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Strafford Regional Planning Commission
Executive Committee Meeting
150 Wakefield Street, Conference Room 1A
Rochester, NH 03867

November 20, 2020

FINAL Meeting Minutes

Zoom Meeting

Committee members present: Chair Victoria Parmele, Northwood; Vice Chair Peter Nelson, Newmarket; Donald Hamann, Rochester; Barbara Holstein, Rochester; Bill Fisher, Farmington; David Landry, Dover; Mike Bobinsky, Somersworth

Staff members present: Jen Czysz, executive director; Shayna Sylvia, communications and outreach planner

Guests: Alyssa Simard, Melanson

Absent: Tom Crosby, Madbury

1. Welcome/Introductions

The meeting began at 8:02 a.m.

Victoria Parmele called the meeting to order. She shared that due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-23, this Committee is authorized to meet electronically. There was no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order: each member in attendance (via Zoom) confirmed their participation and name, and that they were the only one in the room (if connecting with video), or on the phone (if connecting with audio).

Those in attendance at the start of the meeting included Peter Nelson, David Landry, Barbara Holstein, Donald Hamann, Victoria Parmele, Bill Fisher, Shayna Sylvia and Jennifer Czysz, and Alyssa Simard.

Mike Bobinsky joined the meeting at 8:07 a.m.

Each attendee introduced themselves and shared that they were home or in their office, and all were attending the meeting alone.

2. Presentation: FY 2020 DRAFT Audit: Melanson, Health, and Co, PC

A. Simmard from Melanson shared the results of the Fiscal Year 2020 audit report for SRPC.

A. Simmard thanked Jen Czysz and Kathy Foster, SRPC financial consultant, for their cooperation during this year's remote audit. She added that this went smoothly due to the SRPC's organization.

A. Simmard began reviewing the draft financial statements and the governance letter. There was no single audit this year, in line with the last few years. She reviewed the management's responsibility in this process. She also reviewed the auditor's responsibility.

A. Simmard read the following opinion included in the independent auditor's report:

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Strafford Regional Planning Commission, as of June 30, 2020, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United State of America."

She added that this is a clean, or unmodified opinion.

A. Simmard reviewed the governance letter – there were no significant difficulties, or disagreement with management. She explained that there are some upcoming accounting practices that may apply to SRPC. She explained GASB 87 – which will apply to leases. This will be implemented beginning in FY 2022 and will apply on SRPC's statement.

There were no significant deficiencies or material weaknesses notes during the audit.

A. Simmard reviewed the Management's Discussion and Analysis section including an overview of the financial statements. She explained the government-wide financial analysis, noting changes between FY 2019 and FY 2020.

A. Simmard reviewed the statement of net position, and how it changed from FY19 to FY20. A major difference in the was due to SRPC's new transit van.

A. Simmard reviewed the statement of activities, which looks at expenses against operating grants and expenses. She reported the numbers up to June 30, 2020.

She reviewed the Statement of Revenues, Expenditures, and Changes in Fund Balances. Most expenditures for SRPC, like similar organizations are for employees and benefits.

She reviewed the note disclosures. SRPC did not need to draw online of credit. This line of credit is a backup for inconsistent or untimely payments.

A. Simmard explained that SRPC could add a relevant note to its report noting uncertainty due to COVID-19 if preferred.

D. Landry asked about line of credit. He asked if similar organizations ever use their line of credit in a strategic manner. A. Simmard responded that she has not seen other RPCs use it in this way. It was noted that in the past year or two, similar organizations haven't needed to rely on their lines of credit as reimbursement periods and timing have gotten better.

A. Simmard explained that Melanson will finalize this report upon acceptance by the E.C.

V. Parmele explained that she was contacted to answer some questions for the audit. V. Parmele shared that because of COVID-19, SRPC has adapted, and noted that this didn't change the operating of the organization. D. Hamann also had to fill out a form for the audit, as he is a check signor for SRPC.

