

NEW BUSINESS

7-29-13

MIDDLEBOROUGH POLICE DEPARTMENT

99 NORTH MAIN STREET
MIDDLEBOROUGH, MA 02346

(508) 947-1212

Fax (508) 947-1009



Bruce D. Gates
Chief of Police

July 11, 2013

Board of Selectmen
Town Hall
Middleborough, MA 02346

RE: Reinstatement of Police Officer

Honorable Board,

On January 3, 2012 Police Officer Antonio L. Botta resigned to enter the private sector as a weapons instructor. Several months ago Botta met with me and expressed his desire to return to his position as Police Officer. There were no discipline or personnel issues within the department regarding Botta since he joined the Police Department in 2004. He would be able to immediately fill a funded existing open Police Officer position.

I would ask the Board to vote to authorize the Chairman to sign the Civil Service form "10-20M REQUEST FOR REINSTATEMENT" to reinstate Antonio L. Botta to the position of Police Officer effective August 4, 2013.

This is in conformance with the rules of civil service.

Respectfully Submitted,

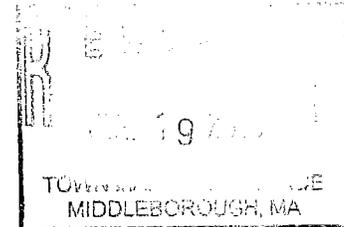
A handwritten signature in cursive script that reads "Bruce Gates".

Bruce Gates,
Chief of Police

C/c Charles Cristello

255 NORTH PEARL STREET
BROCKTON, MASSACHUSETTS 02301-1717
508.587.7700
FAX 508.587.7788
WWW.WAINWRIGHTLAW.COM

July 12, 2013



Joseph Silva, Water Superintendent
Town of Middleborough
Water Division – Department of Public Works
48 Wareham Street
Middleborough, MA 02346

Dear Mr. Silva:

**Re: Bertarelli Bros., Inc. to
Town of Middleborough
Vacant parcel of land off
Plymouth Street, Middleborough**

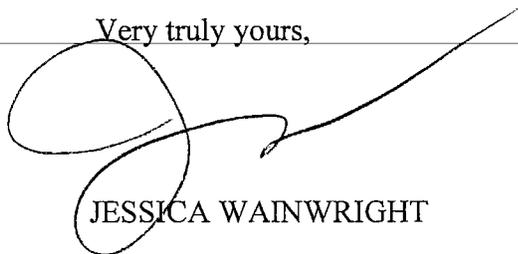
In the above-entitled matter, please be advised that this office represents Bertarelli Bros., Inc. regarding the sale of vacant land off Plymouth Street to the Town of Middleborough.

I enclose two Purchase and Sale Agreements which have been duly executed by James W. Bertarelli, President, and Michael Bertarelli, Treasurer.

Would you kindly have the Board of Selectmen execute the same and return one original document to my attention.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



JESSICA WAINWRIGHT

JW:djd
Enclosures

PURCHASE AND SALE AGREEMENT

From the Office of:
Daniel F. Murray, Esquire
P.O. Box 201
Middleboro, MA 02346

This 7th day of May, 2013

1. PARTIES AND MAILING ADDRESSES Bertarelli Bros., Inc., of 65 Magnolia Avenue, Brockton, MA 02401 hereinafter called SELLER, agrees to SELL and Town of Middleborough, Town Hall, Nickerson Avenue, Middleboro, MA 02346 hereinafter called the BUYER OR PURCHASER, agrees to BUY, upon the terms hereinafter set forth, the following described premises:

2. DESCRIPTION (include title reference) See paragraph 32 on Attachment A for description of premises.

3. BUILDINGS, STRUCTURES, IMPROVEMENTS, FIXTURES (fill in or delete) Included in the sale as a part of said premises are the buildings, structures and improvements now thereon, and the fixtures belonging to the SELLER and used in connection therewith including, if any, all wall to wall carpeting, drapery rods, automatic garage door openers, Venetian blinds, window shades, screens, screen doors, storm windows and doors, awnings, shutters, furnaces, heaters, heating equipment, stoves, ranges, oil and gas burners and fixtures appurtenant thereto, hot water heaters, plumbing and bathroom fixtures, garbage disposers, electric and other lighting fixtures, mantels, outside television antennas, fences, gates, trees, shrubs, plants, and ONLY IF BUILT IN, refrigerators, air conditioning equipment, ventilators, dishwashers, washing machines and dryers; and

