TOWN OF CONCORD
SELECT BOARD
AGENDA revised
April 23, 2018

7PM – Select Board Meeting Room – Town House

1. Call to Order

2. Consent Agenda:
   - Town Accountant’s Warrants
   - Minutes
   - Gift Acceptance
     - Anonymous Donor $1,000 Middlesex Jazz Festival Gift Account
   - Sunday Entertainment Licenses
     - Concord Country Club 6/24, 9/10 1pm-5pm 246 ORNAC Golf Tournament
     - Rotary Club of Concord 6/10 1:30pm-7:45pm 58 Main St / Keyes Rd Jazz Festival
   - Extension of Hours
     - Saltbox Kitchen 5/15 9pm, last call at 8:30pm (private event) 84 Commonwealth Avenue
   - Proclamation
     - Building Safety Month
   - One Day Special Licenses
     - Concord Academy 4/29 3pm-7pm 166 Main Street All Alcohol
     - Saltbox Farm 5/1 11am-2pm 40 Westford Road Wine & Malt
     - Saltbox Farm 5/12 5pm-8pm 40 Westford Road Wine & Malt
     - Hostess LLC 5/5 6pm-9pm 74 Walden Street Wine & Malt
     - Concord Country Club 5/4 7pm-10pm 246 ORNAC Wine & Malt
     - Concord Country Club 5/11 6:30pm-11pm 246 ORNAC Wine & Malt
     - Concord Country Club 5/18, 6/6, 6/7, 6/15 1pm-7pm 246 ORNAC Wine & Malt
     - Concord Country Club 6/23, 6/24, 6/28, 7/12 7/19, 7/20, 8/3, 8/4, 8/17, 8/30, 9/20
     - Concord Country Club 9/6, 9/7, 9/8, 9/9, 9/10 1pm-9pm 246 ORNAC Wine & Malt
     - Rotary Club of Concord 6/9 (6/10 rain date) 1:30pm-7:45pm 58 Main St / Keyes Rd Wine & Malt

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 (Requested to Withdraw Application)

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Time</th>
<th>Description</th>
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<tbody>
<tr>
<td>Monday</td>
<td>May 7</td>
<td>7PM</td>
<td>Select Board Meeting</td>
<td>Town House</td>
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<tr>
<td>Monday</td>
<td>May 21</td>
<td>7PM</td>
<td>Select Board Meeting</td>
<td>Town House</td>
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<tr>
<td>Monday</td>
<td>May 28</td>
<td>All Day</td>
<td>Memorial Day</td>
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<tr>
<td>Monday</td>
<td>June 4</td>
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<td>Anonymous Donor</td>
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<td>Applicant Name</td>
<td>Phone Number</td>
<td>Date of Event</td>
<td>Location of Event</td>
<td>Type of Entertainment</td>
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<tr>
<td>Concord Country Club</td>
<td>978-371-1089</td>
<td>6/24</td>
<td>246 ORNAC</td>
<td>Men’s Spring Member – Guest Tournament</td>
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<tr>
<td>Concord Country Club</td>
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<td>9/10</td>
<td>246 ORNAC</td>
<td>Men’s Fall Member – Guest Tournament</td>
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<td>Rotary Club of Concord</td>
<td>978 369-8333</td>
<td>6/10</td>
<td>58 Main Street Keyes Road</td>
<td>Middlesex Jazz Festival</td>
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<td>(rain date from 6/9 if necessary)</td>
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Friday, April 6th, 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 15th, 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 8:30 pm. All alcohol will be offered in addition to hors d’oeuvres and dinner.

Thank you for your consideration in advance,

Ben Elliott
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.

__________________________________
Signature
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<tr>
<th>Applicant Name &amp; License Number</th>
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<th>Date</th>
<th>Location</th>
<th>Type of Alcohol</th>
<th>Event Details</th>
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| 18-59 Concord Academy            | 978 402-2217 | 4/29 | 166 Main Street | All Alcohol | Event Coordinator: Hilary Rose  
Bartenders: Sara Zablowsky, 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 |
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<td>Event Coordinator</td>
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<td>18-80</td>
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<td>9/7</td>
<td>246 ORNAC</td>
<td>Wine &amp; Malt</td>
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<td>Under 21: No</td>
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<td>58 Main Street / Keyes Road lot</td>
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</table>
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

[Signature]

Thomas McKean
Clerk
PETITION PLAN

MUNICIPALITY: CONCORD
VERIZON NEW ENGLAND, INC AND CONCORD MUNICIPAL LIGHT PLANT
SHOWING PROPOSED RELOCATION OF ONE POLE ON CAMBRIDGE TURNPIKE

#200 LEXINGTON RD
MAP ID: 9H/109///

#9A CAMBRIDGE TPKE
MAP ID: 9H/105///

#18 CAMBRIDGE TPKE
MAP ID: 9H/241///

#68 CAMBRIDGE TPKE
MAP ID: 9H/242///

#255 WALDEN ST
MAP ID: 10H/246///

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
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

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

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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/corporateRegistrations
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: Rascalion Kitchen & Bar
Address: 208 Fitchburg Turnpike Rd
Applicant Signature: [Signature]
Business Phone: 978-629-8161 Home/Cell Phone: 617-869-570

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: [Signature] 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 in 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 (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 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 sighed 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
CCRSD
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 (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 in this 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 CCRSD and 2) addition item associated with the District.

**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 requirement 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 our 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
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