



Town of Winchester
1 Richmond Road Winchester, NH 03470

**Minutes of the
Selectmen Meeting**
Wednesday
January 29, 2020

Board members present: Ben Kilanski, Jack Marsh, Herbert Stephens, Roberta Heinonen and Gloria Leustek. Also, present Dale Gray and Captain Ford.

First order of business: Minutes

The Chairman opens the regular meeting at 7:00 pm.

The board reviews the minutes for 1/22/20. Selectman Leustek makes a motion to approve the minutes. Selectman Stephens seconds the motion. Motion carries 4-0-1

Second order of business: New Business

Winchester School -Lindseigh Picard, Mary Henry and the schools Auditor- Tim Green gave an update on the budget and audit procedures. Lindseigh stated the school posted the budget on Monday. The budget that was posted was the original budget that the School Board presented in the amount of \$12,840,830. The reason is that DRA after review kicked it back because the Budget Committee didn't recommend or not recommend the budget, RSA 32:5 allows the School Board to post their original budget. Lindseigh gave a breakdown, if the original budget & articles pass the school rate will increase \$3.84, if that budget passed and the recommend numbers by the school board pass the school rate will increase \$2.90, if the default budget-\$12,770,574 & articles pass the school rate will increase \$3.59 and if the recommended with the default budget the school rate will increase \$2.65. I believe the town increase would be \$1.13 if the budget & articles all pass. Over the past 5 years the school has over returned, and the auditor was able to confirm what should have been returned for each year. For 4years the school over returned and 1year under returned \$46,000. So, we have to decide how that money will come back into the school's bottom line. Tim Greene spoke on how the audits were done over the last several years. When the audit firm was hired 3 years ago, they the audits were not completed for 2012-2016. Come September 1st the school has been creating their DOE and MS-25 prior to any audit be done. Starting back to 2012 there were several accounting issues which contributed to discrepancies what was a true fund balance for the school and what was used to return to the tax payers. In the past 7 years the total was \$765,000. Now each year that amount can be recaptured thought the appropriation

that the school didn't spend as well as any revenues. In 2018 there was a deficit in revenues so that hit the fund balance. Selectman Marsh asked of the 7 year span and the DRA uses the numbers that are given to them, what is the end result that you are reporting. Tim stated that we are still in the catch-up faze because we haven't finished the 2019 audit. Selectman Marsh asked are we looking at any penalties from the DRA. Tim said he doesn't think they penalty you, the penalty being the issue you are in now. The plan is for the 2020 audit is to come in early so Mary has better number to use on the MS-25. Selectman Heinonen said that you audited 6 years the 1st year. Tim said no it was 4 years we audited. Selectman Heinonen said that Mary had stated that there was 1 adjustment for all 4 years. Tim said no we did them individually. Each year we were given the adjustments. The accounting was not rolled forwarded properly, so it wasn't accurate. This was 1 of the many issues that the general ledger records were not consistent. Its hard to do the MS-25 when your general ledger numbers are not correct. Selectman Heinonen confirmed that there was adjustment number for each year but only did 1 adjustment for the 4 years. Mary said that was correct. Tim added that they start with the prior year audit figure. Selectman Heinonen asked Mary what does she start with. Mary stated that she uses the numbers that Tim gives her and then rolls her general ledger. Tim stated that the DOE for 2019 would have captured the audited numbers through 2018. Selectman Heinonen said that the audit adjustments are because of revenues that didn't come or? Tim said that there are many, capturing expenses in the correct year, capturing receivables in the correct year or lack of revenues. Selectman Heinonen asked if the school encumber funds and do you have a purchasing policy? Mary stated that the school does encumber funds and . Selectman Heinonen said so at the end of the fiscal year you should know where the budget it at. Mary said she does know where the budget is at with the exception of out of district costs. Selectman Heinonen said that it was stated back in October when we were setting the tax rate that there was an unanticipated bill for \$100,000 bill that came in. Mary said it was Medicare payment last year. There was no bill. Selectman Marsh asked Tim how long he has been auditing the school. Tim said 7 audits for the past 3 years. Selectman Marsh said why are we just hearing about this now. Shouldn't of this been caught the 1st year. Mary stated that the entry wasn't done and followed thought all the way. Mary added that its being done annually now and there should be no issues going forward.

Selectman Marsh made a motion to approve the timber tax for map 7 lot 47 in the amount \$6,336.20. Selectman Leustek seconds the motion. The motion carries 5-0.

Selectman Heinonen made a motion to sign the appointment papers for the Ashuelot Rail Trail-Dean Beaman, Steve Brackett & Sara Carbonneau. Selectman Stephens seconds the motion. The motion carries 5-0.

Selectman Heinonen makes a motion to approve & sign the proposed work to be done at the AC Lawrence site by Ransom & T&K Drilling. Selectman Marsh seconds the motion. The motion carries 5-0.

The Town receives an email from the Town of Swanzey informing us that there were cows that got lose and sadly drowned in the Ashuelot River. There were unable to get them out and wan the towns downstream to be aware.

The board reviews and approves the following financial documents:

Selectman Marsh makes a motion to approve the Ambulance billing transfer to the operation budget in the amount of \$12,182.40. Selectman Leustek seconds the motion. The motion carries 5-0.

Selectman Kilanski makes a motion to approve the update to Health Trust coverage to remove the expensive plan. Selectman Leustek seconds the motion. The motion carries 5-0.

Third order of business Board comment:

Selectman Heinonen asked the board to change the BOS meeting to Tuesday night for a short period of time. Karey stated that Tuesday nights would not work for her until March. Selectman Marsh stated that the board would wait to act on anything that requires a full board. Let's wait until March and revisit it.

Selectman Kilanski reminded everyone Town Deliberative is Saturday 9am and the School Deliberative is Thursday 6:30.

Selectman Marsh made motion to not allow cell phones at the Selectmen's table during the meetings. Selectman Kilanski seconds the motion. The motion fails 2-2-1.

Fourth order of business Public comment:

Mike Coope asked if there was any news on the repair of the ladder at the church. Selectman Kilanski said he had not spoken to Jeremy. Karey stated that she would send an email to Jeremy.

Paul Morehouse Sr. thanked the board for their help on the Conant Library.

Fifth order of business: Nonpublic under RSA 91-A:3II (a)(b)(c)(d)(e)

Selectman Heinonen makes a motion to enter nonpublic session under (a, c & e). Selectman Leustek seconds the motion. The motion carries 5-0. A roll call vote was taken, and members vote "yes" individually, and the board convenes in non-public at 7:53pm.

Sixth order of business: Adjournment

The board reconvenes in public session at 8:20 pm.

Selectman Heinonen makes a motion to seal the minutes under e. Selectman Leustek seconds the motion. The motion carries 5-0.

Selectman Marsh would like to have a discussion with Dale along with Conservation on areas that could be affected by winter salt.

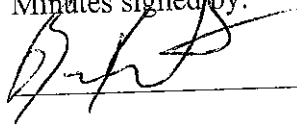
The board accepted Wendy Rawlings resignation from the PD.

Selectman Stephens makes a motion to adjourn at 8:25pm. Selectman Marsh seconds the motion. The motion carries 5-0.

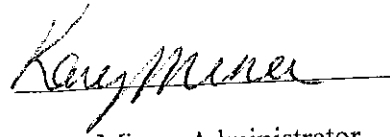
Minutes respectfully submitted:

Karey Miner, Administrator

Minutes signed by:



Ben Kilanski, Chairman



Karey Miner, Administrator