4. TITLE DEED (fill-in) Include here by specific references any restrictions, easements, rights and obligations in party walls not included in (b), leases, municipal and other liens, other encumbrances, and make provision to protect SELLER against BUYER's breach of SELLER's covenants in leases, where necessary Said premises are to be conveyed by a good and sufficient quitclaim deed running to the BUYER, or to the nominee designated by the BUYER by written notice to the SELLER at least sevendays before the deed is to be delivered as herein provided, and said deed shall convey a good and clear record and marketable title thereto, free from encumbrances, except (a) Provisions of existing building and zoning laws; (b) Existing rights and obligations in party walls which are not the subject of written agreement; (c) Such taxes for the then current year as are not due and payable on the date of the delivery of such deed; (d) Any liens or municipal betterments assessed after the date of this agreement; (e) Easements, restrictions and reservations of record, if any, so long as the same do not prohibit or materially interfere with the current use of said premises; *(f)

5. PLANS If said deed refers to a plan necessary to be recorded therewith the SELLER shall deliver such plan with the deed in form adequate for recording or registration.

6. REGISTERED TITLE In addition to the foregoing, if the title to said premises is registered, said deed shall be in form sufficient to entitle the BUYER to a Certificate of Title of said premises, and the SELLER shall deliver with said deed all instruments, if any, necessary to enable the BUYER to obtain such Certificate of Title.

7. PURCHASE PRICE (fill-in); space is allowed to write out the amounts if desired The agreed purchase price for said premises is One Hundred Seven Thousand Dollars (\$107,000.00), of which \$ -0- have been paid as a deposit this day and \$ 107,000.00 are to be paid at the time of delivery of the deed in cash, or by certified, cashier's, check(s) or check drawn on a Town of Middleborough account signed by the Town of Middleborough Treasurer and Collector of Taxes. \$ 107,000.00 TOTAL

8. TIME FOR PERFORMANCE; DELIVERY OF Such deed is to be delivered at 11:00 o'clock A.M. on the 26th day of November, 2013 at the Plymouth County Registry of Deeds, unless otherwise agreed upon in writing. It is agreed that time is of the essence of this agreement.

