

**TOWN OF CONCORD  
SELECT BOARD  
AGENDA *revised*  
April 23, 2018**

<b>7PM – Select Board Meeting Room – Town House</b>				
1.	Call to Order			
2.	Consent Agenda:			
	<ul style="list-style-type: none"> <li>• Town Accountant’s Warrants</li> <li>• Minutes</li> <li>• Gift Acceptance               <ul style="list-style-type: none"> <li>· Anonymous Donor            \$1,000                            Middlesex Jazz Festival Gift Account</li> </ul> </li> <li>• Sunday Entertainment Licenses               <ul style="list-style-type: none"> <li>· Concord Country Club    6/24, 9/10                    1pm-5pm                            246 ORNAC                            Golf Tournament</li> <li>· Rotary Club of Concord    6/10                            1:30pm-7:45pm                    58 Main St / Keyes Rd            Jazz Festival</li> </ul> </li> <li>• Extension of Hours               <ul style="list-style-type: none"> <li>· Saltbox Kitchen                    5/15                    9pm, last call at 8:30pm (private event)    84 Commonwealth Avenue</li> </ul> </li> <li>• Proclamation               <ul style="list-style-type: none"> <li>· Building Safety Month</li> </ul> </li> <li>• One Day Special Licenses               <ul style="list-style-type: none"> <li>· Concord Academy                    4/29                            3pm-7pm                            166 Main Street                    All Alcohol</li> <li>· Saltbox Farm                            5/1                            11am-2pm                            40 Westford Road                    Wine &amp; Malt</li> <li>· Saltbox Farm                            5/12                            5pm-8pm                            40 Westford Road                    Wine &amp; Malt</li> <li>· Hostess LLC                            5/5                            6pm-9pm                            74 Walden Street                    Wine &amp; Malt</li> <li>· Concord Country Club                5/4                            7pm-10pm                            246 ORNAC                            Wine &amp; Malt</li> <li>· Concord Country Club                5/11                            6:30pm-11pm                        246 ORNAC                            Wine &amp; Malt</li> <li>· Concord Country Club                5/18, 6/6, 6/7, 6/15 6/23, 6/24, 6/28, 7/12 7/19, 7/20, 8/3, 8/4, 8/17, 8/30, 9/20                    1pm-7pm                            246 ORNAC                            Wine &amp; Malt</li> <li>· Concord Country Club                9/6, 9/7, 9/8, 9/9, 9/10            1pm-9pm                            246 ORNAC                            Wine &amp; Malt</li> <li>· Rotary Club of Concord                6/9 (<i>6/10 rain date</i>)            1:30pm-7:45pm                    58 Main St / Keyes Rd            Wine &amp; Malt</li> </ul> </li> </ul>			
3.	Elect new Select Board Chairperson and Clerk			
4.	Town Manager’s Report			
5.	7:05pm Public Hearing – Pole Petition: Verizon & CMLP, 200 Lexington Road / 9A Cambridge Turnpike			
6.	7:10pm Public Hearing – Gas Main Petition: National Grid, 39-50 Barnes Hill Road ( <b><i>Requested to Withdraw Application</i></b> )			
7.	New Common Victualler License – Concord Brewery Inc. d/b/a RapsCALLION, 208 Fitchburg Turnpike			
8.	Reports of the Financial Audit Advisory Committee & Melanson Heath (Auditor) on the Municipal Light Plant and the Town			
9.	Discuss Scheduling Special Municipal Election			
10.	Discuss Board Comments for Draft Comprehensive Long Range Plan			
11.	Discuss Board Liaison Reassignments for 2018-2019			
12.	Review Status of Dog Enforcement Order			
13.	Public Comments			
14.	Committee Liaison Reports			
15.	Miscellaneous/Correspondence			
16.	Committee Nominations: Ellen J. Hutt of 212 Caterina Heights to the Commission on Disability			
17.	Committee Appointments: Brian Cramer of 820 Monument Street to the Pollinator Health Advisory Committee for a term to expire February 2019			
18.	Adjourn			

**PENDING**

Monday	May 7	7PM	Select Board Meeting	Town House
Monday	May 21	7PM	Select Board Meeting	Town House
Monday	May 28	All Day	<b>Memorial Day</b>	<b>Town Offices Closed</b>
Monday	June 4	7PM	Select Board Meeting	Town House
Monday	June 18	7PM	Select Board Meeting	Town House

## Gift Acceptance Log – April 23, 2018

<b>Gift Received From:</b>	<b>For Gift Account:</b>	<b>Total Amount:</b>
Anonymous Donor	Middlesex Jazz Festival Gift Account	\$1,000.00

## Sunday Entertainment Log – April 23, 2018

<b>Applicant Name</b>	<b>Phone Number</b>	<b>Date of Event</b>	<b>Location of Event</b>	<b>Type of Entertainment</b>
Concord Country Club	978-371-1089	6/24	246 ORNAC	Men's Spring Member – Guest Tournament
Concord Country Club	978-371-1089	9/10	246 ORNAC	Men's Fall Member – Guest Tournament
Rotary Club of Concord	978 369-8333	6/10 <i>(rain date from 6/9 if necessary)</i>	58 Main Street Keyes Road	Middlesex Jazz Festival



