



PUBLIC NOTICE POSTING REQUEST

OFFICE OF THE LEICESTER TOWN CLERK

ORGANIZATION: SELECT BOARD

MEETING: X

PUBLIC HEARING:

DATE: August 19, 2019

TIME: 6:30pm

LOCATION: Town Hall, Select Board Conference Room, 3 Washburn Square, Leicester

REQUESTED BY: Kristen L. Forsberg

Agenda packet and associated documents can be found at www.leicesterma.org/bos. This agenda lists all matters anticipated for discussion; some items may be passed over and other items not listed may be brought up for discussion to the extent permitted by law. Select Board meetings are recorded by LCAC. Any member of the public planning to record the meeting must first notify the Chair. PLEASE SILENCE ALL CELL PHONES DURING THE MEETING

1. SCHEDULED ITEMS

- a. 6:30pm - Permit/License Applications
 - [Farmhouse Diner BYOB Permit– 15 S. Main Street](#)
 - [Maple Hill Disc Golf \(3\) One Day Beer/Wine Permits – 132 Marshall Street – 9/7, 9/8 & 9/22](#)
 - [Joe's Auto Motor Vehicle Repair License – 81 Huntoon Highway](#)
 - [Good Guys Pizza Common Victualler License Transfer – 865 Main Street](#)
- b. 6:45pm - FY18 Audit Review and Discussion – Scanlon and Associates
- c. 7:00pm - 1 Paxton Street Discussion with Historical Commission and Historical Society
- d. 7:15pm - Common Ground Land Trust – Property Transfer Request
- e. 7:30pm - Noncompliance with Dog Order Discussion - Sheard (Bella) – 39 Craig Street

2. PUBLIC COMMENT PERIOD

3. REPORTS & ANNOUNCEMENTS

- a. Student Liaison Reports
- b. Select Board Reports
- c. [Town Administrator Report](#)

4. CORRESPONDENCE

- a. [Harvest Fair Judging](#)
- b. [Senior Center Donation](#)

5. RESIGNATIONS & APPOINTMENTS

- a. [Appointment – Custodian – Karl Solomon](#)
- b. [Appointment – DIS Department Assistance – Maureen Schur](#)
- c. [Appointment – Highway Seasonal Help - Nicholas Miller](#)
- d. [FY20 Reappointments](#)

6. OTHER BUSINESS

- a. [Set Date, Time and Location for Fall Special Town Meeting – October 8, 2019 at 7pm, Town Hall Gym](#)
- b. [Open Fall Special Town Meeting Warrant and Review Draft Warrant Articles](#)
- c. [Contract – Tarentino Memorial Basketball Court – Vermont Recreational Surfacing and Fencing](#)
- d. [HVAC and Electrical Services Year 2 Contract Discussion](#)
- e. [Town Administrator FY19 Evaluation](#)
- f. [Town Administrator FY20 Goals](#)
- g. [Hillcrest RFP](#)
- h. [Social Media Policy](#)
- i. [Parking Regulations Update](#)

7. MINUTES OF JULY 15, 2019

MISSING INFORMATION:

- 1. Farmhouse Diner - TIPS certification for ALL employees**

Commonwealth of Massachusetts
Town of Leicester, MA
Request for B.Y.O.B. (Bring your own bottle)
Application/Renewal

Farmhouse Diner

Business Name

8/8/19

Date

15 S. Main St.

Business Address

508-897-3222

Phone

Mailing address (if different from above)

Farmhousediner1@gmail.com
Email

The establishment requesting to be allowed to serve alcohol under the "BYOB" provisions agrees to abide by all legal standards to ensure safe and proper service to patrons in accordance with all the guidelines and laws set forth by MA General Laws; the Alcoholic Beverages Control Commission and the Rules and Regulations of the Town of Leicester governing establishments pursuant to MA General Laws Chapter 138.

Requirements for submission of an application for a Carry-In (BYOB) Permit:

- An annual fee of \$15.00 for the administration of this license shall be paid annually
- All establishments that wish to offer carry-in of alcoholic beverages must apply for a permit through the Select Board, the local licensing authority. Any establishment not granted a permit is hereby prohibited from offering carry-in (BYOB).
- Only establishments which do not have a Section 12 Alcoholic Beverages permit may apply for a Carry-In (BYOB) Permit.
- Only establishments which hold a Common Victualler License in the Town of Leicester may apply for a Carry-In (BYOB) Permit.
- The establishment applying for a Carry-In (BYOB) Permit must provide proof that staff is TIPS trained.

Restrictions of the Carry-In Permit:

- Patrons may carry in Wine & Malt Beverages ONLY.
- Restaurant staff shall not serve nor handle any Carry-In alcoholic beverages; including opening bottles, pouring beverages or refrigerating/storing beverages. The establishment may, however, provide the glass for the alcoholic beverage. The establishment is responsible for training employees in the correct procedures pertaining to this policy.
- Alcoholic beverages are to be consumed inside the premises and disposed of before leaving.
- Patrons cannot leave the premises with an open container of alcohol. A patron who wishes to remove their unfinished bottle of wine from the premises must have the premises ensure that the bottle is securely resealed and placed in a one-time tamper proof transparent bag as allowed under MGL Chapter 138 section 12. The secured bottle must then only be removed from the

unlicensed premises by the person who carried in the beverage. The establishment can provide the one-time tamper proof transparent bag.

- No alcoholic beverages are to be consumed by any person under the age of 21 in violation of MA General Laws, Chapter 138, Section 34. It will be the responsibility of the establishment to ensure that patrons who consume alcoholic beverages on the premises are 21 years of age.
- Alcoholic beverages are not to be consumed on the premises by an intoxicated person.
- The establishment cannot charge the consumer either directly or indirectly to consume alcoholic beverages on the premises by including a service fee, glass fee, table fee, corking fee or by a fee called any other name.
- No alcohol shall be stored on premise at any time.
- The Carry-In (BYOB) Permit will be in force only until such time as the Alcoholic Beverages Control Commission (ABCC) approves the establishment for a Section 12 Alcoholic Beverages Permit.
- Upon notice by the ABCC of disapproval of the issuance of a Section 12, Alcoholic Beverages Permit, all Carry-In (BYOB) activity is suspended.

Violations of the Carry-In Permit:

- Any establishment, that in the conduct of business either directly or through its agent, causes or permits any violations of state or local statutes or regulations under the "Carry-In" (Bring Your Own Bottle) Policy or permits any other illegalities shall be subject to a hearing on the alleged violation for possible modification, suspension or revocation of their Common Victualler license before the Select Board, the Local Licensing Authority for the Town of Leicester.

The Leicester Police Department may visit any B.Y.O.B. establishment at any time to review compliance. All approved requests for B.Y.O.B. will expire on December 31st of the year of issuance and will be subject to renewal in the sound discretion of the Board. The Applicant agrees to defend and hold harmless and indemnify the Town of Leicester and all its officials, officers, employees and agents from and against any and all loss, damage, liability and expense, including attorney fees, arising out of or in connection with the issuance of any license and/or any activity conducted by Applicant/Licensee pursuant to same. The right to defense and indemnification is immediate upon the utterance of a claim against the municipality, regardless of the types of claims brought or the factual merit of the claims against the Town or the Licensee or any related individual or entity.

Nelen Sundquist Signature of Applicant

Robin Sundquist Print Name of Applicant

Certificate of Completion

This Certificate of Completion of
eTIPS On Premise 3.0
For coursework completed on August 6, 2019
provided by Health Communications, Inc.

is hereby granted to:

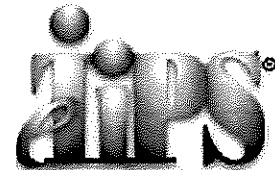
Robin Sundquist

Certification to be sent to:

**Farmhouse Diner, LLC
15 S Main St
Leicester MA, 01524-1434 USA**



HEALTH COMMUNICATIONS INC.



This document is not proof of TIPS certification. It signifies only that you have completed the course. Valid certification documents will be forwarded to you.

**Town of Leicester
Alcohol Server Training
Roster Form**

	<u>Cert #</u>	<u>Name</u>	<u>Address</u>	<u>City, State, Zip</u>	<u>Hire Date</u>	<u>Training Date</u>	<u>Expiration</u>
1	5162000	Robin Sundquist	12 Seaberg Rd	Spencer MA 01562	-	8/18/19	8/6/22
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Please list all employees under "name, address, and date of hire" or attach list.
Enter certification information as indicated or attach a copy of the TIPS certification card.

Date: _____



Town of Leicester
OFFICE OF THE TOWN ADMINISTRATOR
Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7077 Fax: (508) 892-7070
www.leicesterma.org

August 15, 2019

TO: SELECT BOARD

FROM: KRISTEN L. FORSBERG
ASSISTANT TO THE TOWN ADMINISTRATOR

SUBJECT: Maple Hill Disc Golf (3) One Day Beer/Wine Permit Request

Michael Lucey, General Manager for Maple Hill Disc Golf, has requested a total of three (3) one day beer and wine licenses on September 7th, 8th and 22nd as follows:

US Masters Championships – September 7th & 8th

- Manager of function: Steve Dodge, 508-736-0811
- Name and address of the facility: Maple Hill Disc Golf, 132 Marshall St., Leicester, MA 01524
- SS# of manager: [REDACTED]
- Address of license location: Maple Hill Disc Golf, 132 Marshall St., Leicester, MA 01524
- Description of premises: Maple Hill Disc Golf course
- Date of function: 9/7/19 - 9/8/19
- Hours of operation: 12 PM - 10 PM each day
- Activity is for profit
- Certificate of insurance is attached.
- Name of business providing alcohol (beer only): Greater Good Imperial Brewing Company
- Address of business: 55 Millbrook St, Worcester, MA 01606

Worcester Breweries Tournament – September 22nd

This is a private event for the employees of all five Worcester breweries (appx. 30 people). The breweries will be competing against each other and a beer made by all five breweries will be served; this will be the only beer served at the event.

- Manager of function: Steve Dodge, 508-736-0811
- Name and address of the facility: Maple Hill Disc Golf, 132 Marshall St., Leicester, MA 01524
- SS# of manager: [REDACTED]
- Address of license location: Maple Hill Disc Golf, 132 Marshall St., Leicester, MA 01524
- Description of premises: Maple Hill Disc Golf course
- Date of function: 9/22/2019
- Hours of operation: 2pm to 8pm
- Activity is for profit
- Certificate of insurance is attached.
- Name of business providing alcohol (beer only): Greater Good Imperial Brewing Company, Wormtown Brewery, Flying Dreams Brewery, 3Cross Brewery and Redemption Rock Brewery
- Address of business: 55 Millbrook St, Worcester, MA 01606

Certificate of Insurance is enclosed. These requests have been reviewed and approved by the Chief of Police.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/27/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Mackintire Insurance Agency Inc 11 West Main Street Westborough MA 01581-1931	CONTACT NAME: Alta Oger PHONE (A/C, No, Ext): (508) 366-6161 E-MAIL ADDRESS: altao@mackintire.com FAX (A/C, No): (508) 366-5202
INSURED Flying Dreams Brewing Co LLC 455B Park Ave. Worcester MA 01610	INSURER(S) AFFORDING COVERAGE INSURER A: Acadia Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** 17-18 Master**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ADV 5274321 -11	11/20/2017	11/20/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Liquor Liability \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			MAA 5280207-11	11/20/2017	11/20/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP-Basic \$ 8,000
A	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			CUA 5274322-11	11/20/2017	11/20/2018	EACH OCCURRENCE \$ AGGREGATE \$ PER STATUTE OTH-ER
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input type="checkbox"/>	N / A	WCA 5322877	11/20/2017	11/20/2018	E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	BPP			ADV 5274321 -11	11/20/2017	11/20/2018	Limit \$150,000 DED \$500

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Town Of Leicester and Maple Hill Disc Golf Course are listed as additional insured with respects to general liability per written contract or agreement.

CERTIFICATE HOLDER**CANCELLATION**

Town Of Leicester 3 Washburn Square Leicester MA 01524	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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MISSING INFORMATION:

Joe's Auto Repair

- **Fully executed Permit/License Form**
- **Copy of Purchase & Sale**



TOWN OF LEICESTER VEHICLE LICENSE APPLICATION

I, the undersigned, duly authorized by the concern herein mentioned, hereby apply for the following license(s):

Class I _____ Class II ☒ Class III _____ Motor Vehicle Repair Shop ☒ Auto Body Repair Shop _____

1. Business Name Joe's Auto Repair
Business Address 81 Hutton Memorial Highway
Business Phone 772-618-5558 Cellphone Fax _____ Email address _____

2. Is the above business an individual, co-partnership, an association or a corporation? individual

3. If an individual: State full name Joseph Ingle Home Phone _____
Residential Address _____

4. If a co-partnership, state full names and residential addresses of the persons composing it.

5. If an association or a corporation, state full names and residential addresses of the principal officers.
President _____
Secretary _____
Treasurer _____

6. Are you engaged principally in the business of buying, selling, or exchanging motor vehicles? yes

If so, is your principal business the sale of new motor vehicles? no

Is your principal business the buying and selling of second hand motor vehicles? yes

Is your principal business that of a motor vehicle junk dealer? no

If not, what is your principal business on this site? _____

How many vehicles will be for sale on the site? 30

Where will the vehicles be parked? in front of second garage

Hours of operation for sale of motor vehicles 8-5 M-F 8-12 Sat Sun-closed

Business hours (if vehicle sales are not your principal business) _____

7. Give a complete description of all the premises to be used for the purpose of carrying on the business.

Auto repair and sales

8. Are you a recognized agent of a motor vehicle manufacturer? NO
(Yes or No)

If so, state name of manufacturer _____

9. Have you a signed contract as required by Section 58, Class 1? NO

10. Have you ever applied for a license to deal in second hand motor vehicles or parts thereof? YES
(Yes or No)

If so, list City/Town Worcester

Did you receive a license? YES For which year(s)? 2017 - 2018
(Yes or No)

11. Has any license issued to you in Massachusetts or any other state to deal in motor vehicles or parts thereof ever been suspended or revoked? NO
(Yes or No)

If so, explain why _____

IMPORTANT

EVERY QUESTION MUST BE ANSWERED WITH FULL INFORMATION, AND FALSE STATEMENTS HEREIN MAY RESULTS IN THE REJECTION OF YOUR APPLICATION OR THE SUBSEQUENT REVOCATION OF YOUR LICENSE IF ISSUED.

Note: If the applicant has not held a license in the year prior to this application, he must file a duplicate of the application with the registrar. (See Sec. 59)

APPLICANT WILL NOT FILL THE FOLLOWING BLANKS

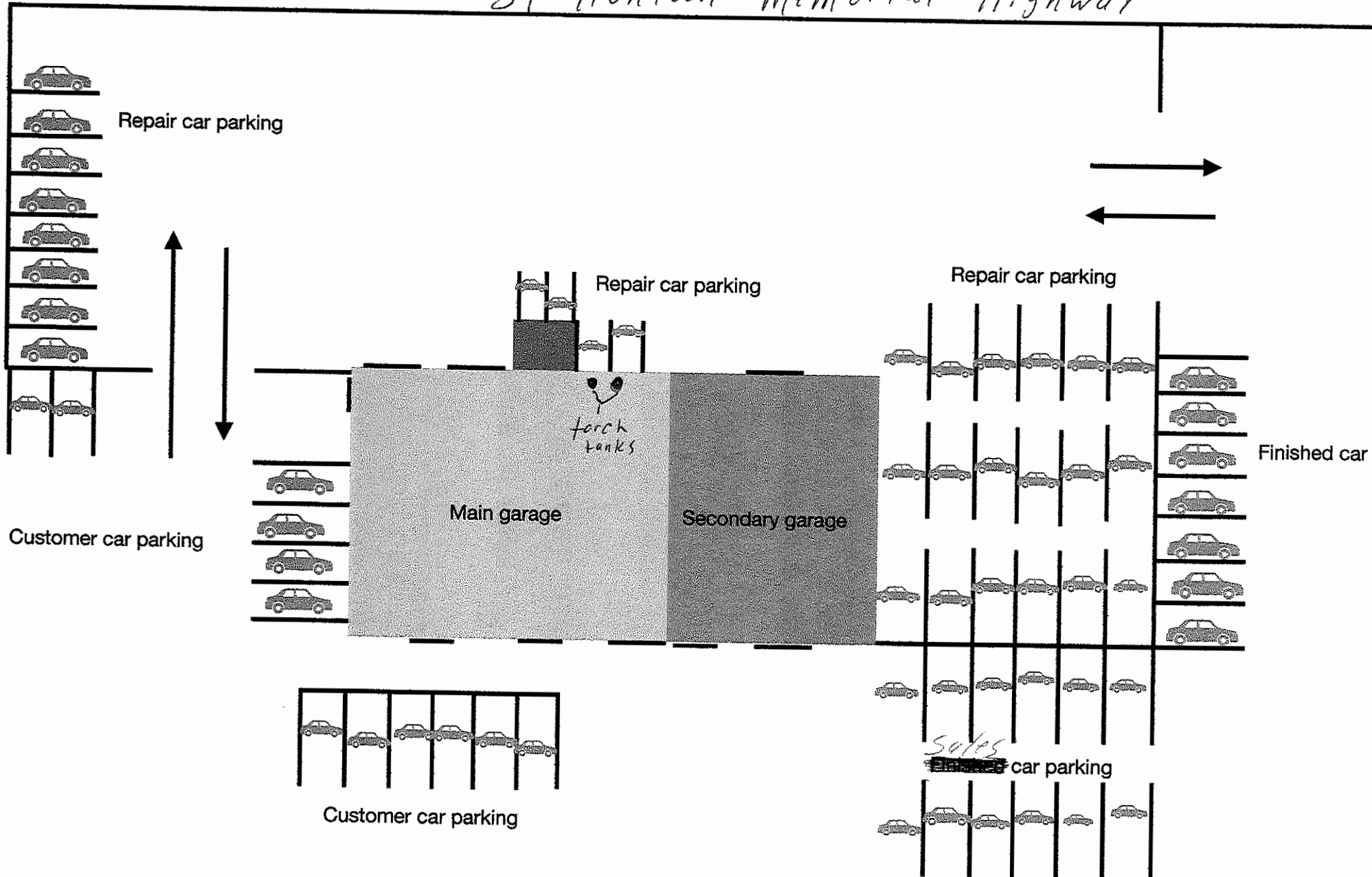
Application after investigation _____
(Approved or Disapproved)

License No. _____ granted _____ 20 _____ Fee \$ _____

Signed _____

60 cars total parking

81 Huntoon Memorial Highway





Town of Leicester

APPLICATION FOR GENERAL LICENSES

Applicant Information

Applicant Name Romany Beshay / MARKOS Shenouda Applicant Phone _____

Applicant Email MARKOSmeladi6@yahoo.com

Business Information

Type of Business Pizza

Business Name Good Guys

Corporation Name (if applicable) _____

Business Address 265 Main St Leicester MA, 01524

Mailing Address (if different) _____

Business Phone 508-892-3200 Business Email _____

License(s) Applying For (check all that apply)

- | | |
|--------------------------------------------------------------|-----------------------------|
| <input checked="" type="checkbox"/> Common Victualler (\$35) | _____ Games (\$35 per game) |
| _____ General Entertainment (\$50) | _____ Junk Dealer (\$40) |
| _____ Sunday Entertainment (\$125 Town; \$100 State) | _____ Theatre (\$200) |
| _____ Outdoor Business (\$35) | _____ Auctioneer (\$50) |
| _____ Temporary Business (\$100/3 days; \$25/per extra day) | |

I certify, under the penalties of perjury, that I, to my best knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

Romany Beshay
MARKOS Shenouda
Name of Applicant

Markos
Signature of Applicant

Social Security or FIN

Name & Title of Corporate Officer (if applicable)

**Nonprofit groups from Leicester may request the Board of Selectmen waive fees at hearing
**Yard sales are allowed by right in Leicester; no permit is required*

**PERMIT/LICENSE FORM FOR NEW BUSINESSES
TOWN OF LEICESTER**

Date Issued _____

Date Submitted _____

Business Name	Good Guys Pizzeria	Applicant Name	Markos Shenouda & Roman, Beshay
Type of Business	865 MAIN ST, LEICESTER	Applicant Address	310 Thompson RD APT 233, Webster MA 01571
Manager		Applicant Phone	508 714 8482 & 978 877 1304
Business Address		Are you a US Citizen?	(Yes) or No
Business Phone		Are you a permanent resident?	(Yes) or No

	Permit Type	Issued By	Approval Date		Permit Type	Issued By	Approval Date
Zoning (Town Hall, 1st Fl.)				Fire Dept (must call)			
508-892-7003	OK	J.T.	7-1-19	508-892-7022 Ext 1104	OK	7/22/19	
Kelly Conroy				Leave a message			
notes:				notes:			
Planning (Town Hall, 1st Fl.)				Code (Town Hall, 1st Fl.)			
508-892-7019	N/A	J.T.	7-1-19	508-892-7003	OK	7/29/19	
Wanda Merced				Kelly Conroy			
notes:				notes:			
Conservation (Town Hall, 1st Fl.)				Gas/Plumbing (Town Hall, 1st Fl.)	NEW OWNER	7/27/19	
508-892-7007	N/A	J.T.	7-1-19	508-892-7003			
Wanda Merced				Kelly Conroy			
notes:				notes:	The plumber in this business does not meet up plumbing codes but has been operating w/o any known problems. For that reason I approve		
Assessor (Town Hall, 2nd Fl.)				Electrical (Town Hall, 1st Fl.)			
508-892-7001	N/A			508-892-7003			
Kathy Asquith				Kelly Conroy			
notes:				notes:			
Tax Collector (Town Hall 2nd Fl.)				Health (Town Hall, 1st Fl.)			
508-892-7004				508-892-7008	Food permit	7/24/19	
Melanie Rajaniemi				Kelly Conroy			
notes:	Outstanding amt as of 6/25/19 \$100.00			notes:			
Police Dept (90 S. Main St.)				Town Clerk (Town Hall, 2nd Fl.)			
508-892-7010 x2005	N/A	75 KA	6/25/19	508-892-7011 (SECOND TO LAST)	DBA	82	7/30/19
Sheila Gaffney				Deborah Davis			
notes:				notes:			
Select Board (Town Hall, 2nd Fl.)				The purpose of this form is to assist the applicant in obtaining departmental sign-offs required to open a new business. Please note that the Town Clerk and Board of Selectmen will not sign off until all other signatures have been obtained. Should you need assistance contact the Town Administrator's office at 508-892-7000.			
508-892-7000 (LAST)							
Kristen Forsberg							
notes:							



Town of Leicester
Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7000 Fax: (508) 892-7070
www.leicesterma.org

June 11, 2019

Scanlon and Associates, LLC
8 Tina Drive
South Deerfield, Massachusetts

This representation letter is provided in connection with your audit of the financial statements of Town of Leicester, Massachusetts, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows for the June 30, 2018 then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of audit report date, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Selectmen or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 30) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

- 31) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Special and extraordinary items are appropriately classified and reported.
- 42) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 44) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the supplementary information:
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of

America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

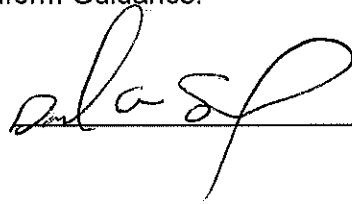
48) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

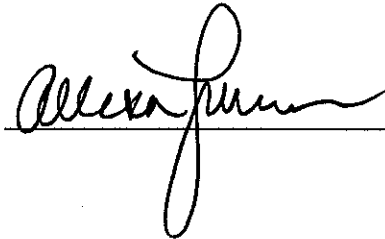
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.

- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature: _____



Signature: _____



Title: _____

Town Administrator

Title: _____

Town Accountant

TOWN OF LEICESTER, MASSACHUSETTS
MANAGEMENT LETTER
FOR THE YEAR ENDED JUNE 30, 2018

TOWN OF LEICESTER, MASSACHUSETTS

Management Letter

Year Ended June 30, 2018

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To the Board of Selectmen
Town of Leicester
Leicester, Massachusetts

Dear Members of the Board:

In planning and performing our audit of the basic financial statements of the Town of Leicester as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Leicester's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We have already discussed these comments and suggestions with Town personnel. We will be pleased to discuss them in further detail and to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the management, the Board of Selectmen, others within the entity and the Commonwealth of Massachusetts Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

June 20, 2019

CURRENT YEAR COMMENTS AND RECOMMENDATIONS – Informational Items

A. Implementation of Future GASB Statements

Comment:

In an effort to enhance financial information of a government's financial statements, the GASB is continually issuing new pronouncements that will effect what is required to be reported in a government's financial statements. Over the past couple years GASB has been active in developing new standards. It is important that the Town be aware of the current and future statements. The following are some of new GASB pronouncements that will be required to be implemented in future fiscal years:

- GASB Statement No. 83 – *Certain Asset Retirement Obligations*. This statement is required to be implemented in fiscal year 2019.
- GASB Statement No. 84 – *Fiduciary Activities*. This statement is required to be implemented in fiscal year 2020.
- GASB Statement No. 87 – *Leases*. This statement is required to be implemented in fiscal year 2021.
- GASB Statement No. 88 – *Certain Disclosures Related to Debt*. This statement is required to be implemented in fiscal year 2019.

Given the significant impact of these GASB statements on the Town's financial accounting and reporting, we recommend that the Town familiarize and educate themselves with the aforementioned statements to ensure proper implementation.

CURRENT YEAR COMMENTS AND RECOMMENDATIONS – Other Matters

1. Accounting for Long Term Debt

Comment:

The Town issued long term debt during the year to finance three capital projects. The amounts in the financial statements for long term debt payable did not agree to loan amortization schedules on file with the treasurer. During our fieldwork, we discussed these variances with Town personnel and adjustments were made to the financial statements.

We recommend that the long term debt payable accounts are reconciled to the supporting loan amortization schedules on file in the treasurer's office.

2. Other Areas

- Monitor Deficit Accounts.
- Accounting for Bond Premiums.

PRIOR YEAR COMMENTS AND RECOMMENDATIONS

1. Year-End Closing Procedures

Prior Year Comment:

During our audit we noted improvement can be made with regard to year-end closing and reporting. We recommend a procedure be implemented to proof free cash amount using the year-end general ledger reports before documents are submitted to DOR for free cash certification. By implementing this procedure it would reduce the risk of free cash being certified at an incorrect amount.

Status - Fiscal Year 2018 Audit:

Improvements were made to the year-end closing procedures during Fiscal Year 2018. We recommend the Town continue to monitor the free cash certification process.

2. Massachusetts School Building Assistance (MSBA) Project

Prior Year Comment:

The Town currently has a MSBA school roof project being accounted for as a capital project fund. The MSBA grant program provides reimbursement to cities and towns for a portion of their eligible school capital project costs. During our audit we reviewed the transactions in the Town's MSBA capital project account. We found during our testing that a receipt for eligible project costs was posted to the capital project and the corresponding expenditures were posted to other accounts. Furthermore, we noted several expenditures that were posted to the capital project account that were not part of reimbursement requests. The school department is keeping records to track and account for the project. We recommend, in order to strengthen internal control over the project, the school department reconcile their records to the Town's general ledger on a periodic basis.

Status - Fiscal Year 2017 Audit:

As of June 30, 2017 the project has a deficit balance of \$142,134, which the Town's certified free cash amount was reduced. We recommend the Town and School monitor the project account to ensure the activity is correct and the deficit balance is provided for.

Status - Fiscal Year 2018 Audit:

The project had a deficit balance of \$96,292 as of June 30, 2018. The Town received \$74,984 during December of 2018 (Fiscal Year 2019) leaving a deficit balance of \$21,308. The Town voted at the Annual Town Meeting on May 7, 2019 to eliminate the remaining deficit from available funds.

3. Agency Accounts

Prior Year Comment:

During our audit we found that there is a lack of reconciliation of agency accounts. Agency accounts are used to report resources held by a Town in a purely custodial capacity. They usually involve only a receipt and the remittance of the receipt to individuals, private organizations or other governments.

We recommend all agency accounts be reconciled on a periodic basis and operate in accordance with the agency definition.

Status- Fiscal Year 2017 Audit:

The Town has taken our recommendation under advisement and has begun to implement procedures to reconcile the agency accounts.

Status- Fiscal Year 2018 Audit:

The Town has researched and reconciled some of the agency accounts. We recommend they continue to research and reconcile the remaining agency accounts.

4. Internal Control Policies and Procedures Manual

Prior Year Comment:

During our audit we noted that most departments do not maintain a formal internal control policies and procedures manual that documents day-to-day activities and controls utilized within their respective department. An internal control policies and procedures manual would assist each department head with training, documenting and assuring the continuity of operational policies and procedures that have been approved by management of the Town to ensure achievement of its objectives.

Status- Fiscal Year 2017 and 2018 Audit:

As of fiscal year 2017 and 2018 the situation is the same. However, the Town has taken our recommendation under advisement.

5. Ambulance Receivable

Prior Year Comment:

During our audit we noted that there is a significant amount of aged ambulance accounts receivable. As of June 30, 2014 there is approximately \$1,120,145 of ambulance accounts receivables outstanding and of that accounts that exceed 120 days old is \$914,907 (approximately 82%).

We recommend that the Town's management review and monitor the aged ambulance accounts receivable.

As of June 30, 2015 there is approximately \$1,071,946 of ambulance accounts receivables outstanding and of that accounts that exceed 120 days old is \$918,775 (approximately 85%). The Town is in the process of reviewing the older accounts and has established an uncollectible accounts receivable policy on September 21, 2015.

As of June 30, 2016 there is approximately \$1,095,186 of ambulance accounts receivables outstanding and of that accounts that exceed 120 days old is \$902,368 (approximately 83%). The Town is still in the process of reviewing the older accounts and it is anticipated the older accounts receivable will be abated sometime in fiscal year 2018.

Status- Fiscal Year 2017 Audit:

As of June 30, 2017 there is approximately \$1,060,031 of ambulance accounts receivables outstanding and of that accounts that exceed 120 days old is \$899,053 (approximately 85%). The Town is still in the process of reviewing the older accounts and it is anticipated the older accounts receivable will be abated sometime in fiscal year 2018.

Status- Fiscal Year 2018 Audit:

The same condition exists. As of June 30, 2018 there is approximately \$1,122,565 of ambulance accounts receivables outstanding and of that accounts that exceed 120 days old is \$992,301 (approximately 88%). The Town is still in the process of reviewing the older accounts and it is anticipated the older accounts receivable will be abated sometime in fiscal year 2019.

TOWN OF LEICESTER, MASSACHUSETTS
Report on the Examination of Basic Financial Statements
For the Year Ended June 30, 2018

TOWN OF LEICESTER, MASSACHUSETTS
Report on the Examination of Basic Financial Statements
For the Year Ended June 30, 2018

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Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Leicester, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Leicester, Massachusetts, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Leicester, Massachusetts' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements 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 Town of Leicester, Massachusetts, as of June 30, 2018, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plan and other postemployment benefit plan schedules as listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Leicester, Massachusetts' basic financial statements. The Supplementary Schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2019, on our consideration of the Town of Leicester, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Leicester, Massachusetts' internal control over financial reporting and compliance.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

June 20, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Town of Leicester, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2018. The intent of this discussion and analysis is to look at the Town's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Town's financial performance.

Financial Highlights

- The Town's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$4,181,586 (net position) for the fiscal year reported. This compares to the previous year when liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$2,598,257, or a decrease of \$1,583,329 (61%).
- As required by Government Accounting Standards Board (GASB) Statement No. 75, in fiscal year 2018, the Town recognized increases to the Other Post Employment Benefits (OPEB) obligation payable of \$16,824,602 on the statement of net position from the previous year, see Note 5.
- At the close of the current fiscal year, the Town's total governmental funds reported total ending fund balance of \$5,452,762 this year, a decrease of \$5,170,707 (49%).
- The General Fund's total fund balance decreased \$44,722 (1%) to \$3,248,483. The ending General fund balance is 10% of revenues and transfers in and 10% of expenditures and transfers out.
- Total liabilities of the Town increased by \$2,678,729 (4%) to \$64,343,652 during the fiscal year. This was mainly attributed to net increases in notes payable of \$2,319,585 and in bonds and leases payable of \$908,486; and a decrease in the net pension liability of \$653,473.
- The Town had General fund free cash certified by the Department of Revenue in the amount of \$805,670. The key factors that attributed to the free cash amount for fiscal year 2018 were unexpended/unencumbered appropriations of \$407,300, excess over budget state and local receipts of \$364,600 and prior year free cash not appropriated of \$213,200.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Leicester's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to

recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, public works, education, health and human services, culture and recreation, employee and pension benefits, interest, and state assessments. The Town does not have any functions classified as business-type activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Leicester adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Town's own programs.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Financial Highlights

Statement of Net Position Highlights

	Governmental		
	Activities		
	2018	2017	Change
Assets:			
Current assets	\$ 13,961,434	\$ 16,807,913	\$ (2,846,479)
Capital assets	47,194,550	40,867,007	6,327,543
Total assets	61,155,984	57,674,920	3,481,064
Deferred Outflows of Resources	1,776,174	2,874,876	(1,098,702)
Liabilities:			
Current liabilities (excluding debt and lease)	3,141,181	3,139,530	1,651
Current debt and lease	5,025,586	2,760,548	2,265,038
Noncurrent liabilities (excluding debt and lease)	45,694,882	46,245,875	(550,993)
Noncurrent debt and lease	10,482,003	9,518,970	963,033
Total liabilities	64,343,652	61,664,923	2,678,729
Deferred Inflows of Resources	2,770,092	1,483,130	1,286,962
Net Position:			
Net Investment in Capital Assets	31,783,421	28,703,893	3,079,528
Restricted	5,936,257	8,729,666	(2,793,409)
Unrestricted	(41,901,264)	(40,031,816)	(1,869,448)
Total net position	\$ (4,181,586)	\$ (2,598,257)	\$ (1,583,329)

Financial Highlights
Statement of Activities Highlights

	Governmental Activities		
	2018	2017	Change
Program Revenues:			
Charges for services	\$ 2,243,173	\$ 1,910,332	\$ 332,841
Operating grants and contributions	16,325,463	16,306,374	19,089
Capital grants and contributions	1,359,871	2,948,494	(1,588,623)
General Revenues:			
Property taxes	14,843,600	14,068,681	774,919
Motor vehicle and other excise taxes	1,678,928	1,550,476	128,452
Penalties and interest on taxes	182,206	179,163	3,043
Nonrestricted grants	1,814,041	1,762,215	51,826
Unrestricted investment income	37,728	46,430	(8,702)
Gain/(Loss) on Sale of Capital Assets	50,000	-	50,000
Miscellaneous	80,104	23,112	56,992
Total revenues	38,615,114	38,795,277	(180,163)
Expenses:			
General government	1,592,050	1,430,562	161,488
Public safety	3,829,154	3,377,067	452,087
Public works	2,591,230	2,505,166	86,064
Education	20,910,778	20,050,211	860,567
Health and human services	276,000	272,808	3,192
Culture and recreation	153,546	223,710	(70,164)
Employee and pension benefits	9,898,433	9,802,481	95,952
State assessments	562,601	572,683	(10,082)
Interest	384,651	216,862	167,789
Total expenses	40,198,443	38,451,550	1,746,893
Change in net position	(1,583,329)	343,727	(1,927,056)
Net position - beginning of year	(2,598,257)	(2,941,984)	343,727
Net position - end of year	\$ (4,181,586)	\$ (2,598,257)	\$ (1,583,329)

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$4,181,586 at the close of fiscal year 2018.

Net position of \$31,783,421 reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position, \$5,936,257 represents resources that are subject to external restrictions on how they may be used. The remaining balance consists of *unrestricted net position* (\$41,901,264).

At the end of the current fiscal year, the Town is able to report positive balances in two categories of net position and a negative balance in the unrestricted category in the governmental activities and for the government as a whole. The unrestricted governmental activities and government as a whole resulted in a negative balance mainly due to the accrual of the OPEB obligation and net pension liabilities that are required under GASB to be recognized in the Town's financial statements. These liabilities are presented on the statement of net position.

The governmental activities net position decreased by \$1,583,329 (61%) during the current fiscal year. The key elements of the increase in net position for fiscal year 2018 are attributed to a net increase in the acquisition of \$9,144,208 in new capital assets exceeding the depreciation expense (normally spread out over the useful life of the asset) for the year of \$2,816,665 and change in the net pension liability of \$653,473; and as a result of the net decreases in the governmental funds of \$5,170,707, in debt and leases of \$908,486, in recognizing this year's change in the deferred outflow/(inflow) of resources related to OPEB of \$978,956 and in the deferred outflow/(inflow) of resources related to pensions of \$1,406,708.

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, the general fund *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$5,452,762, a decrease of \$5,170,707 (49%) in comparison with the prior year.

The breakdown of the governmental fund balances is as follows:

- Nonspendable fund balance – \$35,847 (1%).
- Restricted fund balance – \$3,528,751 (65%).
- Committed fund balance – \$409,567 (7%).
- Assigned fund balance – \$913,478 (17%).
- Unassigned fund balance – \$565,119 (10%).

At the end of the fiscal year, the *General Fund* reported a fund balance of \$3,248,483 decreasing \$44,722 (1%) from the prior year. Of the \$3,248,483, the unassigned amount is \$2,296,847 (71%), the restricted amount is \$38,158 (1%) and the assigned amount is \$913,478 (28%). General fund revenues of \$32,688,383 were \$1,118,249 (4%) more than the prior fiscal year while expenditures of \$32,755,45 also increased by \$1,111,227 (4%). Other activities in the General Fund were net transfers to other funds of \$22,349.

The main components of the increases in general fund revenues as compared to the prior year are related increases in property taxes of \$692,196 (5%), in intergovernmental receipts of \$116,390 (1%), in excise and other taxes of \$130,808 (9%) and in intergovernmental – “on-behalf” payments of \$214,315 (6%).

The major changes with the general fund expenditures from the prior fiscal year were as follows:

- Increase in General government expenditures of \$32,266 (11%).
- Increase in Public works expenditures of \$138,309 (14%).
- Increase in Education expenditures of \$183,270 (1%).
- Increase in Employee and pension benefits expenditures of \$428,291 (6%).
- Increase in Debt expenditures (principal and interest) of \$201,842 (19%).

The *New Fire/Emergency Management Services (EMS) Headquarters Construction Fund* is used to account for the building of a new public safety facility. The fund has a balance of \$31,917 and shows a decrease of \$1,669,974 (98%) in total operations. The activity in the fund is attributed to expenditures of \$3,316,660, a bond premium of \$61,686 and issuance of bonds and notes of \$1,585,000.

The *Library Construction Fund* is used to account for the construction of a new public library. The fund has a deficit balance of \$1,710,420 and shows a decrease of \$3,579,794 (191%) in total operations. The activity in the fund is attributed to receipts of \$770,000, investment income of \$2,819 and expenditures of \$4,352,613. The Town has a bond anticipation note outstanding of \$3,577,000 which is not reflected in the Fund Balance. Permanent financing will be done upon completion of the project.

General Fund Budgetary Highlights

The final general fund budget for fiscal year 2018 was \$30,038,914. This was an increase of \$976,510 (3%) over the previous year's budget.

There was an increase between the total original budget and the total final amended budget. The change is attributed to adjustments voted at the Special Town Meeting in November 2017 and the Annual Town Meeting in May 2018 for various budget operating line items.

General fund expenditures were less than budgeted by \$938,345. Of the \$938,345 in under budget expenditures, \$531,050 has been carried over to fiscal year 2019.

There is a negative variance in property taxes of \$84,466 as actual receipts did not meet budget expectations.

The variance with the final budget was a positive \$687,407 consisting of a revenue surplus of \$280,112 and an appropriation surplus of \$407,295.

Capital Asset and Debt Administration

Capital Assets. The Town's investment in capital assets for its governmental activities as of June 30, 2018 amounts to \$47,194,550.

The investment in capital assets includes land, construction in progress, buildings and renovations, machinery, equipment and infrastructure.

Major capital events during the current fiscal year in the governmental type funds included the following:

- Town Hall improvements for \$223,931.
- Town Common flagpole purchase for \$18,292.
- Town cable studio construction for \$117,825.
- Police vehicle purchases for \$76,560.
- Radio communications upgrade for \$73,345.
- Police Station upgrades for \$22,953.
- New Fire/EMS headquarters construction for \$3,337,094.
- Highway vehicle and equipment purchases for \$225,992.
- Road infrastructure improvements for \$486,856.
- School vehicle purchase for \$59,958.
- Leicester High School roof improvements for \$72,180.
- Library renovations for \$4,429,222.

Debt Administration. The Town's outstanding governmental debt, as of June 30, 2018, totaled \$11,165,269, of which \$466,394 is for school construction and remodeling projects, \$7,257,538 is for building construction, \$940,544 is for land purchases, \$341,918 is for water mains, \$96,460 is for Title V septic loans and \$2,062,415 is for energy update equipment lease.

The Town also has capital leases for financing of three fire department vehicles (two trucks and an ambulance) and highway equipment. The last lease is due in 2021. The Town currently owes \$385,056 on the leases consisting of \$365,320 in principal and \$19,736 in interest.

In addition, the Town has bond anticipation notes outstanding in the amount of \$3,977,000 (\$3,577,000 for the library construction project, \$300,000 for the middle school feasibility study and \$100,000 for the Hillcrest land purchase).

Please refer to notes 3D, 3F, 3G and 3H for further discussion of the major capital and debt activity.

Next Year's Annual Town Meeting

The Town of Leicester operates under the "Open Meeting" concept where each voter has an equal vote in adopting of Town budgets and appropriations. The financial statements for June 30, 2018 do not reflect the fiscal year 2019 Town Meeting action with the exception of the free cash and overlay surplus amounts. The Annual Town Meeting on May 1, 2018 authorized a fiscal year 2019 operating and capital budget as follows:

From the tax levy		\$ 28,786,670
From Other Available Funds:		
General Fund:		
Unassigned fund balance:		
Free cash	\$ 362,428	
Appropriations	60,573	
Overlay surplus	<u>20,000</u>	443,001
Non-major Governmental Funds:		
Ambulance Reserve	371,192	
Conservation Commission Fees	3,882	
Expand Learning Revolving	90,000	
Leicester Cable Funds	199,068	
Septic Repair Programs	<u>19,944</u>	684,086
		<u><u>\$ 29,913,757</u></u>

Requests for Information

This financial report is designed to provide a general overview of the Town of Leicester's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Accountant, Town Hall, 3 Washburn Square, Leicester, Massachusetts.

BASIC FINANCIAL STATEMENTS

TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government Governmental Activities
ASSETS	
CURRENT:	
Cash and Cash Equivalents	\$ 9,780,935
Investments	1,970,768
Cash and Investments in Custody of Others	131,364
Receivables, net of allowance for uncollectibles:	
Property Taxes	517,491
Tax Liens	377,999
Excise Taxes	200,307
Departmental	323,931
Due from Other Governments	528,761
Tax Foreclosures	129,878
Total current assets	<u>13,961,434</u>
NONCURRENT:	
Capital Assets, net of accumulated Depreciation	
Nondepreciable	10,707,601
Depreciable	36,486,949
Total noncurrent assets	<u>47,194,550</u>
Total Assets	<u>61,155,984</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	1,756,939
Deferred Outflows Related to OPEB	19,235
Total Deferred Outflows of Resources	<u>1,776,174</u>
LIABILITIES	
CURRENT:	
Warrants and Accounts Payable	1,251,153
Accrued Payroll	1,394,052
Retainage Payable	213,090
Payroll Withholdings	119,855
Accrued Interest	108,290
Other	21,781
Compensated Absences	32,960
Notes Payable	3,977,000
Bonds and Leases Payable	1,048,586
Total current liabilities	<u>8,166,767</u>
NONCURRENT:	
Compensated Absences	428,459
Net OPEB Liability	28,258,047
Net Pension Liability	17,008,376
Bonds and Leases Payable	10,482,003
Total noncurrent liabilities	<u>56,176,885</u>
Total Liabilities	<u>64,343,652</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions	1,771,901
Deferred Inflows Related to OPEB	998,191
Total Deferred Inflows of Resources	<u>2,770,092</u>
NET POSITION	
Net Investment in Capital Assets	31,783,421
Restricted for:	
Capital Projects	2,647,323
Federal & State Grants	759,508
Permanent Funds	
Expendable	184,833
Nonexpendable	35,847
Other Purposes	2,308,746
Unrestricted	(41,901,264)
Total Net Position	<u>\$ (4,181,586)</u>

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Revenues				Net (Expenses) Revenues and and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Governmental Activities</u>
Primary Government:					
Governmental Activities:					
General Government	\$ 1,592,050	\$ 151,335	\$ 193,699	\$ 10,100	\$ (1,236,916)
Public Safety	3,829,154	1,223,307	53,329	61,686	(2,490,832)
Public Works	2,591,230	36,513	83,559	443,101	(2,028,057)
Education	20,910,778	757,748	12,071,353	74,984	(8,006,693)
Health and Human Services	276,000	62,993	108,475	-	(104,532)
Culture and Recreation	153,546	11,277	52,578	770,000	680,309
Employee and Pension Benefits	9,898,433	-	3,762,470	-	(6,135,963)
State Assessments	562,601	-	-	-	(562,601)
Interest	384,651	-	-	-	(384,651)
Total Governmental Activities	40,198,443	2,243,173	16,325,463	1,359,871	(20,269,936)
Total Primary Government	\$ 40,198,443	\$ 2,243,173	\$ 16,325,463	\$ 1,359,871	(20,269,936)
General Revenues:					
Property Taxes					14,843,600
Motor vehicle excise and other taxes					1,678,928
Penalties & Interest on Taxes					182,206
Grants & Contributions not restricted to specific programs					1,814,041
Unrestricted Investment Income					37,728
Miscellaneous					80,104
Gain/(Loss) on Sale of Capital Assets					50,000
Total General Revenues					18,686,607
Change in Net Position					(1,583,329)
Net Position:					
Beginning of year (as restated)					(2,598,257)
End of year					\$ (4,181,586)

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF LEICESTER, MASSACHUSETTS
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	New Fire/EMS Headquarters Construction Fund	Library Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 3,348,760	\$ 47,423	\$ 2,426,419	\$ 3,958,333	\$ 9,780,935
Investments	1,970,768	-	-	-	1,970,768
Cash and Investments in Custody of Others	-	-	-	131,364	131,364
Receivables, net of allowance for uncollectibles:					
Property Taxes	517,491	-	-	-	517,491
Tax Liens	377,999	-	-	-	377,999
Excise Taxes	200,307	-	-	-	200,307
Departmental	-	-	-	323,931	323,931
Due from Other Governments	136,486	-	-	392,275	528,761
Tax Foreclosures	129,878	-	-	-	129,878
Total Assets	\$ 6,681,689	\$ 47,423	\$ 2,426,419	\$ 4,805,903	\$ 13,961,434
Liabilities:					
Warrants and Accounts Payable	\$ 722,159	\$ -	\$ 362,255	\$ 166,739	\$ 1,251,153
Accrued Payroll	1,369,473	-	-	24,579	1,394,052
Retainage Payable	-	15,506	197,584	-	213,090
Payroll Withholdings	119,855	-	-	-	119,855
Other	21,781	-	-	-	21,781
Notes Payable	-	-	3,577,000	400,000	3,977,000
Total Liabilities	2,233,268	15,506	4,136,839	591,318	6,976,931
Deferred Inflows of Resources:					
Unavailable Revenue	1,199,938	-	-	331,803	1,531,741
Fund Balance:					
Nonspendable	-	-	-	35,847	35,847
Restricted	38,158	31,917	-	3,458,676	3,528,751
Committed	-	-	-	409,567	409,567
Assigned	913,478	-	-	-	913,478
Unassigned	2,296,847	-	(1,710,420)	(21,308)	565,119
Total Fund Balance	3,248,483	31,917	(1,710,420)	3,882,782	5,452,762
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 6,681,689	\$ 47,423	\$ 2,426,419	\$ 4,805,903	\$ 13,961,434

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	New Fire/EMS Headquarters Construction Fund	Library Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property Taxes	\$ 14,720,858	\$ -	\$ -	\$ -	\$ 14,720,858
Intergovernmental	11,816,821	-	770,000	2,997,323	15,584,144
Excise and Other Taxes	1,669,415	-	-	-	1,669,415
Licenses, Permits and Fees	606,470	-	-	-	606,470
Charges for Services	-	-	-	1,883,661	1,883,661
Interest and Penalties on Taxes	182,206	-	-	-	182,206
Investment Income	37,728	-	2,819	4,343	44,890
Gifts and Donations	-	-	-	66,087	66,087
Other	-	-	-	38,097	38,097
Intergovernmental - "On-behalf" Payments	3,654,885	-	-	-	3,654,885
Total Revenues	32,688,383	-	772,819	4,989,511	38,450,713
Expenditures:					
Current:					
General Government	1,377,693	-	-	448,870	1,826,563
Public Safety	3,082,092	3,316,660	-	698,602	7,097,354
Public Works	1,136,350	-	-	716,926	1,853,276
Education	16,864,372	-	-	3,414,999	20,279,371
Health and Human Services	181,296	-	-	51,992	233,288
Culture and Recreation	195,066	-	4,352,613	37,012	4,584,691
Employee and Pension Benefits	8,104,349	-	-	1,078	8,105,427
State Assessments	562,601	-	-	-	562,601
Debt Service:					
Principal	919,483	-	-	-	919,483
Interest	332,152	-	-	-	332,152
Total Expenditures	32,755,454	3,316,660	4,352,613	5,369,479	45,794,206
Excess of Revenues Over (Under) Expenditures	(67,071)	(3,316,660)	(3,579,794)	(379,968)	(7,343,493)
Other Financing Sources (Uses):					
Operating Transfers In	410,999	-	-	388,650	799,649
Operating Transfers Out	(388,650)	-	-	(410,999)	(799,649)
Sale of Property	-	-	-	50,000	50,000
Bond Premium	-	61,686	-	10,100	71,786
Proceeds from Bonds and Notes	-	1,585,000	-	350,000	1,935,000
Capital Lease	-	-	-	116,000	116,000
Total Other Financing Sources (Uses)	22,349	1,646,686	-	503,751	2,172,786
Net Change in Fund Balances	(44,722)	(1,669,974)	(3,579,794)	123,783	(5,170,707)
Fund Balances, Beginning of Year	3,293,205	1,701,891	1,869,374	3,758,999	10,623,469
Fund Balances, End of Year	\$ 3,248,483	\$ 31,917	\$ (1,710,420)	\$ 3,882,782	\$ 5,452,762

The Notes to the Financial Statements are an integral part of this Statement.

