

Town of Groton  
Select Board Work Session Minutes  
August 15, 2017

**In attendance: Christina Goodwin, John Rescigno and Sara Smith (Administrative Assistant - AA)**

**Absent: Kyle Andrews,**

**Christina called the meeting to order at 5:04 pm.**

***Meeting with Patrick Mohan from Melanson Heath***

Patrick from Melanson Heath was here to discuss the MS-535 and some areas where entries or processes could be changed based on the year end QuickBooks and support we used to put the MS-535 together.

He explained this is the lowest level of review. He is not looking at every transaction. He looked at bank reconciliations, the Tax Collector's MS-61, looked at revenues, trust funds reports such as MS-9, any budgeted transfers traced to Trustees, compared budget as voted to state forms and tied that piece out and looked at budget vs actual results to see how things are doing in the Town.

John asked if anything caught his eye that would cause him to dig deeper. Patrick explained that there was no concern and no need to dig deeper. The only potential issue is the cash cut off for the Treasurer is 12/31 so the checks approved on MS-535 is less than what the Treasurer report showed. They do like to see these being the same but they understand the difference is due to a slight timing issue. Christina explained that we allow a few weeks into January to pay out of the previous year. Christina asked if we should ask the Treasurer to hold off on when she does her end of year report. Patrick said that since the amount isn't a large amount and because they could track it back it isn't necessary but we could. He also has some other ideas about ways around this that we could contact him about when it comes time to do this again such as date the check in January and show as cash payout in January so it is paid out in January but not back dating the checks and it will still come out of the previous year's budget.

The other thing that stuck out was that the property tax receivable was larger but this was due to the timing of tax bills being sent. It was explained that the MS-535 was received late and there were some issues with last year's MS-535 that delayed the setting of the tax rate so we shouldn't have this issue this year since the MS-535 has already been filed.

The last thing was the school payments but this is a normal liability for all municipalities that have a year end of December because the schools operate on a different cycle.

The overall fund balance decreased by \$46,498.00 from prior year. Not a negative per se, as the revenue number surpassed the budget by \$72,000 which was because motor vehicles were over what we estimated and the expenditures were under. The largest offset is using the fund balance for taxes so this is starting in a deficit so even though it decreased by \$46,498.00 it isn't as bad as the \$200,000 that we started with.

**Recommendations:**

- Tax Deeded Property listing balance on books showed \$25,000 so it is good have a list of properties that make up this number. The Town should work on knowing what backs that number by making a list. They would have compared against the MS-61 and look at new deeds or property sales. The Town can look at past MS-61's to find it.

- The Taxes- maybe think about creating a tax lien revenue account line and use this to record these. There will be differences such as abatements but this could help.

Good things:

- The reconciliations were done every month and always had multiple signatures which they like to see. It shows that it is being done and that more than one person is looking at them.
- The budget in QuickBooks was correct and recorded and matched what the State has. All budget work traced back how it should.

Patrick said that overall the books were in order and very good condition. Since this was their first year with Groton they were thinking they would have a lot of questions and issues but there wasn't. Originally the Town asked for quarterly meetings to go over issues but he said this would be a waste of the Town's money since it is in order. He thinks we should just continue with reaching out to each other as needed with questions and save the Town the cost of these quarterly meetings.

**Christina motioned to go into non-public session pursuant to RSA 91-A:3 II (a) and (b) at 5:31pm, John 2<sup>nd</sup>, so voted.**

**Christina motioned to return to public session at 6:00pm, John 2<sup>nd</sup>, so voted.**

**Christina motioned to seal all of the non-public minutes, John 2<sup>nd</sup>, so voted.**

#### ***Electricity at Park***

Sara gave Gary a copy of the email from NHEC as to what is required for the Town to do for the electricity at the Park project. Gary has talked to Glen and they discussed this. They will be digging the trench at 4 feet and run it from the pole to where the panel will go. The Town would like the panel to be locked. Gary mentioned that he will be getting the contract with the quote to the Select Board. It will be a standard panel which is 200 amps. Gary will get the contract this week to the Select Board. It was agreed that Glen will do the trench but anything electrical and to do with the electrical is to go through Gary including putting the pipe together. **Christina motioned to approve the contract with Gary Easson for \$2,600.00 for the electrical installation at the Park conditional upon review of the contract by the Select Board and the contract will cover full installation including purchasing equipment, time and labor, and the Select Board will come in and sign the contract once its ready, John 2<sup>nd</sup>, so voted.**

Glen can dig the trench but Gary is responsible for everything else. Christina explained that the sooner the contract is here then the project can start.

#### ***Will Colburn Road question***

Gary said the neighbor he sold the land to a few years ago had ATV's pass by his place. He only allows people he knows to ride through there. He said the neighbor has a log that blocks off the road and didn't know if he could. Gary said he talked to Barry and he said it is not Class VI. Gary told his neighbor he should talk to the Select Board but since he was already here he would ask what the road was. Gary will email Sara the owners email list. It was explained to Gary that Will Colburn is a private road and that since this is a private road the Town has no authority.

#### ***Meeting with Norm Willey***

Norm had asked to meet with the Select Board now that he is officially the Transfer Station Supervisor. Norm provided the letter which states that he can work for the Transfer Station even though he isn't attending his certification training until December 14, 2017.

The Select Board went over the following concerns with Norm:

- The inside and outside needs to be cleaned up including the office
- The painting needs to be completed
- Watch the hours that are being worked and if it is needed for more hours than that is something that Norm can recommend. Norm said that Richard can work the regular hours and he can take care of the rest. Norm is willing to do this stuff hourly as long as he gets paid hourly.
- The Select Board would like him to walk around and come up with suggestions of improvements along with suggestions to improve the process.
- Transfer Station Operation Plan: This was created before the previous supervisor left and the Select Board would like Norm to review it before it is signed off on. Sara gave Norm the copy and the Select Board asked that he review it, make changes and get it back to Sara.
- Closure plan: This is something the Transfer Station needs to have but doesn't have yet. This is something that they will talk to Norm about at his training so when he is there he can get the information on this and work on putting this together.
- Pemi Baker appointment: Norm said he has been appointed for this in the past so he agreed for him to be appointed and he requested Sara be his back up.

Norm asked if there are still landfill costs. Christina explained there is and that we sent an email to Suzanne Wall about this and she emailed back explaining it. Sara will get Norm a copy of this email.

Norm is okay with letting Ron still do the packing of the dumpsters. Norm mentioned we could eventually look at getting a piece of equipment to leave at the Transfer Station. It was explained that the Highway Department is proposed to be across the street. Norm also suggested that they should try to get a backup just in case anything happens to Richard or himself. It was explained that this has been posted. Norm said he will look into it.

Christina mentioned that if he needs another meeting before budget to let the Select Board know and they would be happy to meet with him.

#### ***Memo from Sara***

Sara submitted a memo requesting the following time off:

- Monday, August 21<sup>st</sup>, 2017: leave at 8:45am and return after appointment, not sure of time
- Monday, August 28<sup>th</sup>, 2017: off the entire day

**Christina motioned to approve Sara's time off, John 2<sup>nd</sup>, so voted.**

#### ***September 19 meeting***

Sara explained that the second meeting in September is scheduled for September 19<sup>th</sup>. She is not here on that day so she asked if the Board wanted to reschedule this meeting. They said they will keep it as it is for now.

**Having no other business to conduct, John motioned to adjourn at 6:55pm, Christina 2<sup>nd</sup>, so voted.**

Respectfully submitted,

Sara Smith  
Administrative Assistant