

## MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: July 25, 2012

### **I. CALL MEETING TO ORDER**

The meeting was called to order at 6:30 P.M.

### **II. ROLL CALL**

Members Present: Donna Bronk, Chairman  
Frank Heath, Vice Chairman  
Larry McDonald, Clerk  
David Trudell  
Bonnie Cottuli  
Marilyn Donahue (Arrived at 6:40 P.M.)

Members Absent: Dominic Cammarano  
Tom Worthen  
Sam Gray

### **III. CITIZENS PARTICIPATION**

No-one came forward for Citizens Participation.

### **IV. BUSINESS**

#### **A. Further discussion requested: FY2012 year end appropriation transfers.**

Ms. Bronk discussed the DOR letter dated 7/16/12 from Gerard D. Perry, Director of Accounts.

Mr. Sullivan stated Town Administration reached out to DOR beforehand relative to the matter of transfers should be in the 3% or \$5,000 range per departmental budget.

Mr. Sullivan noted that on August 13, 2012, Mr. Foster, Acting Town Administrator, Mr. Kudish, Town Accountant, himself, & the head of the Assessing office will be meeting w/ the local DOR representative to educate everyone on these matters (transfers). He stated the department heads he just mentioned were requested by DOR to attend.

Mr. Heath feels the people requested by DOR to attend this meeting on August 13<sup>th</sup> have no authority over this matter (transfers). He stated it is the BOS's & the FinCom's responsibility. He is not satisfied w/ DOR's request & he feels the BOS & the FinCom should be educated as well. Ms. Bronk concurred. She feels a BOS representative & a FinCom representative should be attending as well. She asked Mr. Sullivan to look into having a BOS representative & a FinCom representative attend this meeting. Mr. Heath

feels that all BOS & FinCom members should be attending this meeting, not just representatives of these two committees. Mr. McDonald feels if the purpose of this meeting is to educate those attending so as the mistakes aren't made again, he understands the concept of not wanting this to happen again, because if it does, he will vote no the next time relative to transfers. Ms. Bronk disagreed w/ Mr. McDonald. She stated the FinCom is the one who votes on these matters & the BOS & the FinCom should be educated.

Mr. Trudell expressed concern re: the FinCom not receiving monthly reports. He noted this type of situation (being discussed) happened two years in a row. Discussion ensued.

**NOTE:** Ms. Donahue arrived at this time.

**B. FY2013 Reserve Fund transfer to Upper Cape Cod Tech budget line (Year ending 2013).**

Ms. Bronk asked for a status update.

Mr. Sullivan explained before this matter went before the BOS, Town Counsel was asked if this was o.k. to do. He stated the FinCom had asked for Town Counsel's opinion. He stated that instead of Town Counsel giving a written legal opinion (& if this is an issue), they feel it should be brought before the fall Town Meeting. He stated the question/concern was, are we going against Town Meeting vote if this money is transferred. He stated Town Counsel's opinion was that the Town needs to follow the provisions of the agreement w/ Upper Cape. Thus, the money owed should be able to be paid through the Reserve Fund or it should be brought forward at the fall Town Meeting.

Mr. Trudell asked if there was a stipulation on what the other towns would do. Ms. Cottuli stated no. Mr. McDonald stated at the spring Town Meeting, it was made clear that there was a contractual obligation. He feels there is a need to look at the actual language of the motion. Mr. Heath explained that the amendment to the original motion did not have a contingency in it. Ms. Cottuli feels this matter should be held until the fall Town Meeting for reasons of transparency. Mr. Trudell & Ms. Bronk both stated they are not inclined to go in this direction. They would rather handle this matter by a Reserve Fund transfer. Ms. Donahue suggested that if this were brought forward at Town Meeting as a housekeeping article, based on what transpired, everything should be alright.

**MOTION:** Ms. Cottuli moved to present the matter of a Reserve Fund transfer to Upper Cape Tech. School at the 2012 fall Town Meeting. Mr. Trudell seconded.