TOWN OF LEICESTER, MASSACHUSETTS
Reconciliation of the Governmental Funds Balance Sheet
Total Fund Balances to the Statement of Net Position
For the Year Ended June 30, 2018

Total Governmental Fund Balances		\$ 5,452,762
Capital Assets (net) used in governmental activities are not financial resources and therefore, are not reported in the funds.		47,194,550
Revenues are recognized on an accrual basis of accounting instead of a modified accrual basis.		1,531,741
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.		(993,918)
Long Term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds:		
Bonds and Leases Payable	\$ (11,530,589)	
Net Other Post Employment Benefits Liability	(28,258,047)	
Net Pension Liability	(17,008,376)	
Compensated Absences	(461,419)	(57,258,431)
In the statement of activities, interest is accrued on outstanding long term debt, whereas in the governmental funds, interest is not reported until due.		(108,290)
Net Position of Governmental Activities		<u><u>\$ (4,181,586)</u></u>

The Notes to the Financial Statements are an integral part of this Statement.

TOWN OF LEICESTER, MASSACHUSETTS
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (5,170,707)

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and are reported as depreciation expense:

Capital Outlay Purchases	\$ 9,144,208	
Depreciation	<u>(2,816,665)</u>	6,327,543

Revenue in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.

42,615

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds.

Neither transaction, however, has any effect on net position:

Repayment of Debt and Lease Principal	1,142,514	
Proceeds from Issuance of Bonds and Notes	(1,935,000)	
Capital Lease Financing	<u>(116,000)</u>	(908,486)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Net Change in Compensated Absences	(28,789)	
Net Change in Net Other Post Employment Benefits Liability	(60,815)	
Net Change in Deferred Outflow/(Inflow) of Resources Related to OPEB	(978,956)	
Net Change in Deferred Outflow/(Inflow) of Resources Related to Pensions	(1,406,708)	
Net Change in Net Pension Liability	653,473	
Net Change in Accrued Interest on Long-Term Debt	<u>(52,499)</u>	(1,874,294)

Change in Net Position of Governmental Activities \$ (1,583,329)

The Notes to the Financial Statements are an integral part of this Statement.

TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS -
(NON-GAAP) - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts			Actual Budgetary Amounts	Amounts Carried Forward to Next Year	Variance with Final Budget Positive (Negative)
	Amounts Carried Forward from Prior Year	Original Budget	Final Budget			
Revenues:						
Property Taxes	\$ -	\$ 14,752,324	\$ 14,752,324	\$ 14,667,858	\$ -	\$ (84,466)
Intergovernmental	-	11,777,910	11,777,910	11,816,821	-	38,911
Excise and Other Taxes	-	1,478,000	1,478,000	1,669,415	-	191,415
Licenses, Permits, Fees	-	503,182	503,182	606,470	-	103,288
Interest and Penalties on Taxes	-	165,000	165,000	182,206	-	17,206
Investment income	-	33,000	33,000	46,758	-	13,758
Total Revenues	-	28,709,416	28,709,416	28,989,528	-	280,112
Expenditures:						
Current:						
General Government	86,230	1,374,540	1,551,831	1,377,693	96,135	78,003
Public Safety	219,785	2,840,733	3,280,377	3,082,092	132,084	66,201
Public Works	86,051	1,056,060	1,283,611	1,136,350	65,277	81,984
Education	115,161	17,364,199	17,129,340	16,864,372	237,391	27,577
Health and Human Services	534	183,979	185,277	181,296	107	3,874
Culture and Recreation	-	196,850	203,900	195,066	56	8,778
Employee and Pension Benefits	-	4,547,283	4,493,906	4,449,464	-	44,442
State Assessments	-	632,850	632,850	562,601	-	70,249
Debt Service:						
Principal	-	919,485	919,485	919,483	-	2
Interest	-	324,960	358,337	332,152	-	26,185
Total Expenditures	507,761	29,440,939	30,038,914	29,100,569	531,050	407,295
Excess of Revenues Over (Under) Expenditures	(507,761)	(731,523)	(1,329,498)	(111,041)	(531,050)	687,407
Other Financing Sources (Uses):						
Operating Transfers In	-	308,826	395,018	410,999	-	15,981
Operating Transfers Out	-	(269,705)	(658,355)	(658,355)	-	-
Total Other Financing Sources (Uses)	-	39,121	(263,337)	(247,356)	-	15,981
Net Change in Budgetary Fund Balance	(507,761)	(692,402)	(1,592,835)	\$ (358,397)	\$ (531,050)	\$ 703,388
Other Budgetary Items:						
Free Cash and Other Reserves	-	692,402	1,085,074			
Prior Year Encumbrances	507,761	-	507,761			
Total Other Budgetary Items	507,761	692,402	1,592,835			
NET BUDGET	\$ -	\$ -	\$ -			

The Notes to the Financial Statements are an integral part of this Statement.

TOWN OF LEICESTER, MASSACHUSETTS
Reconciliation of Revenues and Expenditures
from Budgetary Basis to GAAP Basis
For the Year Ended June 30, 2018

	<u>Revenues</u>	<u>Expenditures</u>
Reported on a Budgetary Basis	\$ 28,989,528	\$ 29,100,569
<u>Adjustments:</u>		
Activity for Stabilization Funds Recorded in the General Fund for GAAP Purposes	(9,030)	-
Net Increase in Revenue from recording Refund Taxes Payable	47,000	-
Recognition of Intergovernmental Revenue - "on behalf payments"	3,654,885	-
Recognition of Expenditures - "on behalf payments"	-	3,654,885
Net Increase in Revenue from Recording 60-Day Receipts	6,000	-
Reported on a GAAP Basis	<u>\$ 32,688,383</u>	<u>\$ 32,755,454</u>

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2018**

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and Cash Equivalents	\$ -	\$ 3,494	\$ 448,081
Investments	70,717	-	-
District Tax Receivables	-	-	282,888
Total Assets	70,717	3,494	730,969
LIABILITIES			
Warrants Payable	-	-	5,971
Due to Others	-	-	7,673
Due to Districts	-	-	345,176
Due to Student Groups	-	-	124,123
Escrows and Deposits	-	-	248,026
Total Liabilities	-	-	730,969
NET POSITION			
Held in Trust for Other Purposes	\$ 70,717	\$ 3,494	\$ -

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF LEICESTER, MASSACHUSETTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Additions:		
Contributions:		
Employer Contributions	\$ 754,907	\$ -
Total Contributions	754,907	-
Investment Income	(279)	\$ 9
Total Additions	754,628	9
Deductions:		
Educational Scholarships	-	-
Employee Benefits	719,907	-
Total Deductions	719,907	-
Change in Net Position	34,721	9
Net Position at Beginning of Year	35,996	3,485
Net Position at End of Year	\$ 70,717	\$ 3,494

The Notes to the Financial Statements are an integral part of this Statement.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Leicester, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant Town accounting policies are described herein.

A. Reporting Entity

The Town was incorporated in 1713 under the laws of the Commonwealth of Massachusetts. The Town is governed by an elected five-member Board of Selectmen.

For financial reporting purposes, the Town has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. In Fiscal Year 2018, it was determined that no entities met the required GASB-39 and GASB-61 criteria of component units.

The Town is responsible for electing the governing board of the Leicester Housing Authority. The Town is also responsible for the collection of taxes of the Oxford/Rochdale Sewer District, Cherry Valley/Rochdale Water District, Cherry Valley Sewer District, Leicester Water Supply District, Hillcrest Water District, Hillcrest Sewer District, Burncoat Pond Watershed District, Stiles Water District, and Cedar Meadow Lake Watershed District which are autonomous entities in the Town. These related organizations are excluded from the financial reporting entity because the Town's accountability does not extend beyond the Town electing the board or handling the tax collections of the districts. Audited financial statements are available from the respective organizations. Descriptions of the related organizations are as follows:

Leicester Housing Authority - A public housing agency that provides housing assistance to eligible and qualified low and moderate income families, the elderly and handicapped. The housing authority is an autonomous and self-sufficient agency under the State Executive Office of Communities and Development. The Town has no significant influence over management, budget or policies of the authority.

Oxford/Rochdale Sewer District, Cherry Valley/Rochdale Water District, Cherry Valley Sewer District, Hillcrest Water District, Hillcrest Sewer District, Leicester Water Supply District, Burncoat Pond Watershed District, Stiles Water District and Cedar Meadow Lake Watershed District - Water and sewer districts that provide utility services to the residents of the Town. The districts are autonomous and self-sufficient units under the General Laws of Massachusetts. The Town has no significant influence over management, budget or policies of the districts.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (e.g., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and displayed in a single column.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements' governmental column, a reconciliation is presented that briefly explains the adjustment necessary to reconcile ending net position and the change in net position.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues or expenditures/expenses of an individual governmental fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental funds),
- and*
- If the total assets, liabilities, revenues or expenditures/expenses of the individual governmental funds are at least 5 percent of the corresponding element for all governmental funds combined.

Additionally, any other governmental fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis* of accounting, as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Under the modified accrual basis concept, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon thereafter to be used to pay current liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, excises and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The Town reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *new fire/EMS headquarters construction fund* is a capital projects fund used to account for the accumulation of resources to construct a new public safety facility.

The *library construction fund* is a capital projects fund used to account for the accumulation of resources to construct a new public library.

The non-major governmental fund consists of other special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than permanent or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise and Trust Funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Additionally, the Town reports the following fund types:

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the government programs. The Town reports the following fiduciary funds:

The *Other Post Employment Benefit (OPEB) Trust Fund* is used to account for the assets held by the Town in trust for the payment of future retiree health insurance benefits. The assets of the OPEB Trust Fund cannot be used to support the Town's operations.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is used to account for assets held in a purely custodial capacity.

D. Cash and Cash Equivalents

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. The Town maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption, "cash and cash equivalents".

Excluding the permanent funds, investment income derived from major and non-major governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Laws (MGL).

E. Investments

The Town maintains investments according to Massachusetts General Laws and adopted policies. Investments are reported according to the fair value hierarchy established by generally accepted accounting principles. Investments are defined as securities or other assets that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is based upon valuation inputs, which are assumptions that market participants would use when pricing an asset or a liability, including assumptions about risk.

Level 1 inputs are quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2 inputs are directly observable for an asset or a liability (including quoted prices for similar assets or liabilities), as well as inputs that are indirectly observable for the asset or liability.

Level 3 inputs are unobservable for the asset or liability.

Certain investments, such as money market investments and 2a7-like external investment pools, are reported at amortized cost. 2a7-like pools are external investment pools that operate in conformity with the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended and should be measured at the net asset value per share provided by the pool.

Additional investment disclosures are presented in these Notes.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

F. Receivables

The recognition of revenues related to accounts receivable reported in the government-wide financial statements and fund financial statements are reported under the accrual basis of accounting and the modified accrual basis of accounting, respectively.

Property Taxes, Tax Liens and Tax Foreclosures

Property taxes are based on assessments as of January 1, 2017 and include betterments, special assessments and liens. Taxes are used to finance the operations of the Town for the fiscal year July 1st to June 30th. By law, all taxable property in the Commonwealth of Massachusetts must be assessed at 100% of fair cash value. Taxes are due and payable on July 1st. The Town has accepted the quarterly tax payment system. Under the quarterly tax payment system, the assessors make a preliminary tax commitment based on the prior year's net tax and may not exceed, with limited exceptions, fifty percent of that amount. The collector must mail preliminary tax bills each year by July 1st. The preliminary tax is payable in two equal installments. The first installment is due on August 1st and the second installment is due on November 1st. After the Town sets the tax rate, the assessors make the actual tax commitment. If actual bills are mailed on or before December 31st, the balance remaining is payable in two equal installments. The first installment is due on February 1st and the second installment is due on May 1st. If bills are mailed after December 31st, the entire balance is not due until May 1st or thirty days after the bills were mailed, whichever is later. Any betterments, special assessments and other charges are added to the actual bills. Interest at the rate of 14% is charged on the amount of any preliminary tax or actual tax installment payment that is unpaid and delinquent and is charged only for the number of days the payment is actually delinquent. If actual tax bills are mailed after December 31st, interest will be computed from May 1st, or the payment due date, whichever is later. The Town has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables. Revenues from property taxes are recognized in the fiscal year for which they have been levied.

The Town mailed preliminary tax bills for fiscal year 2018 on June 30, 2017 that were due on August 1, 2017 and November 1, 2017 and the actual tax bills were mailed on December 28, 2017 were due on February 1, 2018 and May 1, 2018, respectively.

The Commonwealth of Massachusetts electorate in November, 1980, passed legislation known as Proposition 2 1/2, in order to limit the amount of revenue to be raised by taxation. The purpose of the legislation was to control the levy of taxes that are assessed to property owners of a Town. The legal levy limit under Proposition 2 1/2 for fiscal year 2018 is as follows:

Legal Levy Limit Under Proposition	
2 1/2 for fiscal year 2018	\$ 14,001,857
Add: Debt Exclusion	874,757
	<u>\$ 14,876,614</u>

The total amount raised by taxation was \$14,872,501.

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis.

Excise Taxes

Excise taxes consist of motor vehicle excise and vessel excise. Excise taxes are assessed annually for each vehicle and vessel registered in the Town and are recorded as receivables in the fiscal year of levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair value of those vehicles. The Board of Assessors of the Town is responsible for determining the value of each vessel.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

The tax calculation is the fair market value of the vehicle or vessel multiplied by the \$25 per \$1,000 of value and \$10 per \$1,000 of valuation, respectively.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Departmental

Departmental receivables consist primarily of ambulance, police off-duty details and Title V septic repair loans. Upon issuance of Title V septic repair loans that were given by the Town to individuals and businesses, a receivable is recorded for the principal amount of the loan.

The allowance for uncollectibles relates to ambulance and police off-duty details are based upon historical trends. The other departmental receivable is considered 100% collectible and, therefore, do not report an allowance for uncollectibles.

Due from Other Governments

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, revenue is recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, revenue is recognized when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and, therefore, do not report an allowance for uncollectibles.

G. Capital Assets

Capital assets of the primary government include land, construction in progress, buildings and renovations, machinery, equipment and other, and infrastructure assets (e.g. roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government wide financial statements. Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value.

All purchase and construction costs in excess of \$15,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land and construction in progress) are depreciated on a straight-line basis. The estimated useful lives of fixed assets are as follows:

Capital Asset Type	Years
Buildings and improvements	5-50
Machinery, equipment and other	3-10
Infrastructure	20-50

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

H. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as operating transfers in and operating transfers out.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

In the government-wide financial statements, operating transfers between and within governmental funds are eliminated from the governmental activities in the statement of activities.

In the fund financial statements, operating transfers between and within funds are not eliminated from the individual fund statements and are reported as operating transfers in and operating transfers out.

I. Deferred Outflows/Inflows of Resources

Government-wide financial statements

The government-wide financial statements *Statement of Net Position* includes a separate section, listed below total assets, for *deferred outflows of resources*. This represents the usage of net position applicable for future period(s) and will not be recognized as expenditures until the future period to which it applies. Currently, the items in this category are *deferred outflows related to pensions and deferred outflows related to OPEB*.

In addition to liabilities, the *Statement of Net Position* will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the items in this category are *deferred inflows related to pensions and deferred inflows related to OPEB*.

Fund financial statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, which arises only under a modified accrual basis of accounting that qualifies in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for the Town's property, excise and other taxes, departmental revenue and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

J. Net Position and Fund Balances

In the Government-Wide financial statements, the difference between the Town's total assets, deferred outflows of resources, total liabilities and deferred inflows of resources represents net position. Net position displays three components – net investment in capital assets; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net position available for future operations.

Net position classified as net investment in capital assets, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Net position has been "restricted for" the following:

"Capital projects" represents amounts restricted for capital purposes.

"Federal and state grants" represents amounts restricted by the federal and state government for various programs.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

“Permanent funds – nonexpendable” represents amounts held in trust for which only investment earnings may be expended.

“Permanent funds – expendable” represents amounts held in trust for which the expenditures are restricted by various trust agreements.

“Other purposes” represents restrictions placed on assets from outside parties.

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of those resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority, which is the Town meeting action and can be modified or rescinded only through these actions. Committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same type of action it employed to previously commit.

Assigned fund balance. This classification reflects the amounts constrained by the Town's “intent” to be used for specific purposes, but are neither restricted nor committed. Department heads and Town board/committees have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When the restricted and other fund balance resources are available for use, it is the Town's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts respectively.

K. Long-term Debt

Long-term debt of the primary government is reported as liabilities in the government-wide statement of net position.

The face amount of governmental funds long-term debt is reported as other financing sources.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

L. Compensated Absences

The Town grants to employees sick and vacation leave in varying amounts based upon length of service and in accordance with various individual union contracts. Individuals that have been employed by the Town for twenty years and retire from the Town are provided for 20 days of sick time based upon their current salaries. The school department grants employees sick leave in varying amounts based upon various individual union and employee contracts.

M. Post Retirement Benefits

In addition to providing pension benefits, health insurance coverage is provided for retired employees and their survivors in accordance with MGL, Chapter 32, on a pay-as-you-go basis. The cost of providing health insurance is recognized by recording the employer's 50% share of insurance premiums in the general fund in the fiscal year paid.

N. Pension Benefits

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Worcester Regional Retirement System (the System) and the Massachusetts Teachers Retirement System (MTRS) are provided. Additions to and deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the system. For this purpose, benefit payments (including refunds of employee contributions), are recognized when due and payable according with the benefit terms. Investments are reported at their fair value.

O. Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

P. Total Column

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

An annual budget is adopted for the Town's General Fund. Although legislative approval is required for the acceptance of grants, capital projects, and borrowing authorizations, annual budgets are not prepared for any other fund; therefore, comparison of budget to actual is only presented for the General Fund.

The Town must establish its property tax rate each year so that the property tax rate levy will comply with the limits established by Proposition 2 1/2, as amended, and also equal the sum of (a) the aggregate of all annual appropriations for expenditures, plus (b) provision for prior year deficits, if any, less (c) the aggregate of all non-property tax revenues estimated to be received, including available funds.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

The Town follows these procedures in establishing the General Fund budgetary data as reflected in the financial statements:

- Estimates are submitted by departments in accordance with Massachusetts general Laws.
- The budget is legally enacted by vote at the annual Town meeting.
- Supplemental appropriations may be made from available funds after setting of the tax rate with Town meeting approval.
- Throughout the year, appropriations may be transferred between departments with Town meeting approval.

Massachusetts law requires cities and towns to provide a balanced budget. Section 23 of Chapter 59 of the Massachusetts General Laws states, in part,

"The assessors shall annually assess taxes to an amount not less than the aggregate of all amounts appropriated, granted or lawfully expended by their respective towns (cities) since the preceding annual assessment and not provided for therein . . . "

For fiscal year 2018, the Town incurred a final budget deficit of \$1,592,835 for the General Fund.

The Town voted from the following sources to fund the deficit budget during the fiscal year:

Unassigned fund balance:	
Free cash votes	\$ 1,065,074
Overlay surplus	20,000
Prior year's encumbrances	507,761
	\$ 1,592,835

B. Deficit Fund Balances

The following funds have deficits at June 30, 2018 as measured by the balance of unreserved fund balance.

- The *Library construction fund*, a capital project and Major fund, has a deficit of \$1,710,420. The Town has an outstanding bond anticipation note for \$3,577,000 for the project. The deficit will be eliminated upon the issuance of permanent debt.
- The *Leicester High School roof construction* capital project fund and Massachusetts School Building Administration (MSBA) project, has a deficit of \$21,308. The deficit will be eliminated upon appropriation.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

3. DETAILED NOTES

A. Deposits, Investments and Cash and Investments in Custody of Trustees

Custodial Credit Risks – Deposits and Investments

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town has a deposit policy for custodial credit risk summarized by the following key guidelines.

- Diversity by institution: no more than 50% of the total cash balance will be invested in a single bank at any one time.
- Participation in any bank not to exceed 10% of the bank's capital and surplus position.
- Investments will routinely be considered in all legal investments: certificates of deposit, money market accounts, purchase agreements, treasury bills, savings and MMDT.
 - To maintain all collected cash balances in interest bearing accounts.
- Participation in MMDT may be 100% of available cash.
- Utilize U.S. Treasuries when rate favorable to MMDT.
- Trust funds may be co-mingled and invested in investments allowed by the legal list issued by the Banking Commissioner each July. Each trust fund must be accounted for separately.
- The stabilization fund shall not exceed ten per cent of the equalized valuation of the Town and any interest shall be added to and become part of the fund.