Benjamin T. Elliott  
Proprietor, Saltbox Kitchen  
84 Commonwealth Avenue  
Concord, MA 01742

Friday, April 6<sup>th</sup>, 2018

To the Board of Selectmen, Town of Concord:

I respectfully request permission for extension of our regular business hours until 9:00 pm to host an event at Saltbox Kitchen on Tuesday, May 15<sup>th</sup>, 2018. We plan to close early from our normal business hours at 4:30 pm to accommodate guests who will arrive at 6.30 pm. The duration of the event will not exceed 3 hours and last call will be at 8:30p. All alcohol will be offered in addition to hors d'oeuvres and dinner.

Thank you for your consideration in advance,

A handwritten signature in blue ink, appearing to be "Ben Elliott". The signature is stylized and written over a horizontal line.

Ben Elliott



# *Proclamation*

**Building Safety Month — May, 2018**

Whereas, our (City, Town, County, State) is committed to recognizing our growth and strength depends on the safety and economic value of the homes, buildings and infrastructure that serve our citizens, both in everyday life and in times of natural disaster, and;

*Whereas, our confidence in the structural integrity of these buildings that make up our community is achieved through the devotion of vigilant guardians—building safety and fire prevention officials, architects, engineers, builders, tradespeople, design professionals, laborers and others in the construction industry—who work year-round to ensure the safe construction of buildings, and;*

*Whereas, these guardians are dedicated members of the International Code Council, a U.S. based organization, that brings together local, state and federal officials that are experts in the built environment to create and implement the highest-quality codes to protect us in the buildings where we live, learn, work, worship, play, and;*

*Whereas, our nation benefits economically and technologically from using the International Codes® that are developed by a national, voluntary consensus codes and standards developing organization, our government is able to avoid the high cost and complexity of developing and maintaining these codes, which are the most widely adopted building safety and fire prevention codes in the nation; these modern building codes include safeguards to protect the public from natural disasters such as hurricanes, snowstorms, tornadoes, wildland fires, floods and earthquake; and;*

*Whereas, Building Safety Month is sponsored by the International Code Council to remind the public about the critical role of our communities' largely unknown guardians of public safety—our local code officials—who assure us of safe, efficient and livable buildings that are essential to keep America great, and;*

*Whereas, "Building Codes Save Lives" the theme for Building Safety Month 2018, encourages all Americans to raise awareness of the importance of building safe and resilient construction; fire prevention; disaster mitigation, and new technologies in the construction industry. Building Safety Month 2018 encourages appropriate steps everyone can take to ensure that the places where we live, learn, work, worship and play are safe, and recognizes that countless lives have been saved due to the implementation of safety codes by local and state agencies, and,*

*Whereas, each year, in observance of Building Safety Month, Americans are asked to consider the commitment to improve building safety and economic investment at home and in the community, and to acknowledge the essential service provided to all of us by local and state building departments, fire prevention bureaus and federal agencies in protecting lives and property.*

NOW, THEREFORE, I, \_\_\_\_\_, (Mayor, Supervisor, Commissioner, Governor) of the (City, Town, County, State) of \_\_\_\_\_, do hereby proclaim the month of May 2018 as Building Safety Month. Accordingly, I encourage our citizens to join with their communities in participation in Building Safety Month activities.

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Signature

### Weekly One Day License Log – April 23, 2018

<b>Applicant Name &amp; License Number</b>	<b>Phone Number</b>	<b>Date</b>	<b>Location</b>	<b>Type of Alcohol</b>	<b>Event Details</b>
18-59 Concord Academy	978 402-2217	4/29	166 Main Street	All Alcohol	Event Coordinator: Hilary Rose Bartenders: Sara Zablowky, Karen Oliver, Tyler Lambert Under 21: No First License in Concord: No
18-60 Saltbox Farm	617 877-3859	5/1	40 Westford Road	Wine & Malt	Event Coordinator: Ben Elliott Bartenders: Ben Elliott, Aaron Furmanek Under 21: No First License in Concord: No
18-61 Saltbox Farm	617 877-3859	5/12	40 Westford Road	Wine & Malt	Event Coordinator: Ben Elliott Bartenders: Ben Elliott, Aaron Furmanek Under 21: No First License in Concord: No
18-62 Hostess LLC	978 206-1799	5/5	74 Walden Street	Wine & Malt	Event Coordinator: Donna German Bartenders: Alexander Alderete, Jeffrey Bates, Under 21: No First License in Concord: Yes
18-63 Concord Country Club	978 371-1089	5/4	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-64 Concord Country Club	978 371-1089	5/11	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-65 Concord Country Club	978 371-1089	5/18	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-66 Concord Country Club	978 371-1089	6/6	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-67 Concord Country Club	978 371-1089	6/7	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-68 Concord Country Club	978 371-1089	6/15	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No