**VOTE: (1-5-0)**

**Ms. Bronk, Mr. Heath, Mr. Trudell, Mr. McDonald, & Ms. Donahue opposed**

**MOTION:** Mr. McDonald moved that the Reserve Fund transfer matter for Upper Cape Tech. School be presented at the next FinCom meeting. Mr. Heath seconded.

**VOTE:** Unanimous (6-0-0)

**V. ANY OTHER BUSINESS/DISCUSSION**

**A. Quinn Bill.**

Ms. Bronk noted there has been no committee meeting as of yet re: the Quinn Bill. She stated she has elected Mr. Trudell to be the FinCom's representative on said committee.

**B. Specific accounting of MEMA & FEMA reimbursements.**

Mr. Sullivan distributed documentation to the FinCom. (Attached as reference).

Mr. Sullivan explained that the documentation is a worksheet from the Assistant Town Accountant. He stated there should be additional requests on this sheet of what was actually submitted by departments.

Mr. McDonald stated he is looking for the reason why there is a difference between what was submitted & what was received/reimbursed. Ms. Cottuli would like to know why some of the things submitted were not reimbursed. She feels this would help in determining what not to do/submit next time. Mr. Heath noted a seminar he attended which spoke about what FEMA & MEMA required to get reimbursed & the process that needs to be followed.

Mr. Sullivan noted that there was one person (other than the Town Accountant) that worked on this & it was Lt. Walcek. He stated there was nothing prepared saying this is wrong, this wasn't reimbursed because, etc. He feels this information would be helpful for next time though. Mr. Trudell doesn't feel the Town is any more prepared for the next hurricane in regards to this type of reimbursement, the procurement process, etc.

Mr. Trudell asked Ms. Bronk to request the BOS ask the Administrator to prepare an after action report of this activity. Ms. Bronk suggested Mr. Sullivan ask for this information & supply it by the FinCom's next meeting or a formal request can be made. She would also like to see an after action report. She offered to write a letter to request the BOS supply this information, then the FinCom can review it.

**C. School Transportation.**

Mr. McDonald understands the School Dept. is going to stop busing for grades 7-12. He stated the Transportation Director is going to issue a recommendation at tonight's School Committee meeting.

Ms. Cottuli questioned why students are being bused in the summer. Brief discussion ensued re: how summer transportation is being funded. Mr. Heath feels that most of the summer programs are funded by grants. Ms. Cottuli asked if this includes the cost of transportation. Mr. Heath stated he will look into this matter. He noted the Transportation Committee will hold a meeting on 7/31/12.

#### **D. Community Preservation financial report.**

Mr. Sullivan provided a report from the Town Accountant & noted page four of the report. (Attached as reference).

Ms. Bronk stated she asked a representative of the CPC to attend tonight's meeting, but she had a prior engagement.

Mr. Trudell stated it took years to get to a point where the CPC & Town Accountant's office were in agreement on figures. He questioned why there are discrepancies again. Mr. Heath explained that there seems to be confusion in the Town Accountant's office & the accounting contractor that was here previously. It seems the accounting contractor made double entries. The Town is working w/ Powers & Sullivan to straighten this matter out. He stated CPC is unable at this time to provide a financial report.

Ms. Bronk would like to hear from CPC in person. She will ask them to attend the next FinCom meeting. Brief discussion ensued.

Mr. Heath understands that CPC has only one grant application for the next round of funding.

#### **E. Community Preservation legislation.**

This was discussed at the last FinCom meeting.

#### **F. Audit status.**

Mr. Sullivan stated he spoke to the Town Accountant & understands that Powers & Sullivan will be present in late November. Ms. Bronk asked that Powers & Sullivan be put on the schedule for September. Mr. Sullivan stated the Town needs to prove itself ready this year before Powers & Sullivan comes in. Ms. Bronk stated she would like to officially get Powers & Sullivan on the schedule next year for September & she stated the Town better make sure it is ready for them.