Deposits at June 30, 2018 were \$11,082,809. Of these, \$122,133 are exposed to custodial credit risk as uninsured and uncollateralized.

Investments of funds, except for trust funds, are generally restricted by Massachusetts General Laws, Chapter 44, Section 55. That statute permits investments of available revenue funds and bond and note proceeds in term deposits and certificates of deposit of banks and trust companies, in obligations issued or unconditionally guaranteed by the federal government or an agency thereof with a maturity of not more than one year, in repurchase agreements with a maturity of not more than 90 days secured by federal or federal agency securities, in participation units in the Massachusetts Municipal Depository Trust ("MMDT"), or in shares in SEC-registered money market funds with the highest possible rating from at least one nationally recognized rating organization.

The MMDT is an investment pool created by the Commonwealth under the supervision of the State Treasurer's office. According to the State Treasurer, the Trust's investment policy is designed to maintain an average weighted maturity of 90 days or less and is limited to high-quality, readily marketable fixed income instruments, including U. S. Government obligations and highly-rated corporate securities with maturities of one year or less. The MMDT is an external investment pool that meets the criteria established under GASB Statement No. 79 to report its investments at amortized cost.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

As of June 30, 2018, the Town had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1 to 5
Debt Securities:			
U. S. treasury obligations	\$ 125,848	\$ 79,604	\$ 46,244
U. S. government agencies	286,229	-	286,229
Corporate bonds	200,591	-	200,591
Money market mutual fund	18,489	18,489	-
	631,157	\$ 98,093	\$ 533,064
Other Investments:			
Certificates of deposit	1,246,721		
Equity mutual funds	70,431		
Equity securities - domestic (stocks)	93,176		
	\$ 2,041,485		

Custodial Credit Risks

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Town's \$2,041,485 in investments, none are uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department but not in the Town's name. The Town has no policy on custodial credit risk.

Interest Rate Risk

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Credit Risk

The Town's exposure to credit risk as of June 30, 2018 is as follows:

Related Debt Instruments	Fair Value
<u>Moody's Quality Ratings</u>	
<i>U. S. Treasury Obligations:</i>	
Aaa	\$ 125,848
<i>U. S. Government Agencies:</i>	
Aaa	286,229
<i>Corporate Bonds:</i>	
A2	29,641
A3	75,451
Baa1	44,100
Baa2	51,399
<i>Money Market Mutual Funds:</i>	
Not rated	18,489
	<u>\$ 631,157</u>

Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in one issuer. More than 5 percent of the Town's total investments are in the Federal Home Loan Mortgage Corp. amounting to 14.02% of the Town's total investments.

Cash and Investments in Custody of Trustees

Cash and investments in custody of trustees are library funds that are in the custody and under the control of the library trustees.

Fair Value of Investments

The Town categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

The Town has the following recurring fair value measurements as of June 30, 2018:

Investment Type	Fair Value	Fair Value Measurements		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level:				
U. S. treasury obligations	\$ 125,848	\$ 125,848	\$ -	\$ -
U. S. government agencies	286,229	286,229	-	-
Certificates of deposit	1,246,721	1,246,721	-	-
Equity mutual funds	70,431	70,431	-	-
Equity securities - domestic	93,176	93,176	-	-
Money market mutual fund	18,489	18,489	-	-
Corporate bonds	200,591	-	200,591	-
Total Investments	\$ 2,041,485	\$ 1,840,894	\$ 200,591	\$ -

Investments classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets for those securities.

Investments classified in Level 2 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

B. Receivables

At June 30, 2018, receivables for the individual major governmental funds, non-major governmental funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts of the primary government, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Major and nonmajor governmental funds:			
Property taxes	\$ 524,841	\$ (7,350)	\$ 517,491
Tax liens	377,999	-	377,999
Excise taxes	286,317	(86,010)	200,307
Departmental	1,316,231	(992,300)	323,931
Due from other governments	528,761	-	528,761
Tax foreclosures	129,878	-	129,878
Fiduciary funds:			
District tax receivables	282,888	-	282,888
	<u>\$ 3,446,915</u>	<u>\$ (1,085,660)</u>	<u>\$ 2,361,255</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

The composition of amounts due from other governments as of June 30, 2018 for governmental funds is as follows:

General Fund:

Commonwealth of Massachusetts:

Department of Revenue:		
Veterans, blind and surviving spouse	\$	55,223
Department of Veterans Services:		
Veterans benefits		81,263
		<u>\$ 136,486</u>

Nonmajor Governmental Funds:

U. S. Department of Agriculture:

School lunch	23,542
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U. S. Department of Education:

School title grants	14,292
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Commonwealth of Massachusetts:

Department of Elementary and Secondary Education:

School lunch	683
State Special Education Reimbursement fund	93,187

Massachusetts Department of Transportation:

Highway Department	185,587
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Massachusetts School Building Authority:

School Building Assistance - capital portion	74,984	392,275
	<u>\$</u>	<u>528,761</u>

C. Deferred Inflows of Resources – Unavailable Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

General Fund:

Property taxes	\$	402,592
Tax liens		377,999
Excise taxes		200,307
Due from other governments		89,162
Tax foreclosures		129,878
		<u>\$ 1,199,938</u>

Nonmajor Governmental Funds:

Departmental	\$	159,070
Due from other governments		172,733
		<u>\$ 331,803</u>
		<u>\$ 1,531,741</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

D. Capital Assets

Capital asset activity for the year ended June 30, 2018, is as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 5,278,740	\$ -	\$ -	\$ 5,278,740
Construction in progress	5,363,362	8,135,772	(8,070,273)	5,428,861
Total capital assets not being depreciated	10,642,102	8,135,772	(8,070,273)	10,707,601
Capital assets being depreciated:				
Buildings and Renovations	29,221,592	8,111,518	(116,000)	37,217,110
Machinery, equipment and other	5,805,719	480,335	-	6,286,054
Infrastructure	66,485,644	486,856	-	66,972,500
Total capital assets being depreciated	101,512,955	9,078,709	(116,000)	110,475,664
Less accumulated depreciation for:				
Buildings and Renovations	19,170,963	1,023,973	(116,000)	20,078,936
Machinery, equipment and other	4,055,585	411,846	-	4,467,431
Infrastructure	48,061,502	1,380,846	-	49,442,348
Total accumulated depreciation	71,288,050	2,816,665	(116,000)	73,988,715
Total capital assets being depreciated, net	30,224,905	6,262,044	-	36,486,949
Total governmental activities capital assets, net	\$ 40,867,007	\$ 14,397,816	\$ (8,070,273)	\$ 47,194,550

Depreciation expense was charged to functions/programs of the governmental type activities as follows:

Governmental Activities:	
General government	\$ 138,974
Public safety	431,301
Public works	1,490,826
Education	711,901
Health and human services	41,298
Culture and recreation	2,365
Total depreciation expense - governmental activities	<u>\$ 2,816,665</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

E. Interfund Receivables, Payables and Transfers

Interfund transfers for the fiscal year ended June 30, 2018, are summarized below:

Transfers Out:	Transfers In:		Total
	General fund	Nonmajor Governmental fund	
General fund	\$ -	\$ 388,650	\$ 388,650
Nonmajor governmental funds	410,999	-	410,999
Total transfers out	\$ 410,999	\$ 388,650	\$ 799,649

F. Leases

The Town has entered into lease agreements as lessee for financing of three fire department vehicles (two trucks and an ambulance) and highway equipment. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets, including any expiring in 2018, acquired through the capital leases are as follows:

Asset:	Governmental Activities
Machinery, Equipment and Other	\$ 1,091,000
Less: Accumulated Depreciation	(289,966)
Total	<u>\$ 801,034</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 are as follows:

Year Ending June 30,	Governmental Activities
2019	\$ 164,859
2020	130,117
2021	<u>90,080</u>
Total minimum lease payments	385,056
Less: amount representing interest	<u>(19,736)</u>
Present value of minimum lease payments	<u>\$ 365,320</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

G. Short-Term Financing

Under the general laws of the Commonwealth and with the appropriate local authorization the Town is authorized to borrow funds on a temporary basis to (1) fund current operations prior to the collection of revenues, by issuing revenue anticipation notes, (2) fund grants prior to reimbursements, by issuing grant anticipation notes, and (3) fund capital projects costs incurred prior to selling permanent debt by issuing bond anticipation notes.

Details related to the short-term debt activity of the governmental type activities are as follows:

Purpose	Interest Rate	Final Maturity Date	Balance July 1, 2017	Renewed/ Issued	Retired/ Redeemed	Outstanding June 30, 2018
Governmental Activities						
Bond Anticipation Note:						
Fire/EMS headquarters construction	1.20%	10/26/2017	\$ 1,557,415	\$ -	\$ 1,557,415	\$ -
Town Hall renovations	1.20%	10/26/2017	100,000	-	100,000	-
Library construction	2.50%	2/15/2019	-	3,577,000	-	3,577,000
Hillcrest Land Acquisition	2.00%	2/15/2019	-	100,000	-	100,000
Middle School Feasibility Study	2.00%	2/15/2019	-	300,000	-	300,000
Total Governmental Activities			<u>\$ 1,657,415</u>	<u>\$ 3,977,000</u>	<u>\$ 1,657,415</u>	<u>\$ 3,977,000</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

H. Long Term Debt

General Obligation Debt

The Town issues general obligation debt to provide funds for the acquisition and construction of major capital facilities. General obligation debt has been issued for both governmental activities.

General obligation debt currently outstanding of the governmental type fund is as follows:

	Interest Rate	Date Issued	Final Maturity Date	Original Amount Issued	Outstanding June 30, 2018
Inside Debt:					
Municipal Purpose Loan of 2010:					
Remodel Roofs	4.20%	8/13/2010	8/1/2020	\$ 388,679	\$ 105,000
U.S. Department of Agriculture:					
School project	3.38%	6/27/2012	6/27/2042	160,500	139,768
School project	3.38%	6/27/2012	6/27/2042	254,500	221,626
Refunding Loan of 2015:					
Land Acquisition (Hillcrest Country Club)	1.57%	6/15/2015	11/15/2023	1,351,271	882,230
Land Acquisition (Police)	1.57%	6/15/2015	11/15/2020	116,944	58,314
Police Station	1.57%	6/15/2015	11/15/2023	1,485,552	972,538
Lease Purchase Agreement of 2015:					
Energy Update Equipment	2.79%	11/10/2015	8/1/2035	2,237,835	2,062,415
Municipal Purpose Loan of 2016:					
Fire Station Construction	2.83%	12/1/2016	5/1/2041	4,665,000	4,350,000
Municipal Purpose Loan of 2017:					
Fire Station Construction	1.94%	10/25/2017	5/1/2028	1,585,000	1,585,000
Town Hall Elevator	1.91%	10/25/2017	5/1/2028	250,000	250,000
Town Hall Renovations	1.91%	10/25/2017	5/1/2028	100,000	100,000
Total Inside Debt					<u>10,726,891</u>
Outside Debt:					
Refunding Loan of 2015:					
Water mains	1.57%	6/15/2015	11/15/2020	580,000	285,000
Water mains	1.57%	6/15/2015	11/15/2023	86,233	56,918
Massachusetts Clean Water Trust:					
Title V Septic Repair Program	Various	8/1/2001	8/1/2019	191,022	19,906
Title V Septic Repair Program	Various	8/1/2004	8/1/2022	64,592	17,058
Title V Septic Repair Program	0.00%	12/14/2006	7/15/2026	132,217	59,496
Total Outside Debt					<u>438,378</u>
Total governmental type debt					<u>\$ 11,165,269</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Future Debt Service

The annual principal and interest payments to retire all governmental type fund general obligation long-term debt outstanding as of June 30, 2018 are as follows:

Year	Principal	Interest	Total
2019	\$ 894,532	\$ 327,237	\$ 1,221,769
2020	904,794	298,473	1,203,267
2021	905,324	269,522	1,174,846
2022	766,116	242,948	1,009,064
2023	777,066	218,470	995,536
2024-2028	3,064,052	794,437	3,858,489
2029-2033	1,961,189	461,739	2,422,928
2034-2038	1,510,524	173,599	1,684,123
2039-2042	381,672	27,996	409,668
	<u>\$ 11,165,269</u>	<u>\$ 2,814,421</u>	<u>\$ 13,979,690</u>

A summary of the changes in governmental activities liabilities during the year is as follows:

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due within One Year
Governmental activities:					
Bond/Lease Payable:					
General obligation debt	\$ 10,033,348	\$ 1,935,000	\$ 899,539	\$ 11,068,809	\$ 874,588
Massachusetts Clean Water Trust bonds	116,404	-	19,944	96,460	19,944
Capital lease	472,351	116,000	223,031	365,320	154,054
Compensated absences	432,630	53,057	24,268	461,419	32,960
OPEB liability obligation	28,197,232	60,815	-	28,258,047	-
Net pension liability	17,661,849	-	653,473	17,008,376	-
Governmental activity Long-term liabilities	<u>\$ 56,913,814</u>	<u>\$ 2,164,872</u>	<u>\$ 1,820,255</u>	<u>\$ 57,258,431</u>	<u>\$ 1,081,546</u>

Massachusetts Clean Water Trust (MCWT)

The Town is scheduled to be subsidized by the Massachusetts Clean Water Trust (MCWT) on a periodic basis for principal in the amount of \$387,831 and interest costs of \$122,572 for three loans which the Town has borrowed from MCWT. The gross amount outstanding at June 30, 2018 for principal and interest combined for the loans are \$99,709. The Town is scheduled to be subsidized for interest in the amount of \$3,249. The net repayments, including interest, are scheduled to be \$96,460. Since the Town is legally obligated for the total amount of the debt, such amounts for the gross principal have been recorded on the financial statements. The fiscal year 2018 interest subsidies totaled \$2,343.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Legal Debt Limit

Under Section 10 of Chapter 44 of the Massachusetts General Laws a Town may authorize indebtedness up to a limit of five percent of its equalized valuation of the Town. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." The Town's inside debt at June 30, 2018 totaled \$10,726,891.

In addition, the Town is authorized to incur debt outside of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit."

Equalized Valuation-Real Estate and Personal Property (2018)		\$ 985,402,100
Debt Limit: 5 % of Equalized value		<u>49,270,105</u>
Total Debt Outstanding	\$ 11,165,269	
Less: Debt Outside Debt Limit	<u>(438,378)</u>	<u>10,726,891</u>
Inside Debt Excess Borrowing Capacity at June 30, 2018		<u><u>\$ 38,543,214</u></u>

Loans Authorized and Unissued - Memorandum Only

Under the general laws of the Commonwealth of Massachusetts a Town must authorize debt at a Town meeting. This authorized debt does not have to be actually issued at that time and remains authorized until the debt is actually issued or Town meeting votes to rescind the authorized debt. Loan authorizations that have not been issued as of June 30, 2018 and are not reflected in the Town's financial statements are as follows:

Date Town Meeting Authorized	Purpose	Amount
5/4/2015	Energy updates to municipal and school facilities	\$ 19,165
10/20/2015	Library construction	5,323,157
10/20/2015	Leicester High School roof replacement	594,552
5/2/2017	Middle School Feasibility Study	450,000
		<u><u>\$ 6,386,874</u></u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

I. Fund Balances

The following is a summary of the Town's Governmental fund balances at the year ended June 30, 2018:

	General Fund	Major Funds	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Permanent funds	\$ -	\$ -	\$ 35,847	\$ 35,847
Restricted:				
Federal, state and local grants	-	-	586,776	586,776
School revolving funds	-	-	1,722,633	1,722,633
Town revolving funds	-	-	185,486	185,486
Donations and gifts	-	-	175,576	175,576
New Fire/EMS HQ Construction	-	31,917	-	31,917
Reserve for debt	38,158	-	-	38,158
Capital projects	-	-	348,826	348,826
Permanent funds	-	-	184,832	184,832
Other	-	-	254,547	254,547
	<u>38,158</u>	<u>31,917</u>	<u>3,458,676</u>	<u>3,528,751</u>
Committed:				
Ambulance reserve	-	-	402,508	402,508
Health insurance fund	-	-	5,796	5,796
Open space fund	-	-	1,263	1,263
	<u>-</u>	<u>-</u>	<u>409,567</u>	<u>409,567</u>
Assigned:				
General government	96,135	-	-	96,135
Public safety	132,084	-	-	132,084
Public works	65,277	-	-	65,277
Education	237,391	-	-	237,391
Health and human services	107	-	-	107
Culture and recreation	56	-	-	56
Subsequent year's budget	382,428	-	-	382,428
	<u>913,478</u>	<u>-</u>	<u>-</u>	<u>913,478</u>
Unassigned:				
General Fund	2,296,847	-	-	2,296,847
Capital project deficits:				
Leicester High School Roof	-	-	(21,308)	(21,308)
Library Construction	-	(1,710,420)	-	(1,710,420)
	<u>2,296,847</u>	<u>(1,710,420)</u>	<u>(21,308)</u>	<u>565,119</u>
Total Governmental fund balances	<u>\$ 3,248,483</u>	<u>\$ (1,678,503)</u>	<u>\$ 3,882,782</u>	<u>\$ 5,452,762</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

J. Special Trust Funds

Stabilization Fund

Massachusetts General Laws, Chapter 40, Section 5B, allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body. Any interest shall be added to and become a part of the fund.

At June 30, 2018 the balances in the stabilization funds are reported in the General Fund as unassigned fund balance consisting of the following:

General purpose stabilization fund	\$	938,593
Capital stabilization fund		62
Hillcrest capital stabilization fund		25,294
	\$	<u>963,949</u>

4. OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Town participates in a premium-based health care plan for its active employees. In addition, the Town has obtained a variety of commercial liability insurance policies which passes the risk of loss listed above to independent third parties.

Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Contingent Liabilities

Litigation is subject to many uncertainties, and the outcome of individual matters is not always predictable. Although the amount of the liability, if any, at June 30, 2018, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2018.

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under the terms of the grant. The amount, if any, of expenditures which may be disallowed cannot be determined at this time, although, based on prior experience, Town management believes such disallowances, if any, will not be material.

C. Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

D. Pension Plan

Plan Description

The Town is a member of the Worcester Regional Retirement System (the System). The System is a cost-sharing multiple-employer public employee retirement system administered by the Worcester Regional Retirement Board (the Board). Massachusetts General Laws (MGL), Chapter 32, assigns authority to establish the System and amend benefit provisions of the plan; which is regulated by the Public Employees Retirement Administration Commission (PERAC). The System is a defined benefit pension plan that covers substantially all employees of its member employers except for current and retired teachers. The System issues a publicly available financial report in accordance with guidelines established by the Commonwealth's PERAC. That report may be obtained by contacting the System at 23 Midstate Drive, Suite 106, Auburn, Massachusetts 01501.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan, to which the Town does not contribute. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for the contributions and future benefit requirements of the MTRS.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is responsible by statute to make all actuarially determined contributions and future benefit requirements on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in the MTRS. Since the Town does not contribute directly to MTRS, there is no pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based upon each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2017. The Town's portion of the collective pension expense contributed by the Commonwealth of \$3,654,885 on-behalf payments for the fiscal year ending June 30, 2018 is reported as intergovernmental revenues and employee and pension benefits expenditures in the General Fund as of the measurement date.

Benefits Provided

Both the System and MTRS provide retirement, disability, and death benefits to plan members and beneficiaries. Members become vested after 10 years of creditable service and are eligible for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Retirement benefits are determined as a percentage of the member's final three-year (five-year for members hired on or after April 2, 2012) final average compensation times the member's years of creditable service prior to retirement. The percentage is based on the age of the member at retirement and his or her Group classification. The authority for amending these provisions rests with the Massachusetts Legislature.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost of living adjustments granted between 1981 and 1997 and any increases in other benefits imposed by the Commonwealth's State law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Contributions

MGL Chapter 32 governs the contributions of plan members and the Town. Plan members are required to contribute to the System at rates ranging from 5% to 9% based upon their membership date of gross regular compensation with an additional 2% contribution after exceeding \$30,000 in annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll. Administrative expenses are funded through investment earnings. The Town's proportionate share of the required contribution to the System for the year ended December 31, 2017 was \$1,055,412, representing 20.27% of the covered payroll, an actuarially determined amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year and an additional amount to finance any unfunded accrued liability.

Pension Liability

As of June 30, 2018, a reported liability of \$17,008,376 is the Town's proportionate share of the net pension liability as measured as of December 31, 2017. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2017, the Town's proportional percentage was 2.0858%, which was a slight decrease from the last measurement.

Pension Expense

For the year ended June 30, 2018, the Town recognized a pension expense of \$1,808,647 and reported deferred outflows of resources related to pensions of \$1,756,939 from the net differences between expected and actual experience, changes in assumptions and change in allocated proportion; and deferred inflows of resources related to pensions of \$1,771,901 from the net differences between projected and actual investment earnings and the change in allocated proportion.

The Town's net deferred outflows/(inflows) of resources related to pensions will be recognized in the pension expense as follows:

For years ended June 30,		
	2019	\$ (5,446)
	2020	(5,423)
	2021	(3,113)
	2022	(980)
		\$ (14,962)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement that was updated December 31, 2017:

Valuation date	January 1, 2016
Actuarial cost method	Entry Age Normal

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Amortization method	<p><i>Unfunded Actuarial Accrued Liability (UAAL):</i> Increasing dollar amount at 4.0% to reduce the UAAL to zero on or before June 30, 2035. The annual increase in appropriation is further limited to 9.95%.</p> <p><i>2002 & 2003 Early Retirement Incentive (ERI):</i> Increasing dollar amount at 4.0% to reduce the 2002 & 2003 ERI to zero on or before June 30, 2028 and the <i>2010 ERI to zero</i> on or before June 30, 2022.</p>
Asset valuation method	<p>The actuarial value of assets is the market value of assets as of the valuation date reduced by the sum of: 80% of the gains and losses of the prior year, 60% of the gains and losses of the second prior year, 40% of the gains and losses of the third prior year, and 20% of the fourth prior year. Investment gains and losses are determined by the excess or deficiency of the expected return over the actual return on the market value. The actuarial valuation of assets is further constrained to be not less than 80% or more than 120% of market value.</p>
Inflation	3.0% per year
Salary increases	<p>Group 1: 4.25% -- 6.00%, based on service Group 4: 4.75% -- 7.00%, based on service</p>
Payroll growth	4.0% per year
Investment rate of return	7.75%, net of pension plan investment expense, including inflation
Mortality rates	<p>RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB. RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB for disabled members</p>

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2017, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	40%	4.91%
Fixed income	22%	2.04%
Private Equity	11%	6.50%
Real Estate	10%	3.70%
Timber/Natural Resources	4%	3.25%
Hedge Funds	13%	3.40%
Total	100%	

Rate of Return

For the year ended December 31, 2017, the annual money-weighted rate of return (which expresses investment performance), net of investment expense was 16.71%. The money-weighted rate of return considers the changing amounts actually invested during a period and weighs the amount of pension plan investments by the proportion of time they are available to earn a return during that period. The rate of return is then calculated by solving, through an iterative process, for the rate that equates the sum of the weighted external cash flows into and out of the pension plan investments to the ending fair value of pension plan investments.

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and that member employer contributions will be made in accordance with Section 22D and Section 22F of MGL Chapter 32. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75%. As well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease	Current	1% Increase
	6.75%	Discount Rate	8.75%
		7.75%	
Net pension liability	\$ 20,729,552	\$ 17,008,376	\$ 13,865,819

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

E. Other Post Employment Benefits Payable

GASB Statement No. 74 and GASB Statement No. 75

The cost of post employment benefits generally should be associated with the periods in which costs occur rather than in the future year when it will be paid. The Town recognizes the cost of post employment benefits in the year when the employee services are received, reports the accumulated liability from prior years and provides information useful in assessing potential demands on the Town's future cash flows.

