, municipal utilities and nonprofit organizations.

Mr. Nelligan's experience in providing audit services and working for commercial entities has given him the unique perspective of being responsible for being both the auditor and auditee. The practical experience of running a business, performing audits and working with municipalities provides you with a significant knowledge base that can provide practical solutions to problems. He is knowledgeable in UMAS and GAAP methods of accounting and is familiar with the software programs used by Massachusetts cities, towns, districts and agencies.

Michael is responsible for maintaining the firm's continuing education program. As such he is responsible to develop the firm-wide and individual plans for our staff. He develops, with Reneé Davis, our internal governmental training sessions. He also is a very active speaker at governmental seminars for the Massachusetts Society of Certified Public Accountants along with the Massachusetts Financial Community.

Michael works directly with Frank Serreti and Todd Jurczyk to manage all the engagements conducted in accordance with the Massachusetts Department of Elementary and Secondary Education's (ESE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Financial Report. The firm completes over fifty of these engagements each year. Some of his larger clients include Springfield, Mansfield, Braintree, and Marshfield.

He is a member of the American Institute of Certified Public Accountants, the Massachusetts Society of Certified Public Accounts, the Association of Government Accountants and the Massachusetts Government Finance Officers Association.

Frank Serreti, CPA, Governmental Engagement Partner, Mr. Serreti has been with the firm for over 25 years and has performed over 150 comprehensive single audit and consulting engagements for Massachusetts' governments. He obtained his license to practice as a certified public accountant while at Powers & Sullivan. He was promoted to manager in 2001 and admitted as a partner in July 2012.

Mr. Serreti's experience in providing service to local governments has given him the knowledge that is a valuable resource to his clients. He prides himself in being very attentive to his client's needs and has demonstrated the ability to assist them throughout the year. His engagements are planned well in advance of the field work and his clients are well informed as to the expectations of both parties. He is knowledgeable in UMAS and GAAP methods of accounting and is familiar with the software programs used by Massachusetts cities, towns, districts and agencies.

As stated earlier, the firm has been auditing over 20 CAFR's each of the last several years. Mr. Serreti has been responsible for the submission of several CAFR's to the GFOA for their award program. He is also a member of our quality control team that is responsible for reviewing CAFR's before they are submitted to the GFOA.

He is responsible for conducting many of the firm's internal governmental training sessions. Frank works directly with Michael Nelligan and Todd Jurczyk to manage all the engagements conducted in accordance with the Massachusetts Department of Elementary and Secondary Education's (ESE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Financial Report. The firm completes over fifty of these engagements each year. Some of his larger clients include Andover, Everett, North Andover, Wakefield, and Woburn.

He is a member of the Massachusetts Society of Certified Public Accountants (MSCPA), the American Institute of Certified Public Accountants, the Massachusetts Government Finance Officers Association and the Association of Governmental Accountants. Frank has recently served as the chairman of the MSCPA Government Accounting and Auditing Committee.

Todd Jurczyk, CPA, Governmental Engagement Partner, Mr. Jurczyk has over 20 years of governmental auditing and accounting experience. He started his governmental experience with the Fiscal Management Office of Massachusetts Department of Transportation (formerly the Massachusetts Highway Department "MHD") in 1997. While at MHD he was a member of the Commonwealth's GASB 34 implementation team; responsible for capital asset accounting; responsible for the accounting of major construction projects; responsible for compliance with federal grants; responsible for auditing the compliance of contracts with procurement laws; and was the liaison between MHD, the Comptroller's Office and the external auditors. He passed all parts of the certified public accountants' exam while at MHD. The experience at MHD has made Todd very knowledgeable in compliance auditing and specifically proficient at conducting Single Audits. He joined Powers & Sullivan in 2003, became a licensed CPA in 2006 and was promoted to our management team in July 2007 as a supervisor and was admitted as a partner in July 2018.

Todd spends 100% of his time working on our governmental clients. Todd is substantially responsible for several large-scale single audit engagements including Revere, Springfield and Quincy. Other clients of his include, North Attleborough Electric Light, Saugus, Rowley, Somerset, the Somerset Health Plan Group and Oak Bluffs.

Todd works directly with Mr. Serreti to manage all the engagements conducted in accordance with the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts End-of-Year Financial Report. The firm completes over fifty of these engagements each year.

Todd is also a member of our quality control team responsible for reviewing CAFR's prior to submittal to the GFOA award program. He is responsible for the audit of three clients that prepare CAFR's. He is part of our team that establishes our auditing procedures and is our training instructor for auditing requirements under Uniform Guidance and the Single Audit Act. He is a member of the Massachusetts Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Romina Mameli, Audit Technology Partner, Ms. Mameli has over 19 years of governmental auditing and accounting experience with Powers & Sullivan. In addition to her auditing responsibilities, Romina manages virtually all aspects of our audit technology. This includes keeping our systems technically up-to-date with all of the most recent financial reporting and auditing requirements. This includes communicating with vendors who provide these services to make sure that we are continually current with our procedures. She also ensures that our personnel are adequately trained in utilizing the technology and that we have state-of-the-art servers and laptop computers available to access the information.

Romina is a member of our quality control team responsible for reviewing CAFR's prior to submittal to the GFOA award program. She is also part of our team that establishes our auditing procedures and an in-house instructor for general government auditing requirements. Some of her largest clients include Barnstable, Braintree, Peabody, Dedham, Arlington, Duxbury, and Scituate.

Rebecca Gamsby, CPA, Governmental Manager, Ms. Gamsby has over 10 years of municipal audit experience. Ms. Gamsby began her career as a municipal auditor with a CPA firm based out of New Hampshire where she obtained her license to practice as a certified public accountant. Prior to joining Powers & Sullivan in 2018, her auditing career focused on Massachusetts, New Hampshire, and Vermont municipalities.

Rebecca has spent 100% of her time at Powers & Sullivan working on our Massachusetts governmental clients. She prides herself on being very attentive to her client's needs and has demonstrated the ability to assist them throughout the year. She is knowledgeable in UMAS and GAAP methods of accounting and is familiar with the software programs used by Massachusetts cities and towns. Some of her larger clients include Braintree, Dedham, Lowell, Salem and Springfield.

Rebecca is a member of our quality control team responsible for reviewing CAFR's prior to submittal to the GFOA award program. She is also part of our team that establishes our auditing procedures and an in-house instructor for general government auditing requirements. She is a member of the Massachusetts Society of Certified Public Accountants.

Other Staffing Matters

For the other staff assigned to the engagement we will assign an experienced senior who has worked at Powers & Sullivan, LLC for 3+ years and has completed over 30 municipal audit engagements. Assistants will be assigned as needed. All our staff are college graduates and are working towards the goal of becoming Certified Public Accountants. All our staff are full time employees of Powers & Sullivan, LLC and are dedicated to conducting municipal audits. We do not use consultants or subcontractors in the conduct of our audits.

In order to keep all team members up-to-date on governmental auditing the firm conducts a mandatory multiple day training session in June each year that relates only to governmental auditing. They are also required to attend governmental seminars sponsored by professional organizations. We have a mentoring program where all members are teamed up with a manager to assist in their professional and personal development. Finally, periodic formal review sessions are conducted throughout the year that evaluate their performance and set goals for the next period.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

During fiscal year 2019 we submitted the following 24 CAFR's to the GFOA:

| | | |
|--------------------|-------------------------------|-----------------------|
| Town of Andover | Town of Arlington | Town of Barnstable |
| City of Beverly | Town of Braintree | Town of Burlington |
| Town of Cohasset | Town of Duxbury | City of Everett |
| Town of Harwich | Town of Manchester-By-the-Sea | Town of Mansfield |
| Town of Marblehead | Town of Marshfield | Town of North Andover |
| City of Revere | City of Salem | Town of Scituate |
| City of Somerville | City of Springfield | Town of Sudbury |
| Town of Wellesley | Town of Westwood | |

Lower Pioneer Valley Educational Collaborative

SELECTED REFERENCES

Listed below are client references for you to contact. Additionally, we have provided an extensive listing of our municipal clients by rank total client revenues. For the clients listed in the accompanying chart for which we have not provided reference information, please feel free to contact them directly or contact us and we will provide that information.

City of Melrose

We have audited the City of Melrose since FY1994 and have recently extended our contract. The budget for the City is approximately \$78 million. We have provided various consulting services and completed the Compliance engagements for the DESE End of Year Financial Report. Mr. Sullivan serves as the engagement partner.

References: Mr. Patrick Dello Russo, CFO/City Auditor 781-979-4107

City of Quincy

We have audited the City and Quincy College since FY2008. In addition to the audit, we have provided various consulting services and completed the Compliance engagements for the End of Year Financial Report. Mr. Powers serves as the concurring engagement partner and Mr. Jurczyk serves as the lead partner.

Reference: Mr. Eric Mason, Director of Municipal Finance 617-376-1264

Town of Somerset

We have audited the Town since FY2004. During the time period we were able to provide technical guidance to the Town as it underwent significant changes to the structure of its financial management team. Mr. Powers serves as the concurring engagement partner and Mr. Jurczyk serves as the lead partner.