Mr. Heath stated an Audit Committee has been formed & a FinCom representative will be asked to sit on this committee. He hopes this committee sets up a meeting schedule & guidelines.

Mr. Heath expressed concern re: the recent DOR letter & making the Town's November 1<sup>st</sup> deadline. He suggested Ms. Bronk send a letter to the BOS to make sure the Town

isn't in jeopardy w/ its filing deadline of November 1<sup>st</sup> & the fact that Powers & Sullivan will not be coming until the end of November. Ms. Donahue asked if there are other accounting firms the Town could utilize or is the Town staying w/ Powers & Sullivan because they have experience w/ the Town for a while. Mr. McDonald feels it is too late to garner a new auditor at this time & there is a familiarity issue.

**MOTION:** Mr. McDonald moved that the FinCom write a letter to the BOS expressing the FinCom's desire to move the audit engagement up so the Town can meet its November 1, 2012 deadline set by DOR. Mr. Trudell seconded.

Ms. Bronk stated there is a need to find out what consequences there will be re: not filing on time & the impact to Free Cash. Discussion ensued.

**VOTE: Unanimous (6-0-0)**

**G. Municipal Maintenance Dept. overages.**

This matter was discussed previously.

**H. Future meeting discussion(s) – pension & health plan.**

Ms. Bronk asked Mr. Sullivan to ask Plymouth County representative(s) & healthcare plan representative(s) to come in & discuss pension & health plans.

**I. Schedule of FinCom meetings.**

The FinCom members reviewed the proposed schedule of meeting dates.

**VI. LIAISON REPORTS**

**A. WPCF.**

**B. Library.**

Mr. McDonald announced that the Spinney Library is now officially open.

**C. Others.**

Mr. Trudell stated that the IT issue is still the virtualization program. Work is still being done on implementing this program, but the vendor has not been seen since March. He also stated that the cost of this program has come to \$567,000, but only \$400,000 was appropriated. He questioned if anyone in Administration is looking into this issue.

Mr. McDonald stated there are real issues w/ this whole program because it is not complete & it won't be complete for a long time. He stated a lot of money has been invested in this program.

#### **D. School Committee**

Mr. Heath stated the School Committee met w/ Dr. Rabinovitch to discuss additional monies received. He explained that an additional \$105,000 has been received in State aid & an additional \$115,000 for out-of-district transportation has been received, but the number of poverty students shows that the School Dept. is looking at a loss of \$150,000. He stated the School Dept. will be appealing this.

#### **E. Capital Planning**

Mr. Heath stated there was no quorum at the last meeting.

Mr. Heath noted that hopefully, the meals tax gets through the legislative committee quickly so that this money can go towards capital.

Mr. Heath stated the article that passed Town Meeting (re: establishment of Sewer Commissioners) is stale at the legislature. It will not move forward in this legislative session.

Present before the FinCom: Alan Slavin, BOS

Selectman Slavin stated this article passed Town Meeting in 2010. It was a special act which was the BOS's responsibility. He noted the normal procedure & how there were questions re: the language. He discussed what happened at the Senate Clerk's office & how this office will not allow this article to move forward. He stated the BOS will re-submit the bill through Town Meeting & it should then move forward quickly.

Selectman Slavin stated the meals tax issue ran into some problems, but it is back on track now. Discussion ensued.

#### **VII. NEW BUSINESS (Unanticipated Items)**

Mr. Trudell asked if the FinCom could place an agenda item re: a five year plan to be presented to the BOS. Brief discussion ensued.

Ms. Donahue asked what the status is of the Town Administrator's position. Ms. Bronk explained that interviews are being conducted & recommendations to the BOS should be made by the end of next week.

Present before the FinCom: Alan Slavin, BOS

Selectman Slavin stated at last night's BOS meeting, the BOS will be asking for monthly fiscal reports for each month, cumulative reports, etc.