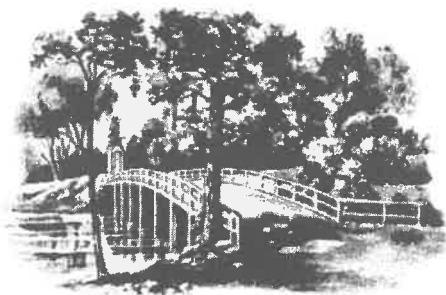
**Weekly One Day License Log – April 23, 2018**

18-69 Concord Country Club	978 371-1089	6/23	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-70 Concord Country Club	978 371-1089	6/24	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-71 Concord Country Club	978 371-1089	6/28	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-72 Concord Country Club	978 371-1089	7/12	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-73 Concord Country Club	978 371-1089	7/19	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-74 Concord Country Club	978 371-1089	7/20	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-75 Concord Country Club	978 371-1089	8/3	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-76 Concord Country Club	978 371-1089	8/4	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-77 Concord Country Club	978 371-1089	8/17	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-78 Concord Country Club	978 371-1089	8/30	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-79 Concord Country Club	978 371-1089	9/6	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No

### Weekly One Day License Log – April 23, 2018

18-80 Concord Country Club	978 371-1089	9/7	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-81 Concord Country Club	978 371-1089	9/8	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-82 Concord Country Club	978 371-1089	9/9	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-83 Concord Country Club	978 371-1089	9/10	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-84 Concord Country Club	978 371-1089	9/20	246 ORNAC	Wine & Malt	Event Coordinator: Liza Leach Bartenders: Liza Leach, Taryn O'Neill, Sara Killelea Under 21: No First License in Concord: No
18-85 Rotary Club of Concord	978 369-8333	6/9 (6/10 rain date)	58 Main Street / Keyes Road lot	Wine & Malt	Event Coordinator: Henry Dane Bartenders: Henry Dane, William Eldredge, Ed Rolfe Under 21: Yes First License in Concord: No





OLD NORTH BRIDGE

## TOWN OF CONCORD

SELECT BOARD'S OFFICE  
22 MONUMENT SQUARE – P.O. BOX 535  
CONCORD, MASSACHUSETTS 01742

TELEPHONE (978) 318-3001  
FAX (978) 318-3002

### TOWN OF CONCORD SELECT BOARD

#### PUBLIC HEARING NOTICE

Notice is hereby given that a Public Hearing will be held at the Town House in the Select Board's Meeting Room, 22 Monument Square, Concord, MA on April 23, 2018 at 7:05 PM, upon the joint petition of Concord Municipal Light and Verizon New England to relocate utility pole at 200 Lexington Road / 9A Cambridge Turnpike in accordance with the plan #4A0E5QP dated December 28, 2017, filed with the Select Board.

Questions on this matter should be directed to Jeff Cosgrove, Municipal Light Electrical Engineer, (978) 318-3116

By Order of the  
Select Board

Thomas McKean  
Clerk



# PETITION PLAN

MUNICIPALITY

CONCORD

VZ N.E. Inc. No.