Reference: Mr. Joseph Bolton, Finance Director/Town Accountant 508-646-2820

Town of Wellesley

We were selected by the Audit Committee, through a competitive bidding process, to conduct the audit of the Town, Retirement System and Electric Department since FY2004. We assisted the Town in completing its first CAFR in FY2004. The Town has been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for each fiscal year since 2004. We also completed the Compliance engagements for the DESE End of Year Financial Report. The Town has maintained their AAA bond rating for several years. Mr. Powers and Ms. Davis have served as the engagement management team.

References: Ms. Sheryl Strother, Finance Director 781-431-1019 x2214

Town of Westwood

We have audited the Town and assisted the Town in completing their CAFR's since FY2002. The Town has been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for each fiscal year since. In addition to the audit, we have provided various consulting services and completed the Compliance engagements for the DESE End of Year Financial Report. Mr. Powers and Ms. Davis serve as the engagement management team.

Reference: Ms. Pamela Dukeman, Finance Director 781-320-1010

City of Springfield

We have audited the City of Springfield and its Retirement System since FY2005. In FY2005, Springfield was experiencing difficult financial times and special legislation was enacted that required the transfer of management of the City to a State Control Board. We were contacted by the Control Board who requested that we accept their offer to be the independent auditors. The City's financial matters returned to local control in June 2009. The City's revenues approximate \$837 million and the federal grant expenditures are approximately \$119 million. We also completed the Compliance engagements for the End of Year Financial Report. Mr. Powers and Mr. Nelligan serve as the engagement management team.

Reference: Mr. Patrick Burns, Comptroller 413-787-6153
Mr. Timothy J. Plante, CAFO 413-886-5288

The schedules that follow are intended to provide a snapshot of our client base and the scope of services provided to them.

Cities & Towns over \$100 Million in Revenue

| | Audit Services | DESE Engagement | Years of Service | Total Revenues | Total Single Audit | CAFR |
|------------------|-----------------------|------------------------|-------------------------|-----------------------|---------------------------|-------------|
| 1 Springfield | X | X | 5-10 | \$ 837,000,000 | \$ 119,000,000 | X |
| 2 Lowell | X | X | over 10 | \$ 410,000,000 | \$ 39,000,000 | |
| 3 Quincy | X | X | 5-10 | \$ 392,000,000 | \$ 18,000,000 | |
| 4 Lawrence | X | X | 5-10 | \$ 335,000,000 | \$ 35,000,000 | |
| 5 Brookline | X | X | over 10 | \$ 286,000,000 | \$ 6,000,000 | |
| 6 Somerville | X | X | over 10 | \$ 267,000,000 | \$ 13,000,000 | X |
| 7 Plymouth | X | X | 5-10 | \$ 250,000,000 | \$ 8,000,000 | |
| 8 Peabody | X | X | over 10 | \$ 242,000,000 | \$ 8,000,000 | |
| 9 Braintree | X | X | 5-10 | \$ 231,000,000 | \$ 3,000,000 | X |
| 10 Wellesley | X | X | 5-10 | \$ 226,000,000 | \$ 2,000,000 | X |
| 11 Everett | X | X | 1-5 | \$ 223,000,000 | \$ 10,000,000 | X |
| 12 Revere | X | X | 1-5 | \$ 214,000,000 | \$ 13,000,000 | X |
| 13 Salem | X | X | 5-10 | \$ 210,000,000 | \$ 13,000,000 | X |
| 14 Andover | X | X | over 10 | \$ 198,000,000 | \$ 3,000,000 | X |
| 15 Barnstable | X | X | over 10 | \$ 193,000,000 | \$ 9,000,000 | X |
| 16 Billerica | X | X | over 10 | \$ 186,000,000 | \$ 3,000,000 | |
| 17 Arlington | X | X | over 10 | \$ 179,000,000 | \$ 6,000,000 | X |
| 18 Beverly | X | X | over 10 | \$ 165,000,000 | \$ 8,000,000 | X |
| 19 Woburn | X | X | over 10 | \$ 156,000,000 | \$ 3,000,000 | |
| 20 Burlington | X | X | over 10 | \$ 156,000,000 | \$ 2,000,000 | X |
| 21 Belmont | X | X | 5 - 10 | \$ 152,000,000 | \$ 2,000,000 | |
| 22 Chelmsford | X | X | over 10 | \$ 149,000,000 | \$ 2,000,000 | |
| 23 Mansfield | X | X | 1-5 | \$ 145,000,000 | \$ 2,000,000 | X |
| 24 Tewksbury | X | X | over 10 | \$ 141,000,000 | \$ 2,000,000 | |
| 25 Milton | X | X | over 10 | \$ 126,000,000 | \$ 2,000,000 | |
| 26 North Andover | X | X | 1-5 | \$ 124,000,000 | \$ 2,000,000 | X |
| 27 Marshfield | X | X | 1-5 | \$ 120,000,000 | \$ 3,000,000 | X |
| 28 Dedham | X | X | 1-5 | \$ 120,000,000 | \$ 2,000,000 | X |
| 29 Sudbury | X | X | 1-5 | \$ 111,000,000 | \$ 1,000,000 | X |
| 30 Marblehead | X | X | over 10 | \$ 109,000,000 | \$ 1,000,000 | X |
| 31 Melrose | X | X | over 10 | \$ 108,000,000 | \$ 3,000,000 | |
| 32 Agawam | X | X | over 10 | \$ 107,000,000 | \$ 3,000,000 | |
| 33 Duxbury | X | X | over 10 | \$ 107,000,000 | \$ 1,000,000 | X |
| 34 Westwood | X | X | over 10 | \$ 105,000,000 | \$ 2,000,000 | X |
| 35 Saugus | X | X | 1-5 | \$ 103,000,000 | \$ 2,000,000 | |
| 36 Ipswich | X | X | 1-5 | \$ 101,000,000 | \$ 1,000,000 | |
| 37 Weston | X | X | 1-5 | \$ 101,000,000 | \$ 1,000,000 | |

Cities & Towns under \$100 Million in Revenue

| | Audit Services | ESE Engagement | Years of Service | Total Revenues | Total Single Audit | CAFR |
|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|-------------------------------|-------------|
| 38 Greenfield | X | X | 1-5 | \$ 90,000,000 | \$ 3,000,000 | |
| 39 Wareham | X | X | 5-10 | \$ 85,000,000 | \$ 4,000,000 | |
| 40 Scituate | X | X | 1-5 | \$ 84,000,000 | \$ 1,000,000 | X |
| 41 Yarmouth | X | | 1-5 | \$ 82,000,000 | \$ 1,000,000 | |
| 42 Wakefield | X | X | over 10 | \$ 75,000,000 | \$ 2,000,000 | |
| 43 Harwich | X | X | 1-5 | \$ 70,000,000 | \$ - | X |
| 44 Somerset | X | X | 5-10 | \$ 66,000,000 | \$ 1,000,000 | |
| 45 Medfield | X | X | 1-5 | \$ 62,000,000 | \$ 1,000,000 | |
| 46 Winthrop | X | X | 1-5 | \$ 62,000,000 | \$ 2,000,000 | |
| 47 Abington | X | X | over 10 | \$ 54,000,000 | \$ 1,000,000 | |
| 48 Cohasset | X | X | 1-5 | \$ 51,000,000 | \$ 1,000,000 | X |
| 49 Carver | X | X | 1-5 | \$ 41,000,000 | \$ 2,000,000 | |
| 50 Georgetown | X | X | over 10 | \$ 39,000,000 | \$ 1,000,000 | |
| 51 Orleans | X | X | 1-5 | \$ 38,000,000 | \$ - | |
| 52 Lunenburg | X | X | 1-5 | \$ 37,000,000 | \$ 1,000,000 | |
| 53 Rockport | X | X | over 10 | \$ 34,000,000 | \$ - | |
| 54 Monson | X | X | over 10 | \$ 32,000,000 | \$ 2,000,000 | |
| 55 Oak Bluffs | X | | over 10 | \$ 29,000,000 | \$ 1,000,000 | |
| 56 Manchester-By-The-Sea | X | | 1-5 | \$ 29,000,000 | \$ - | X |
| 57 Orange | X | X | 5-10 | \$ 25,000,000 | \$ 3,000,000 | |
| 58 Rehoboth | X | | 5-10 | 24,000,000 | \$ - | |
| 59 Rowley | X | | over 10 | \$ 23,000,000 | \$ - | |
| 60 Boxborough | X | X | 5-10 | \$ 22,000,000 | \$ - | |
| 61 Groveland | X | X | over 10 | \$ 21,000,000 | \$ - | |
| 62 Lancaster | X | X | 1-5 | \$ 21,000,000 | \$ - | |
| 63 Wellfleet | X | | 1-5 | \$ 20,000,000 | \$ - | |
| 64 Wenham | X | X | 5-10 | \$ 16,000,000 | \$ - | |
| 65 Barre | X | | 1-5 | \$ 13,000,000 | \$ - | |
| 66 Chilmark | X | | over 10 | \$ 10,000,000 | \$ - | |