V. Parmele commended the audit process and how it appears to go smoother each year. V. Parmele opined that committee members are setup with great information each month via the meeting packets.

A. Simmard explained that from an audit perspective, there was a smooth transition to telecommuting. V. Parmele asked for a comparison with other organizations. A. Simmard shared that she has seen other organizations with a more difficult transition.

D. Landry commended the financial reports provided each month, sharing that the footnotes on each page makes it easy to read and follow. A. Simmard explained that she too found this as a helpful resource, and has shared with her boss, Sheryl at Melanson. A. Simmard said this speaks volumes. J. Czysz commended K. Foster, noting she maintained the organization's financials through both the executive director and remote office transitions, and this has continued. V. Parmele opined that reporting the financials in this way should be institutionalized or a requirement for SRPC. She added that it is very helpful to those who don't have an accounting background. D. Hamann agreed. D. Landry mentioned this method of reporting could be shared with other RPCs.

V. Parmele commended A. Simmard's presentation. M. Bobinsky commended the audit, and commended Melanson, noting that we not take this positive reporting for granted. He noted the important or having a solid audit and how impressive that is. M. Bobinsky commended J. Czysz and the SRPC staff on behalf of Somersworth. V. Parmele thanked A. Simmard for her presentation.

J. Czysz commended Kathy Foster for her work. She explained that she is usually present at this meeting but was not able to make it.

3. Action Items

a. Approval of the Minutes of October 16, 2020

D. Hamann **MOVED** to approve the October 16, 2020 minutes with three minor changes. These included changing Don Hamann's title in the minutes, changing "acceptance" to "approval" on the first action item, and deleting a duplicative sentence about what time the meeting started. M. Bobinsky **SECONDED** the motion.

A roll call vote was taken. D. Landry and P. Nelson abstained.

V. Parmele seated B. Fisher as a voting member.

V. Parmele, D. Hamann, B. Holstein, B. Fisher, and M. Bobinsky **VOTED** in the affirmative. The motion **CARRIED**.

b. Acceptance of FY 2020 Draft Audit Report

D. Hamann **MOVED** to accept the FY 2020 Draft Audit Report. D. Landry **SECONDED** the motion.

The motion **CARRIED** via roll call vote of M. Bobinsky, D. Landry, B. Fisher, V. Parmele, P. Nelson, D. Hamann, and B. Holstein in the **AFFIRMATIVE**.

c. Acceptance of the Draft October Financials

J. Czysz explained what appears to be a negative checking account balance on the financials. This is due to timing of invoices, billing, and received payments, and is not actually a negative balance.

She reviewed the differences between FY19 and FY20. She explained that the monthly billing rate is higher this year due to increased contracts and work.

J. Czysz reviewed the aging summary sharing that there were no major concerns there. She added that all dues have been paid on time, and that most past due items were

received in first week of following month. She explained that everything is on track with the accounts receivable.

Elaborating, J. Czysz shared that individual projects account for the biggest differences on the Profit and Loss statements. She stated that there is also a large difference in the personnel lines as SRPC now has two additional staffers. J. Czysz added that the new staffer supported by the EDA CARES Act funding started full time on Nov. 2.

M. Bobinsky **MOVED** to accept the Draft Financials. D. Hamann **SECONDED** the motion.

The motion **CARRIED** via roll call vote of Barbara Holstein, Donald Hamann, Victoria Parmele, Dave Landry, Mike Bobinsky, Peter Nelson, and Bill Fisher in the **AFFIRMATIVE**.

d. Recommended Commission Approval of Proposed Mid-Year Budget

J. Czysz reviewed the proposed Mid-Year Budget. She noted the biggest change as the award of the EDA CARES Act funding, of which nine months of that will fall within FY21. SRPC's EDA Planning funds can now be used over a longer term and the organization is able to carryover funds into the next fiscal year. J. Czysz shared that there was also a decrease in the FY21 funding for the 604-b grant so there is more carryover in FY22. She updated committee members on the Permeable Reactive Barrier project in Durham which had a lot of delays but is now proceeding quickly. The UPWP hours were also updated from the estimate to more accurately what is left to expend in FY21.