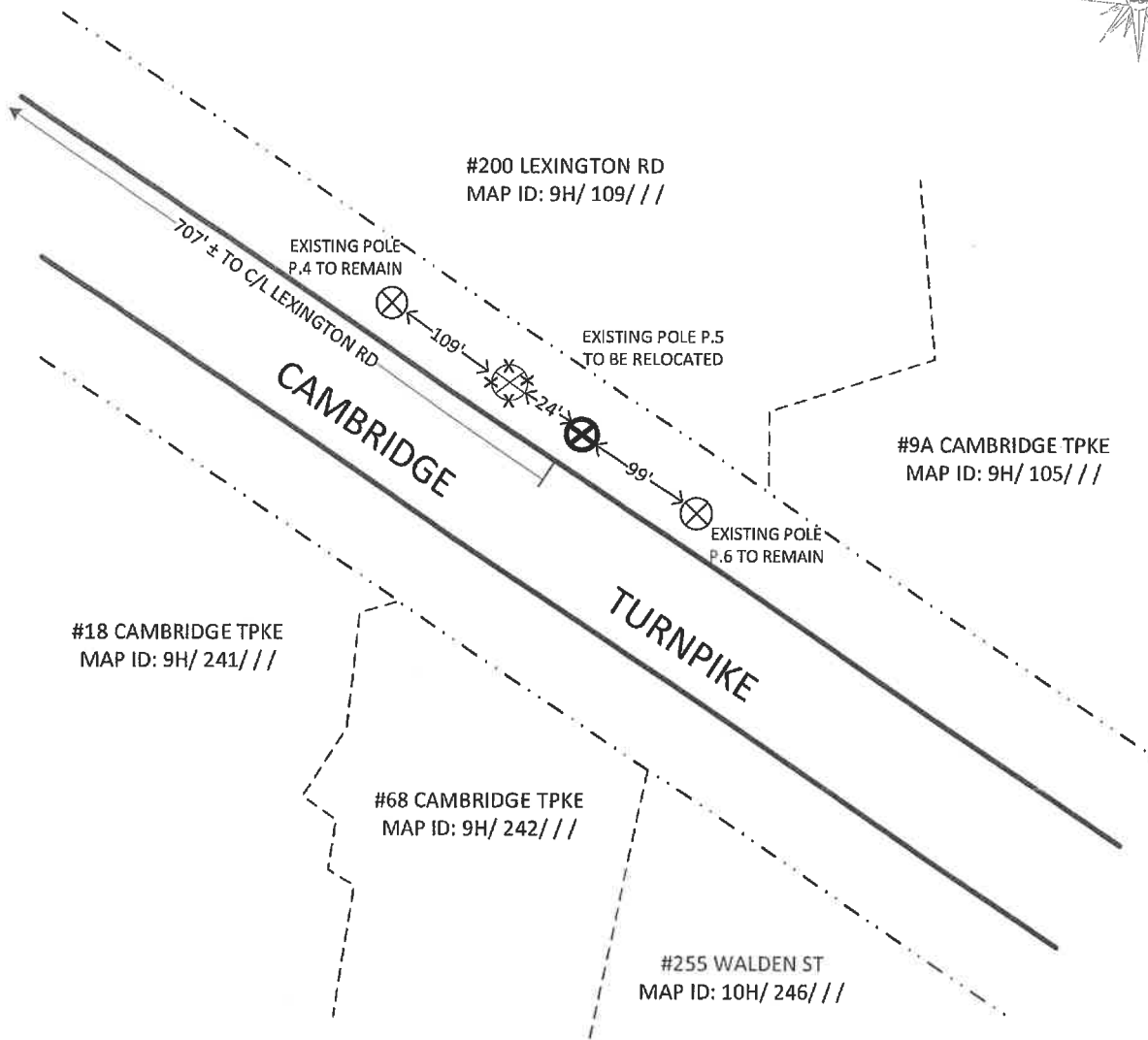
4A0E5QP

VERIZON NEW ENGLAND, INC AND CONCORD MUNICIPAL LIGHT PLANT

DATE: DECEMBER 28, 2017

SHOWING

PROPOSED RELOCATION OF ONE POLE ON CAMBRIDGE TURNPIKE

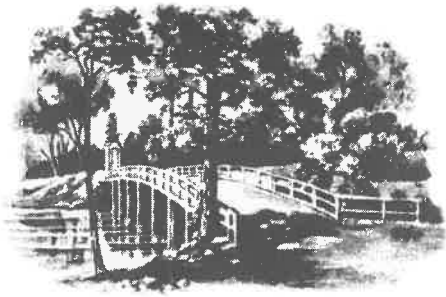


## LEGEND

**NOT TO SCALE**

- EXISTING JOINTLY OWNED POLE TO REMAIN
- PROPOSED JOINTLY OWNED POLE
- POLE TO BE REMOVED

- EDGE OF PAVEMENT
- EDGE OF ROADWAY
- PROPERTY LINE



OLD NORTH BRIDGE

## TOWN OF CONCORD

SELECT BOARD'S OFFICE  
22 MONUMENT SQUARE – P.O. BOX 535  
CONCORD, MASSACHUSETTS 01742

TELEPHONE (978) 318-3001  
FAX (978) 318-3002

### TOWN OF CONCORD SELECT BOARD

#### PUBLIC HEARING NOTICE

Notice is hereby given that a Public Hearing will be held at the Town House in the Select Board Meeting Room, 22 Monument Square, Concord, MA on April 23, 2018 at 7:10 PM, upon the petition of National Grid to install and maintain approximately 30 feet more or less of 2 inch gas main in Barnes Hill Road. From the end of main at house #50 easterly to near house #39, in order to provide gas service to house #39 Barnes Hill Road. In accordance with the plan dated April 4, 2018 filed with the Select Board.

Questions on this matter should be directed to Barbara Kelleher, National Grid Permit Representative, (617) 293-0480

By Order of the  
Select Board

Thomas McKean  
Clerk

## Andrew Mara

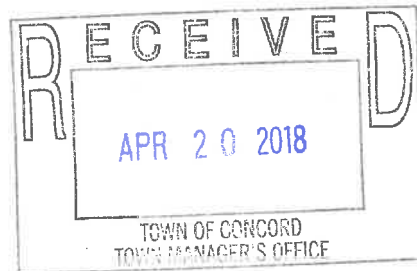
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**From:** Kelleher, Barbara H. <Barbara.Kelleher@nationalgrid.com>  
**Sent:** Friday, April 20, 2018 12:43 PM  
**To:** Andrew Mara  
**Subject:** 39 Barnes Hill Rd.

Andrew,

National Grid wishes to withdraw the petition for a main extension on Barnes Hill Rd. Due to the fact that the road was recently paved and is under the moratorium until 2020.

Thank you,  
Barbara H. Kelleher  
Permit Representative  
National Grid



This e-mail, and any attachments are strictly confidential and intended for the addressee(s) only. The content may also contain legal, professional or other privileged information. If you are not the intended recipient, please notify the sender immediately and then delete the e-mail and any attachments. You should not disclose, copy or take any action in reliance on this transmission.