DEED

9. POSSESSION AND CONDITION OF PREMISE
(attach a list of exceptions, if any)
- Full possession of said premises free of all tenants and occupants, except as herein provided, is to be delivered at the time of the delivery of the deed, said premises to be then (a) in the same condition as they now are, reasonable use and wear thereof excepted, and (b) not in violation of said building and zoning laws, and (c) in compliance with provisions of any instrument referred to in clause 4 hereof. The BUYER shall be entitled personally to enter said premises prior to the delivery of the deed in order to determine whether the condition thereof complies with the terms of this clause.
10. EXTENSION TO PERFECT TITLE OR MAKE PREMISES CONFORM
(Change period of time if desired).
- If the SELLER shall be unable to give title or to make conveyance, or to deliver possession of the Premises, all as herein stipulated, or if at the time of the delivery of the deed the premises do not conform with the provisions hereof, ~~then any payments made under this agreement shall be forthwith refunded and all other obligations of the parties hereto shall cease and this agreement shall be void without recourse to the parties hereto, unless~~ the SELLER shall use reasonable efforts to remove any defects in title, or to deliver possession as provided herein, or to make the said premises conform to the provisions hereof, as the case may be, in which event the SELLER shall give written notice thereof to the BUYER at or before the time for performance hereunder, and thereupon the time for performance hereof shall be extended for a period of thirty (30) days.
11. FAILURE TO PERFECT TITLE OR MAKE PREMISES CONFORM, etc.
- If at the expiration of the extended time the SELLER shall have failed so to remove any defects in title, deliver possession or make the premises conform, as the case may be, all as herein agreed, or if at any time during the period of this agreement or any extension thereof, the holder of a mortgage on said premises shall refuse to permit the insurance proceeds, if any, to be used for such purposes, then any payments made under this agreement shall be forthwith refunded and all other obligations of the parties hereto shall cease and this agreement shall be void without recourse to the parties hereto.
12. BUYER'S ELECTION TO ACCEPT TITLE
- The BUYER shall have the election, at either the original or any extended time for performance, to accept such title as the SELLER can deliver to the said premises in their then condition and to pay therefore the purchase price without deduction, in which case the SELLER shall convey such title, except that in the event of such conveyance in accord with the provisions of this clause, if the said premises shall have been damaged by fire or casualty insured against, then the SELLER shall, unless the SELLER has previously restored the premises to their former condition, either
- (a) pay over or assign to the BUYER, on delivery of the deed, all amounts recovered or recoverable on account of such insurance, less any amounts reasonably expended by the SELLER for any partial restoration, or
 - (b) if a holder of a mortgage on said premises shall not permit the insurance proceeds or a part thereof to be used to restore the said premises to their former condition or to be so paid over or assigned, give to the BUYER a credit against the purchase price, on delivery of the deed, equal to said amounts so recovered or recoverable and retained by the holder of the said mortgage less any amounts reasonably expended by the SELLER for any partial restoration.
13. ACCEPTANCE OF DEED
- The acceptance of a deed by the BUYER or his nominee as the case may be, shall be deemed to be a full performance and discharge of every agreement and obligation herein contained or expressed, except such as are, by the terms hereof, to be performed after the delivery of said deed.
14. USE OF MONEY TO CLEAR TITLE
- To enable the SELLER to make conveyance as herein provided, the SELLER may, at the time of delivery of the deed, use the purchase money or any portion thereof to clear the title of any or all encumbrances or interests, provided that all instruments so procured are recorded simultaneously with the delivery of said deed.
15. INSURANCE
(Insert amount (list additional types of insurance and amounts as agreed)
- | | |
|------------------------------|--------------------|
| Type of Insurance | Amount of Coverage |
| (a) Fire & Extended Coverage | \$ NONE REQUIRED |
16. ADJUSTMENTS
(list operating expenses, if any, or attach schedule)
- ~~Collected rents, mortgage interest, water and sewer use charges, operating expenses (if any) according to the schedule attached hereto or set forth below, and taxes for the then current fiscal year, shall be apportioned and fuel value shall be adjusted, as of the day of performance of this agreement and the net amount thereof shall be added to or deducted from, as the case may be, the purchase price payable by the BUYER at the time of delivery of the deed. Uncollected rents for the current rental period shall be apportioned if and when collected by either party.~~

17. ADJUSTMENT
OF UNASSESSED
AND
ABATED TAXES

If the amount of said taxes is not known at the time of the delivery of the deed, they shall be apportioned on the basis of the taxes assessed for the preceding fiscal year, with a reapportionment as soon as the new tax rate and valuation can be ascertained; and, if the taxes which are to be apportioned shall thereafter be reduced by abatement, the amount of such abatement, less the reasonable cost of obtaining the same, shall be apportioned between the parties, provided that neither party shall be obligated to institute or prosecute proceedings for an abatement unless herein otherwise agreed.

18. BROKER'S FEE
*(fill in fee with dollar
amount or
percentage; also
name of Brokerage
firm(s))*

~~A Broker's fee for professional services of
is due from the SELLER to~~ **THE PARTIES REPRESENT THAT NO PERSON IS ENTITLED TO A
BROKER'S FEE OR COMMISSION ON ACCOUNT OF THE SALE UNDER THIS AGREEMENT.**
~~the Broker(s) herein, but if the SELLER pursuant to the terms of clause 21 hereof retains the deposits made
hereunder by the BUYER, said Broker(s) shall be entitled to receive from the SELLER an amount equal to
one half the amount so retained or an amount equal to the Broker's fee for professional services according
to this contract, whichever is the.~~

19. BROKER(S)
WARRANTY
(fill in name)

~~The Broker(s) named herein and warrant(s) that the Broker(s) is (are) duly licensed as such by the
Commonwealth of Massachusetts.~~

20. DEPOSIT
(fill in name)

~~All deposits made hereunder shall be held in escrow by
as escrow agent subject to the terms of this agreement and shall be duly accounted for at the time for
performance of this agreement. In the event of any disagreement between the parties, the escrow agent
may retain all deposits made under this agreement pending instructions mutually given by the
SELLER and the BUYER.~~

21. BUYER'S
DEFAULT;
DAMAGES

~~If the BUYER shall fail to fulfill the BUYER's agreements herein, all deposits made hereunder by the BUYER
shall be retained by the SELLER as liquidated damages unless within thirty days after the time for
performance of this agreement or any extension hereof, the SELLER otherwise notifies the BUYER in
writing~~

