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Selectboard:
Jan Gaudio
Walter Reitz
John Spear

SELECT BOARD MINUTES

Date: March 1, 2021 Time:8:00 am Zoom Meeting Rev:0

Selectboard Present: John Spear, Walter Reitz, Jan Gaudio
Others Present: Town Administrator Terri-Lynn Baines, Assistant Phil Verrill, Auditor Mindy Cyr

Note: A listing as present does not denote attendance for the entire meeting.

I. Call to Order

Reitz called the meeting to order at 8:10.

II. Adjustments to the Agenda

There were no adjustments to the agenda.

III. Public Comment for Items Not on the Agenda

There was no public comment.

IV. New Business

A. Review of the Draft Audit for year ended December 31, 2020 with Mindy Cyr

Spear said he had several questions. The board voted to assign funds to carry forward. One fund was the road project. He thought it was somewhere around \$90,000. The Board also voted to carry forward \$10,000 for the tennis court project. Cyr replied that she did not get notified to do this. The tennis court project has a matching grant. \$91,000 is for the Island Road project. \$45,000 is from the paving reserve, \$15,000 is from the emergency management reserve, \$31,000 from paving. These numbers were bound by the terms of the grant. \$10,000 carried forward from 2019. It is the balance of the \$91,000 that should be carried forward.

On statement 3, where does the \$1794 come from? Cyr replied \$1794 is comprised of Skateboard funds, the Lives Lost at Sea Memorial Fund and fuel assistance donations. The money is in the general fund. Those funds do not have a separate cash fund.

\$ 25742 – Fire Truck Repair. Fund Balance Assigned rather than restricted.

Page 16 says all unencumbered budgets lapse at the end of the year, but sometimes we do carry forward balances.

Page 20 Fund Balances - Why is State snowplow reimbursement assigned? Cyr will check the correspondence she had with Owen. If she remembers correctly Owen said it was assigned.

Same page, Beautification project does not show up. This fund should not roll into surplus.

Fire Department had a \$110 donation. Spear could not see the donation in the audit. Spear thought it was a donation to the fire truck.

The Library has a checking and a savings account. Neither account shows up in the audit. Cyr does not have a record of the accounts. Verrill said the accounts are in Camden National Bank but the Town Office does not receive any statements. Spear and Cyr are both in agreement that the accounts do need to be under the town umbrella. Spear asked Baines to send the recently adopted Special Revenue Accounts Policy to Mindy.

The Ambulance Department also has checking and savings accounts that do not show up in the audit. Cyr said they are in the general fund. Spear said they are donations expressively for the Ambulance. Cyr said they should be assigned or committed fund balance. Cyr needs Camden National Bank statements for December to be able to include the accounts in the audit.

Spear noted the State revenue sharing numbers budgeted was \$90,000. \$114,000 received. Cyr said this was not adjusted from 2019.

Page 22 indicates the Town does not provide health insurance post-employment. Caroline Grierson does still receive health benefits. Cyr said all this information came from MMA. She will look at the report again.

Spear noted that maybe we should reclassify Town Landing to under public works as Cyr has it. Schedule E - Spear had a \$380,000 in his TRIO report, not \$382,000 for excise taxes. Cyr will investigate this. Also, in Trio Building permits and fees is budget as \$3,500 and Plumbing fees as \$ 4000, Schedule E has Building permit and fees only for \$4,000. Schedule E has Appropriated from fund balance \$259,931 instead of \$262,579. Municipal appropriation is off by \$35,129 which is the amount paid back to the Fire Truck Reserve.

Other income \$81,784. Spear was curious what the difference is between other income and other revenue on schedule A. Cyr said the difference is transfers. She will do a break down of both numbers.

Schedule G- Spear asked what the \$16,201 budget adjustment was. Cyr replied it was transfers from sub accounting. There were four transfers. Spear asked if we could investigate what they were for. Cyr said they were from the Fire Equipment Reserve. \$11,300 in December and \$4,800.50 transferred in October.

General fund. - Schedule G Spear did not recall giving scholarships out of the general fund. On Schedule G under unclassified it shows \$3,500 being award in Scholarships. Cyr broke the total down to \$3,000 in January and \$500 in March. The money should have come out of the Randall Hopkins fund. Verrill is pretty sure he wrote the check out of the sub accounting fund. Cyr does not see the checks coming out of sub accounting. In February Cyr sees \$1,000 came out of the Hopkins Memorial fund #2. Spear wondered if there were minutes for the meeting where scholarship were awarded. Cyr

did not receive minutes. Anna will send what we have. Reitz said scholarships were awarded June or July of 2019. Scholarships are paid after first semester at school.

Reitz had a question concerning page 19. He asked for an explanation of the rationale behind estimated uncollectable ambulance billing. He felt it was extreme. He asked Cyr how she arrived at it. Cyr said out of the total \$99,000 that is owed, only \$5,000 is currently due the rest is overdue. Some of the unpaid balances go back to 2017. Some balances were transferred over to self-pay. Cyr estimated those balances probably will not be collected. If the Selectboard feels that the debt can be collected, Cyr can make the number less aggressive. Reitz thought we should wait. Spear said the Town wrote off \$13,000 plus of accounts that were five or six years old.

Reitz's second question. What amount of undesignated funds do other towns use as guiding principal. Cyr recommends three months of expenditure at a minimum.

Reitz asked Cyr if at Town meeting the Town should vote on a six-month budget and a 12-month budget? That is what Reitz was planning. Cyr asked if the Board wanted a six-month audit, then a 12-month audit or an 18-month audit. Spear said an 18-month audit. Cyr said that was typical.

Cyr will send a list of items she needs from the town office to Baines or Verrill.

V. Adjourn

Spear moved and Gaudio seconded a motion to adjourn at 9:06

Motion passed 3-0.

Minutes approved by Selectboard 3-9-2021