You may report the matter by contacting us via our UK Contacts  
Page<<https://www.nationalgrid.com/uk/contact-us/>> or our US Contacts  
Page<<https://www.nationalgridus.com/contact-us>> (accessed by clicking on the appropriate link)

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For the registered information on the UK operating companies within the National Grid group please use the attached link: <https://www.nationalgrid.com/group/about-us/corporate-registrations>

**TOWN OF CONCORD  
COMMON VICTUALLER'S LICENSE APPLICATION**

**New License Application Fee: \$50.00**

The undersigned hereby applies for a Common Victualler License in accordance with the provisions of the State relating thereto:

Name of Applicant: Peter Daniel

Name of Business: Concord Brewery Inc

Business d/b/a: Rapsallion Kitchen & BAR

Address: 208 Fitchburg Turnpike Rd

Applicant Signature: Peter Daniel

Business Phone: 978-429-8161 Home/Cell Phone: 617-869-5701

In accordance with the rules and regulations made under authority of said statute

Fee Paid: \$ 50.00 Date: 4/10/18

**APPROVAL:** Prior to design, construction or renovation to any establishment requiring a Common Victuallers license, the applicant must receive approval from each of the departments listed below. Only then will consideration of the license be put on the Select Board's agenda.

Building Commissioner: Laurie Lusk Approved:  Disapproved:

Number of Approved Seats 57 seats - 5 employees

Remarks: Board of appeals - special Permit

Public Health Director: [Signature] Approved:  Disapproved:

Remarks: \_\_\_\_\_

CPW - Water & Sewer Superintendent: [Signature] Approved:  Disapproved:

Remarks: no sewer

**Financial Audit Advisory Committee  
Report to the Select Board  
Municipal Light Plant  
March 2018**

The Financial Audit Advisory Committee (FAAC) has completed its work for the current auditing cycle and as required in its charge, is reporting to the Select Board. We met numerous times 2017 and in 2018 to review auditing reports for the Municipal Light Plant, the Concord Carlisle Regional School District and the Town. This letter is our report regarding the audit of the Municipal Light Plant.

**Reporting Structure**

The Municipal Light Plant, a department of the Town, is separately audited on a December 31 fiscal year basis for the purpose of its required reporting to the Massachusetts Department of Public Utilities. The Town is audited on a June 30 fiscal year reporting basis, in accordance with state law. The audited financial statements of the Municipal Light Plant are incorporated into the Town's annual financial statements. The Concord Public School Department is also a part of the Town's annual audit and financial statements. There are no other component units of the Town.

The Concord-Carlisle Regional School District (CCRS) is a separate governmental jurisdiction and is responsible for its own annual audit examination and issuance of audited financial statements on a June 30 fiscal year basis. The CCRSD agreed to be included in the responsibilities of the FAAC and we reviewed the audit of the District and will in a separate letter report our findings to the Regional School Committee.

**External Auditor**

The firm of Melanson Heath and Company currently is engaged to perform the annual audit examination of the Municipal Light Plant, CCRSD and the Town of Concord.

**Duties of the Town of Concord FAAC**

As a reminder, the duties of the FAAC are:

- Review the arrangements for the scope and progress of the annual audit;
- Review the draft audited financial statements and consider the management letter recommendations and management's response;
- Review internal accounting and control procedures as necessary;
- Participate in presentation of the annual audited financial statements by the external auditor at a public meeting of the Select Board and the Concord Carlisle Regional School Committee.
- Prepare such reports and recommendations to the Select Board and the Concord

Carlisle Regional School Committee from time to time, within its assigned scope, as it may deem to be in the best interest of the Town.

- Recommend to the Town Manager the selection of the independent external auditor.

We believe that with the submission of this report and the future attendance at a Select Board meeting, and with a submission to the Regional School Committee at a date to be determined, the committee will have discharged its duties.

### **Report on the activities of the FAAC**

Our report has three components: 1) comments on the audit process and management letter for the Municipal Light Plant and 2) addition items associated with the Municipal Light Plant.

### **Audit Process and Management Letter for the Municipal Light Plant**

The Independent Auditor's report for the Municipal Light Plant (page 2) indicates:

"In our opinion, the financial statement referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Town of Concord Municipal Light Plant as of December 31, 2016, and the respective changes in financial position and cash flows thereof of the year then ended in accordance with accounting principles generally accepted in the United States of America."

The auditor's Management Letter for the Municipal Light Plant contained two recommendations. The first, on page 3 of the Management Letter is that the Light Plant "Formalize Calculations of Capital Asset Disposition." The current practice is to track assets in a very summarized manner and the Management Letter suggests that instead that specific assets be identified together with the year acquired and the corresponding depreciation. Further that this be done in a specified manner to 'documents capital asset retirement.' The Light Plant responded, "The recommendation to create a form containing specific information regarding asset disposition upon retirement was addressed by finance staff in September 2017 and, with the detailed recommendations of the 2016 audit's management letter, will be updated to include all recommended elements by the end of 2017." The Light Plant also noted that work was done on the fixed assets database to expand and refine the date for improved accuracy.