Plan Description

In addition to providing pension benefits, the Town provided post-employment health care and life insurance benefits for retired employees, their dependents and beneficiaries. The benefits, benefit levels, employee and employer contributions are governed by Massachusetts General Law chapter 32. There are approximately 487 active and retired employees that meet the eligibility requirements. The plan does not issue a separate financial report.

Funding Policy

The contribution requirements of plan members and the Town are established and may be amended through Town ordinances. For the period ending on the June 30, 2018 Measurement Date, total Town premiums plus implicit costs for the retiree medical program were \$719,907. The Town also made a contribution to an OPEB Trust of \$35,000 for a total contribution during the measurement period of \$754,907. The Town did establish a trust fund in order to contribute funds to reduce the future OPEB liability. As of June 30, 2018, the Town's trust balance is \$70,717.

Investments

The Town's policy in regard to the allocation of invested assets is established and may be amended by the Board of Selectmen by majority vote of its members. The OPEB plan's assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the Town's investment policy. As of June 30, 2018, investments, concentration and rate of return information consisted of pooled funds in the Town's Bartholomew Commonwealth Financial investments described earlier under Deposits and Investments (refer to note 3A).

Measurement Date

GASB Statement No. 74 and GASB Statement No. 75 require the net OPEB liability to be measured as of the OPEB Plan's most recent fiscal year-end. Accordingly, the net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2017.

Plan Membership:

Current active members	287
Current retirees, beneficiaries and dependents	200
Total	<u>487</u>

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Net OPEB Liability

The components of the net OPEB liability are as follows:

	<u>6/30/2018</u>
Total OPEB liability	\$ 28,328,764
Less: Plan fiduciary net position	<u>(70,717)</u>
Town's Net OPEB liability	<u><u>\$ 28,258,047</u></u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions, applied to all periods included in the measurement that was updated for the reporting date of June 30, 2018, unless otherwise specified:

Valuation date	July 1, 2017
Actuarial cost method	Individual Entry Age Normal
Investment rate of return	6.80% (based on investment policy)
Single Equivalent Discount rate	3.75% per year
Inflation rate	2.75% per year
Participant salary increases	3.00% per year
Healthcare cost trend rates	an ultimate trend rate of 5.00% per year
Mortality rates	
Pre-retirement	RP-2000 Employees table projected generationally with Scale BB and a base year of 2009 for males and females.
Post-retirement	RP-2000 Healthy Annuitant table projected generationally with Scale BB and a base year of 2009 for males and females.
Disabled retirees	RP-2000 Healthy Annuitant table projected generationally with Scale BB and a base year of 2012 for males and females.

The actuarial assumptions used the July 1, 2017 actuarial valuation and market value of assets as of the measurement date of June 30, 2018 were reflective of published municipal bond indices; the S&P Municipal Bond 20-year High Grade Rate Index is 3.45%.

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Long-term Expected Rate of Return

The chart below shows how the long-term rate of return on assets is developed based on the Town's Investment Policy:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity - Large Capital	20.00%	4.00%
Domestic Equity - Small/Mid Capital	10.00%	6.00%
International Equity - Developed Market	10.00%	4.50%
International Equity - Emerging Market	5.00%	7.00%
Domestic Fixed Income	25.00%	2.00%
International Fixed Income	10.00%	3.00%
Alternatives	20.00%	6.50%
Real Estate	0.00%	6.25%
Cash	0.00%	0.00%
Total	100.00%	
I. Real Rate of Return		4.30%
II. Add: Inflation Assumption		2.75%
III. Total Nominal Return (I. + II.)		7.05%
IV. Less: Investment Expense		-0.25%
V. Net investment Return (III.-IV.)		6.80%

Rate of Return

For the year ended June 30, 2018, the annual money-weighted rate of return (which expresses investment performance), net of investment expense was (0.52%).

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Total OPEB Liability
Balances at June 30, 2017 GASB 45	\$ 26,058,553	\$ 35,996	\$ 26,022,557
Changes in Assumptions for GASB 75	2,174,675	-	2,174,675
Balances at June 30, 2017 GASB 75	28,233,228	35,996	28,197,232
Service cost	918,534	-	918,534
Interest on Total OPEB Liability, service cost and benefit payments	1,079,817	-	1,079,817
Changes in benefit terms *	-	-	-
Changes in assumptions **	(1,202,320)	-	(1,202,320)
Difference between actual and expected experience **	19,412	-	19,412
Net investment income	-	(279)	279
Employer contributions to Trust	-	754,907	(754,907)
Total benefit payments including implicit cost	(719,907)	(719,907)	-
Other charges	-	-	-
Net change in total OPEB liability	95,536	34,721	60,815
Balances at June 30, 2018	\$ 28,328,764	\$ 70,717	\$ 28,258,047

* = Recognized immediately

** = Amortized over 5.89 years

Discount Rate

The discount rate used to measure the total OPEB liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and that member employer contributions will be made in accordance Massachusetts General Law Chapter 32. Based on those assumptions, the OPEB plan fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's net OPEB liability as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75%) or 1-percentage-point higher (4.75%) than the current rate:

	1% Decrease 2.75%	Current Discount Rate 3.75%	1% Increase 4.75%
Town's net OPEB liability	\$ 33,400,548	\$ 28,258,047	\$ 24,209,117

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the Town's net OPEB liability as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.00%) or 1-percentage-point higher (6.00%) than the current healthcare cost trend rates:

		Healthcare Cost Trend Rates 5.00%	
	1% Decrease 4.00%		1% Increase 6.00%
Town's net OPEB liability	\$ 19,644,172	\$ 28,258,047	\$ 39,429,299

Summary of Significant Accounting Policies

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to or deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year, which are reported at cost.

Expense, Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the GASB Statement No. 75 reporting period and fiscal year ending date, the Town recognized an OPEB expense of \$1,794,678 and reported deferred outflows of resources related to OPEB of \$19,235 and deferred inflows of resources related to OPEB of \$998,191.

The Town's net deferred outflows/(inflows) of resources related to OPEB will be recognized in the OPEB expense as follows:

For years ended June 30,		
2019	\$	(200,055)
2020		(200,055)
2021		(200,055)
2022		(200,053)
2023		(178,738)
Thereafter:		-
	\$	(978,956)

TOWN OF LEICESTER, MASSACHUSETTS
Notes to the Financial Statements
Year Ended June 30, 2018

F. Implementation of New GASB Pronouncements

The GASB issued Statement No. 75, *Accounting and Financial Reporting for Post employment Benefit Plans Other Than Pension Plans*, for implementation in fiscal year 2018.

The GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*, for implementation in fiscal year 2018.

The GASB issued Statement No. 85, *Omnibus 2018*, for implementation in fiscal year 2018.

The GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*, for implementation in fiscal year 2018.

G. Future GASB Pronouncements

Management is currently assessing the impact the implementation of the following pronouncements will have on the basic financial statements.

The GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, for implementation in fiscal year 2019.

The GASB issued Statement No. 84, *Fiduciary Activities*, which is required to be implemented in fiscal year 2020.

The GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, for implementation in fiscal year 2019.

The GASB issued Statement No. 87, *Leases*, for implementation in fiscal year 2021.

5. RESTATEMENT

The net position as of June 30, 2018 has been restated. As required by GASB Statement No. 75, the beginning net position decreased \$16,824,602 for governmental activities to reflect the changes in the other post employment (OPEB) liability. Accordingly, the previously reported net position of \$14,226,345 has been revised to (\$2,598,257) for governmental activities.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF LEICESTER, MASSACHUSETTS
Required Supplementary Information
Pension Plan Schedules
Worcester Regional Contributory Retirement System
For the Year Ended June 30, 2018

The Schedule of Proportionate Share of the Net Pension Liability represents multiyear trend information relating to the Town's proportion of the net pension liability and related ratios.

Schedule of the Town's Proportionate Share of the Net pension Liability:

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
Town's proportion of the net pension liability (asset)	2.0858%	2.1086%	2.1033%	2.4786%
Town's proportionate share of the net pension liability (asset)	\$ 17,008,376	\$ 17,661,849	\$ 14,929,159	\$ 14,749,413
Town's covered employee payroll	\$ 5,205,603	\$ 5,580,380	\$ 5,236,988	\$ 5,035,565
Net pension liability percentage of covered-employee payroll	326.73%	316.50%	285.07%	292.90%
Plan fiduciary net position as a percentage of the total pension liability	46.40%	42.00%	44.52%	47.94%

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

TOWN OF LEICESTER, MASSACHUSETTS
Required Supplementary Information
Pension Plan Schedules
Worcester Regional Retirement System
For the Year Ended June 30, 2018

The Schedule of the Employer Contributions presents multiyear trend information on the Town's required and actual payments to the pension plan and related ratios.

Schedule of the Town's Contributions:

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
Actuarially determined contribution	\$ 1,055,412	\$ 1,024,269	\$ 946,178	\$ 979,523
Less: Contributions in relation to the actuarially determined contribution	<u>(1,055,412)</u>	<u>(1,024,269)</u>	<u>(946,178)</u>	<u>(979,523)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered employee payroll	\$ 5,205,603	\$ 5,580,380	\$ 5,236,988	\$ 5,035,565
Contributions percentage of covered-employee payroll	20.27%	18.35%	18.07%	19.45%

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

TOWN OF LEICESTER, MASSACHUSETTS
Required Supplementary Information
Other Post Employment Benefit Plan Schedules
For the Year Ended June 30, 2018

Schedule of Changes in the Net OPEB Liability:

	<u>6/30/2018</u>	<u>6/30/2017</u>
Total OPEB liability		
Service cost	\$ 918,534	\$ 1,112,103
Interest on total OPEB liability	1,079,817	1,088,426
Changes in Benefit terms	-	-
Changes in Assumptions	(1,202,320)	-
Difference between actual and expected experience	19,412	(3,552,281)
Benefit payments, including refunds of member contributions	(719,907)	(794,727)
Administrative expense	-	-
Other charges	-	-
Net change in total OPEB liability	<u>95,536</u>	<u>(2,146,479)</u>
Total OPEB liability-beginning	<u>28,233,228</u>	<u>30,379,707</u>
Total OPEB liability-ending (a)	<u>\$ 28,328,764</u>	<u>\$ 28,233,228</u>
Plan fiduciary net position		
Net investment income	\$ (279)	\$ 996
Employer contributions to Trust	754,907	829,727
Benefit payments, including refunds of member contributions	<u>(719,907)</u>	<u>(794,727)</u>
Net change in plan fiduciary net position	<u>34,721</u>	<u>35,996</u>
Total fiduciary net position-beginning	<u>35,996</u>	<u>-</u>
Total fiduciary net position-ending (b)	<u>\$ 70,717</u>	<u>\$ 35,996</u>
Town's net OPEB liability (a-b)	<u>\$ 28,258,047</u>	<u>\$ 28,197,232</u>

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

TOWN OF LEICESTER, MASSACHUSETTS
Required Supplementary Information
Other Post Employment Benefit Plan Schedules
For the Year Ended June 30, 2018

Schedule of Net OPEB Liability:

	<u>6/30/2018</u>	<u>6/30/2017</u>
Total OPEB liability	\$ 28,328,764	\$ 28,233,228
Less: Plan fiduciary net position	(70,717)	(35,996)
Town's Net OPEB liability	<u>\$ 28,258,047</u>	<u>\$ 28,197,232</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.25%	0.13%
Town's share of covered employee payroll	\$ 16,136,118	\$ 15,209,838
Participating employer net OPEB liability (asset) as a percentage of covered-employee payroll	175.12%	185.39%

Schedule of Contributions:

	<u>6/30/2018</u>	<u>6/30/2017</u>
Actuarially determined contribution	\$ 2,446,174	\$ 2,708,031
Less: Contributions in relation to the actuarially determined contribution	(754,907)	(829,727)
Contribution deficiency (excess)	<u>\$ 1,691,267</u>	<u>\$ 1,878,304</u>
Town's share of covered employee payroll	\$ 16,136,118	\$ 15,209,838
Contributions percentage of covered-employee payroll	4.68%	5.46%
Annual money-weighted rate of return net of investment expense	(0.52%)	5.77%

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

TOWN OF LEICESTER, MASSACHUSETTS
Required Supplementary Information
Other Post Employment Benefit Plan Schedules
For the Year Ended June 30, 2018

Schedule of Funding Progress:

Other Post Employment Benefits						
Actuarial Measurement Date	Actuarial Fiduciary Net Position (A)	Actuarial Total OPEB Liability (B)	Actuarial Net OPEB Liability (B-A)	Actuarial Funded Ratio (A/B)	Actuarial Covered Payroll (C)	Actuarial Percentage of Covered Payroll ((B-A)/C)
6/30/2018	\$ 70,717	\$ 28,328,764	\$ 28,258,047	0.25%	\$ 16,136,118	175.12%
6/30/2017	\$ 35,996	\$ 28,233,228	\$ 28,197,232	0.13%	\$ 15,209,838	185.39%

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

SUPPLEMENTARY SCHEDULES

TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
Special Revenue:					
<i>Federal and State Grants:</i>					
School Grants	\$ 69,611	\$ 743,651	\$ 782,132	\$ -	\$ 31,130
Community Development Block Grants	-	20,142	20,142	-	-
Council on Aging Grants	5,650	27,477	25,843	(284)	7,000
Greenville Pond Dam Renovation Grant	-	15,000	14,357	-	643
Highway Grants	-	499,710	499,710	-	-
Library Grants	57,584	16,391	10,477	-	63,498
Other Grants and Programs	3,853	85,996	65,039	-	24,810
Public Safety Grants	17,712	15,694	18,716	-	14,690
Schools:					
School Lunch Program	129,723	633,905	618,393	-	145,235
School Lunch Commodities	-	52,395	52,395	-	-
Revolving Accounts	532,407	412,047	492,886	-	451,568
School Choice	763,558	508,072	521,797	10,000	759,833
School Special Education Reserve	173,404	-	106,057	298,650	365,997
State Special Education Reimbursement Fund	550,197	504,213	752,465	(13,731)	288,214
Other:					
Ambulance Reserve	363,233	410,467	-	(371,192)	402,508
Conservation Commission Fees	24,654	4,670	-	(3,882)	25,442
Gifts and Donations	149,832	66,087	40,343	-	175,576
Insurance Reimbursements	2,323	25,808	26,165	(1,966)	-
Leicester Cable Funds	254,822	107,798	205,829	-	156,791
Outside Detail Revolving	465	592,736	592,936	-	265
RDTF Seizures Released	50,426	37,409	33,766	-	54,069
Revolving Funds	184,441	112,980	111,935	-	185,486
Sale of Cemetery Lots	9,260	-	-	-	9,260
Septic Repair Programs	158,631	5,246	-	(19,944)	143,933
Waterway Improvement Fund	7,830	-	-	-	7,830
Total Special Revenue Page 63	\$ 3,509,616	\$ 4,897,894	\$ 4,991,383	\$ (102,349)	\$ 3,313,778

TOWN OF LIECESTER, MASSACHUSETTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
Continued from Page 63	\$ 3,509,616	\$ 4,897,894	\$ 4,991,383	\$ (102,349)	\$ 3,313,778
Special Revenue (continued):					
Arts Council Fund	8,833	12,305	12,288	-	8,850
Capital Expenditures Fund	3,452	10	-	-	3,462
Health Insurance Fund	6,854	20	1,078	-	5,796
Open Space Fund	1,259	4	-	-	1,263
Post War Rehabilitation Fund	1,431	5	-	-	1,436
Total Special Revenue	3,531,445	4,910,238	5,004,749	(102,349)	3,334,585
Capital Projects:					
Leicester High School roof	(24,312)	74,984	71,980	-	(21,308)
Highway equipment	-	-	116,000	116,000	-
Town Hall 3rd Floor renovations	(4,798)	-	161,943	185,000	18,259
Town Hall renovations	36,957	-	11,490	305,100	330,567
Total Capital Projects	7,847	74,984	361,413	606,100	327,518
Perpetual Permanent Funds:					
Cherry Valley Cemetery Perpetual Care	18,819	-	-	-	18,819
Dorothy Warren Fund	17,028	-	-	-	17,028
Total Perpetual Permanent Funds	\$ 35,847	\$ -	\$ -	\$ -	\$ 35,847

TOWN OF LIECESTER, MASSACHUSETTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Fund Balances July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balances June 30, 2018
Permanent Funds:					
Cherry Valley Cemetery Perpetual Care	\$ 2,148	\$ 62	\$ 357	\$ -	\$ 1,853
Dorothy Warren Fund	207	51	-	-	258
Newhall Fund	19,142	57	-	-	19,199
I. H. Thomas Fund	1,513	4	-	-	1,517
Southgate Fund	30,550	91	-	-	30,641
In Custody of Library Trustees:					
Library Funds	130,300	4,024	2,960	-	131,364
Total Permanent Funds	183,860	4,289	3,317	-	184,832
Total Non-Major Governmental Funds	\$ 3,758,999	\$ 4,989,511	\$ 5,369,479	\$ 503,751	\$ 3,882,782

TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF REAL ESTATE, PERSONAL PROPERTY, ROLLBACK AND DEFERRED TAXES
JULY 1, 2017 TO JUNE 30, 2018

	Uncollected Taxes July 1, 2017	Commitments	Abatements and Adjustments	Collections Net of Refunds and Overpayments	Uncollected Taxes June 30, 2018	Uncollected Taxes Per Detail June 30, 2018
Real Estate Taxes:						
Levy of 2018	\$ -	\$ 14,435,406	\$ 186,744	\$ 13,960,534	\$ 288,128	\$ 280,973
Levy of 2017	315,789	-	76,936	156,090	82,763	82,775
Levy of 2016	161,577	-	58,864	57,475	45,238	44,157
Levy of 2015	55,547	-	7,261	15,932	32,354	33,288
Levy of 2014	5,760	-	(922)	(2,325)	9,007	9,007
Prior Years	22,102	-	-	345	21,757	18,746
	<u>560,775</u>	<u>14,435,406</u>	<u>328,883</u>	<u>14,188,051</u>	<u>479,247</u>	<u>468,946</u>
Personal Property Taxes:						
Levy of 2018	-	454,131	6,633	419,398	28,100	28,100
Levy of 2017	4,566	-	16	3,303	1,247	1,247
Levy of 2016	873	-	-	(76)	949	949
Levy of 2015	1,485	-	38	241	1,206	1,206
Levy of 2014	1,505	-	115	(221)	1,611	1,611
Prior Years	4,582	-	-	-	4,582	4,582
	<u>13,011</u>	<u>454,131</u>	<u>6,802</u>	<u>422,645</u>	<u>37,695</u>	<u>37,695</u>
Rollback Taxes	<u>-</u>	<u>5,726</u>	<u>-</u>	<u>5,726</u>	<u>-</u>	<u>-</u>
Deferred Taxes	<u>5,743</u>	<u>2,156</u>	<u>-</u>	<u>-</u>	<u>7,899</u>	<u>7,899</u>
Total Real Estate, Personal Property, Rollback and Deferred Taxes	<u>\$ 579,529</u>	<u>\$ 14,897,419</u>	<u>\$ 335,685</u>	<u>\$ 14,616,422</u>	<u>\$ 524,841</u>	<u>\$ 514,540</u>

**TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF MOTOR VEHICLE AND BOAT EXCISE TAXES
JULY 1, 2017 TO JUNE 30, 2018**

	Uncollected Taxes July 1, 2017	Commitments	Abatements and Adjustments	Collections Net of Refunds and Overpayments	Uncollected Taxes June 30, 2018	Uncollected Taxes Per Detail June 30, 2018
Motor Vehicle Excise Taxes:						
Levy of 2018	\$ -	\$ 1,411,303	\$ 24,500	\$ 1,228,126	\$ 158,677	\$ 158,677
Levy of 2017	147,729	167,063	19,372	263,989	31,431	31,377
Levy of 2016	32,352	-	-	20,830	11,522	11,459
Levy of 2015	13,798	-	-	3,099	10,699	10,596
Levy of 2014	7,714	-	-	2,245	5,469	5,287
Prior Years	66,477	-	-	1,652	64,825	64,089
	<u>268,070</u>	<u>1,578,366</u>	<u>43,872</u>	<u>1,519,941</u>	<u>282,623</u>	<u>281,485</u>
Boat Excise Taxes:						
Levy of 2018	-	2,301	148	937	1,216	1,216
Levy of 2017	973	-	118	603	252	272
Levy of 2016	355	-	-	-	355	355
Levy of 2015	292	-	-	-	292	292
Levy of 2014	414	-	-	-	414	414
Prior Years	1,165	-	-	-	1,165	1,165
	<u>3,199</u>	<u>2,301</u>	<u>266</u>	<u>1,540</u>	<u>3,694</u>	<u>3,714</u>
Total Motor Vehicle and Boat Excise Taxes	<u>\$ 271,269</u>	<u>\$ 1,580,667</u>	<u>\$ 44,138</u>	<u>\$ 1,521,481</u>	<u>\$ 286,317</u>	<u>\$ 285,199</u>

**TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF TAX LIENS AND TAX FORECLOSURES
JULY 1, 2017 TO JUNE 30, 2018**

	Uncollected Accounts July 1, 2017	Commitments	Abatements and Adjustments	Collections Net of Refunds and Overpayments	Uncollected Accounts June 30, 2018	Uncollected Accounts Per Detail June 30, 2018
Tax Liens	\$ 200,679	\$ 228,932	\$ -	\$ 51,612	\$ 377,999	\$ 382,331
Tax Foreclosures	\$ 122,068	\$ 7,810	\$ -	\$ -	\$ 129,878	\$ 129,878

TOWN OF LEICESTER, MASSACHUSETTS

**INDEPENDENT AUDITOR'S REPORTS PURSUANT
TO GOVERNMENTAL AUDITING STANDARDS
AND UNIFORM GUIDANCE**

FOR THE YEAR ENDED JUNE 30, 2018

TOWN OF LEICESTER, MASSACHUSETTS

**Independent Auditors' Reports Pursuant
To Governmental Auditing Standards
And Uniform Guidance**

For the Year Ended June 30, 2018

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Selectmen
Town of Leicester, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Leicester, Massachusetts, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Leicester, Massachusetts' basic financial statements, and have issued our report thereon dated June 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Leicester, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Leicester, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Leicester, Massachusetts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Leicester, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

June 20, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Board of Selectmen
Town of Leicester, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the Town of Leicester, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Leicester, Massachusetts' major federal programs for the year ended June 30, 2018. The Town of Leicester, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Leicester, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Leicester, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Leicester, Massachusetts' compliance.