| Schools | Audit Services | ESE Engagement | Years of Service | Total Revenues | Total Single Audit | CAFR |
|---|-----------------------|-----------------------|-------------------------|-----------------------|---------------------------|-------------|
| 1 Acton Boxborough Regional School District | X | X | 1-5 | \$ 103,000,000 | \$ 2,000,000 | |
| 2 Blue Hills Regional Technical School | X | X | 5-10 | \$ 23,000,000 | \$ 2,000,000 | |
| 3 Berlin-Boylston Regional School District | X | X | 1-5 | \$ 15,600,000 | \$ - | |
| 4 Cambridge Community Charter School | X | X | 5-10 | \$ 7,000,000 | \$ - | |
| 5 Diman Regional Vocational Technical High School | X | X | 1-5 | \$ 27,000,000 | \$ 1,800,000 | |
| 6 Dudley-Charlton Regional School District | X | X | 1-5 | \$ 64,000,000 | \$ 2,000,000 | |
| 7 Francis Parker Charter School | X | N/A | 5-10 | \$ 5,000,000 | \$ - | |
| 8 Hamilton-Wenham Regional School District | X | X | 5-10 | \$ 35,000,000 | \$ 700,000 | |
| 9 Lincoln-Sudbury Regional School District | X | X | 5-10 | \$ 34,000,000 | \$ 500,000 | |
| 10 Lower Pioneer Valley Educational Collaborative | X | N/A | 5-10 | \$ 24,000,000 | \$ - | X |
| 11 Manchester Essex Regional School District | X | X | 5-10 | \$ 28,000,000 | \$ 1,000,000 | |
| 12 Martha's Vineyard Charter School | X | X | 5-10 | \$ 4,000,000 | \$ - | |
| 13 Nashoba Valley Technical High School | X | X | 5-10 | \$ 54,000,000 | \$ 2,000,000 | |
| 14 North Middlesex Regional School District | X | X | 1-5 | \$ 56,000,000 | \$ 2,000,000 | |
| 15 Northeast Metropolitan Regional School District | X | X | 1-5 | \$ 28,000,000 | \$ 1,000,000 | |
| 16 Pentucket Regional School District | X | X | 1-5 | \$ 46,000,000 | \$ 1,000,000 | |
| 17 Pioneer Valley Performing Arts Charter Public School | X | N/A | 1-5 | \$ 7,000,000 | \$ - | |
| 18 Quabbin Regional School District | X | X | 5-10 | \$ 39,000,000 | \$ 1,000,000 | |
| 19 Quincy College | X | N/A | 5-10 | \$ 22,000,000 | \$ - | |
| 20 Salem Community Charter School | X | X | 1-5 | \$ 1,000,000 | \$ - | |
| 21 South Shore Educational Collaborative | X | N/A | 1-5 | \$ 19,000,000 | \$ - | |
| 22 Southwick-Tolland-Granville Regional School District | X | X | 1-5 | \$ 29,000,000 | \$ 1,000,000 | |
| 23 Tantasqua Regional School District | X | X | 5-10 | \$ 32,000,000 | \$ 2,000,000 | |
| 24 Whittier Regional Vocational Technical High School | X | X | 1-5 | \$ 26,000,000 | \$ 1,000,000 | |

Retirement Systems

| | Audit | GASB | Years of | Total |
|--|----------|----------|----------|------------------|
| | Services | 67/68 | Service | Assets |
| | | Services | | |
| 1 Middlesex County Regional Retirement | X | X | over 10 | \$ 1,378,000,000 |
| 2 Barnstable County Retirement | X | X | 1-5 | \$ 1,103,000,000 |
| 3 Plymouth County Retirement Association | X | X | 1-5 | \$ 1,018,000,000 |
| 4 Essex County Regional Retirement | X | X | 5-10 | \$ 467,000,000 |
| 5 Hampden County Regional Retirement | X | X | 5-10 | \$ 370,000,000 |
| 6 Dukes County Retirement System | X | X | 5-10 | \$ 162,000,000 |
| 7 Franklin County Retirement System | X | X | 1-5 | \$ 146,000,000 |
| 8 Lowell | X | X | over 10 | \$ 320,000,000 |
| 9 Springfield | X | X | 5-10 | \$ 320,000,000 |
| 10 Brookline | X | X | 5-10 | \$ 320,000,000 |
| 11 Framingham | X | X | 1-5 | \$ 300,000,000 |
| 12 Somerville | X | X | over 10 | \$ 280,000,000 |
| 13 Lawrence | X | X | 1-5 | \$ 230,000,000 |
| 14 Haverhill | X | X | 1-5 | \$ 227,000,000 |
| 15 Braintree | X | X | 5-10 | \$ 204,000,000 |
| 16 Wellesley | X | X | 5-10 | \$ 192,000,000 |
| 17 Plymouth | X | X | 5-10 | \$ 178,000,000 |
| 18 Salem | X | X | 5-10 | \$ 178,000,000 |
| 19 Arlington | X | X | over 10 | \$ 158,000,000 |
| 20 Peabody | X | X | over 10 | \$ 157,000,000 |
| 21 Revere | X | X | 5-10 | \$ 157,000,000 |
| 22 Everett | X | X | 5-10 | \$ 157,000,000 |
| 23 Dedham | X | X | 5-10 | \$ 145,000,000 |
| 24 Andover | X | X | over 10 | \$ 144,000,000 |
| 25 Woburn | X | X | over 10 | \$ 143,000,000 |
| 26 Milton | X | X | over 10 | \$ 131,000,000 |
| 27 Beverly | X | X | over 10 | \$ 129,000,000 |
| 28 Wakefield | X | X | over 10 | \$ 124,000,000 |
| 29 Belmont | X | X | over 10 | \$ 115,000,000 |
| 30 Marblehead | X | X | over 10 | \$ 102,000,000 |
| 31 Saugus | X | X | 5-10 | \$ 106,000,000 |
| 32 Melrose | X | X | over 10 | \$ 86,000,000 |
| 33 Greenfield | X | X | 1-5 | \$ 80,000,000 |
| 34 Winthrop | X | X | 1-5 | \$ 71,000,000 |
| 35 Greater Lawrence Sanitary District | X | X | 5-10 | \$ 20,000,000 |
| 36 Blue Hills | X | X | 5-10 | \$ 13,000,000 |

ADDITIONAL INFORMATION

Audit Technology Advances

Similar to our clients, the audit process is constantly evolving and we are changing our processes with the technology advances. We began the audit automation process back in 2000 with the purchase of hardware and software to automate our audits and the preparation of governmental financial statements to be in compliance with GASB Statement 34. Part of our business model is to constantly evaluate our audit process and take advantage of these new audit techniques. We have found that this is mutually beneficial to ourselves and our clients as we become more efficient and our clients receive a more effective and meaningful audit.

We use state-of-the-art software from **Wolters Kluwer, CCH Access Portal**, to protect our client's data through the use of a **Client Portal**. All data is transferred using a **Secure File Transfer Protocol (SFTP)** that transmits encrypted files between us.

We use the Checkpoint software from Thompson Reuters for our audit software. Their **Smart Practice Aids for Audits of State and Local Governments** along with the **Smart Practice Aids for Single Audits** provides us with the flexibility to complete all of the risk assessments that are tailored to each client. The software provides a standardized approach to a governmental audit but allows for auditor judgment to create an audit program that is the right fit for each client. This area is one example where technology and our experience and knowledge of Massachusetts' governmental finance provides for a seamless integration in the audit planning and assessment process.

We use **CCH ProSystem fx Suite** for our audit engagement software. We have been completing paperless audits since 2000 and continue to realize the benefits of making the change long before many of our competitors. This software allows us to manage the entire engagement in real-time and allows for our audit team to access the working papers at anytime from anywhere we have internet access securely. There is a true seamless integration between the audit working papers, trial balance software and report preparation. We can complete a multitude of analytical audit tests and reports directly from the trial balance software which automatically includes these tests in audit working papers.

New GASB Pronouncements

As part of our basic service, we will discuss any new standards well in advance of its implementation date and assist in your preparation. The next significant GASB's are described below.

GASB Statement No. 84, Fiduciary Activities – This statement provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. It is required to be implemented in fiscal 2020.

GASB Statement No. 87, Leases – This statement will require changes to the manner in which leases are accounted. Assets acquired under a capital lease will now be recognized as an asset type separate from the traditional capital asset account type. Leases previously reported as operating leases may be required to be accounted for as a capital lease. It is required to be implemented in fiscal 2021.

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period – This statement establishes accounting requirements for interest costs incurred before the end of a construction period. It is required to be implemented in fiscal 2021.

GASB Statement No. 90, Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61 – This statement addresses the financial statement reporting requirements pertaining to a governmental entity’s majority equity investments in a legally separate organization. The state also addresses the relevance of financial statement information for certain component units. It is required to be implemented in fiscal 2020.