The second recommendation, also on page 3 of the Management Letter, is that the Plant "Document Cash and Receivable Reconciliations with the Town of Concord." This recommendation is similar to one made last year in the auditors Management Letter. The auditor and the Light Plant noted that the loss of key financial staff delayed this reconciliation. Specifically, the Management Letter

recommends, "... the Plant maintain and retain documentation of monthly cash and receivable reconciliations that are signed by responsible." The Light Plant responded that this recommendation would be complied with retroactively to January 2017.

#### Additional Items Associated with the Municipal Light Plant

Two additional items arose when discussing the Light Plants audit: 1) the Plant's Rate of Return, 2) the Plant's level of Unrestricted Cash.

As a result of the discrepancy between the state rate of return in the audit versus the budget book, the FAAC asked the auditor for a further explanation of how the rate of return was calculated. In an email to the Town's Finance Director, Kerry Lafleur, Scott McIntire the audit engagement manager wrote,

"The purpose of this email is to provide some background and clarity on the disclosure of CMLP's rate of return as noted in the 12/31/16 financial statements.

The higher percentage (higher than the Town's budget book) as reported for the year ended December 31, 2016 exists as a result of calculating the operating income as a percentage of the depreciated value of CMLP's plant assets as opposed to gross value of assets. We have spoken with Paul Osborne of the Massachusetts DPU regarding this situation and they acknowledged the ambiguity in how utilities should calculate this percentage but stressed that their position is that the calculation in accordance with the MGL Chapter 164 Section 58 should be made on the plants gross value, not the depreciated value. Given this position, the calculation disclosed should have been 4.5% .

We apologize for any confusion this has created. Please let us know if we can provide any additional help in this area."

With respect to the increasing level of cash in Unrestricted Fund Balance, the Committee will suggest, that the Light Board consider developing a policy on the level of Unrestricted Fund Balance.

The FAAC would like to thank Scott McIntire, Partner, and the Audit Engagement Manager of Melanson Heath & Company for the presentations to the committee. The FAAC would also like to thank the Town's Finance Director, Kerry Lafleur, and the entire finance team for their attention to the committee's requests and in assisting us in understanding both the audit process and the financial statements report.

The Committee:



Michael Lawson, Chair  
Arthur Fulman  
Wallace Johnston  
Thomas Piper  
Wendy Rovelli  
Carol Wilson

**Financial Audit Advisory Committee  
Report to the Regional School Committee  
CCRS  
March 2018**

The Financial Audit Advisory Committee (FAAC) has completed its work for the current auditing cycle and as required in its charge, is reporting to the Select Board. We met numerous times 2017 and in 2018 to review auditing reports for the Municipal Light Plant, the Concord Carlisle Regional School District and the Town. This letter is our report regarding the audit of the Municipal Light Plant.

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The Concord-Carlisle Regional School District (CCRS) is a separate governmental jurisdiction and is responsible for its own annual audit examination and issuance of audited financial statements on a June 30 fiscal year basis. The CCRS agreed to be included in the responsibilities of the FAAC and we reviewed the audit of the District and in this letter report our findings to the Regional School Committee.

**External Auditor**

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Carlisle Regional School Committee from time to time, within its assigned scope, as it may deem to be in the best interest of the Town.

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We believe that with the submission of this report and the future attendance at a Select Board meeting, and with a submission to the Regional School Committee at a date to be determined, the committee will have discharged its duties.

### **Report on the activities of the FAAC**

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### **Audit Process and Management Letter for the CCRSD**

The Independent Auditor's report for the CCRSD (page 2) indicates:

"In our opinion, the financial statement referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Concord-Carlisle Regional School District, as of June 30, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America."

The auditor's Management Letter for the CCRSD contained three recommendations. The first, on page 4 of the Management Letter is that the District "Report OPEB Trust at Fair Value." The current practice is to report the OPEB Trust at cost basis. However, as the Management Letter notes, "the fund's fair value is used by the District and its Actuary to determine the Net OPEB Liability. The concern is using cost basis might cause confusion in determining the net OPEB liability under GASB 74/75. The District responded that it will "record adjustments for changes in the OPEB Trust fund value in the future based on investment performance." The FAAC suggests that the District amend its response to state that reporting of the OPEB Trust will be done at Fair Value rather than being based on investment performance.

The second recommendation, also on page 4 of the Management Letter, is that the District "Ensure Compliance with Uniform Guidance." There are new Uniform Guidance requirements with respect to federal grant single audits. This recommendation is made to "ensure that enhanced policies and procedures...are implemented and that all departments are aware of the Uniform Guidance requirements." The District responded that its "written policies and procedures will be updated..."