Opinion Each Major Federal Program

In our opinion, the Town of Leicester, Massachusetts, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Town of Leicester, Massachusetts, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In

planning and performing our audit of compliance, we considered the Town of Leicester, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Leicester, Massachusetts' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Leicester, Massachusetts, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Leicester, Massachusetts' basic financial statements. We issued our report thereon dated June 20, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts
June 20, 2019

**TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Agriculture				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	14-151	\$ -	\$ 57,899
National School Lunch Program	10.555	14-151	-	221,638
Total Child Nutrition Cluster			-	279,537
Food Distribution - School Lunch Commodities	10.565	14-151	-	52,392
Total U. S. Department of Agriculture			-	331,929
U. S. Department of Housing and Urban Development				
Passed Through Commonwealth of Massachusetts				
Department of Housing and Community Development:				
Community Development Fund II - FY 2017	14.228	799	-	20,141
Total U. S. Department of Housing and Urban Development			-	20,141
U. S. Department of Justice				
Direct Programs:				
Byrne Memorial Justice Assistance Grant	16.738		-	33,766
Total U. S. Department of Justice			-	33,766
U. S. Department of Transportation				
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Security:				
State and Community Highway Safety:				
Traffic Enforcement - 2017	20.600		-	2,485
Traffic Enforcement - 2018	20.600		-	1,114
Total State and Community Highway Safety			-	3,599
Total U. S. Department of Transportation			-	3,599
U. S. Department of Homeland Security				
Passed Through Commonwealth of Massachusetts				
Emergency Management Performance Grants	97.042		-	3,220
Total U. S. Department of Homeland Security			-	3,220
TOTAL PAGE 1 OF 2			\$ -	\$ 392,655

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies:				
Title I - 2017	84.010	305-095059-2017-0151	\$ -	\$ 45,377
Title I - 2018	84.010	305-145540-2018-0151	-	142,966
Total Title I Grants to Local Educational Agencies			-	188,343
Special Education Cluster:				
Special Education PL 94-142 Allocation - 2017	84.027	240-024-7-0151-R	-	102,067
Special Education PL 94-142 Allocation - 2017	84.027	240-104591-2017-0151	-	42,972
Special Education PL 94-142 Allocation - 2018	84.027	240-144321-2018-0151	-	286,249
Special Education Program Improvement - 2018	84.027	274-202945-2018-0151	-	3,098
Total Special Education Cluster, Department of Elementary and Secondary Education			-	434,386
Improving Teacher Quality State Grants:				
Teacher Quality - 2017	84.367	140-095209-2017-0151	-	11,791
Teacher Quality - 2018	84.367	140-144221-2018-0151	-	38,859
Professional Development Revised Frameworks and Standard - 2017	84.367	144-029-7-0151-R	-	29,992
Total Improving Teacher Quality State Grants			-	80,642
Student Support and Academic Enrichment Program:				
Student Support and Academic Enrichment - 2018	84.424	309-170005-2018-0151	-	1,871
Total Student Support and Academic Enrichment Program			-	1,871
Emergency Impact Aid for Displaced Students	84.938		-	7,178
Passed Through Commonwealth of Massachusetts				
Department of Early Education and Care:				
Special Education Cluster:				
Special Education Early Childhood Allocation - 2017	84.173	EEC-262	-	88
Special Education Early Childhood Allocation - 2018	84.173	EEC-262	-	12,986
Total Special Education Cluster, Department of Early Education and Care			-	13,074
Total U. S. Department of Education			-	725,494
TOTAL PAGE 2 OF 2			-	725,494
TOTAL PAGE 1 OF 2			-	392,655
TOTAL FEDERAL AWARDS EXPENDED			\$ -	\$ 1,118,149

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

TOWN OF LEICESTER, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Town of Leicester, Massachusetts, under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Leicester, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Leicester, Massachusetts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COSTS

The Town of Leicester, Massachusetts, has not charged any indirect costs to any of its federal award programs.

NOTE D – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

NOTE E – OUTSTANDING DEBT OBLIGATIONS TO THE FEDERAL GOVERNMENT

As of June 30, 2018, the Town of Leicester, Massachusetts, had \$361,393.49 in outstanding bonds due to the U. S. Department of Agriculture. The bonds are maturing through fiscal year 2042. During the year ended June 30, 2018, the Town of Leicester, Massachusetts, paid \$9,691.87 principal and \$12,524.13 interest on these bonds.

TOWN OF LEICESTER, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____ Yes X None Reported

Type of Auditor’s Report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173	U. S. Department of Education – Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV – PRIOR YEAR FINDINGS

Status of prior year finding is reported on page 11.

**TOWN OF LEICESTER, MASSACHUSETTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

Finding No. 2017-001 – U. S. Department of Education – Special Education Grants to States (CFDA No. 84.027) – Non-Compliance/Significant Deficiency in Internal Control Over Compliance – Level of Effort

Passed Through Commonwealth of Massachusetts Department of Elementary and Secondary Education

Prior Year Comment:

The Leicester Public Schools did not meet the level of effort for special education expenditures for the IDEA Part B funds (Special Education 94-142 Allocation Grant) for fiscal year 2017.

Recommendation:

Leicester Public Schools should set its special education budget and expend funds to comply with the Federal Maintenance of Effort requirements. If Leicester Public Schools is no longer providing an exceptionally costly special education program to a particular child for one of the reasons noted above, the Leicester Public Schools should request an exception from DESE.

Current Status:

The Leicester Public Schools met the special education maintenance of effort requirements for fiscal year 2018.

Friends of Swan Tavern of 'Vision Statement'

The goals of the *Friends of Swan Tavern* group are primarily threefold:

- To ensure preservation of the Swan Tavern as an invaluable local historical site and resource.
- To fund and support a local historical museum at 1 Paxton Street that provides community engagement opportunities for the Town of Leicester and other communities as well.
- To support the collaboration between the Leicester Historical Society, and the Leicester Historical Commission as the overseer of the Swan Tavern.

Progress made since January 2019:

- Property assessed by local historical property expert Tom Kelleher – report generated from his walkthrough was previously disseminated to the Select Board. (Copies available upon request)
- Joint Historical Commission / Historical Society meetings held throughout the spring and summer 2019 specifically for the purpose of creating the *'Friends of Swan Tavern'* group.
- *'Friends of Swan Tavern'* group created in early summer 2019.
- *'Friends of Swan Tavern'* group has met on several occasions this summer, (June 24th, July 25th, August 1st, August 8th) (Minutes from these meetings are available upon request) *Next meeting - 22 August @ 7*
- Members of the Historical Commission and Society met informally with Town Administrator Dave Genereux and Administrative Assistant Kristen Forsberg specifically regarding the Swan Tavern, (July 17th).
- Lead paint test was performed by Joseph Lennerton III and Jason Grimshaw in early June.
- Sheriff's department was contacted in the spring to arrange for painting of the Tavern. Communication has continued regarding the time allotment for the painting, as well as the necessity of a power washing before painting can commence.
- Keys to the Swan Tavern were transferred to Jason Grimshaw, Joseph Lennerton III, and Diane Calvano the week of June 23rd. Access codes were created for each of these three keys as well. Historical Society Archivist Theresa Davitt was also given a key and access code later in July.
- On June 28th, Jason Grimshaw and Joseph Lennerton III performed an initial walkthrough to assess condition and items left by the Library. Several shelving units, old computers, desks and chairs remain. After conferring with the Town Administrator's office, these items have been (or will be) either donated to schools in Leicester, or nonprofit organizations, or thrown away. Per the TA, Leicester Highway will remove the unwanted shelving, etc. *(Was removed by Highway the week of August 4th)*
- Facebook page for the *Friends of Swan Tavern* group was created in late May, and currently has nearly 80 followers. Currently the actual *'Friends of Swan Tavern'* group has over 20 active members.
- *'Friends of Swan Tavern'* group Board of Directors was formally organized at the July 25th meeting. The Board of Directors will be a board of 5, they will have the final say, (via vote), regarding all

fundraising decisions and expenditures of Swan Tavern assets. As of July 26th, the Board of Directors is as follows: Joseph Lennerton III, Diane Calvano, Cheryl Cooney, Steven Hunt, and Richard Arsenault.

- A formal request for Community Service has been submitted to the Community Service Coordinator at Leicester High School. This allows for LHS students to complete their community service graduation requirements by volunteering at the Swan Tavern. As of July 25th five students have signed up for this. Many more are expected as the new school year begins. (*Students were present on both cleanup days*)
- A donations account has been established to hold all Swan Tavern grants and donations. (See meeting with Kristen Forsberg and Dave Genereux 17 July)
- A treasurer for the *Friends of Swan Tavern* group has been appointed, (Diane Calvano). Diane will provide the Historical Commission, Historical Society, and the *Friends of Swan Tavern* group with monthly reports of all money received and spent. *Note – If necessary, the Historical Commission will vote on a motion at our next meeting providing Diane the authority to pay recurring bills, (electricity, etc.).*
- A formal schedule of meetings for the *Friends of Swan Tavern* group has been established. Currently they will be meeting every other Thursday at 7PM at the Tavern, unless otherwise noted. Minutes of these meetings will be kept on a regular basis.
- A joint press release has been created by both the Historical Commission and Historical Society. Joseph Lennerton III and Jason Grimshaw were interviewed by the Worcester Telegram on Monday, July 29th. Daine Calvano was interviewed by the New Leader also. Jason Grimshaw provided a few quotes for that story as well. Both articles were published in early August.
- As of July 25th, grant and donation money for the Swan Tavern is in excess of \$6000.
- A second grant application has been submitted. This is through a large corporation based in Massachusetts that wishes to remain anonymous for the time being. The status of this grant should be known by mid-September.
- The same corporation referenced in the above bullet point is also conducting a major renovation of their corporate headquarters in Westborough. They have a large selection of reproduction and original antique furniture which they will donate to the Swan Tavern for our use. This will be used to supplement the donation of furniture already set aside by Deja New at St. Joseph's Church. The first batch was brought to the Tavern on Sunday, August 11th. Deliveries will continue throughout the fall.
- Cleanup at the Tavern is nearly complete. The interior cleanup was done over two weekends in August, while *Friends of Swan Tavern* member Rich Areseault completed extensive clearing of bushes and shrubs outside of the Tavern during those weeks as well. The exterior is currently 95% clear. Some of the shrubbery was able to be saved, but much had to be completely removed. This will continue throughout the Summer into the Fall. A local business is considering donating loam, grass seed, and several plants and shrubs to the *Friends of Swan Tavern* group. 'Dig Safe' will be contacted before removing the root balls of the old shrubs to prevent any issues.
- Rich Arenault has contacted town resident and stonemason Tim Kennedy to inspect and assess the condition of the chimneys. *Mass Save* will also be contacted to conduct an energy audit.

- Cheryl Cooney and Paul Fontaine coordinated several items of furniture being moved from 'Deja New' to the Swan Tavern in preparation for opening in September. Local vendors will also be contacted as well.
- A local vendor referred by Cheryl Cooney attended the August 8th meeting. She presented products she wished to sell in gift shop. Historical photos placed on ceramic tiles. Inquired what types of photos, group made suggestions.
- A 'soft opening' in coordination with the Harvest Fair in September is planned. Cleanup will be completed in time to set the Tavern up for hourly tours, refreshments, and a consignment gift shop during the Harvest Fair. More details to follow regarding this.
- A previously discussed apple cider presentation by Tom Kelleher from Old Sturbridge Village is being coordinated to take place in the fall. *Friends of Swan Tavern* member Deb Freidman will check with his availability. A grant through the Leicester Arts Council will be submitted for this program.
- A Holiday program is being planned for December. Several *Friends of Swan Tavern* members have volunteered to help decorate. This will have light refreshments, include readings of traditional Christmas stories/poems, and if possible some music provided by some local artists and/or the school band/chorus is possible. This will be planned in coordination with the Christmas tree lighting on the bandstand. Additionally, it will be planned in such a way that it does not compete with any program running in the Congregational Church also on that day.
- *Friends of Swan Tavern* member Sandy Wilson provided info on the potential for the presence of alcoholic beverages at public functions. This can be present at certain events only, and under certain conditions. This will be reviewed as planning continues, but is not necessary in the immediate future.
- Interior painting of the two front rooms on the ground level is planned for October. Gary Ring will be doing this. *Friends of Swan Tavern* member Joni Webster will also be doing interior painting, most likely in what was the temporary children's library.
- Both the Historical Society and the Historical Commission will maintain office space at the Tavern on the second floor.
- A large fundraiser/dinner is being planned for the Spring of 2020 at the Leicester Country Club. LCC might be willing to donate the hall and make a profit from the bar. The *Friends of Swan Tavern* could sell tickets to cover the cost of dinner buffet and auctions could be organized for profits. Gift baskets, etc. *Friends of Swan Tavern* member Tom Foley said he could organize some framed prints with signatures of famous athletes and also obtain famous trophies for photo opportunities.
- The *Friends of Swan Tavern of Swan Tavern* group will continue to aggressively seek out funding opportunities for the Tavern. Several ideas have been discussed at recent meetings (again, minutes are available on request).

Respectfully submitted,

Jason Grimshaw - Leicester Historical Commission / Friends of Swan Tavern



August 12, 2019

Dear Members of the Leicester Select Board,

The Board of Directors of the Common Ground Land Trust is asking for your consideration in transferring by deed to us, two parcels of land in Leicester.

The first parcel is a small strip of land between Greenville Pond and River Street. This is a common public access to the pond and is often used for putting in boats for fishing and ice fishing and skating in the winter. This parcel was obtained by the town in a tax taking a few years ago. We are attempting to obtain the acre of land directly across River St. from this parcel. We are hoping to purchase said acre at a reasonable price or have it donated. Parking is needed if the lake access is to be done in a safe manner.

The parcel is found on assessors' map page 043 and identified as parcel 11 on map 48.

The other parcel is in Cherry Valley and lies between Auburn St. and Towtaid Park. It is found on assessors' map 23D and is parcel 21.

It also was a tax taking a number of years ago and is now a wetland with a commonly used footpath and snowmobile trail running along Kettle Brook. The land trust was gifted 1.45 acres abutting this parcel and Auburn St. a year ago. We would like to manage and monitor this area as protected open space and maintain the footpath as neighborhood access to the park. The map shows a pond on the parcel named Olney's Pond (there have been other names for it also). The pond no longer exists and is now a wetland with 3 main drainage courses into Kettle Brook. The snowmobile club has built 3 bridges over these courses.

After a discussion with the Conservation Commission, we have learned that there are no plans to post, monitor or maintain this open space in our community. We

are offering to do this. Improper encroachment needs to be monitored. That is best done, if we are the owners of said property.

We respectfully ask that you consider our request. A nominal purchase price (of \$1.) and survey of these properties will need to be mutually discussed. We are hoping that this can be finalized in time to be placed in warrant for the Fall Town Meeting.

Sincerely,

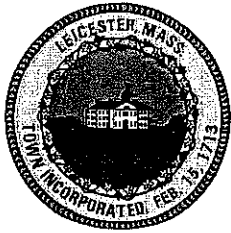

Jan Parke, President

Ellen Sousa, Sec.

Common Ground Land Trust



Two Assessors' Maps accompany this letter.



Town of Leicester
OFFICE OF THE TOWN ADMINISTRATOR
Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7077 Fax: (508) 892-7070
www.leicesterma.org

August 1, 2019

Colleen Sheard
39 Craig Street
Rochdale, MA 01542

Re: NOTICE OF NONCOMPLIANCE DOG HEARING – BELLA

Dear Ms. Sheard:

In accordance with the requirements set forth by the Board of Selectmen at the hearing regarding your dog Bella on July 13, 2015, you are required to obtain and keep insurance as detailed below.

100,000 insurance policy – The owner or keeper of the dog shall provide proof of insurance in an amount not less than \$100,000 insuring the owner or keeper against any claim, loss, damage or injury to persons, domestic animals or property resulting from the acts, whether intentional or unintentional, of the dog or proof that reasonable efforts were made to obtain such insurance if a policy has not been issued. If a policy of insurance has been issued, the owner or keep shall produce such policy upon request of the hearing authority or a justice of the district court. If a policy has not been issued, the owner or keeper shall produce proof of efforts to obtain such insurance.

The last certificate of insurance in the Town's possession had an expiration date of 07/02/2019.

You are required to submit proof of insurance to the Select Board office and meet all requirements in the enclosed letter from the Town Clerk by Wednesday, August 14th, 2019 at 5pm or appear before the Board at their meeting on August 19th, 2019 at 6:30pm.

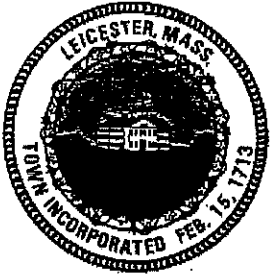
Please remember that failure to comply with an order issued by the Select Board for a dog deemed to be dangerous can result in seizure and impoundment of the dog by law enforcement or the animal control officer under MGL Chapter 140, Section 157.

Thank you for your prompt attention to this matter. Please contact our office at 508-892-7077 with any questions.

Regards,


David Genereux
Town Administrator

CC: Leicester Town Clerk



OFFICE OF THE TOWN CLERK TOWN OF LEICESTER

3 WASHBURN SQUARE • LEICESTER, MASSACHUSETTS 01524-1333
TELEPHONE: (508) 892-7011 • FAX: (508) 892-7070

DEBORAH K. DAVIS
TOWN CLERK
E-mail: davisd@leicesterma.org

Susan M. Zuscak
ASSISTANT TOWN CLERK
E-mail: zuscaks@leicesterma.org

July 03, 2019

Brian & Colleen Sheard
39 Craig Street
Rochdale, MA 01542

Dear Mr. and Mrs. Sheard,

We have been trying to reach you by phone and mail several times but have been unsuccessful.

We are in receipt of your online payment for Bella but are unable to process for several reasons:

- Bella's rabies certificate has expired 03/17/2019.
- Bella was not licensed in 2017.
- Late fees in the amount of \$75.00 have accumulated for 2017.
- Letter of November 14, 2018 we removed the September 2017 late fee of \$50.
- Initial payment was received for 2018 but with 2017 outstanding fees we could not license for 2018.
- Late fees in the amount of \$75.00 have accumulated for 2018.

We will need to resolve these issues prior to licensing Bella for 2019. A reminder as well, the Animal Liability insurance policy, # XC18070078, expires 07/02/2019 and we will need a new certificate as soon as possible.

Please call our office with any questions or concerns you might have. Your immediate attention to this matter is greatly appreciate.

Sincerely,

Deborah K. Davis
Leicester Town Clerk

cc: Leicester Animal Control
Leicester Select Board
~~Leicester Town Administrator~~

Certified Mail – Return Receipt Requested

RECEIVED JUL 03 2019

CERTIFICATE OF INSURANCE

DATE (MM/DD/YY)
07/09/2018

PRODUCER AND THE NAMED INSURED
Evolution Insurance Brokers, LLC.

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE OF INSURANCE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND, OR ALTER THE COVERAGE AFFORDED BY THE INSURANCE POLICIES BELOW.

8722 S. Harrison St.
Sandy, UT 84070
(801) 304-5500

INSURERS AFFORDING COVERAGE

INSURED
Colleen Sheard

INSURER A: Prime Insurance Company
INSURER B:
INSURER C:
INSURER D:
INSURER E:

39 Craig St
Rochdale, MA 01542-1019

"LIMITS SHOWN ARE THOSE IN
EFFECT AS OF POLICY INCEPTION"

COVERAGES

The policies of insurance listed below have been issued to the insured named above for the policy indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies. Aggregate limits shown may have been reduced by paid claims.

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
<input checked="" type="checkbox"/> Animal Liability <input checked="" type="checkbox"/> Claims Made <input checked="" type="checkbox"/> Exclude Products <input checked="" type="checkbox"/> Exclude Completed Operations	XC18070078	7/2/2018	7/2/2019	\$100,000 Per Accident \$100,000 Policy Aggregate
<input type="checkbox"/> Commercial Auto Liability Any Auto All Owned Autos Scheduled Autos Hired Autos Non-Owned Autos Drive Away				
<input type="checkbox"/> Commercial Garage Liability G.K.L.L. O.T.R.P.D. D.O.C. Cargo On Hook Employee Dishonesty Wrongful Repossession Claims Made Exclude Products Exclude Completed Operations				
<input type="checkbox"/> Excess Liability <input type="checkbox"/> Claims Made				

OTHER

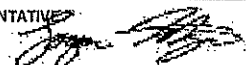
DESCRIPTION OF OPERATION/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISION
Coverage is limited to only insured activities or operations identified in the Policy. Animal Liability - Bella - Yellow Lab

☒ **CERTIFICATE HOLDER** ☐ **ADDITIONAL INSURED** ☐ **LOSS PAYEE**

PROOF OF INSURANCE

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 0 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE



INSURANCE IDENTIFICATION CARD

MA (State)
Company Number: 11264
Policy Number: XC18070078
Year: 15
Make: Belta
Company Issuing Card: Prime Insurance Company
Insured Name: Colleen Sheard
39 Craig St
Rochdale, MA 01542-1019

THIS CARD MUST BE KEPT WITH THE INSURED AND PRESENTED UPON DEMAND

IF YOU HAVE AN ACCIDENT OR LOSS:

- Get medical attention if needed.
- Obtain names, addresses, phone numbers (work & home), and license numbers of all persons involved, including passengers and witnesses, and ID number of each aircraft involved.
- Contact Claims Direct Access immediately at (877) 585-2849.



Town of Leicester

BOARD OF SELECTMEN

TOWN HALL, 3 WASHBURN SQUARE, LEICESTER MA 01524

Tel: (508) 892-7000

FAX: (508) 892-7070

www.leicesterma.org

July 14, 2015

Hand delivered and sent via certified mail

Colleen Sheard
39 Craig Street
Leicester, MA 01524

Re: July 13, 2015 Dog Hearing

Dear Ms. Sheard:

At a public hearing held on July 13th, 2015, the Board of Selectmen deemed your dog Bella to be dangerous and ordered that the following measures be put in place in accordance with MGL Chapter 140, Section 157:

- 1) **Confined to owner/keeper's premises** – The dog shall be confined to the premises of the keeper of the dog, meaning securely confined indoors or confined outdoors in a securely enclosed and locked pen or dog run area upon the premises of the owner or keeper. The pen or dog run shall have a secure roof and if the enclosure has no floor secured to the sides of it, the sides shall be embedded in the ground for not less than 2 feet and shelter from the elements shall be provided to protect the dog.
- 2) **Muzzled and chained when removed from owner/keeper's premises** - When removed from the premises the owner or the premises of the person keeping the dog, the dog shall be securely and humanely muzzled and restrained with a chain or other tethering device having a minimum tensile strength of 300 pounds and not exceeding 3 feet in length.
- 3) **100,000 insurance policy** – The owner or keeper of the dog shall provide proof of insurance in an amount not less than \$100,000 insuring the owner or keeper against any claim, loss, damage or injury to persons, domestic animals or property resulting from the acts, whether intentional or unintentional, of the dog or proof that reasonable efforts were made to obtain such insurance if a policy has not been issued. If a policy of insurance has been issued, the owner or keep shall produce such policy upon request of the hearing authority or a justice of the district court. If a policy has not been issued, the owner or keeper shall produce proof of efforts to obtain such insurance.

You have the right to appeal this decision to the District Court in accordance with MGL Chapter 140, Section 157D, which states that within 10 days after an order is issued the owner or keep of a dog may bring a petition in the District Court within the judicial district in which the order relative to the dog was issued or where the dog is owner or kept. Pending an appeal by an owner or keeper, the Board of Selectmen may file a petition in the District Court to request an order of impoundment at a facility the municipality uses to shelter animals for a dog complained of as being a dangerous dog.

Animal Control Officer Patricia Dykas will verify that all orders have been met. Proof of insurance must be submitted to the Board of Selectmen at the above listed address.

If you have any questions, please contact our office at 508-892-7000.

Best Regards,

A handwritten signature in black ink, appearing to read "Kevin J. Mizikar", written over the printed name.

Kevin J. Mizikar
Town Administrator



Town of Leicester

OFFICE OF THE TOWN ADMINISTRATOR

Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7000 Fax: (508) 892-7070
www.leicesterma.org

August 14, 2019

To: Select Board
From: David Genereux, Town Administrator

RE: Town Administrator's report

The following is a report on the general activities of the Town Administrator through August 14, 2019.

Citizen issues: Topics discussed with various citizens.

- ☐ Spoke with resident regarding condition of private road (Hillside Road). Let him know that Highway will be doing selected paving in potholed areas by the end of August.
- ☐ Discussed building issue on Paxton Street with developer.