22. RELEASE BY
HUSBAND OR
WIFE

~~The SELLER's spouse hereby agrees to join in said deed and to release and convey all statutory and other
rights and interests in said premises.~~

23. BROKER AS
PARTY

~~The Broker(s) named herein join(s) in this agreement and become(s) a party hereto, insofar as any
provisions of this agreement expressly apply to the Broker(s), and to any amendments or modifications of
such provisions to which the Broker(s) agree(s) in writing.~~

24. LIABILITY OF
TRUSTEE,
SHAREHOLDER,
BENEFICIARY, etc.

~~If the SELLER or BUYER executes this agreement in a representative or fiduciary capacity, only the
principal of the estate represented shall be bound, and neither the SELLER or BUYER so executing, nor any
shareholder or beneficiary of any trust, shall be personally liable for any obligation, express or implied,
hereunder.~~

25. WARRANTIES AND
REPRESENTATIONS
*(fill in) if none, state
"none"; if
any listed, indicate
by whom each war-
ranty or repre-
sentation was made*

~~The BUYER acknowledges that the BUYER has not been influenced to enter into this transaction nor has he
relied upon any warranties or representations not set forth or incorporated in this agreement or previously
made in writing, except the following additional warranties and representations, if any, made by either the
SELLER or the Broker(s):~~

26. MORTGAGE
CONTINGENCY
CLAUSE
*(omit if not provided
for in Offer to
Purchase)*

~~In order to help finance the acquisition of said premises, the BUYER shall apply for a conventional bank or
other institutional mortgage loan of \$ _____ at prevailing rates, terms and conditions. If despite the
BUYER's diligent efforts a commitment for such loan cannot be obtained on or before _____ the
BUYER may terminate this agreement by written notice to the SELLER and/or the Broker(s), as agent(s) for
the SELLER, prior to the expiration of such time, whereupon any payments made under this agreement shall be
forthwith refunded and all other obligations of the parties hereto shall cease and this agreement shall be void
without recourse to the parties hereto. In no event will the BUYER be deemed to have used diligent efforts to
obtain such commitment unless the BUYER submits a complete mortgage loan application conforming to the
foregoing provisions on or before _____.~~

27. CONSTRUCTION AGREEMENT

This instrument, executed in multiple counterparts, is to be construed as a Massachusetts contract, is to take effect as a sealed instrument, sets forth the entire contract between the parties, is binding upon and ensures to the benefit of the parties hereto and their respective heirs, devisees, executors, administrators, successors and assigns, and may be cancelled, modified or amended only by a written instrument executed by both the SELLER and the BUYER. If two or more persons are named herein as BUYER their obligations hereunder shall be joint and several. The captions and marginal notes are used only as a matter of convenience and are not to be considered a part of this agreement or to be used in determining the intent or the parties to it.

28. LEAD PAINT LAW

~~The parties acknowledge that, under Massachusetts law, whenever a child or children under six years of age resides in any residential premises in which any paint, plaster or other accessible material dangerous levels of lead, the owner of said premises must remove or cover said paint, plaster or other material so as to make it inaccessible to children under six years of age.~~

29. SMOKE DETECTORS

~~The SELLER shall, at the time of the delivery of the deed, deliver a certificate from the fire department of the city or town in which said premises are located stating that said premises have been equipped with approved smoke detectors in conformity with applicable law.~~

30. CARBON MONOXIDE DETECTORS

~~For properties sold or conveyed after March 30, 2006, the Seller shall provide a certificate from the fire department of the city or town in which the premises are located, either in addition to or incorporated into the certificate described above, stating that the premises have been equipped with carbon monoxide detectors in compliance with M.G.L. c. 148 §26F 1/2 or that the Premises are otherwise exempted the Statute.~~

31. ADDITIONAL PROVISIONS

~~The initialed riders, if any, attached hereto, are incorporated herein by reference.~~

See ATTACHMENT A which is incorporated in this agreement.

~~FOR RESIDENTIAL PROPERTY CONSTRUCTED PRIOR TO 1978, BUYER MUST ALSO HAVE SIGNED LEAD PAINT "PROPERTY TRANSFER NOTIFICATION CERTIFICATION"~~

NOTICE: This is a legal document that creates binding obligations. If not understood, consult an attorney.