The third recommendation, on page 4 of the Management Letter, is that the District "Distinguish between Encumbrances and Payables," at year end. As the

Management Letter notes, “The District recorded several unpaid invoices as encumbrances, instead of as payables, as required by Generally Accepted Accounting Principles.” The difference is that payables are reported in the period when goods/services are received, and encumbrances are recorded where vendor performance occurs in a subsequent period. The District agreed to change categorization of year-end commitments from encumbrances to payables.

Additional Items Associated with the CCRSD

An additional item arose during our discussion of the District audit which was the Compensation Policy for Unused Vacation Leave. As a result of the Committee’s discussion, and for other reasons, the CCRSD School Committee has adopted a written policy outlining the circumstances when unused vacation leave will be paid.

The FAAC would like to thank Scott McIntire, Partner, and the Audit Engagement Manager of Melanson Heath & Company for the presentations to the committee. The FAAC would also like to thank the Town’s Finance Director, Kerry Lafleur, and the entire finance team, and Ian Rhames for their attention to the committee’s requests and in assisting us in understanding both the audit process and the financial statements report.

The Committee:

Michael Lawson, Chair  
Arthur Fulman  
Wallace Johnston  
Thomas Piper  
Wendy Rovelli  
Carol Wilson

**Financial Audit Advisory Committee  
Report to the Select Board  
Town of Concord  
April 2018**

The Financial Audit Advisory Committee (FAAC) has completed its work for the current auditing cycle and as required in its charge, is reporting to the Select Board. We met numerous times 2017 and in 2018 to review auditing reports for the Municipal Light Plant, the Concord Carlisle Regional School District and the Town. This letter is our report regarding the audit of the Town.

**Reporting Structure**

The Town is audited on a June 30 fiscal year reporting basis, in accordance with state law. The audited financial statements of the Municipal Light Plant are incorporated into the Town's annual financial statements. The Municipal Light Plant, a department of the Town, is separately audited on a December 31 fiscal year basis for the purpose of its required reporting to the Massachusetts Department of Public Utilities. The Concord Public School Department is also a part of the Town's annual audit and financial statements. There are no other component units of the Town.

The Concord-Carlisle Regional School District (CCRSD) is a separate governmental jurisdiction and is responsible for its own annual audit examination and issuance of audited financial statements on a June 30 fiscal year basis. The CCRSD agreed to be included in the responsibilities of the FAAC and we reviewed the audit of the District and will in a separate letter report our findings to the Regional School Committee.

**External Auditor**

The firm of Melanson Heath and Company currently is engaged to perform the annual audit examination of the Town of Concord, the Municipal Light Plant, and the CCRSD.

**Duties of the Town of Concord FAAC**

As a reminder, the duties of the FAAC are:

- Review the arrangements for the scope and progress of the annual audit;
- Review the draft audited financial statements and consider the management letter recommendations and management's response;
- Review internal accounting and control procedures as necessary;
- Participate in presentation of the annual audited financial statements by the external auditor at a public meeting of the Select Board and the Concord Carlisle Regional School Committee.
- Prepare such reports and recommendations to the Select Board and the Concord Carlisle Regional School Committee from time to time, within its assigned scope, as it may deem to be in the best interest of the Town.

Recommend to the Town Manager the selection of the independent external auditor.

We believe that with the submission of this report and the future attendance at a Select Board meeting, and with a submission to the Regional School Committee at a date to be determined, the committee will have discharged its duties.

**Report on the activities of the FAAC**

Our report has three components: 1) comments on the audit process and management letter for the Town and 2) addition items associated with the Town audit.

**Audit Process and Management Letter for the Town of Concord**

The Independent Auditor's report for the Town of Concord (page 2) indicates:

"In our opinion, the financial statement referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Concord, Massachusetts, as of June 30, 2017, ... and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of American."

Further in their letter, that state, "In accordance with Government Auditing Standards, we have also issued out report dated February 22, 2018 on our consideration of the Town's internal control over financial reporting and on our test of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters.' This report is generally referred to as the Management Letter. In that letter, the auditor concluded, "We did not identify any deficiencies in internal control that we consider to be material weaknesses."

The auditor's Management Letter did however, contain two recommendations. The first, on page 3 of the Management Letter is that the Town minimize year-end timing issues. The year-end closes included timing variances between the general ledger and the Treasurer records, especially with respect to the Town's OPEB Plan. While the issues were resolved, the auditor recommended that the Town minimize these issues when closing the fiscal year to ensure clarity of the Plan's year-end net position.

The Town responded stating it "Does not anticipate a re-occurrence of this issue and is committed to ensuring the year-end closing procedures are properly executed in a reasonable and timely manner."

The second recommendation, also on page 3 of the Management Letter, is that the “Ensure Compliance with Uniform Guidance.” As the Management letter states, “Although the Town, exclusive of the School Department, infrequently requires a federal grant single audit, new Uniform Guidance requirements still apply. The Town responded that it had begun “exploring policy and procedures templates that can be adapted to the Town’s perspective and will work with the Melanson Audit Manager to ensure compliance with new OMB Guidance Standards.”

