



Officers
Raye Kaddy, Chair
Linda Cook, Vice Chair
William Cole, Secretary, ADA

BARNSTABLE DISABILITY COMMISSION

Mailing address - 230 South Street
Hyannis, MA 02601

Office: 508-862-4914
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Members and Advisors
Jim Berks
Jean Boyle
Anne Mazzola
Al Melcher
Sheila Mulcahy
Paul Nevosh
Ann Canedy, Council Liaison

BARNSTABLE DISABILITY COMMISSION MINUTES

March 16, 2011
Minutes
Barnstable Senior Center

ATTENDEES: Raye Kaddy, Chair, Linda Cook, Vice Chair, Jean Boyle, Al Melcher, Sheila Mulcahy, and Jim Berks, Ann Mazzola, Tammy Cunningham, Secretary.

Also Present: Jeff Dougan, Assistant Director of Community Services for Mass Office on Disability, Dick Andres, and Pat Andres.

Meeting called to order at 11:30 A.M.

Public Comment – None

Minutes of January 19, 2011 - Motion to accept minutes of January 2011 by Jim Berks; seconded by Jean Boyle; unanimous favor.

Survey Training Session minutes of February 15, 2011 – Motion to accept minutes of Feb. 15, 2011; motion made by Jean Boyle; seconded by Linda Cook; unanimous favor.

Finance Report – To be discussed later in the meeting.

Sheila Mulcahy and Al Melcher arrived at 11:50 a.m. Tammy Cunningham arrived at 12:00 p.m.

Notes from the Chair – Chair Kaddy offered the following information:

A Open Meeting training is scheduled for May 18, 2011. Jean Boyle presented a report and minutes from the Monitoring training held February, 2011. At the next meeting, discussion will be held regarding succession planning for officers. Jeff Dugan offers to attend training sessions on monitoring that the commission arranges. Title 2 and Title 3

changes have been made; more info to come. Bridget Simmons is the state specialist and rep for info on access to voting polls.

Finance Report – Tammy Cunningham provided copies of the current income statement to members present. A brief discussion was held on the report. A Financial account overview was also handed out. The purpose of this document is to give Commission Members an overview of each account and its purpose. It is a general guide.

Welcome and introduction to Representative from Mass Office on Disability; Jeffery Dougan, Assistant Director for Community Services.

Mr. Dougan stated the new building code will take affect in March 15, 2012, however, until that time either building code can be used. All handbooks are currently being rewritten to reflect the changes in the law.

Jean Boyle informed Mr. Dougan of the dining guide the Commission is working on at the present time. Mr. Dougan thought it was a great idea, he stated a guide had been created some time ago for a community on the lower cape. He stated you need to be certain to use the minimum standards allowing for leeway in the guide and remember that the most difficult part will be the up keep of the guide.

Chair Kaddy commented the guide is currently in limbo because Sturgis is having difficulty getting students to commit to the project. The Commission discussed the fact that \$5000 was set aside as a reserve for the project. It was also suggested to involve interns, hire someone privately, or offer the project to low level offenders who are in need of fulfilling community service requirements. Jean Boyle commented Watertown had an Intern assist the Commission with the dining guide project.

Mr. Dougan added that you will need to be certain to set parameters, add a disclaimer to the guide, create your symbols, and add all other necessary notes to the guide. It was suggested that once the guide is at that point, it will be given to Mr. Dougan for a review.

Mr. Dougan stated his office provides a lot of information and referrals. There are five advocates in the office. He commented that it is far less expensive to involve his agency in the planning process than after the fact. Mr. Dougan stated he would be happy to be involved in Town projects being built to offer guidance.

Al Melcher stated the Commission has a book in the Office that provides graphics and pricing on ADA compliance requirements. He believes every Town office should have this book located in the office. Mr. Dougan replied he would be concerned about giving out all of this information because it would be overwhelming.

Sheila Mulcahy mentioned the Airport terminal being built. Chair Kaddy stated she would write a letter to Bud Breault, Airport Manager.

The proper avenue to get involved with projects was discussed amongst the Commission.

Mr. Dougan handed out literature on tax credits available to assist private businesses on improving accessibility.

A brief discussion was held on legislation and accessibility. Mr. Dougan stated he would email the Commission concerning the Identification cards.