SELLER
Bertarelli Bros., Inc.

By: John W. Bertarelli
President

Mauro Bertarelli
Treasurer

BUYER
Town of Middleborough

By: _____

Board of Selectmen

ATTACHMENT A

32. The premises to be conveyed by Seller to Buyer hereunder is a parcel of vacant land off Plymouth Street in Middleboro, MA containing 4.28 acres more or less being part of Lot 5077 on Middleborough Assessors Map 10. The parcel abuts in part land of the Buyer shown as Lot 5173 on Middleborough Assessors Map 10. See the deed recorded in the Plymouth County Registry of Deeds in Book 6147, Page 226 for title. The parcel to be conveyed to Buyer is part of the land described in the deed.

33. Buyer at Buyer's sole expense shall prepare a plan which will depict the parcel to be conveyed to Buyer by Seller. The plan shall be subject to the approval of Seller. The parties agree that the plan when approved by Seller will show the location of the parcel to be conveyed to Buyer, may be referred in the instrument(s) conveying the parcel to Buyer and may be recorded if permitted in the Plymouth County Registry of Deeds.

34. Buyer intends to make a confirmatory order of taking by eminent domain of the property to be conveyed hereunder to Buyer. Seller hereby waives and releases all claims for damages with respect to said intended order of taking and agrees to accept payment under this agreement as full compensation for the property and any damages which might arise out of said order of taking. The provisions of this paragraph shall survive performance of this agreement.

35. Buyer's performance of this agreement shall be contingent upon approval by the Massachusetts Department of Environmental Protection of the property to be conveyed to Buyer for acquisition and use by Buyer as a municipal well site.

Buyer shall take reasonable and prudent action to obtain said approval.

SELLER
Bertarelli Bros., Inc.
By:

BUYER
Town of Middleborough
By:

James W. Bertarelli
President:
Michael Bertarelli
Treasurer

Board of Selectmen

MIDDLEBOROUGH POLICE DEPARTMENT

99 NORTH MAIN STREET
MIDDLEBOROUGH, MA 02346

(508) 947-1212

Fax (508) 947-1009



Bruce D. Gates
Chief of Police

July 17, 2013

Board of Selectmen
Town Hall
Middleborough, MA 02346

RE: Surplus Cruisers

Honorable Board,

This is a request to have 2 old cruisers declared as surplus property. One is a 12 year old unmarked that has engine/manifold/exhaust issues along with rusting and general deterioration. Another is a 7 year old marked cruiser that has been out of service for months because of a damaged transmission. The age, mileage and poor overall condition of this marked cruiser make spending any more money on repairs a waste. Neither should be operated by Police Officers in their condition. They have no trade value.

Unmarked is a 2001 Ford Crown Victoria VIN# 2FAFP71W31X135662.

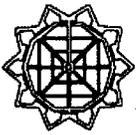
Marked is a 2006 Ford Crown Victoria VIN#2FAFP71W46X165213.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Bruce Gates".

Bruce Gates,
Chief of Police

C/c
Charles Cristello



**MASSACHUSETTS
MUNICIPAL
ASSOCIATION**

ONE WINTHROP SQUARE, BOSTON, MA 02110
617-426-7272 • 800-882-1498 • fax 617-695-1314 • www.mma.org

July 2, 2013

Charles Cristello
Town Manager
Town of Middleborough
10 Nickerson Avenue
Middleborough, MA 02346

Dear Town Manager Cristello,

Enclosed with this letter is the invoice for the Town of Middleborough's membership in the Massachusetts Municipal Association for fiscal year 2014, which begins on July 1, 2013.

Your membership in the MMA ensures that cities and towns in Massachusetts have a clear and effective voice fighting for you when municipal issues are being debated on Beacon Hill and in Washington. With your membership for fiscal 2014, the MMA will keep you up to date on key legislative and regulatory activities at the state and federal levels. As an MMA member, you will stay connected to a diverse array of meetings, workshops and professional development activities, and to the special services offered to our member cities and towns.

The enclosed MMA dues invoice reflects a small, below-inflation adjustment of just 1.5%, and we note with pride that in seven of the past eleven years the MMA has had no dues adjustment at all, and follows a small below-inflation adjustment last year, reflecting our commitment to provide high-quality services at very low cost.