It will be important for management to gain a good understanding of how these statements will impact the financial statements for the purposes of explaining the changes to users. **Please be aware that the effective dates mentioned above have been extended at least one year by the GASB due to the COVID-19 healthcare crisis.**

Grantor: Town of Braintree
Grantee: Wildlands Trust, Inc.
Address of Premises: off Plain Street, Braintree, Massachusetts
Grantor's Title Reference: Deed recorded with Norfolk County Registry of Deeds in Book 25699, Page 581

**TOWN OF BRAINTREE
CONSERVATION RESTRICTION
UNDER THE COMMUNITY PRESERVATION ACT

CEDAR SWAMP CONSERVATION RESTRICTION
BRAINTREE CR #7**

The TOWN OF BRAINTREE, a municipal corporation with an address of 1 JFK Memorial Drive, Braintree, Massachusetts 02184, acting by and through its duly authorized Town Council and Conservation Commission by authority of M.G.L. Chapter 40, Section 8C, for its successors and assigns ("Grantor"), acting pursuant to Sections 31, 32, and 33 of Chapter 184 of the Massachusetts General Laws, for consideration of One Dollar (\$1.00), paid, grants, with Quitclaim Covenants, to WILDLANDS TRUST INC., a Massachusetts non-profit corporation eligible under Section 32 of said Massachusetts General Laws, with an address at 675 Long Pond Road, Plymouth, Massachusetts 02360, and to its successors and permitted assigns ("Grantee") in perpetuity and exclusively for conservation purposes, the following described Conservation Restriction on a parcel of land located off Plain Street in the Town of Braintree, Massachusetts, consisting of approximately 3 acres, said parcel being described in Exhibit "A" hereto attached (the Premises). The Premises is identified as Lot No. 29 on the Town of Braintree Assessors Plan No. 1086, and is shown on a plan entitled "Sketch Plan, Lot 29 Plain Street, Assessors Map 1086 Lot 29, Braintree, Massachusetts," dated November 7, 2019, prepared by Brian J. Murphy, Farland Corp. ("Sketch Plan"). A copy of said Sketch Plan is attached hereto as Exhibit "B". The Grantee is a tax-exempt nonprofit organization, qualified under Sections 501(c)(3) and 170(h) of the Internal Revenue Code, whose primary purpose is the preservation, protection or enhancement of land in its natural, scenic, historical, agricultural, forested, and/or open space condition.

I. PURPOSES:

This Conservation Restriction is defined in and authorized by Sections 31-33 of Chapter 184 of the General Laws and otherwise by law. The purpose of this Conservation Restriction is to assure that the Premises will be maintained in perpetuity for conservation purposes, in a natural, scenic and undeveloped condition, and to prevent any use or change that would materially impair or interfere with its conservation and preservation values (“conservation values”).

The Town of Braintree, at a duly called Special Town Meeting held on November 13, 2007, while acting on Article 4D of the Warrant, voted to authorize the Board of Selectmen to acquire the Premises for preservation, open space, conservation and passive recreation purposes, and to utilize Massachusetts General Laws Chapter 44B Community Preservation Act funds for the purposes of said Article and to grant a Conservation Restriction on the Premises. An attested copy of said Town Meeting Vote is attached hereto as Exhibit “C”. Pursuant to the Vote under Article 4D of the November 13, 2007 Special Town Meeting, and in accordance with Section 12 of the Community Preservation Act, the Grantor is hereby granting a Conservation Restriction on the Premises to the Grantee.

The Premises, comprised of approximately 3 acres, contains unusual, unique or outstanding qualities, the protection of which in their natural or open condition will be of benefit to the public. The conservation values protected by the terms of this Conservation Restriction include the following:

- A. Protection of Drinking and Ground Water Supplies. The Premises are within an area identified by the Commonwealth of Massachusetts Mass GIS as a “Medium Yield” Aquifer Area. Aquifers are vital natural resources that provide drinking water.
- B. Expansion of Open Space Assemblage/Landscape Connectivity. The Premises are part of a 90-acre assemblage of open space owned and managed by the Grantor. This complex is one of the largest such tracts of contiguous open space owned by the Grantor, and comprises one of the largest intact wetland ecosystems remaining in Braintree.
- C. Preservation and enhancement of public recreational opportunities. The Premises will be publicly accessible for passive, non-motorized recreational activities, to include hiking and nature study.
- D. Congruence with Public Policy Goals: The protection of the Premises is consistent with several of the open space needs, goals and objectives contained in the 2018 Town of Braintree Open Space and Recreation Plan, including pg. 61, *B. Summary of Community Needs: remaining undeveloped land should be protected*”, and pg. 67, *Section 8, Goal 1: “Protect Remaining Undeveloped Open Space”, A. “Provide more open space in East Braintree.*

The Premises is in East Braintree.

- E. Climate Change Mitigation. New England's forests and woodlands provide a storehouse of carbon that helps mitigate global climate change. The Premises is primarily wooded, and is part of a large assemblage of open space that absorbs carbon dioxide from the atmosphere, thereby helping to mitigate climate change.
- F. Prevention of development or use of the Premises for any Purposes except as elsewhere herein allowed.

The specific conservation values of the Premises are documented in an inventory of relevant features of the Premises, acknowledged by the signatures of Grantor and Grantee, and to be filed at the offices of Grantee, said inventory consisting of reports, maps, photographs, and other documentation (hereinafter referred to as "Baseline Report"), which the parties agree provide an accurate representation of the Premises at the time of this conveyance and which is intended to serve as an objective information baseline for monitoring compliance with the terms of this Conservation Restriction. Notwithstanding the foregoing, the parties may utilize any evidence of the condition of the Premises at the time of this grant other than the Baseline Report, should the Baseline Report be unavailable or if it does not adequately address the issues presented.

II. PROHIBITED ACTS AND USES, EXCEPTIONS THERETO, AND PERMITTED USES:

A. Prohibited Acts and Uses:

Subject to the exceptions set forth in Section II.B, the Grantor will not perform or allow others to perform the following acts and uses which are prohibited on, above, and below the Premises:

- (1) Constructing, placing or allowing to remain any temporary or permanent building, tennis court, landing strip, mobile home, swimming pool, asphalt or concrete pavement, sign, fence, billboard or other advertising display, antenna, utility pole, tower, solar panel, solar array, conduit, line or other temporary or permanent structure or facility on, above or under the Premises;
- (2) Mining, excavating, dredging or removing from the Premises of soil, loam, peat, gravel, sand, rock or other mineral resource or natural deposit or otherwise making topographical changes to the area;
- (3) Placing, filling, storing or dumping of soil, refuse, trash, vehicle bodies or parts, rubbish, debris, junk, waste or other substance or material whatsoever or the installation of underground storage tanks;

- (4) Cutting, removing or otherwise destroying trees, grasses or other vegetation;
- (5) Activities detrimental to drainage, flood control, water conservation, water quality, erosion control, soil conservation, wildlife habitat, or archaeological conservation;
- (6) Use, parking or storage of vehicles including motorcycles, mopeds, all-terrain vehicles, trail bikes, or any other motorized vehicles on the Premises except for vehicles necessary for public safety (i.e., fire, police, ambulance, other government officials) in carrying out their official duties;
- (7) Subdivision or conveyance of a part or portion of the Premises alone, or division or subdivision of the Premises (as compared to conveyance of the Premises in its entirety which shall be permitted), and no portion of the Premises may be used towards building or development requirements on this or any other parcel;
- (8) The use of the Premises for more than *de minimis* commercial recreation, business, residential or industrial use;
- (9) Any other use of the Premises or activity which is inconsistent with the purpose of this Conservation Restriction or which would materially impair its conservation values.

B. Reserved Rights and Exceptions

The Grantor reserves the right to conduct or permit the following activities and uses on the Premises, but only if such uses and activities do not materially impair the conservation values or purposes of this Conservation Restriction:

- (1) Public Access Amenities. With prior approval of the Grantee, which approval shall not be unreasonably withheld, structures and improvements incidental to conservation and passive outdoor recreation purposes may be constructed and maintained, provided they are located away from sensitive natural resources described herein in Section I, "Purposes", above, including but not limited to structures and improvements such as an information kiosk; benches; trails, including handicapped accessible trails pursuant to Section II(B)(7); bridges and boardwalks; and water and utility lines thereto, providing they are underground and solely for use on the Premises.
- (2) Vegetation Management. In accordance with generally accepted forest management practices, selective minimal removing of brush, mowing, pruning and cutting to prevent, control or remove hazards, disease, insect or fire damage, or to preserve the present condition of the Premises, including vistas as documented in the Baseline Report, woods roads, fence lines and trails and meadows.
- (3) Non-native or Nuisance Species. The removal of non-native or invasive species,

the inter-planting of native species, and the control of species in a manner that minimizes damage to surrounding, non-target species and preserves water quality.