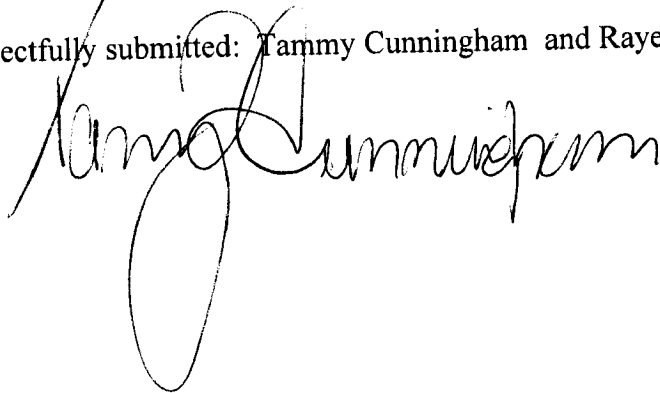
Mr. Dougan stated on March 15th Title II and Title III amendments go into affect. Handouts of the amendments were provided to Commissioners. He added the Massachusetts Code is more stringent.

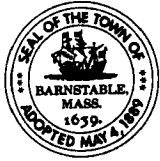
Mr. Dougan stated in 2012 Mass. Office on Disability will be hosting an overview on the ADA in Harwich.

Next meeting to be held April 20th.

Adjournment 1:32 p.m.

Respectfully submitted: Tammy Cunningham and Raye Kaddy

A handwritten signature in black ink, appearing to read "Tammy Cunningham". The signature is written in a cursive style with a large, prominent loop at the end.



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Barnstable Disability Commission Financial account overview

The purpose of this handout is to provide BDC members with a reference on the financial workings of the BDC. It is not intended to be comprehensive in nature, but rather a guide to answer the repetitive questions that are asked about the accounts. Specific questions should be directed to Human Resources or Finance.

Handicap Parking Patrol Fund

The Handicap parking fund is balanced and updated by the Finance Department. It is funded by handicap parking fines which occurred within the Town of Barnstable paid by the violators. Monthly income statements are provided to the BDC by the Finance Department with a fund balance. Consumer Affairs provides the total amount of tickets paid on a monthly basis to the Finance Department. All expenditures made from this account should coincide with the mission of the Town of Barnstable Disability Commission.

Questions concerning the Handicap Parking Patrol Fund should be directed to the Finance Department.

An audit was completed in 2005. No discrepancies were found.

Income Statement

Each month the Comptroller in Finance will email Human Resources an income statement. The income statement to include the handicap parking patrol funds beginning balance, ending balance, parking fines paid, administrative expenses paid, and interest income paid during the respective time frame of the date on the income statement.

Upon receipt of the income statement, the income statement is forwarded to BDC Treasurer.

Handicap Parking Fines

As of March 15, 2011, per a Memo dated January 20, 2011 from Tom Geiler, Director of Regulatory Affairs, the BDC receives \$50 for each HP fine payment of \$50 or more. If the ticket is reduced or less, the disability commission will receive a lesser amount.

Consumer Affairs

Each month the Division Assistant in Consumer Affairs notifies the Comptroller and Human Resources of the amount of HP fines paid during the specified time frame. This information is transferred to the income statement by the Comptroller.

Administrative Expense Account

As far back as 2001, the BDC, within the Handicap Parking Fund, has designated \$3000 to cover administrative expenses of postage, office supplies, etc. The administrative account is funded by the Handicap Parking Fund and is replenished to \$3000 effective July 1st of each year.

The admin. account and HPP fund were once two separate accounts, however, were combined in 2002.

All administrative expenses are paid through the Administrative Assistant in Human Resources. Bills, receipts, correspondence should be provided to the Admin. Assistant, Angela Whelan, for payment and approval by the HR Director.

If BDC members have an expense they are concerned may not be reimbursable they should direct their question to the Finance Director prior to paying the expenditure. Please note expenses paid relevant to a "sunshine fund" are not permissible expenditures and will not be reimbursed.

Ordering office supplies

To order office supplies please contact via email, Angela.Whelan@town.barnstable.ma.us, the Administrative Assistant in Human Resources, to place your order. The order must include page number, item number, item description, and price located in the WB Mason catalog. Ordering through HR allows the BDC to take advantage of the discounted purchasing power of the Town of Barnstable.

BDC Gift Account

The BDC gift account was created by the Town Council to accept gifts of personal or real property. Per the Finance Director as of 03/11, any expenditure that coincides with the mission of the BDC could be acceptable expenditures of the funds.

This sheet was created by the Assistant Director of HR in 03/2011.