The past several years have been extraordinarily challenging for local government, and the value of your membership in the MMA has never been clearer. Working tirelessly with local officials, we have leveraged the strength of cities and towns to engage with the Governor, legislators and state officials on every key issue. The MMA has been successful in protecting millions for cities and towns, although the road to a full fiscal recovery is still a long one.

Since the beginning of the greatest economic recession in eighty years, the MMA has won a number of important victories. The MMA's advocacy efforts have delivered true reform and results:

- **The MMA has led the fight to restore municipal aid and education funding, and this month the MMA won the Legislature's support for a \$21 million increase in Unrestricted General Government Aid** – in addition to this key municipal aid increase, the MMA's budget victories include **\$130 million more for Chapter 70** to guarantee an increase for all communities and school districts through minimum aid and a phase-in of target share aid, passage of a **\$10.5 million increase for the special education circuit breaker**, and **millions in increased funding for major local aid accounts;**
- **As you know, the MMA led the fight and won municipal health insurance reform two years ago this month**, passing the powerful reform law to give town and city leaders plan design authority. **The new law will save cities and towns nearly \$200 million this year alone;**
- **The MMA is leading the fight to secure Chapter 90 funding for local roads, orchestrating the Legislature's unanimous approval of \$300 million a year** – the MMA is relentlessly advocating for the Governor to release the full amount now, and we will not stop until this necessary increase in Chapter 90 funding becomes a reality.

The Association's effectiveness has been clear in recent years, too. The MMA has won passage of the **first-ever local option meals tax**; won the **first increase in the local hotel-motel tax** in over 20 years; **closed the century-old telecom tax loophole** on poles and wires; **defeated a plan to impose binding arbitration** on cities and towns in the area of health insurance; and during the recession years **the MMA protected local aid from deeper-than-expected cuts** in the final versions of the state budget.

(over, please)

Massachusetts Municipal Association

One Winthrop Square
 Boston, MA 02110
 (617) 426-7272 * Fax (617) 695-1314

Invoice

Date	Invoice #
7/1/2013	MMA 20288

Bill To
Town of Middleborough 10 Nickerson Ave. Middleborough, MA 02346

P.O. No	Terms	Tax Exempt No	Attendee	
Qty	Item	Description	Rate	Amount
1	Annual Dues	Annual Dues 7/1/13-6/30/14	2,710.00	2,710.00
			Total	\$2,710.00

INSTRUCTIONS: Any Contractor (other than a sole-proprietor or an individual contractor) must provide a listing of individuals who are authorized as legal representatives of the Contractor who can sign contracts and other legally binding documents related to the contract on the Contractor's behalf. In addition to this listing, any state department may require additional proof of authority to sign contracts on behalf of the Contractor, or proof of authenticity of signature (a notarized signature that the Department can use to verify that the signature and date that appear on the Contract or other legal document was actually made by the Contractor's authorized signatory, and not by a representative, designee or other individual.)

NOTICE: *Acceptance of any payment under a Contract or Grant shall operate as a waiver of any defense by the Contractor challenging the existence of a valid Contract due to an alleged lack of actual authority to execute the document by the signatory.*

For privacy purposes **DO NOT ATTACH** any documentation containing personal information, such as bank account numbers, social security numbers, driver's licenses, home addresses, social security cards or any other personally identifiable information that you do not want released as part of a public record. The Commonwealth reserves the right to publish the names and titles of authorized signatories of contractors.

AUTHORIZED SIGNATORY NAME	TITLE
Charles J. Cristello	Town Manager
Bruce D. Gates	Chief of Police
Stephen J. McKinnon	Chairman, Board of Selectman

I certify that I am the President, Chief Executive Officer, Chief Fiscal Officer, Corporate Clerk or Legal Counsel for the Contractor and as an authorized officer of the Contractor I certify that the names of the individuals identified on this listing are current as of the date of execution below and that these individuals are authorized to sign contracts and other legally binding documents related to contracts with the Commonwealth of Massachusetts on behalf of the Contractor. I understand and agree that the Contractor has a duty to ensure that this listing is immediately updated and communicated to any state department with which the Contractor does business whenever the authorized signatories above retire, are otherwise terminated from the Contractor's employ, have their responsibilities changed resulting in their no longer being authorized to sign contracts with the Commonwealth or whenever new signatories are designated.

Date: July 24, 2013

Signature

Title: Chairman, Board of Selectman

Telephone: 508-946-2405

Fax: 508-946-0058

Email: selectmanMcKinnon@middleborough.com

[Listing can not be accepted without all of this information completed.]