- (4) Ecological Restoration Activities/Wildlife Habitat Improvement. The right to perform acts to preserve, conserve, restore, study, and promote the natural habitat of wildlife, fish, plants, and other native species, including but not limited to the restoration of wetland systems and riparian corridors and the selective planting of native trees, shrubs and plant species. Ecological restoration efforts shall be conducted in accordance with an Ecological Restoration Plan, a copy of which shall be provided to Grantee.
- (5) Archaeological Investigations. The conduct of archaeological activities, including without limitation survey, excavation and artifact retrieval, following submission of an archaeological field investigation plan and its approval in writing by Grantee and the State Archaeologist of the Massachusetts Historical Commission (or appropriate successor official).
- (6) Motorized Vehicle Usage. Use of motorized vehicles as necessary solely for the purposes of property maintenance, restoration, monitoring and enforcement activities pursuant to the Conservation Restriction, or as necessary by police, fire prevention personnel or government agencies in carrying out their lawful duties.
- (7) Trails. The marking, clearing and maintenance of existing trails, including wetland crossings, boardwalks and pedestrian bridges, and, with prior approval of Grantee, the construction or relocation of new trails. Existing trails and new trails shall not exceed eight (8) in width. With the approval of the Grantee, the modification of trails, crossings, boardwalks, and pedestrian bridges, which may include the widening of trails beyond the maximum width specified in this Section II(B)(7), the surfacing of trails with impervious materials, and the installation of other features that would otherwise be prohibited by this Conservation Restriction, as necessary to improve accessibility for the mobility impaired.
- (8) Fences. The placing of sight-pervious fences that do not interfere with the passage of wildlife and that are reasonably required by Grantor for permissible uses of the Premises and that do not interfere with the conservation purposes of this Conservation Restriction.
- (9) Signs. The erection, maintenance and replacement of signs with respect to trespass, trail access, identity and address of the occupants, sale of the Premises, the Grantee's interest in the Premises, the Reserved Rights, and the protected conservation values.
- (10) Outdoor Passive Recreational Activities. Fishing, boating, hiking, horseback riding, cross-country skiing, hunting, fishing and trapping in accordance with Massachusetts state laws and regulations, and other non-motorized outdoor recreational activities that do not materially alter the landscape, do not degrade

environmental quality, and do not involve more than minimal use for commercial recreational activities.

- (11) Site Restoration. Any work undertaken in conjunction with the Reserved Rights described in this Paragraph B shall seek to minimize disturbance to the Conservation Values and other natural features within the Premises that may be impacted as a result of exercising of any of the Reserved Rights described herein. Upon completion of any site work performed in conjunction with the Reserved Rights described in this Paragraph B, any disturbed areas shall be restored substantially to the conditions with respect to soil material, grade, and vegetated ground cover as documented in the Baseline Report, as applicable, or in conformance with the conditions with respect to soil material, grade, and vegetated ground cover that existed prior to said work, if said work is done in any area not documented in the Baseline Report.
- (13) Permits, Regulations, Laws. The exercise of any right reserved by Grantor under this Paragraph B shall be in compliance with zoning, the Wetlands Protection Act, and all other applicable federal, state and local laws, rules, regulations, and permits. The inclusion of any reserved right requiring a permit from a public agency does not imply that the Grantee or the Commonwealth takes any position whether such permit should be issued.
- (12) Best Management Practices. The exercise of any right reserved by Grantor under this Paragraph B shall follow, when available and if applicable, established, up to date, and regionally-applicable Best Management Practices or similar standards developed by a governmental agency or other entity with known expertise in the area of practice and designed to protect the natural features potentially affected by the action(s).

C. Notice and Approval.

Whenever notice to or approval by Grantee is required, Grantor shall notify Grantee in writing not less than 60 days prior to the date Grantor intends to undertake the activity in question. The notice shall describe the nature, scope, design, location, timetable and any other material aspect of the proposed activity in sufficient detail to permit the Grantee to make an informed judgment as to its consistency with the purposes of this Conservation Restriction. Where Grantee's approval is required, Grantee shall grant or withhold approval in writing within 60 days of receipt of Grantor's request. Grantee's approval shall not be unreasonably withheld, but shall only be granted upon a showing that the proposed activity shall not materially impair the purposes of this Conservation Restriction.

Failure of Grantee to respond in writing within 60 days shall be deemed to constitute approval by Grantee of the request as submitted, so long as the request sets forth the provisions of this section relating to deemed approval after 60 days in the notice, the requested activity is not prohibited herein, and the activity will not materially impair the conservation values or purposes of this Conservation Restriction.

III. LEGAL REMEDIES OF THE GRANTEE:

A. Legal and Injunctive Relief.

The rights hereby granted shall include the right to enforce this Conservation Restriction by appropriate legal proceedings and to obtain injunctive and other equitable relief against any violations, including, without limitation, relief requiring restoration of the Premises to their condition prior to the time of the injury complained of (it being agreed that the Grantee will have no adequate remedy at law). The rights hereby granted shall be in addition to, and not in limitation of, any other rights and remedies available to the Grantee for the enforcement of this Conservation Restriction. Grantee agrees to cooperate for a reasonable period of time prior to resorting to legal means in resolving issues concerning violations provided Grantor ceases objectionable actions and Grantee determines there is no ongoing diminution of the conservation values of the Conservation Restriction.

Grantor covenants and agrees to reimburse to Grantee all reasonable costs and expenses (including reasonable counsel fees) incurred in enforcing this Conservation Restriction or in taking reasonable measures to remedy, abate or correct any violation thereof, provided that a violation of this Conservation Restriction is acknowledged by Grantor or determined by a court of competent jurisdiction to have occurred. In the event of a dispute over the boundaries of the Conservation Restriction, Grantor shall pay for a survey and to have the boundaries permanently marked.

B. Non-Waiver.

Enforcement of the terms of this Conservation Restriction shall be at the discretion of Grantee. Any election by the Grantee as to the manner and timing of its right to enforce this Conservation Restriction or otherwise exercise its rights hereunder shall not be deemed or construed to be a waiver of such rights.

C. Disclaimer of Liability

By acceptance of this Conservation Restriction, the Grantee does not undertake any liability or obligation relating to the condition of the Premises pertaining to compliance with and including, but not limited to, hazardous materials, zoning, environmental laws and regulations, or acts not caused by the Grantee or its agents.

D. Acts Beyond the Grantor's Control

Nothing contained in this Conservation Restriction shall be construed to entitle the Grantee to bring any actions against the Grantor for any injury to or change in the Premises resulting from causes beyond the Grantor's control, including but not limited to fire, flood, storm and earth movement, or from any prudent action taken by the Grantor under emergency conditions to prevent, abate, or mitigate significant injury to the Premises resulting from such causes. In the event of any such occurrence, the Grantor and Grantee will cooperate in the restoration of the Premises, if desirable and feasible.

IV. ACCESS

It is the intention of the Grantor and Grantee (collectively, the "Parties") that the general public may enter upon the Premises for passive, outdoor recreational and educational uses and activities which are consistent with the purposes of this Conservation Restriction and the protection of the conservation values. Therefore, the Grantor hereby grants access to the Premises to general public and agrees to take no action to prohibit or discourage access to and use of the Premises by the general public, but only for daytime use and only as described in Section II(B)(10) provided that such agreement by Grantor is subject to the Grantor's reserved right to establish reasonable rules, regulations, and restrictions on such permitted recreational use by the general public for the protection of the purposes and conservation values of this Conservation Restriction. It is also the intention of the Parties that any public use which is permitted by the terms of this Conservation Restriction constitutes permission to use the Premises for purposes described in Chapter 21, Section 17C of the Massachusetts General Laws, and that the Parties hereto benefit from exculpation from liability to the extent provided in such section.

The Grantor hereby grants to the Grantee, or its duly authorized agents or representatives, the right to enter the Premises upon reasonable notice and at reasonable times, for the purpose of inspecting the Premises to determine compliance with or to enforce this Conservation Restriction. The Grantor also grants to the Grantee, after notice of a violation and failure of the Grantor to cure said violation, the right to enter the Premises for the purpose of taking any and all actions with respect to the Premises as may be necessary or appropriate to remedy or abate any violation hereof, including but not limited to the right to perform a survey of boundary lines.

V. EXTINGUISHMENT:

A. If circumstances arise in the future such as render the purpose of this Conservation Restriction impossible to accomplish, this restriction can only be terminated or extinguished, whether in whole or in part, by a court of competent jurisdiction under applicable law after review and approval by the Massachusetts Secretary of Energy and Environmental Affairs. If any change in conditions ever gives rise to extinguishment or other release of the Conservation Restriction under applicable law, then Grantee, on a subsequent sale, exchange, or involuntary conversion of the Premises, shall be entitled to a portion of the proceeds in accordance with Paragraph B below, subject, however, to any applicable law which expressly provides for a different disposition of the proceeds and after complying with the terms of any gift, grant or funding requirements. Grantee shall use its share of the proceeds in a manner consistent with the conservation purposes set forth therein.

B. Proceeds. Grantor and Grantee agree that the grant of this Conservation Restriction gives rise to a real property right, immediately vested in the Grantee, with a fair market value that is least equal to the proportionate value that this Conservation Restriction bears to the value of the unrestricted property. Such proportionate value of the Grantee's property right shall remain constant. If any occurrence gives rise to an extinguishment or

other release of this Conservation Restriction under applicable law, the Grantor and Grantee shall be reimbursed from the proceeds, once recovered, for their respective share of reasonable legal expenses, if any, associated with the recovery of said proceeds. The remaining balance of the proceeds shall be deposited into the Grantor's Community Preservation Fund for the purchase of interests in open space in accordance with the Community Preservation Act. In the event the Town of Braintree votes to remove itself from the provisions of the Community Preservation Act, or in the event that any non-Community Preservation Act funds are yielded by extinguishment, then such funds shall be applied to the acquisition of additional interests in open space. Any proceeds will be distributed only after complying with the terms of any gift, grant, or other funding requirements.