Tax Incentives for Improving Accessibility

Two tax incentives are available to businesses to help cover the cost of making access improvements. The first is a **tax credit** that can be used for architectural adaptations, equipment acquisitions, and services such as sign language interpreters. The second is a **tax deduction** that can be used for architectural or transportation adaptations.

(NOTE: A *tax credit* is subtracted from your tax liability after you calculate your taxes, while a *tax deduction* is subtracted from your total income before taxes, to establish your taxable income.)

Tax Credit

The **tax credit**, established under Section 44 of the Internal Revenue Code, was created in 1990 specifically to help small businesses cover ADA-related "eligible access expenditures." A business that for the previous tax year had either revenues of \$1,000,000 or less or 30 or fewer full-time workers may take advantage of this credit.

The credit can be used to cover a variety of expenditures, including:

- provision of readers for customers or employees with visual disabilities
- provision of sign language interpreters
- purchase of adaptive equipment
- production of accessible formats of printed materials (i.e., braille, large print, audio tape, computer diskette)
- removal of architectural barriers in facilities or vehicles (alterations must comply with applicable accessibility standards)
- fees for consulting services (under certain circumstances)

Note that the credit cannot be used for the costs of new construction. It can be used only for adaptations to existing facilities that are required to comply with the ADA.

The amount of the tax credit is equal to 50% of the eligible access expenditures in a year, up to a maximum expenditure of \$10,250. There is no credit for the first \$250 of expenditures. The maximum tax credit, therefore, is \$5,000.

Tax Deduction

The **tax deduction**, established under Section 190 of the Internal Revenue Code, is now a maximum of \$15,000 per year a reduction from the \$35,000 that was available through December 31, 1990.

A business (including active ownership of an apartment building) of any size may use this deduction for the removal of architectural or transportation barriers. The renovations under Section 190 must comply with applicable accessibility standards.

Small businesses can use these incentives in combination if the expenditures incurred qualify under both Section 44 and Section 190. For example, a small business that spends \$20,000 for access adaptations may take a **tax credit** of \$5,000 (based on \$10,250 of expenditures), and a **deduction** of \$15,000. The deduction is equal to the difference between the total expenditures and the amount of the credit claimed.

EXAMPLE: A small business' use of both tax credit and tax deduction:

\$20,000	Cost of access improvements (rest room, ramp, 3 doors widened)
<u>-5,000</u>	Maximum credit
\$15,000	Remaining for deduction

Annual Incentives

The tax credit and deduction can be used **annually**. You may not carry over expenses from one year to the next and claim a credit or deduction for the portion that exceeded the expenditure limit the previous year. However, if the amount of credit you are entitled to exceeds the amount of taxes you owe, *you may carry forward the unused portion of the credit to the following year.*

For further details and information, review these incentives with an accountant or contact your local IRS office or the national address below.

FOR MORE INFORMATION...

Request IRS Publications 535 and 334 for further information on tax incentives, or Form 8826 to claim your tax credit.

Internal Revenue Service

Publications & Forms

(800) 829-3637 voice

(800) 829-4059 TTY

Questions

(800) 829-1040 voice

(800) 829-4059 TTY

Legal Questions

Office of the Chief Counsel

P&SI:6

1111 Constitution Avenue, NW, Room 5112

Washington, D.C. 20224

(202) 622-3110 voice

**BDC NET INCOME STATEMENT
FISCAL YEAR 2011**

UPDATED 3/11/11

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue:													2,950.00
Parking fines	1,075.00	975.00	400.00	150.00	350.00								422.37
Interest income	36.70	92.83	89.75	35.54	59.31	61.06	47.18						-
Other						61.06	47.18						3,372.37
Total	1,111.70	1,067.83	489.75	185.54	409.31	61.06	47.18						
Expenses:													100.00
Postage						100.00							3,000.00
Scholarships	3,000.00												500.00
Other grant payments	500.00					252.50		46.98					299.48
BDC admin expense													-
Total	3,500.00					352.50		46.98					3,899.48
Net increase/(decrease)	(2,388.30)	1,067.83	489.75	185.54	409.31	(291.44)	47.18	(46.98)					(527.11)
Beginning Balance	49,490.96	47,102.66	48,170.49	48,660.24	48,845.78	49,255.09	48,963.65	49,010.83	48,963.85	48,963.85	48,963.85	48,963.85	49,490.96
Ending Balance	47,102.66	48,170.49	48,660.24	48,845.78	49,255.09	48,963.65	49,010.83	48,963.85	48,963.85	48,963.85	48,963.85	48,963.85	\$ 48,963.85