The FAAC would like to thank Scott McIntire, Partner, and the Audit Engagement Manager of Melanson Heath & Company for the presentations to the committee. The FAAC would also like to thank the Town’s Finance Director, Kerry Lafleur, and the entire finance team for their attention to the committee’s requests and in assisting us in understanding both the audit process and the financial statements report.

The Committee:

Michael Lawson, Chair  
Arthur Fulman  
Wallace Johnston  
Thomas Piper  
Wendy Rovelli  
Carol Wilson



# TOWN OF CONCORD

## Comprehensive Long Range Plan Committee

141 Keyes Road, Concord, MA 01742

(978) 318-3290

March 6, 2018

Dear Members of Concord's Boards, Committees, Commissions, and Task Forces:

The Comprehensive Long Range Plan (CLRP) Committee has been charged by the Select Board to prepare the 2018 CLRP to meet the Commonwealth's statutory requirements. Envision Concord—Bridge to 2030 will reflect the values of our community and will be used by the Town as a framework for decision-making in the coming decade. It will identify principles and recommendations to address what is worthy of maintaining in Concord while acknowledging the competing tensions of growth and development and will include specific implementation steps.

As a member of a Board, Committee, Commission or Task Force, you are well-positioned to identify the values that you hold for Concord and those values that influence the decisions of your committee. The CLRPC is appreciative of the thoughtful input you sent us last September. Because the comprehensive plan will be an "actionable" framework for addressing interrelated systems within the Town including sustainability, the environment, the economy, and equity. It is important for the success of implementing the plan that we have participation from each of you, concurrently with the public, to comment on the recommendations included.

The plan incorporates five community criteria or "lenses" that are recommended for decision-making: history and character, livability and values, mobility and accessibility, environmental sustainability, and fiscal sustainability. Within the draft are long term and systems based strategies to support goals of the plan, many with competing tensions. The following issues, in particular, require your input as to whether the goals are appropriate and how best to achieve them in the context of the community "lenses" described above. Please consider each as you review the draft:

- Integrate community lenses with implementation action items that are affordable, sustainable, consistent
- Expand and coordinate education of residents, businesses, and visitors regarding the existence, variety, and importance of Concord's historic and cultural resources
- Enhance regulatory tools to protect and preserve historical and cultural resources
- Protect the character and enhance economic vitality of village centers with regulation and/or incentives
- Increase density in / near village centers
- Protect and preserve open spaces
- Balance pedestrian, bicycle, complete streets concepts while preserving the character of our rural roads
- Balance parking for private vehicles with needed public transportation options to reduce traffic volume



- Consistently fund affordable housing of all types
- Use regulations or incentives to encourage developers to build the housing the Town wants / needs
- Coordinate public and private sector actions to support local businesses and increase economic vitality

The draft of the Comprehensive Plan is now posted on the committee's website <http://www.concordma.gov/1067/Comprehensive-Long-Range-Plan-Comm> . It has been issued for public comment and the committee will hold a Public Hearing on Wednesday, March 14 at 7:00 PM at the Willard School Auditorium to receive comments. Please encourage all of your committee members to review the draft plan and please include discussion of this topic at an upcoming meeting of your Board, Committee, Commission or Task Force and reply to the CLRPC before April 20 with your input, suggestions, "what's missing", priorities, and the Values, Goals, and Tensions that your group thinks should be included or better reflected in the plan.

Thank you in advance for your participation.

Gary Kleiman, Co-Chair  
Elise Woodward, Co-Chair

SELECT BOARD  
COMMITTEE LIAISON RESPONSIBILITIES 2017-2018

**ALICE KAUFMAN**

Board of Health and Healthy Communities  
Board of Registrars  
Comprehensive Sustainable Energy Committee  
Historical Commission  
Minuteman HS Building Committee  
Public Works Commission  
Trustees of Town Donations  
White Pond Advisory Committee  
Cemetery Committee  
Planning Board

**MICHAEL LAWSON**

Agriculture Committee  
Financial Audit Advisory Committee  
Concord Carlisle Regional School Committee  
Conservation Restriction Stewardship  
Hugh Cargill Trust Committee  
MBTA  
Tax Fairness Committee  
Trails Committee  
Technology and Communication/CCTV  
Municipal Light Board  
Pollinator Health Advisory Committee

**JANE HOTCHKISS, CHAIR**

Concord Cultural Council  
Comprehensive Long Range Planning Committee  
Natural Resources Commission  
Personnel Board  
Tax Relief Committee  
Finance Committee  
MAPC/MAGIC

**TOM MCKEAN, CLERK**

Board of Assessors  
Bruce Freeman Rail Trail Advisory Committee  
Commission on Disability  
Community Preservation Committee  
Concord Public School Committee  
Council of Aging  
Historic Districts Commission  
Library Committee  
Dog Park Feasibility Study Committee

**STEVEN NG**

2229 Main Street Advisory Committee  
Affordable Housing Funding Committee  
Concord Housing Authority  
Concord Housing Development Corporation  
HATS  
HFAC  
Public Ceremonies and Celebrations  
Recreation Commission  
Youth Coordinator Advisory Board  
Zoning Board of Appeals