J. Czysz explained that on the expense side, the salaries line item increased with the new economic recovery coordinator position. In addition, Stephen Geis and Alaina Rogers were added on as full-time staff. There were also slight increases to software line item. The biggest decrease on the expense side was eliminating SRPC's MapGeo contract.

J. Czysz updated members on SRPC's timesheet software. Currently staff use Quickbooks, but SRPC is looking to add a program called TSheets, which allows staff to complete their timesheet online, and is a more efficient method than what is used currently. There were also increases with other software relative to the purchase of new computers. Vehicle expenses were updated from an initial estimate to the actual prices. She shared that SRPC is still offering stipends for staff to offset the use of their personal phones and internet connections. SRPC also added a line item under the EDA CARES Act grant for contract support. This would allow SRPC to look beyond internal expertise.

J. Czysz shared a line item was added for the reserve fund contribution, and that non-allocated dues are included here. D. Landry asked about the purpose of this. J. Czysz responded that it is setup like this organizationally so we can more easily tell where SRPC stands. It also protects us should invoices not be paid on time or should an urgent planning

issue arise, we have the funds available to respond. J. Czynsz explained this unexpended portion of dues is referenced as a profit for the organization.

D. Landry asked about the timing of the EDA CARES Act. J. Czynsz explained the contract lasts 24 months October 2020-September 2022 and has been spread out based on this fiscal year's proportionate share of the total grant (9 out of 24 months). D. Landry asked if that mean on the expense side that the EDA CARES is similarly budgeted. Yes, the staff person is included in the budget based on their actual start date and costs associated with this fiscal year. The additional costs associated with this grant will be apparent on next month's draft financials.

D. Hamann **MOVED** to recommend the approval of proposed Mid-Year Budget. D. Landry **SECONDED**.

The motion **CARRIED** via roll call vote of Barbara Holstein, Donald Hamann, Victoria Parmele, Dave Landry, Mike Bobinsky, Peter Nelson, and Bill Fisher in the **AFFIRMATIVE**.

4. Updates and Discussion

a. Awards, Contracts, and General Business Update

J. Czynsz shared that there is now an updated COVID-19 policy for staff. This includes the data collection staff now working from home more regularly. She shared that a plan is now in place to allow staff into the office, if need be, to work at socially distanced desks with staff having assigned days to come into the office.

J. Czynsz reviewed her and K. Foster's end of month billing schedules.

J. Czynsz shared that SRPC has a few contracts signed and waiting on Governor and Council. SRPC was recently awarded through NHDES's successful National Fish and Wildlife grant to work on living shorelines. SRPC's portion of that grant totals \$30,000, most of which is allocated in FY22. She noted that SRPC's indirect rate is stable. She updated the committee on the dues expended and remaining in the saving account.

b. November Monthly Minors

Shayna reviewed the November Monthly Minors. There was one project in Durham and one statewide project.

c. Executive Director Review Procedures

It was suggested that a review for the Executive Director take place in April or May. This discussion can take place earlier on the agenda next month. M. Bobinsky shared that he

researched some of the links J. Czyz had sent. He opined that the online version from Board Source looked good. It was discussed that remote access options might make sense. J. Czyz is unsure of the associated costs. A discussion ensued on the notion of 360 evaluation. This takes a lot of ongoing training and knowledge so this would be something to consider. J. Czyz noted we could replicate one of these approaches via Survey Monkey.

5. Other Business

There was no other business.

6. Adjourn

M. Bobinsky **MOVED** to adjourn the meeting. D. Hamann **SECONDED** the motion.

The meeting adjourned at 9:00 a.m.

Minutes Respectfully Submitted by
Shayna Sylvia
Communications and Outreach Planner