Meetings:

- ☐ Met with representatives of the Historic Commission and the Historic Society to work out details for receipts, billing etc. associated with activities at the Rider Tavern. They will be attending the August 19th Board meeting to update the Board on their progress.
- ☐ Met with the Hillcrest RFP Committee regarding recommendations on Hillcrest lease being considered by the Board.
- ☐ Attended Public Safety Meeting
- ☐ Conducted Department Head Meeting
- ☐ Attended Middle School Building Committee Meeting
- ☐ Examined playground donation items from closed childcare center in Worcester
- ☐ Held project meeting for basketball court being installed at Tarantino Park

Activities:

- ☐ Finished and posted the RFP for the sale or lease of the Memorial School. Proposals are due by September 4, 2019.
- ☐ Completed all department head reviews.
- ☐ Reached out to neighboring towns about establishing a regional agreement for inspectional services. Not much interest thus far.
- ☐ Worked with the MMA Consulting Group to set the assessment center for the Police Chief and Lieutenant positions. Also completed and submitted the Eligibility forms for Civil Service. The Assessment Center date is now scheduled for August 27, 2019.
- ☐ Worked with Spencer regarding the special legislation filed for Spencer's exit from the Burncoat Pond Watershed District. We are working on getting the legislation to give the newly opened seat to the Conservation Commission.
- ☐ Completed a new Social Media Policy for consideration by the Board.
- ☐ Updated the Parking Policy to reflect required fee changes from acceptance by Town Meeting of MGL Chapter 90, Section 20A1/2.
- ☐ Codified the order of the General Bylaws for Town Meeting action to increase transparency. These are currently only changes 5to the order in which the bylaws are presented. The new bylaws have been removed from the end of the listing and inserted in logical places within the

General Bylaws. No General By-law changes are³ anticipated at the Fall Special Town Meeting to avoid confusion.

- ☐ Wrote a letter of support relative to bill filed by David LeBoeuf that eliminates language in the recreational marijuana statute that ties the strike the use of fees stipulated in Host Community Agreements to costs incurred by the Town by the operation of Marijuana establishments.
- ☐ Spoke with DEP and obtained permission to continue to drain the Fire Station retention ponds into the Stormwater Basin on Paxton Street. We are now working with the Chief and Highway Superintendent to determine the best, cost effective option to do so.
- ☐ Commenced work on Mass Wildlife Grant.
- ☐ Continued discussions with Town Counsel regarding BSI litigation and other topics.
- ☐ Completed draft warrant.

Please feel free to contact me with any questions or concerns



HARVEST FAIR 2019

RECEIVED AUG 06 2019

August 1, 2019

Board of Selectmen
Town of Leicester
3 Washburn Square
Leicester, MA 01524

Dear Members,

We are now involved in planning our Harvest Fair 2019. In the spirit of the Fair and community involvement, the Harvest Fair Committee is sponsoring several food related competitions. These competitions need to be judged. The Committee would like to invite one of you to act as a judge.

The Fair will take place on Saturday, September 21, 2019. Judging will take place from 8 a.m. to approximately 10 a.m. inside the Town Hall. Exhibitors will have brought their items in, between 4 p.m. and 7 p.m. the night before so everything should be in place for you to begin this fun time – tasting all these wonderful goodies!!!

We would appreciate your response via email or by phone call. The Committee will be in contact with you closer to the Fair date. For any questions please contact myself at (508)892-3321 or Sharon Nist or Kurt Parliament at (508)892-4119.

Please email me at: ljivel@verizon.net

Sincerely,

Judith C. Ivel
Harvest Fair Committee
130 Pleasant Street
Leicester, MA 01524



TOWN OF LEICESTER

Council on Aging

40 Winslow Avenue • LEICESTER, MASSACHUSETTS 01524-1113

TELEPHONE: (508) 892-7016 • FAX: (508) 892-7506

www.leicesterma.org

Rachelle S. Cloutier, M. Ed.

Director of Elder Affairs

E-mail: cloutierr@leicesterma.org

August 8, 2019

Oakridge Estates Senior
Village Condo Sunshine Club

Attention: Dolores Farrell and members of the Sunshine Club

Thank you for your donation of \$50.00 in memory of James Ostromecky. His presence will be missed by many who knew and loved this wonderful man. Your generosity in his memory helps us maintain the level of wonderful programs we offer at our senior center.

Again thank you.

Sincerely,

Rachelle S. Cloutier, M.Ed.
Director of Elder Affairs/COA Senior Center

Cc: Board of Selectmen/Town Administrator



Town of Leicester
OFFICE OF THE TOWN ADMINISTRATOR
Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7077 Fax: (508) 892-7070
www.leicesterma.org

August 14, 2019

TO: BOARD OF SELECTMEN

FROM: DAVID A. GENEREUX 
TOWN ADMINISTRATOR

SUBJECT: Custodian Position Recommendation

On July 15, 2019, Town's full-time custodian, William Burt, was promoted to Truck Driver/Laborer for the Highway Department.

In order to fill this vacancy, the Town advertised internally for a full-time custodian on July 31, 2019. This position was advertised as internal for promotional purposes only on the Town's website, with the Town Clerk, posted in the Town Hall and emailed out to Town employees and the School Department's Central Office. Applications were accepted from current Town and School employees through August 12, 2019.

The Town received one application from a current Town employee and three applications from outside candidates. As the position was posted as internal, the Town reviewed the application received from current part-time custodian Karl Solomon and placed the three other outside applications on file.

Karl Solomon has been a part time custodian for the Town since December 10, 2018, working under the direction of Highway Superintendent Dennis Griffin. Mr. Solomon has also filled in for Mr. Burt in a temporary capacity over the past several years. Mr. Griffin states that Mr. Solomon's performance has exceeded expectations and recommended he be appointed to this position.

I am therefore recommending Karl Solomon be appointed as the full-time custodian for the Town of Leicester.

Please contact me with any questions.

Town of Leicester

Application for Employment

Instructions: Print clearly in black or blue ink. Complete all sections. Sign and date the form.

APPLICANT INFORMATION

Name: Karl Solomon

Street Address: _____

City, State, Zip Code _____

Mailing Address (if different): NA

Home Phone: Other: _____ Email Address: _____

How were you referred to the Town of Leicester? _____

EMPLOYMENT POSITIONS

Position(s) for which you are applying: Costodian

Are you applying for: ☒ Regular full-time work ☐ Regular part-time work
☐ Temporary work ☐ Shift work

If hired, on what date would you be available for work? ASAP

Are you on a lay-off and subject to recall? ☐ Yes ☒ No

Can you travel, if the job requires it? ☒ Yes ☐ No

PERSONAL INFORMATION

Have you ever applied to/worked for the Town of Leicester? ☒ Yes ☐ No

If yes, please explain (include date[s]): Part-time Costodian 11/2018-current

Are you over the age of 18? (If under 18, hire is subject to verification of minimum legal age.)
☒ Yes ☐ No

If hired, would you be able to present evidence that you can legally work in the United States?

☒ Yes ☐ No

Are you able to perform the essential functions of the job for which you are applying, either with/without reasonable accommodation? (See job description.) ☒ Yes ☐ No

Provide any additional job-related information you would like to have considered.

EDUCATION

Name and Address of School(s) – Did you Graduate? – Diploma/Degree

South High Community School

170 Apricot St. Worcester MA

High School Diploma

Skills and Qualifications: Licenses, Training, Apprenticeships, Awards

Job related training in the United States Military

Firefighter - United States Airforce

EMPLOYMENT HISTORY

Present or Last Position

Employer: City of Worcester

Address: 140 Grove Street

Supervisor: Chief Michael Lavoy

Phone: _____ Email: _____

Position Title: Firefighter Dates Employed: 1994 - Present

Responsibilities: _____

Reason for Leaving: _____

Previous Position(s):

Employer: _____

Address: _____

Supervisor: _____

Phone: _____ Email: _____

Position Title: _____ Dates Employed: _____

Responsibilities: _____

Reason for Leaving: _____

Employer: _____

Address: _____

Supervisor: _____

Phone: _____ Email: _____

Position Title: _____ Dates Employed: _____

Responsibilities: _____

Reason for Leaving: _____

Include resume for additional work history.

May we contact your present employer?

☒ Yes

☐ No

REFERENCES

Please provide the names, addresses, telephone numbers, email addresses (if available) of three references who are neither related to you nor previous employers.

1. _____

2. _____

3. _____

The Town of Leicester does not discriminate in hiring or employment on the basis of race, color, religious creed, national origin, sex, ancestry, sexual orientation, or on the basis of age or disability, as defined by law. No question on this application is intended to secure information to be used for such discrimination. This application will be given every consideration, but its receipt does not imply that the applicant will be employed.

It is unlawful in Massachusetts to require or administer a lie detector test as a condition of employment or continued employment. An employer who violates this law shall be subject to criminal penalties and civil liabilities.

Applicant's Statement *(Please read carefully before signing.)*

I certify that answers given herein are true and complete to the best of my knowledge and I understand that any false or misleading answers or any omission or concealment of facts will disqualify me from consideration for employment or may result in my immediate discharge.

I hereby understand and acknowledge that unless otherwise defined by applicable law or collective bargaining agreement, any employee relationship with the Town of Leicester is of an "at will" nature and that no employment contract rights have been created. I understand and agree that this means the employee may resign at any time, for any reason, with or without advance notice and the employer may discharge the employee at any time, with or without cause and with or without advance notice. It is further understood that this "at will" employment relationship may not be changed by any written document or by conduct unless such change is specifically acknowledged in writing by an authorized executive of the Town of Leicester.

My purpose in filling out this application is to obtain the job for which I am applying, and I am available and willing to accept the position if it is offered to me.

I understand also, that I am required to abide by all rules and regulations of the employer, which may be changed without notice at the discretion of the Town.



Signature of Applicant

31 JUL 19

Date

For Personnel Department Use Only

Arrange Interview: ☐ Yes ☐ No

Remarks: _____

Employed: ☐ Yes ☐ No Date of Employment: _____

Job Title: _____ Department: _____

Hourly Rate/Salary: _____



TOWN OF LEICESTER

Office of Development & Inspectional Services

Leicester Town Hall, 3 Washburn Square, Leicester, MA 01524
www.leicesterma.org
508-892-7003 (Building/Health) / 508-892-7007 (Planning, Conservation, ZBA)

*Board of Health
Building/Code Enforcement
Conservation Commission
Planning Board
Moose Hill Water Commission
Zoning Board of Appeals*

Memorandum

TO: Select Board Members
FROM: Michelle R. Buck, AICP
Town Planner/Director of Inspectional Services
DATE: August 14, 2019
RE: **Maureen Schur**

Maureen Schur began working in the Development & Inspectional Services Department on June 3, 2019. Since then, he has proven herself to be a very capable and hard-working employee. Maureen is also is very friendly and gets along well with other employees in my Department and Town Hall. I recommend her appointment as a permanent full-time Department Assistant.

Maureen Schur
Complete Staffing Solutions, Inc.

Skills and Qualifications

- Strong administrative and clerical skills
- Proficient in Microsoft Suite
- Hard-working and goal-oriented employee
- Type 75-80 WPM

Professional Employment History

YOU Inc., Worcester, MA

10/2018-Present

Administrative Assistant and Office Manager

- Maintained schedules for three person psychiatric team, 27 clinicians and the clinic director
- Handled confidential files following strict HIPPA guidelines
- Answered calls and inquiries with diplomacy and distributed information per organization policies and procedures
- Prepared correspondence, memos and reports
- Proofread documents for director as well as vice president of outpatient services
- Balanced daily cash logs; traced and corrected discrepancies
- Maintained time off requests, schedules and payroll for office staff

Charlton Manger Rest Home, Charlton, MA

09/2015-12/2017

House Manager

- Managed all aspects of hiring and training staff; included all department of public health required education
- Maintained all employee files including up to date medical information
- Supervised day to day operations of the facility
- Ensured all necessary inspections are up to date; included all documentation pertaining to inspections were filed with the correct public office as well as being available to staff and families at their request
- Maintained communications on an ongoing basis with all disciplines, including but not limited to primary care physicians, nurses, occupational, speech and physical therapists, the psychiatric team providing support to residents, legal guardians, and families
- Completed monthly medication orders through pharmacy as well as reviewed and edited all physician's orders
- Oversaw all departments including nursing, home health aides, dietary, housekeeping, and maintenance

Brookhaven Assisted Care, West Brookfield, MA

12/2011-09/2015

Medical Manager

- Completed daily assessments of residents to meet medical, psychiatric and social needs
- Set up resident care plans and educated staff about how to implement these care plans
- Maintained appropriate communication with primary care physicians, visiting nurses and all other disciplines
- Trained and supervised all direct care staff in appropriate care techniques
- Completed monthly reviews and edits of all physician orders under the supervision of the RN staff
- Effectively communicated with all team members, families and the owner when out of state

Dudley-Charlton Regional School District, Dudley, MA

2000-2011

Special Education Assistant

- Provided educational support to struggling students
- Worked closely with classroom teachers, guidance counselors, and all other disciplines such as speech therapy to provide support and strategies
- Worked well as team member in order to ensure students had all necessary resources needed to meet goals with success

Educational History

Avon High School, Avon, MA

Town of Leicester

Application for Employment

Instructions: Print clearly in black or blue ink. Complete all sections. Sign and date the form.

APPLICANT INFORMATION

Name: Nicholas Miller

Street Address: _____

City, State, Zip Code Leicester MA 01524

Mailing Address (if different): _____

Email Address: _____

How were you referred to the Town of Leicester? By a current employee

EMPLOYMENT POSITIONS

Position(s) for which you are applying: Summer help / lawn mowing

Are you applying for: ☐ Regular full-time work ☐ Regular part-time work
☒ Temporary work ☐ Shift work

If hired, on what date would you be available for work? August 12th

Are you on a lay-off and subject to recall? ☐ Yes ☒ No

Can you travel, if the job requires it? ☒ Yes ☐ No

PERSONAL INFORMATION

Have you ever applied to/worked for the Town of Leicester? ☒ Yes ☐ No
If yes, please explain (include date[s]): Leicester Schools, 7/2019

Are you over the age of 18? (If under 18, hire is subject to verification of minimum legal age.)
☒ Yes ☐ No

If hired, would you be able to present evidence that you can legally work in the United States?
☒ Yes ☐ No

Are you able to perform the essential functions of the job for which you are applying, either with/without reasonable accommodation? (See job description.) ☒ Yes ☐ No

Provide any additional job-related information you would like to have considered.

EDUCATION

Name and Address of School(s) – Did you Graduate? – Diploma/Degree

- Leicester High, graduated 2015, Diploma
174 Paxton St, Leicester MA, 01524
- Westfield State University, graduated 2019,
Bachelor's degree, 577 Western Ave.,
Westfield MA, 01085

Skills and Qualifications: Licenses, Training, Apprenticeships, Awards

- Driver's license, work w/ heavy machinery
in factories and warehouses, employed by
landscaping company

Job related training in the United States Military

EMPLOYMENT HISTORY

Present or Last Position

Employer: Plante Landscaping + Sealcoating
Address: 1 Donahue St. Leicester MA, 01524
Supervisor: Jonathan Plante
Phone: 508-963-3694 Email: _____
Position Title: Operator Dates Employed: July-Aug. 2017
Responsibilities: Lawn mowing, Weed whacking, Sealcoating
Reason for Leaving: New employment

Previous Position(s):

Employer: Saint-Gobain Abrasives
Address: 1 New Bond St., Worcester MA
Supervisor: Jeff Clark
Phone: 274-303-8757 Email: _____
Position Title: Finishing Operator Dates Employed: May-Aug, Dec-Jan, 2017-2019
Responsibilities: Stripping + packaging products,
training new employees on machines
Reason for Leaving: Return to school

Employer: Polar Beverages

Address: 26 Southbridge St.

Supervisor: Mike Gallo

Phone: _____ Email: _____

Position Title: Picker Dates Employed: May-Aug, Dec-Jan

Responsibilities: Picking and packing products 2015-2016
for trucks to ship

Reason for Leaving: Return to School

Include resume for additional work history.

May we contact your present employer?

☐ Yes

☐ No

REFERENCES

Please provide the names, addresses, telephone numbers, email addresses (if available) of three references who are neither related to you nor previous employers.

1. Mary Brozeau, Holyoke High School,
500 Beech St., Holyoke MA, 413-427-6124

2. Sophia Sarisianides, Westfield State,
ssarisianides@westfield.ma.edu, 413-387-9033

3. Kevin Kerhulas, 978-430-7131,
774-641-4109

The Town of Leicester does not discriminate in hiring or employment on the basis of race, color, religious creed, national origin, sex, ancestry, sexual orientation, or on the basis of age or disability, as defined by law. No question on this application is intended to secure information to be used for such discrimination. This application will be given every consideration, but its receipt does not imply that the applicant will be employed.

It is unlawful in Massachusetts to require or administer a lie detector test as a condition of employment or continued employment. An employer who violates this law shall be subject to criminal penalties and civil liabilities.

Applicant's Statement *(Please read carefully before signing.)*

I certify that answers given herein are true and complete to the best of my knowledge and I understand that any false or misleading answers or any omission or concealment of facts will disqualify me from consideration for employment or may result in my immediate discharge.

I hereby understand and acknowledge that unless otherwise defined by applicable law or collective bargaining agreement, any employee relationship with the Town of Leicester is of an "at will" nature and that no employment contract rights have been created. I understand and agree that this means the employee may resign at any time, for any reason, with or without advance notice and the employer may discharge the employee at any time, with or without cause and with or without advance notice. It is further understood that this "at will" employment relationship may not be changed by any written document or by conduct unless such change is specifically acknowledged in writing by an authorized executive of the Town of Leicester.

My purpose in filling out this application is to obtain the job for which I am applying, and I am available and willing to accept the position if it is offered to me.

I understand also, that I am required to abide by all rules and regulations of the employer, which may be changed without notice at the discretion of the Town.

Nicholas C. Miller

Signature of Applicant

8/6/19

Date

For Personnel Department Use Only

Arrange Interview: ☐ Yes ☐ No

Remarks: _____

Employed: ☐ Yes ☐ No Date of Employment: _____

Job Title: _____ Department: _____

Hourly Rate/Salary: _____

FY20 Reappointments

- Animal Control Officer – Patricia Dykas
- Economic Development Committee (1 year; full member) – Sarah Miller
- Economic Development Committee (1 year, alternate) – Adam Menard
- Keep Leicester Green Committee (1 year) – Judy VanHook



Town of Leicester, Massachusetts

Special Town Meeting Draft

Fall Town Meeting – October 08, 2019 – 7:00PM

Meeting location:
Town Hall Gymnasium
3 Washburn Square
Leicester, MA 01524

First Version - Published August 19, 2019

WORCESTER, SS.
To a Constable in the Town of Leicester,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the Inhabitants of the Town of Leicester qualified to vote in Town Elections and Town Affairs to meet at the Town Hall Gymnasium, 3 Washburn Square, Leicester, MA on Tuesday, the eighth day of October 2019 at 7:00 PM, then and there to act on the following articles, namely:

ARTICLE PRIOR YEAR BILLS

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money in order to pay bills from prior fiscal years, or take any action thereon.

ARTICLE AUTHORIZATION OF LEASE PERIOD GREATER THAN THREE YEARS – TOWN HALL POSTAGE MACHINE

To see if the Town will vote to authorize a five year lease purchase agreement with Pitney-Bowes Inc. for a new postage machine at Town Hall, or take any action thereon.

ARTICLE TRANSFER BALANCE OF FOUNDERS DAY WARRANT ARTICLE INTO FOUNDERS DAY DONATION ACCOUNT

To see if the Town will vote to transfer the balance of Article __ of the __, 20__ Town Meeting, which appropriated monies for the Founder's Day celebration to the Founder's Day Donation Account., or take any action thereon.

ARTICLE FUNDING POLICE DETAIL ACCOUNT

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of monies to fund the Police Detail Account or take any action thereon.

ARTICLE ADJUST FY 2020 OPERATING BUDGET

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money as may be necessary to defray the expenses of Town departments and Town accounts for the Fiscal Year beginning July 1, 2019, as listed in the May 7, 2019 Spring Annual Town Meeting Warrant or take any action thereon.

ARTICLE FIRE STATION CONSTRUCTION SETTLEMENT

To see if the Town will approve pursuant to General By-law Chapter 7, Section 1 to approve a construction settlement suit and vote to raise and appropriate, transfer from available funds and/or borrow a sum of money under the provisions of M.G.L. c. 44 as amended, for the purpose of settling a suit filed in the Worcester Superior Court as C.A. No. 1885CV00985, captioned as Builders Systems, Inc. v. Town of Leicester et al, and paying all other costs incidental and related thereto; and further to authorize the Select Board to enter into any and all contracts necessary to settle such suit or take any action thereon.

ARTICLE FUNDING AN ECONOMIC DEVELOPMENT POSITION

To see if the Town will vote to raise and appropriate, and/or transfer from available funds a sum of monies to fund an Economic Development position, effective December 1, 2019 or take any action thereon.

ARTICLE CAPITAL IMPROVEMENTS

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund capital improvements and, if recommended, authorize the Select Board to enter into lease purchase agreement(s) for a term of years and to transfer from available funds a sum of money to pay for the initial installments of the lease/purchase agreement(s), or take any action thereon.

1. Ambulance – Cardiac Monitors
2. Fire/Ambulance – Installation of repeater

ARTICLE CAPITAL IMPROVEMENTS – CABLE PEG ACCESS

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund capital improvements, under the direction of the Leicester Cable Access Corporation (LCAC) or take any action thereon.

ARTICLE FUNDING STUDY OF HILLCREST PROPERTY

To see if the Town will vote to raise and appropriate, and/or transfer from available funds a sum of monies to fund a study of the Hill Crest Country Club property for the purposes of planning the configuration and cost of future athletic fields and/or other recreational uses upon the site or take any action thereon.

ARTICLE DISPOSITION OF 11 MEMORIAL DRIVE (FORMER MEMORIAL SCHOOL), MAP 39, BLOCK A7

To see if the Town will vote to dispose of the fee or any lesser interest in the real property and the improvements thereon used by the Memorial School, located at 11 Memorial Drive, Leicester as shown on Assessor's Map 23, Block B21B 0, containing about 28 acres of land, more or less, with building thereon by auction or solicitation of proposals in accordance with M.G.L. c. 30B, any such disposition to be on such terms and conditions that the Select Board shall deem appropriate, which may include the reservation of easements and restrictions and the grant of rights of access or easements appurtenant to the property; and to authorize the Select Board to take all related actions necessary or appropriate to carry out the purposes of this article; or take any action thereon

ARTICLE TRANSFER OF TOWN-OWNED PROPERTY ON RIVER STREET (MAP 43 BLOCK A11 0) TO COMMON GROUND LAND TRUST

To see if the Town will vote to dispose of the fee or any lesser interest in the real property and the improvements thereon, located on River Street, Leicester as shown on Assessor's Map 43, Block A11 0, containing about .42 acres of land, and to transfer said property to the Common Ground Land Trust, under such terms and conditions that the Select Board may deem appropriate, which include the reservation of easements and restrictions and the grant of rights of access or easements appurtenant to the property; and to authorize the Select Board to take all related actions necessary or appropriate to carry out the purposes of this article; or take any action thereon

ARTICLE TRANSFER OF TOWN-OWNED PROPERTY ON AUBURN STREET (MAP 23D B21 0) TO COMMON GROUND LAND TRUST

To see if the Town will vote to dispose of the fee or any lesser interest in the real property and the improvements thereon, located on Auburn Street. Leicester as shown on Assessor's Map , Block , containing about 15.45 acres of land, and to transfer said property to the Common Ground Land Trust, under such terms and conditions that the Select Board may deem appropriate, which include the reservation of easements and restrictions and the grant of rights of access or easements appurtenant to the property; and to authorize the Select Board to take all related actions necessary or appropriate to carry out the purposes of this article; or take any action thereon.

ARTICLE PLACEHOLDER - TRANSFER OF TOWN-OWNED PROPERTY ON TO CITY OF WORCESTER

ARTICLE CODIFICATION OF THE GENERAL BYLAWS

To see if the Town will vote to approve the proposed codification of the General bylaws, as detailed in Exhibit 1 at the back of this warrant, in order to better arrange the Bylaws to enhance readability and transparency, or take any action thereon.