C. Grantor/Grantee Cooperation Regarding Public Action. Whenever all or any part of the Premises or any interest therein is taken by public authority under power of eminent domain or other act of public authority, then the Grantor and the Grantee shall cooperate in recovering the full value of all direct and consequential damages resulting from such action. All related expenses incurred by the Grantor and the Grantee shall first be paid out of any recovered proceeds, and the remaining proceeds shall be distributed between the Grantor and the Grantee in accordance with Paragraph V(B) above, after complying with the terms of any law, gift, grant, or funding requirements. If a less than fee interest is taken, the proceeds shall be equitably allocated according to the nature of the interest taken. The Grantee shall use its share of the proceeds like a continuing trust in a manner consistent with the purposes of this grant.

VI. ASSIGNABILITY

A. Running of the Burden: The burdens of this Conservation Restriction shall run with the Premises in perpetuity, and shall be enforceable against the Grantor and the successors and assigns of the Grantor holding any interest in the Premises.

B. Execution of Instruments: The Grantee and the Grantor are authorized to record or file any notices or instruments appropriate to assuring the perpetual enforceability of this Conservation Restriction; the Grantor, on behalf of itself and its successors and assigns, appoint the Grantee its attorney-in-fact to execute, acknowledge and deliver any such instruments on its behalf. Without limiting the foregoing, the Grantor and its successors and assigns agree themselves to execute any such instruments upon request.

C. Running of the Benefit: The benefits of this Conservation Restriction shall run to the Grantee, shall be in gross and shall not be assignable by the Grantee, except in the following instances:

As a condition of any assignment, the Grantee shall require that the purpose of this Conservation Restriction continues to be carried out, that the Assignee is not an owner of the fee in the Property, and the Assignee, at the time of the assignment, qualifies under Section 170(h) of the Internal Revenue Code of 1986, as amended, and applicable regulations thereunder, and is a donee eligible to

receive this Conservation Restriction under Section 32 of Chapter 184 of the General Laws of Massachusetts. Any assignment will comply with Article 97 of the Amendments to the Constitution of the Commonwealth of Massachusetts, if applicable.

VII. SUBSEQUENT TRANSFERS

The Grantor agrees to incorporate by reference the terms of this Conservation Restriction in any deed or other legal instrument which grants any interest in all or a portion of the Premises, including a leasehold interest, and to notify the Grantee not less than twenty (20) days prior to the execution of any such transfer. Failure to do any of the above shall not impair the validity or enforceability of this Conservation Restriction. Any transfer will comply with Article 97 of the Amendments to the Constitution of the Commonwealth of Massachusetts, if applicable.

The Grantor shall not be liable for violations occurring after its ownership. Liability for any acts or omissions occurring prior to any transfer and liability for any transfer if in violation of this Conservation Restriction shall survive the transfer. Any new owner shall cooperate in the restoration of the Premises or removal of violations caused by prior owner(s) and may be held responsible for any continuing violations.

VIII. ESTOPPEL CERTIFICATES

Upon request by the Grantor, the Grantee shall within forty-five (45) days execute and deliver to the Grantor any document, including an estoppel certificate, which certifies the Grantor's compliance with any obligation of the Grantor contained in this Conservation Restriction.

IX. NON-MERGER

The parties intend that any future acquisition of the Premises shall not result in a merger of the Conservation Restriction into the fee. The Grantor agrees that it will not grant, and the Grantee agrees that it will not take title, to any part of the Premises without having first assigned this Conservation Restriction to a non-fee owner that is qualified under Section 170(h) of the Internal Revenue Code of 1986, as amended, and applicable regulations thereunder and is eligible to receive this Conservation Restriction under Section 32 of Chapter 184 of the General Laws of Massachusetts in order to ensure that merger does not occur and that this Conservation Restriction continues to be enforceable by a non-fee owner.

X. AMENDMENT

If circumstances arise under which an amendment to or modification of this Conservation Restriction would be appropriate, Grantor and Grantee may jointly amend this Conservation Restriction; provided that no amendment shall be allowed that will affect the qualification of this Conservation Restriction or the status of the Grantee under any

applicable laws, including Section 170 (h) of the Internal Revenue Code of 1986, as amended, or Sections 31-33 of Chapter 184 of the General Laws of Massachusetts. Any amendments to this Conservation Restriction shall occur only in exceptional circumstances. The Grantee will consider amendments only to correct an error or oversight, to clarify an ambiguity, or where there is a net gain in conservation value. All expenses of parties in considering and/or implementing an amendment shall be borne by the persons or entity seeking the amendment. Any amendment shall be consistent with the purposes of this Conservation Restriction, shall not affect its perpetual duration, shall be approved by the Secretary of Energy and Environmental Affairs, and if applicable, shall comply with the provisions of Article 97 of the Amendments to the Massachusetts Constitution, and any gifts, grants or funding requirements. Any amendment shall be recorded in the Norfolk County Registry of Deeds and/or Norfolk County Registry Land Court District.

XI. EFFECTIVE DATE

This Conservation Restriction shall be effective when the Grantor and/or the Grantee have executed it, the administrative approvals required by Section 32 of Chapter 184 of the General Laws have been obtained, and it has been recorded in a timely manner in the Norfolk County Registry of Deeds, or if registered land, it has been registered with the Norfolk County Registry Land Court District.

XII. NOTICES

Any notice, demand, request, consent, approval or communication that either party desires or is required to give to the other shall be in writing and either served personally or sent by first class mail, postage pre-paid, addressed as follows:

To Grantor: Town of Braintree Conservation Commission
1 JFK Memorial Drive
Braintree, MA 02184

To Grantee: Wildlands Trust, Inc.
675 Long Pond Road
Plymouth, MA 02360

or to such other address as any of the above parties shall designate from time to time by written notice to the other or, if notice is returned to sender, to an address that is reasonably ascertainable by the parties.

XIII. GENERAL PROVISIONS

A. Controlling Law: The interpretation and performance of this Conservation Restriction shall be governed by the laws of the Commonwealth of Massachusetts.

- B. Liberal Construction: Any general rule of construction to the contrary notwithstanding, this Conservation Restriction shall be liberally construed in favor of the grant to effect the purpose of this Conservation Restriction and the policy and purposes of Massachusetts General Laws Chapter 184, Sections 31-33. If any provision in this instrument is found to be ambiguous, any interpretation consistent with the purpose of this Conservation Restriction that would render the provision valid shall be favored over any interpretation that would render it invalid.
- C. Severability: If any provisions of this Conservation Restriction or the application thereof to any person or circumstance is found to be invalid, the remainder of the provision of this Conservation Restriction shall not be affected thereby.
- D. Entire Agreement: This instrument sets forth the entire agreement of the parties with respect to the Conservation Restriction and supersedes all prior discussions, negotiations, understandings or agreements relating to the Conservation Restriction, all of which are merged herein.

XIV. MISCELLANEOUS:

A. Pre-existing Public Rights. Approval of this Conservation Restriction pursuant to M.G.L. Chapter 184, Section 32 by any municipal officials and by the Secretary of Energy and Environmental Affairs is not to be construed as representing the existence or non-existence of any pre-existing rights of the public, if any, in and to the Premises, and any such pre-existing rights of the public, if any, are not affected by the granting of this Conservation Restriction.

B. Homestead

Homestead provisions are not applicable to this Conservation Restriction because the Premises is municipally owned land.

C. The Grantor shall record at the appropriate Registry of Deeds simultaneously with this Conservation Restriction all documents necessary to subordinate any mortgage, promissory note, loan, lien, equity credit line, refinance assignment of mortgage, lease, financing statement or any other agreement which gives rise to a surety interest affecting the Premises.

D. Attached hereto and incorporated herein by reference are the following:

Signature Pages:

Grantor: The Town Council of the Town of Braintree
The Mayor of the Town of Braintree
The Conservation Commission of the Town of Braintree
Grantee: Wildlands Trust, Inc.

Approval of the Secretary of Energy and Environmental Affairs

Exhibits:

Exhibit A: Legal Description of the Premises

Exhibit B: Copy of Sketch Plan of Land

Exhibit C: Braintree Town Meeting Vote from November 13, 2007 Special Town Meeting to authorize Town to grant the Conservation Restriction

**APPROVAL AND GRANT OF CONSERVATION RESTRICTION
TOWN OF BRAINTREE TOWN COUNCIL**

We, the undersigned, being a majority of the Town Council of the Town of Braintree, hereby certify that at a public meeting duly held on _____, 2020, the Town Council voted to approve and grant the foregoing Conservation Restriction from the Town of Braintree to Wildlands Trust Inc., in the public interest pursuant to Section 32 of Chapter 184 of the General Laws of Massachusetts.

Town of Braintree
By its Town Council

Shannon L. Hume, President

David M. Ringius Jr., Vice President

Charles B. Ryan, Councilor at Large

Julia Flaherty, District 1

Steven Sciascia, District 2

Donna Connors, District 3

Stephen C. O'Brien, District 4

Meredith Boericke, District 5

Lawrence Macklin, Jr., District 6

COMMONWEALTH OF MASSACHUSETTS

Norfolk, ss.