Selectman Slavin stated the Audit Committee was approved by the BOS. There will be a need to have a FinCom representative on this committee. Ms. Bronk stated that she has

appointed Mr. McDonald to be this representative. She stated if he is unable to attend day meetings, than an alternate representative will have to be designated. The term of this appointment is for one<sup>calendar</sup> year.

**VIII. NEXT MEETING DATE & TIME**

The next meeting date is August 8, 2012.

**IX. ADJOURNMENT**

**MOTION:** A motion was made & seconded to adjourn the meeting at 8:20 P.M.

**VOTE:** Unanimous (6-0-0)

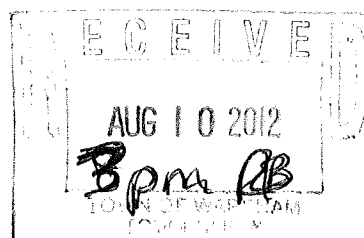
Respectfully submitted,

Kelly Barrasso  
Kelly Barrasso, Transcriptionist

Date signed: 8/8/2012

Attest: Larry McDonald  
Larry McDonald, Clerk  
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 8/9/12



FEMA

# Payment 1

Payroll		75%	
MM	1,931.58	1,448.69	10000-4200-0000-0000-511000-00
Police	14,910.30	11,182.73	10000-2100-0000-0000-511000-01
Harbormaster	3,546.29	2,659.72	10000-2950-0000-0000-511000-02
WPC	7,180.81	5,385.61	60000-4300-0000-0000-511000-03
Police Temp	1,839.25	1,379.44	10000-2100-0000-0000-511000-04
		<u>22,056.17</u>	

## Equipment

MM	22,726.59	17,044.94	10000-4200-0000-0000-524100-00
Police	4,234.63	3,175.97	10000-2100-0000-0000-524100-00
WPC	51,530.00	38,647.50	60000-4400-0000-0000-524700-00
		<u>58,868.42</u>	

## Materials

MM	2,070.95	1,553.21	10000-4200-0000-0000-543000-00
Police	431.51	323.63	10000-2100-0000-0000-524100-00
		<u>1,876.85</u>	

## Rental Equipment

Police	1,902.66	1,427.00	10000-2100-0000-0000-524100-00
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## Contracts

Wpc	38,197.50	34,377.75	60000-4400-0000-0000-525300-00
Admin - Misc MM		562.77	10000-4200-0000-0000-511000-00

119,168.95

# Payment 2

## FEMA BREAKDOWN

Personnel				
Police	103.96	77.97	10000-2-2100-1-0000-0000-511000-00	
MM	14,329.47	10,714.11	10000-4-4200-1-0000-0000-511000-00	
Equipment				
MM	26,181.40	19,636.05	10000-4-4200-2-0000-0000-524100-00	
Materials				
MM	1,343.15	1,007.36	10000-4-4200-2-0000-0000-543000-00	
Contracts				
MM	136,947.79	102,710.84	10000-4-4200-2-0000-0000-524100-00	
School	1,100.00	825.00	10000-3-3000-2-0000-0000-578000-00	
WPCF	400.00	300.00	60000-4-4400-2-0000-0000-525300-00	

Admin - Misc MM	299.09	224.32	10000-4-4200-1-0000-0000-511000-00	
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135,495.65

#2  
July 24, 2012

To: Wareham Finance Committee

Re: Current Status of Community Preservation Committee ("CPC")

Please be advised that I am in contact with Powers & Sullivan to secure FY 2012 numbers for CPC and have a conference call later this week to discuss the account activity that occurred during FY 2012.

As soon as concrete numbers are available, I will certainly let you know.

Thank you in advance.

Regards,  
Brian H. Kudish, Esquire, CPA  
Town of Wareham  
Town Accountant  
508-291-3100 extension 3128

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