A copy of this listing must be attached to the "record copy" of a contract filed with the department.

PROOF OF AUTHENTICATION OF SIGNATURE

This page is optional and is available for a department to authenticate contract signatures. It is recommended that Departments obtain authentication of signature for the signatory who submits the Contractor Authorized Listing.¹

This Section MUST be completed by the Contractor Authorized Signatory in presence of notary.

Signatory's full legal name (print or type): Stephen J. McKinnon

Title: Chairman, Board of Selectman

X

Signature as it will appear on contract or other document (Complete only in presence of notary):

AUTHENTICATED BY NOTARY OR CORPORATE CLERK (PICK ONLY ONE) AS FOLLOWS:

I, _____ (NOTARY) as a notary public certify that I witnessed the signature of the aforementioned signatory above and I verified the individual's identity on this date:

_____, 20 ____.

My commission expires on:

AFFIX NOTARY SEAL

I, _____ (CORPORATE CLERK) certify that I witnessed the signature of the aforementioned signatory above, that I verified the individual's identity and confirm the individual's authority as an authorized signatory for the Contractor on this date:

_____, 20 ____.

AFFIX CORPORATE SEAL

¹ This form is required for this grant program.



MLBCPA, LLP

Certified Public Accountants & Advisors

www.mlbcpa.net

June 11, 2013

To the Board of Selectmen
Town of Middleborough, Massachusetts
10 Nickerson Avenue
Middleborough, Massachusetts 02346

We are engaged to audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Middleborough, Massachusetts as of and for the year ended June 30, 2013. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider Town of Middleborough, Massachusetts' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether Town of Middleborough, Massachusetts' financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with OMB Circular A-133, we will examine, on a test basis, evidence about Town of Middleborough, Massachusetts' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Town of Middleborough, Massachusetts' compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on Town of Middleborough, Massachusetts' compliance with those requirements.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

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

Very truly yours,



MLBCPA, LLP (By: Robert J. Lynch, Partner)



Town of Middleborough, Massachusetts
10 Nickerson Avenue
Middleborough, Massachusetts 02346

We are pleased to confirm our understanding of the services we are to provide Town of Middleborough, Massachusetts for the year ended June 30, 2013. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Middleborough, Massachusetts as of and for the year ended June 30, 2013. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Middleborough, Massachusetts' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Middleborough, Massachusetts' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules – General Fund and Major Funds, if applicable.
- 3) Schedule of Funding Progress – Town's Other Post-Employment Benefit Plan (OPEB)

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Middleborough Massachusetts' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review upon commencement of our engagement.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation

engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to electronic dissemination of audited financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Middleborough, Massachusetts' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Middleborough, Massachusetts' major programs. The purpose of these procedures will be to express an opinion on Town Middleborough, Massachusetts' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of MLBCPA, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to any state or federal oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MLBCPA, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any federal or state oversight agency, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert J. Lynch is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$36,500 as stated in our proposal dated July 13, 2012. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of our contract. Our 2011 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Town of Middleborough, Massachusetts and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



MLBCPA, LLP (by Robert J. Lynch, Partner)

Date: 07/22/13

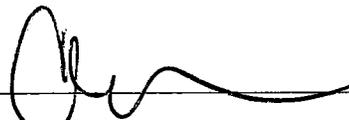
RESPONSE:

This letter correctly sets forth the understanding of Town of Middleborough, Massachusetts.

On behalf of the Board of Selectmen: _____

Title: _____

Date: _____

By Management:  _____

Title: Tom Manager

Date: 7/24/13

D.E. Rodrigues & Company, Inc.

Certified Public Accountants

215 Pleasant St. Fl. 4 - PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

System Review Report

To Malloy, Lynch, Bienvenue, LLP
and the Peer Review Committee of the Massachusetts Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Malloy, Lynch, Bienvenue, LLP (the firm) in effect for the year ended April 30, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed in accordance with Governmental Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Malloy, Lynch, Bienvenue, LLP in effect for the year ended April 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Malloy, Lynch, Bienvenue, LLP has received a peer review rating of *pass*.



September 20, 2011

Where Your Financial Success Begins

Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.Rodriguesandcompany.com Email: Rodriguesandco@worldnet.att.net