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____, proved to me through satisfactory personal knowledge to the person whose name is signed above, and acknowledged the foregoing instrument to be signed by him/her voluntarily for its stated purpose, on behalf of said Town Council of the Town of Braintree.

Notary Public
My Commission expires:

**CONSENT AND GRANT OF CONSERVATION RESTRICTION OF THE
BRAINTREE CONSERVATION COMMISSION**

We, the undersigned, being a majority of the Conservation Commission of the Town of Braintree, hereby certify that at a public meeting duly held on _____, 2020, the Conservation Commission voted to assent to and grant the foregoing Conservation Restriction from the Town of Braintree to Wildlands Trust, Inc., pursuant, to M.G.L Chapter 184, Section 32.

Town of Braintree
By its Conservation Commission

Heather Charles Lis, Chair

Chris Hayward

Donald Murphy, Vice Chair

Kim Kroha

Joyce Albrecht

Peter Williams

Diane Francis

COMMONWEALTH OF MASSACHUSETTS

Norfolk, ss.

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____, proved to me through satisfactory personal knowledge to the person whose name is signed above, and acknowledged the foregoing instrument to be signed by him/her voluntarily for its stated purpose, on behalf of said Conservation Commission of the Town of Braintree.

Notary Public
My Commission expires:

**APPROVAL OF CONSERVATION RESTRICTION
MAYOR OF TOWN OF BRAINTREE**

I, Mayor Charles C. Kokoros, the undersigned, being the Mayor of the Town of Braintree, Norfolk County, Massachusetts, hereby approve the foregoing Conservation Restriction from the Town of Braintree to Wildlands Trust, Inc., in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

Grantor:

TOWN OF BRAINTREE

By its Mayor

Charles C. Kokoros, Mayor

COMMONWEALTH OF MASSACHUSETTS

Norfolk, ss.

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared Charles C. Kokoros, Mayor of the Town of Braintree as aforesaid, proved to me through satisfactory evidence of identification, which was _____, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he signed it voluntarily for its stated purpose on behalf of the Town of Braintree.

Notary Public
My Commission expires:

ACCEPTANCE OF GRANT

The above Conservation Restriction from the Town of Braintree is accepted this _____ day of _____, 2020.

GRANTEE: WILDLANDS TRUST, INC.

Karen H. Grey, President, As Duly
Authorized Representative of
Wildlands Trust, Inc.,

COMMONWEALTH OF MASSACHUSETTS

_____, SS.

On this _____ day of _____, 2020, before me, the undersigned notary public, personally appeared Karen H. Grey as President of Wildlands Trust, Inc., proved to me through satisfactory personal knowledge to be the person whose name is signed above, and acknowledged the foregoing instrument to be signed by her voluntarily for its stated purpose, on behalf of Wildlands Trust, Inc.

Notary Public:
My Commission expires:

**APPROVAL BY SECRETARY OF ENERGY AND ENVIRONMENTAL AFFAIRS
COMMONWEALTH OF MASSACHUSETTS**

The undersigned, Secretary of Energy and Environmental Affairs of the Commonwealth of Massachusetts, hereby certifies that the foregoing Conservation Restriction from the Town of Braintree to Wildlands Trust Inc., has been approved in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

Dated: _____, 2020

Kathleen A. Theoharides
Secretary of Energy and Environmental Affairs

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared Kathleen A. Theoharides, and proved to me through satisfactory evidence of identification which was _____ to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that she signed it voluntarily for its stated purpose.

Notary Public
My Commission Expires:

Exhibit A

Legal Description of the Premises

The Premises consists of a certain parcel of land in Braintree, containing 3.0 acres, more or less, of Cedar Swamp (a Town-owned conservation area), situated off Plain Street in Braintree, being designated and shown as Lot No. 29 on the Town of Braintree Assessors Plan No. 1086, shown on a sketch plan prepared by Farland Corp., dated November 7th, 2019 (attached hereto as Exhibit "B"), and bounded as follows:

Northerly by land now or formerly of the following: James Burke, Edna Fuller, Roy M. Earley, et ux., Dorothy M.B. Pitman, Stephen E. Thayer, James E. Bowley and Wyman S. Eldridge (said land being designated at Lots Nos. 18, 17, 16, 15, 14, 13, and 12 on said Assessors Plan No. 1086);

East by land formerly of Braintree South Parish, and now of Town of Braintree (said land being designated as Lot No. 30 on said Assessors Plan No. 1086);

South by land formerly of Roger Lakin, and now of Town of Braintree (said land being designated as Lot No. 31 on said Assessors Plan No. 1086); and

West by land now or formerly of Robert Horte (said land being designated as Lot No. 28 on said Assessors Plan No. 1086).

For Grantor's title, see Release Deed from Marilyn DeCoste, Barbara A. O'Neil, and Joanne R. Rooks to the Town of Braintree, acting by and through its Conservation Commission, recorded with the Norfolk County Registry of Deeds at Book 25699, Page 581.

See also the following recorded plans that show various parcels adjacent or near to the northerly boundary of the Premises, as an aid in locating said boundary:

Plan recorded at Plan Book D1215, Plan No. 198 (1911), which shows: as Lot 5 on said Plan, the parcel now identified as Lot No. 18 on Assessors Plan No. 1086; as Lot 4 on said Plan, the parcel now identified as Lot No. 19 on Assessors Plan No. 1086; and as Lots 1, 2, and 3 on said Plan, portions of the parcel now identified as Lot No. 23 on Assessors Plan No. 1086.

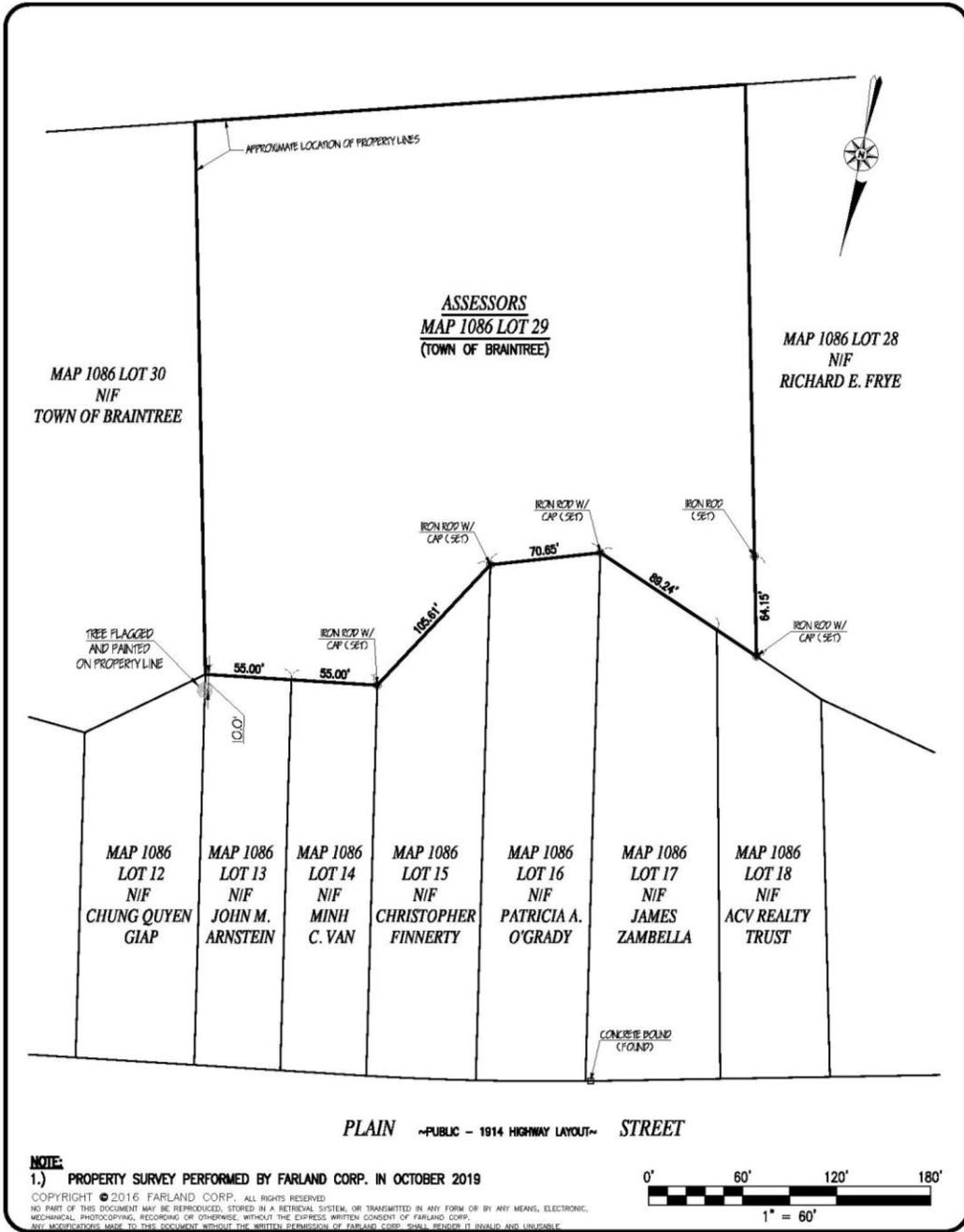
Plans Nos. 751 and 752 of 1926, which show land taken for the relocation of Plain Street.

Plan No. 1027 of 1928, recorded at Book 1816, Page 122, which shows the parcels now identified as Lot No. 13 on Assessors Plan No. 1086 (Parcel A on said Plan) and Lot No. 14 on Assessors Plan No. 1086 (Parcel B on said Plan).

Land Court Plan No. 32452A (Sheets 1 and 2) (1966), which shows (as Lot 3 on said Plan) the parcel now identified as Lot No. 23 on Assessors Plan No. 1086.

Plan No. 35 of 1992, filed in Plan Book 403, which shows the parcel now identified as Lot No. 12 on Assessors Plan No. 1086.

EXHIBIT B – SKETCH PLAN



| | | |
|--|--|--|
| <p>SKETCH PLAN</p> <p>LOT 29 PLAIN STREET</p> <p>ASSESSORS MAP 1086 LOT 29</p> <p>BRAINTREE, MASSACHUSETTS</p> | | |
| | <p>www.FarlandCorp.com</p> <p>401 COUNTY STREET NEW BEDFORD, MA 02740 P.508.717.3479</p> <p>OFFICES IN:</p> <ul style="list-style-type: none"> • TAUNTON • MARLBOROUGH • WARWICK, RI | |
| <p>PREPARED FOR: TOWN OF BRAINTREE 1 JFK MEMORIAL DRIVE BRAINTREE, MA 02184</p> | | <p>SCALE: 1"=60'</p> <p>NOVEMBER 7, 2019</p> <p>JOB NO: 19-591</p> |

EXHIBIT C

Attested copy of Article 4D of the November 13, 2007 Braintree Special Town Meeting

A True Copy Attest

Jan M. Casey
Town Clerk

*Meeting held
11/13/2007
1-9-2020*

ARTICLE 4B STM – Community Preservation Committee - Affordable Housing

Upon motion duly made by Ms. O’Sullivan (6), it was
SO VOTED (8:45PM): That in accordance with the provisions of Chapter 44B of the General Laws and the recommendation of the Community Preservation Committee, the sum of \$50,000 be appropriated from available funds in the Community Preservation Fund, Affordable Housing Reserve, for the purpose of funding the exercise of the Town’s Right of First Refusal in the event of mortgage foreclosure of deed restricted affordable housing units. Said funds to be administered and expended by the Board of Selectmen with the approval of the Community Preservation Committee. Any funds realized from the resale of such affordable housing units shall be deposited with the Town Treasurer in the Community Preservation Fund.

ARTICLE 4C STM – Community Preservation Committee - Affordable Housing Foreclosure Fund

Upon motion duly made by Ms. O’Sullivan (6), it was
SO VOTED (8:45PM): That in accordance with the provisions of Chapter 44B of the General Laws and the recommendation of the Community Preservation Committee, the sum of \$30,000 previously appropriated under Article 21 of the 2004 Annual Town Meeting, which stated: “To be used to purchase existing housing units which satisfy the requirements of M.G.L. Chapter 40B, which are being foreclosed in order to return them to the market as affordable housing units, such fund to be under the custody of the Braintree Housing Authority” be amended to state that the funds are to be used for the purpose of funding the exercise of the Town’s Right of First Refusal in the event of mortgage foreclosure of deed restricted affordable housing units. Said funds to be administered and expended by the Board of Selectmen with the approval of the Community Preservation Committee. Any funds realized from the resale of such affordable housing units shall be deposited with the Town Treasurer in the Community Preservation Fund.

ARTICLE 4D STM – Community Preservation Committee - Cedar Swamp Land

Upon motion duly made by Ms. O’Sullivan (6), it was
SO VOTED (8:46PM): That in accordance with the provisions of Chapter 44B of the General Laws and the recommendation of the Community Preservation Committee, the sum of \$6,200 be appropriated from the Community Preservation Committee, Open Space Reserve for the purpose of effecting the acquisition of approximately 3 acres of land shown as Plot 29 on Assessor’s Plan 1086 for use as conservation land. Said sum to be expended under the direction of the Braintree Conservation Commission and further, that the Board of Selectmen be authorized to convey a permanent conservation restriction for this parcel meeting the requirements of General Laws Chapter 184, Sections 31-32, as required by General Laws Chapter 44B, Section 12.

ARTICLE 4E STM – Community Preservation Committee - Norfolk County Hospital Land

Upon motion duly made by Ms. O’Sullivan (6), it was
SO VOTED (8:50PM): That in accordance with the provisions of Chapter 44B of the General Laws and the recommendation of the Community Preservation Committee, the



Office of the Mayor
One JFK Memorial Drive
Braintree, Massachusetts 02184

#20-067

Charles C. Kokoros
Mayor

781-794-8100

To: Shannon L. Hume, President of the Council
Susan Cimino, Clerk of the Council
James Casey, Town Clerk

From: Charles C. Kokoros, Mayor

OK

CC: Nicole I. Taub, Chief of Staff and Director of Operations
Christine Stickney, Director, Planning and Community Development
Kelly Phelan, Conservation Planner, Planning and Community Development

Date: September 11, 2020

Re: 20 ---- Mayor: Cedar Swamp Property--Request for Approval of Grant of Conservation
Restriction to Wildlands Trust, Inc.

President Hume, Clerk Cimino, Clerk Casey,

The purpose of this memorandum is to request that the Town Council approve the grant of a Conservation Restriction ("CR") to the Wildlands Trust, Inc. ("Wildlands Trust") for the Town-owned property known as the "Cedar Swamp" ("Property"), identified as Assessors Parcel 1086-0-29, which is located south of Plain Street. The Property, which was acquired with Community Preservation Act ("CPA") funds, is approximately 3 acres in size. The CR, in its current form, has been reviewed and approved by the Division of Conservation Services ("DCS") in the Executive Office of Environmental Affairs, which has the statutory authority to approve CRs.

The grant of the CR to the Wildlands Trust will satisfy a CPA requirement.

Background for the Proposed Grant of the CR to the Wildlands Trust

In March 2008, the Town, acting by and through the Conservation Commission, acquired the Property from private owners for a purchase price of \$6,152.55. The purchase was authorized by Article 4D of the Special Town Meeting of November 13, 2007. Article 4D appropriated funds from the Community

Preservation Open Space Reserve fund for this purpose and stated that the Property was to be acquired for use as conservation land.

The CPA, at M.G.L. Chapter 44B, Section 12, requires that a municipality grant a permanent restriction on a parcel acquired with the use of CPA funds, to ensure that the parcel continues to be used for the stated purposes of the purchase. Consequently, in addition to authorizing the purchase itself, Article 4D authorized the Board of Selectmen to convey a permanent conservation restriction on the Property, so as to meet the CPA requirements.

Subsequently, it was determined that the Wildlands Trust would be an appropriate entity to be granted the CR and to have authority to enforce it. A CR was drafted by the Wildlands Trust and reviewed by DCS and the Town Law Department. The review process disclosed that the Property boundaries were not shown on any recorded plan or defined by the Town's deed. It was decided, therefore, that a survey plan should be completed to define the boundaries between the Property and abutting private parcels. The Law Department researched titles for the adjacent parcels as a basis for the preparation of a survey plan by a professional retained by the Community Preservation Committee. With that task completed, DCS has approved the CR

Pursuant to the procedural requirements in M.G.L. Chapter 184, Sections 31-33 for the imposition of conservation restrictions, the CR is to be approved and signed by the Town Council and the Mayor, as well as by the Conservation Commission. The CR will then be executed by the Wildlands Trust. The final step will be to return the executed CR to DCS, which will arrange for the CR to be signed by the Secretary of Energy and Environmental Affairs, whose approval is required for a CR to take effect. After the CR has been executed by all parties, it will be recorded at the Norfolk County Registry of Deeds.

A copy of the CR is attached for your review.

Proposed Town Council Motion to Approve the Grant of the CR to the Wildlands Trust

MOTION: That the Town Council, pursuant to Sections 31, 32 and 33 of Chapter 184 of the General Laws of the Commonwealth; Section 12 of Chapter 44B of the General Laws; and the authorization of the Town through Article 4D of the Special Town Meeting of November 13, 2007, vote to approve and grant a Conservation Restriction to Wildlands Trust, Inc. and its successors and permitted assigns, on a parcel of land consisting of approximately 3 acres, located off Plain Street, which is identified as Assessors Parcel 1086-0-29. The parcel was acquired by the Town with monies appropriated under the provisions of the Community Preservation Act, Chapter 44B of the General Laws, pursuant to which the Town is required to grant a permanent restriction on the acquired parcel, enforceable by an appropriate nonprofit organization. The Conservation Restriction shall take effect when it is accepted by Wildlands Trust, Inc., approved by the Massachusetts Secretary of Energy and Environmental Affairs, and recorded with the Norfolk County Registry of Deeds.