ARTICLE AMENDMENT TO THE GENERAL BYLAWS – SELECT BOARD

To see if the Town will vote to amend the Town By-laws to substitute the term “Board of Selectmen” throughout with the term “Select Board” and the words “selectman, selectmen, selectwoman, or selectwomen” with the words “select board member(s)” or “member(s) of the select board” in each and every place they appear in the Town By-laws, and, further, to insert the following in before Article 1, Section 1 of the Town By-laws the following:

For purposes of these bylaws, and for all official business of the Town, the board previously referred to as the Board of Selectmen shall hereinafter be referred to as the Select Board, with individual members to be referred to as “select board members” or “members of the select board”, and said Select Board shall have all the powers and duties of a board of selectmen as set forth in the General Laws or any special act applicable to the Town. Or take any action thereon.

ARTICLE AMENDMENT TO THE GENERAL BYLAWS – CHANGE DATE OF ANNUAL TOWN ELECTION

To see if the Town will vote to amend the Chapter 2, section 1 of Town By-laws by striking the text that reads “second Tuesday in June”...and inserting “...third Tuesday in May...” or take any action thereon.

ARTICLE AMENDMENT TO THE ZONING BYLAWS – DELETION OF SECTION 5.14.7 OF THE ZONING BY-LAW, TEMPORARY MORATORIUM – MEDIUM AND LARGE-SCALE GROUND-MOUNTED SOLOAR ENERGY SYSTEMS

To see if the Town will vote to delete Section 5.14.7 of the Zoning Bylaw, Temporary Moratorium on the Construction of Medium and Large-Scale Ground-Mounted Solar Energy Systems in its entirety, or take any action thereon.

ARTICLE AMENDMENT TO THE ZONING BYLAWS – DELETION OF SECTION 6.2.01, OF THE ZONING BYLAW, PHASED GROWTH ZONING

To see if the Town will vote to delete Section 6.2.01 of the Zoning Bylaw, Phased Growth Zoning Bylaw, in its entirety, delete 5.7.04.1 General Standards (D), a cross reference to the Phased Growth Zoning Bylaw, and re-letter the subsections of Section 5.7.04.1 following said deletion, or take any action thereon.

**SHORT FORM OF AGREEMENT FOR CONSTRUCTION
BETWEEN TOWN AND CONTRACTOR**

THIS AGREEMENT for the **CONSTRUCTION OF ONE (1) 50' X 80' BASKETBALL COURT DATED MAY 22, 2019** (hereinafter referred to as the "Project"), is made this **19TH day of August, 2019**, by and between , a corporation duly organized under the laws of the Commonwealth of Massachusetts, with a usual place of business at , (hereinafter referred to as the "CONTRACTOR"), and the Town of Leicester a municipal corporation duly organized under the laws of the Commonwealth of Massachusetts, (hereinafter referred to as the "TOWN").

WITNESSETH that the CONTRACTOR and the TOWN, for the consideration hereinafter named, agree as follows:

ARTICLE 1: Contract Documents

The Contract Documents consist of the following, and in the event of conflicts or discrepancies among them, they shall be interpreted on the basis of the following priorities and in the manner most favorable to the Town:

- A. This Short Form of Agreement for Construction between Town and Contractor
- B. General Conditions, as modified by the Supplementary Conditions, if any
- C. Project Specifications
- D. Invitation for bids, bid specifications, request for proposals or purchase description
- E. Drawings required for the project -WAIVED
- F. Performance bond - WAIVED
- G. Payment bond in the form attached hereto as **Exhibit B**
- H. Addenda issued prior to execution of the Agreement - NONE
- I. Contractor's bid or proposal
- J. Modifications issued after execution of the Agreement, which are not attached hereto, including the following:
 - a. Work Order issued by the Town
 - b. Written amendment to the Agreement signed by both parties
 - c. Change Order
- K. Copies of all required bonds, certificates of insurance and licenses required under the Agreement
- L. Notice to Proceed, which may be delivered or issued on or after the Effective Date of this Agreement and may not be attached hereto, and
- M. The Summary of Conflict of Interest Law for Municipal Employees attached hereto as **Exhibit C**, as well as the acknowledgement of receipt of summary attached hereto as **Exhibit D** and confirmation of completion of online training; and any Statement of Compliance required pursuant to G.L. c, 149, § 27B.

EACH OF WHICH IS ATTACHED HERETO except as otherwise provided. These documents form the entire Agreement between the parties and there are no other agreements between the parties. Any amendment or modification to this Agreement must be in writing and signed by an official with the authority to bind the Town. Such amendment or modification shall be incorporated into and made part of this Agreement.

ARTICLE 2: Scope of Work

The CONTRACTOR shall furnish all materials, labor and equipment, and perform all work shown on the Contract Documents, and the CONTRACTOR agrees to do everything required by this Agreement and the Contract Documents.

ARTICLE 3: Term of Agreement

- (a) **This Agreement shall be for a term of 70 calendar days, commencing on August 23rd and ending on November 1, 2019**, subject to appropriation as described in Article 7, "Termination." This Agreement may be renewed in writing at the sole option of the TOWN, and upon the terms described in writing.
- (b) All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Agreement. The Contractor shall meet the following Project Milestones:
 - 1. Full Beneficial Use/Substantial Completion of the Basketball Court, including site work, installation of subservice materials, hard surface, fencing, equipment, paint, and site clean up, no later than November 1, 2019.**
- (c) The Work will be substantially completed within 70 days after the date when the Contract Times commence to run as provided in Article 2 of the General Conditions and completed and ready for final payment within 100 days after the date when the Contract Times commence to run.

ARTICLE 4: The Contract Sum

This is a unit price contract. The CONTRACTOR agrees to provide to the TOWN items at the specific price points listed in the CONTRACTOR'S bid submission, for the duration of the contract. The TOWN makes no guarantee to purchase any minimum or specific quantity of goods or services under the provisions of this contract. The total value of the goods and services will not exceed the sum of **Seventy-Two Thousand, Eight Hundred Thirty-One and 00/100 Dollars, (\$72,831.00)** without the issuance of a change order agreed to in writing by all parties.

ARTICLE 5: PAYMENT

- (a) Upon completion the Town shall pay an amount sufficient to increase total payments to CONTRACTOR to 100% of the Work completed, less such amounts as Owner may withhold in accordance with Article 3 of this Agreement

ARTICLE 6: CONTRACTOR'S REPRESENTATIONS

In order to induce the Town to enter into this Agreement, CONTRACTOR makes the following representations:

- A. CONTRACTOR has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.
- B. CONTRACTOR has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
- C. CONTRACTOR is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.
- D. CONTRACTOR has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site (except Underground Facilities), if any, that have been identified in the Contract Documents as containing reliable "technical data", and (2) reports and drawings of Hazardous Environmental Conditions, if any, at the Site that have been identified in the Contract Documents as containing reliable "technical data."
- E. CONTRACTOR has considered information known to CONTRACTOR; information commonly known to CONTRACTORS doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by CONTRACTOR, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Contract Documents; and (3) CONTRACTOR's safety precautions and programs.
- F. Based on the information and observations referred to in Paragraphs A through E above, CONTRACTOR does not consider that further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
- G. CONTRACTOR is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
- H. CONTRACTOR has given Owner written notice of all conflicts, errors, ambiguities, or discrepancies that CONTRACTOR has discovered in the Contract Documents, and the written resolution thereof by Owner is acceptable to CONTRACTOR.
- I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 7: TERMINATION

In addition to the provisions of Article 15 of the General Conditions, the Town shall have the right to terminate this Agreement if funds are not appropriated or otherwise made available to support the continuation of this Agreement.

ARTICLE 8: NOTICE

All notices required to be given under this Agreement shall be in writing and shall be effective upon receipt by hand delivery or by registered or certified mail to:

Town of Leicester:	Contractor:
David A. Genereux, Town Administrator and Contract Administrator Leicester Town Hall, 3 Washburn Square, Leicester, MA 01524 Phone: (508) 892-7077 Fax: (508) 892-7070 Email: genereuxd@leicesterma.org	Name Stephen Shattuck Title Company Vermont Recreational Surfacing & Fencing, Inc. Address P.O. Box 147 Barnet, VT, 01581 Phone (603) 638-2738 Fax (603) 638-4458 Email vtrecnh@gmail.com

ARTICLE 9: PAYMENT BONDS

When CONTRACTOR delivers the executed counterparts of the Agreement to Owner, CONTRACTOR shall also deliver performance and payment bonds as follows, subject to the additional requirements set forth in Paragraph 5.01 of the General Conditions:

- (a) The CONTRACTOR shall furnish a **50% Payment Bond** from a surety company qualified to do business under the laws of the Commonwealth of Massachusetts which is satisfactory to the Town in half of the amount of the Contract Price and in the form attached hereto as **Exhibit B**.

ARTICLE 10: INSURANCE

A. Insurance Generally.

1. The CONTRACTOR shall purchase and maintain insurance of the type and limits listed in this Article with respect to the operations as well as the completed operations of this Contract. This insurance shall be provided at the CONTRACTOR's expense and shall be in full force and effect for the full term of the Contract or for such longer period as this Article requires.

2. All policies shall be written on an occurrence basis and be issued by companies lawfully authorized to write that type of insurance under the laws of the Commonwealth with a financial strength rating of A- or better as assigned by AM Best Company, or an equivalent rating assigned by a similar rating agency acceptable to the Town, or otherwise acceptable to the Town.

3. CONTRACTOR shall submit three originals of each certificate of insurance, acceptable to the

Town, simultaneously with the execution of this Contract. Certificates shall show each type of insurance, insurance company, policy number, amount of insurance, deductibles and/or self-insured retentions, and policy effective and expiration dates. Certificates shall show the Town and anyone else the Town requests as an additional insured as to all policies of liability insurance.

Certificates shall specifically note the following:

- that the General Liability policy includes contractual liability
- that the General Liability policy includes the Town as additional insureds for ongoing operations (CG 20 10) and for completed operations (CG 20 37) or equivalent endorsements.
- that the automobile liability, umbrella liability and pollution liability policies include the Town as additional insureds
- that the General Liability policy includes endorsement CG 24 04 or equivalent, a Waiver of Subrogation in favor of the Town
- that the Builders' Risk or Installation Floater is on an all risk basis including earthquake and flood, and includes the Town, CONTRACTOR, subcontractors and suppliers of any tier as named insureds or loss payees as their interests may appear.
- that the policies have been endorsed such that none of the coverages shall be cancelled, terminated, or materially modified unless and until 30 days prior notice is given in writing to the Town.

CONTRACTOR shall submit updated certificates prior to the expiration of any of the policies referenced in the certificates so that the Town shall at all times possess certificates indicating current coverage.

A. If the Town requests, the CONTRACTOR shall file one certified complete copy of all policies and endorsements with the Town. If the Town is damaged by the CONTRACTOR's failure to maintain such insurance and to comply with the terms of this Article, then the CONTRACTOR shall be responsible for all costs and damages to the Town attributable thereto.

B. Termination, cancellation, or material modification of any insurance required by this Contract, whether by the insurer or the insured, shall not be valid unless written notice thereof is given to the Town at least thirty days prior to the effective date thereof, which shall be expressed in said notice.

F/C. The CONTRACTOR is responsible for the payment of any and all deductibles under all of the insurance required below. The Town shall not in any instance be responsible for the payment of deductibles, self-insured retentions, or any portion thereof.

2. Commercial General Liability.

A. The CONTRACTOR shall purchase and maintain broad form general liability coverage on the ISO form CG 00 01 or equivalent, including products and completed operations, on an occurrence basis. The form must be amended to state that the aggregate limit applies on a per location/project basis. The policy shall provide the following minimum coverage to protect the CONTRACTOR from claims with respect to the operations performed by CONTRACTOR and any employee, subcontractor, or supplier, or by anyone for whose acts they may be liable:

Personal Injury	\$1,000,000 each occurrence
Property Damage	\$1,000,000 general aggregate per project

B. This policy shall include coverage relating to explosion, collapse, and underground property damage.

C. This policy shall include contractual liability coverage.

D. The completed operations coverage shall be maintained for a period of three (3) years after

Substantial Completion and acceptance by the Town. The CONTRACTOR shall provide renewal certificates of insurance to the Town as evidence that this coverage is being maintained.

E. If the Work includes work to be performed within 50 feet of a railroad, any exclusion for liability assumed under contract for work within 50 feet of a railroad shall be deleted.

F. This policy shall include the Town and anyone else requested by the Town as an additional insured via endorsements CG 20 10 for ongoing operations and CG 20 37 for completed operations. This policy shall be primary and non-contributory with respect to any other insurance available to additional insureds.

G. The policy shall include endorsement CG 24 04, a Waiver of Subrogation in favor of the Town.

3. Automobile Liability.

A. The CONTRACTOR shall purchase and maintain the following minimum coverage with respect to the operations of any owned, non-owned, and hired vehicles including trailers used in the performance of the work:

Bodily Injury & Property Damage	\$1,000,000.00 combined single limit
---------------------------------	--------------------------------------

B. The policy shall include a CA 99 48 Broadened Pollution Endorsement. If specified in Exhibit A to the Owner – CONTRACTOR Agreement, the CONTRACTOR, if hauling contaminants and/or pollutants, must adhere to Sections 29 and 30 of the Motor Carrier Act of 1980, which shall include coverage Form MCS-90.

C. The policy shall include the Town as an additional insured.

D. The policy shall contain a Waiver of Subrogation in favor of the Town.

4. Worker's Compensation.

A. The CONTRACTOR shall provide the following coverage in accordance with M.G.L. c.149 §34A and c.152 as amended:

Worker's Compensation	Statutory limits
Employer's Liability	\$ 1,000,000 each accident
	\$ 1,000,000 disease per employee
	\$ 1,000,000 disease policy aggregate

B. If specified in Article 5 of the General Conditions, the policy must be endorsed to cover United States Longshoremen & Harborworkers Act (USLHW), or Maritime Liability.

C. The policy shall contain a Waiver of Subrogation in favor of the Town.

5. Additional Types of Insurance.

The CONTRACTOR shall provide such other types of insurance as may be required by Article 5 of the General Conditions.

ARTICLE 11: INDEMNIFICATION

A. To the fullest extent permitted by Laws and Regulations, CONTRACTOR shall indemnify, defend, and hold harmless Owner and Engineer and the officers, directors, members, partners, employees, agents, consultants and subcontractors of each and any of them from and against all

claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or other dispute resolution costs) for or on account of or relating to any act, omission, or negligence of the CONTRACTOR, Subcontractors, or its or their agents or employees in the performance of the Work and/or their failure to comply with the terms and conditions of this Agreement. The foregoing provision shall not be deemed to be released, waived, or modified in any respect by reason of any surety or insurance provided by CONTRACTOR.

- B. In any and all claims against Owner or Engineer or any of their officers, directors, members, partners, employees, agents, consultants, or subcontractors by any employee (or the survivor or personal representative of such employee) of CONTRACTOR, any Subcontractor, any Supplier, or any individual or entity directly or indirectly employed by any of them to perform any of the Work, or anyone for whose acts any of them may be liable, the indemnification obligation under this Agreement shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for CONTRACTOR or any such Subcontractor, Supplier, or other individual or entity under workers' compensation acts, disability benefit acts, or other employee benefit acts.

ARTICLE 12: MANDATORY ETHICS TRAINING

A summary of the Conflict of Interest Law is attached hereto as **Exhibit C** and must be distributed to all key employees of the Contractor pursuant to G.L. c. 268A. Questions regarding whether any of the Contractor's employees are considered "key employees" should be directed to the Legal Division of the State Ethics Commission at (617) 371-9500. Pursuant to Chapter 28 of the Acts of 2009, as amended, all key employees must complete online ethics training on the State Ethics Commission's website, www.mass.gov/ethics. Within thirty days of the date of this Agreement, each key employee must provide to the Town a signed acknowledgment of receipt of the summary of the Conflict of Interest Law, in the form attached hereto as **Exhibit D**, and a certificate of completion of the online training which must be printed at the completion of the training. In the event that the term of this Agreement extends for more than two years, all continuously employed key employees shall repeat the online training and provide the Town with a new certificate of completion within ninety days before or ninety days after the two-year anniversary of the date of this Agreement. Any new key employee who becomes employed by the Contractor after the date of this Agreement and whose services are specifically required by this Agreement must complete the online training and provide the Town with a certificate of completion within thirty days of the date on which his services commence pursuant to this Agreement. Satisfaction of these requirements is the sole responsibility of the Contractor and its key employees, and the Town shall have no liability for the Contractor's or its key employees' failure to meet these requirements.

ARTICLE 13: AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY

CONTRACTOR shall comply with the requirements of G.L. c. 151 governing non-discrimination in employment.

ARTICLE 14: MISCELLANEOUS

- A. This Agreement shall be binding upon the Town and the CONTRACTOR and the partners, successors, heirs, executors, administrators, assigns and legal representatives of the Town and

the CONTRACTOR. Neither the Town nor the CONTRACTOR shall assign, subcontract, sublet or transfer any interest in this Agreement without the written consent of each other, and such consent shall not be unreasonably withheld.

- B. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.
- C. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Town and CONTRACTOR, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY

IN WITNESS WHEREOF the parties hereto have executed copies of this Agreement the day and year first above written. *

*If a Corporation, attach to each signed copy of this Contract an attested copy of the vote of the Corporation on authorizing the said signing and sealing.

CONTRACTOR: _____

BY: _____

Title: _____

Corporate Seal:

TOWN OF LEICESTER

David A. Genereux, Town Administrator
Procurement Officer

Dated: _____

Approved as to Funds Availability

Pursuant to M.G.L. c. 44, §31C, I certify
that an appropriation has been made in
the total amount of the contract.

Town Accountant

Dated: _____

**Exhibit A - Performance Bond
(NOT REQUIRED)**

Bond No. _____

KNOW ALL MEN BY THESE PRESENT, that we _____ with a place of business

at _____ as principal (the "Principal"), and _____,
a corporation qualified to do business in the Commonwealth of Massachusetts, with a place of business at _____
as Surety (the "Surety"), are held and firmly bound unto the **Town of Leicester**,
Massachusetts as Obligee (the "Obligee"), in the sum of

_____ lawful money of the United States of
America, to be paid to the Obligee, for which payment, well and truly to be made, we bind ourselves, our respective
heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these
present.

WHEREAS, the Principal has assumed and made a contract with the Obligee, bearing the date of
_____, for the _____ **[Insert Project Name]**

NOW THE CONDITIONS of this obligation are such that if the Principal and all Subcontractors under said contract shall
well and truly keep and perform all the undertakings, covenants, agreement, terms, and conditions of said contract on its
part to be kept and performed during the original term of said contract and any extensions thereof that may be granted by
the Obligee, with or without notice to the Surety, and during the life and any guarantee required under the contract, and
shall also well and truly keep and perform all the undertakings, covenants, agreements, terms and conditions of any and all
duly authorized modifications, alterations, changes or additions being hereby waived, then this obligation shall become
null and void; otherwise, it shall remain in full force and virtue.

IN THE EVENT the Contract is abandoned by the Principal or is terminated by the **Town of Leicester** under the
applicable provisions of the Contract, the Surety hereby further agrees that the Surety shall, if requested in writing by the
Town of Leicester promptly take such action as is necessary to complete said Contract in accordance with its terms and
conditions.

IN WITNESS WHEREOF, the Principal and Surety have hereto set their hands and seals this _____ day of
_____, 20__.

PRINCIPAL

SURETY

[Name and Seal]

[Attorney-In-Fact]

[Title]

[Address]

[Phone]

Attest: _____

Attest: _____

The rate of the Bond is _____ % of the first \$ _____ and _____ % for the next \$ _____.

The total premium for this Bond is \$ _____.

END OF PERFORMANCE BOND

Exhibit B - Payment Bond

Bond No. _____

KNOW ALL MEN BY THESE PRESENT, that we _____ with a place of business at _____ as principal (the "Principal"), and _____, a corporation qualified to do business in the Commonwealth of Massachusetts, with a place of business at _____ as Surety (the "Surety"), are held and firmly bound unto Town of Leicester as Obligee (the "Obligee"), in the sum of _____ lawful money of the United States of America, to be paid to the Obligee, for which payment, well and truly to be made, we bind ourselves, our respective heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these present.

WHEREAS, the Principal has assumed and made a contract with the Obligee, bearing the date of _____ - _____, for the _____ **[Insert Name of Project]**.

NOW, THE CONDITIONS of this obligation are such that if the Principal and all subcontractors under said contract shall pay for all labor performed or furnished and for all materials used or employed in said contract and in any and all duly authorized modifications, alterations, extensions of time, changes or additions to said contract that may hereafter be made, notice to the Surety of such modifications, alterations, extensions of time, changes or additions being hereby waived, the foregoing to include any other purposes or items set out in, and to be subject to, the provisions of Massachusetts General Laws, Chapter 30, Section 39A, and Chapter 149, Section 29, as amended then this obligation shall become null and void; otherwise, it shall remain in full force and virtue.

IN WITNESS WHEREFORE, the Principal and Surety have hereto set their hands and seals this _____ day of _____, 20__.

PRINCIPAL

SURETY

[Name and Seal]

[Attorney-In-Fact] [Seal]

[Title]

[Address]

[Phone]

Attest: _____

Attest: _____

The rate for this Bond is _____ % of the first \$ _____ and _____ % for the next \$ _____.

The total premium for this Bond is \$ _____.

END OF PAYMENT BOND

SECTION C: PREVAILING WAGE REQUIREMENTS

THE SCHEDULE PREVAILING WAGE FOLLOWS THIS PAGE.

THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY

Mandatory Training Requirements - Summaries and Online Training

Mandatory educational requirements under the Ethics Reform Bill

- **Summary of the Conflict of Interest Law for Municipal Employees**

By December 28, 2009, and on an annual basis thereafter, all current municipal employees must be provided with this summary of the conflict of interest law. Municipal employees hired after December 28, 2009, should be provided with the summary within 30 days of the date on which they commence employment, and on an annual basis thereafter. Every municipal employee is required to sign a written acknowledgment that he has been provided with the summary.

- **Online Training Program**

www.mass.gov/ethics - Under Education & Training Resources

By 12/28/09, and every 2 years thereafter, all current state, county and municipal employees must complete this training. Public employees hired after 12/28/09 must complete this training within 30 days of beginning public service, and every 2 years thereafter. This training is designed primarily for state employees. County and municipal employees should also use this training until it is revised with one tailored to them. Upon completing the program, employees should print out the completion certificate and keep a copy for themselves. Employees will be required to provide a copy of the completion certificate to the Town or City Clerk (municipal employees), their employing agency (appointed state and county employees), or to the Ethics Commission (elected state and county employees). Completing the single program will be considered by the Commission as meeting the Bill's training requirements until a second program is added. When multiple users attempt to complete the current training program using the same computer they may experience a problem accessing the beginning of the program. The user will need to open their internet browser, click on "Tools", then "Internet Options", select "Delete Cookies", then click "OK". The user will be able to click back on the Online Training module on the Commission's website and start at the beginning.

After you have completed the Online Training, print out the "State Ethics Commission Receipt" and return with the "RECEIPT OF CONFLICT OF INTEREST LAW" that follows this Summary of the Conflict of Interest Law for Municipal Employees.

Summary of the Conflict of Interest Law for Municipal Employees

This summary of the conflict of interest law, General Laws chapter 268A, is intended to help municipal employees understand how that law applies to them. This summary is not a substitute for legal advice, nor does it mention every aspect of the law that may apply in a particular situation. Municipal employees can obtain free confidential advice about the conflict of interest law from the Commission's Legal Division at our website, phone number, and address above. Municipal counsel may also provide advice.

The conflict of interest law seeks to prevent conflicts between private interests and public duties, foster integrity in public service, and promote the public's trust and confidence in that service by placing restrictions on what municipal employees may do on the job, after hours, and after leaving public service, as described below. The sections referenced below are sections of G.L. c. 268A.

When the Commission determines that the conflict of interest law has been violated, it can impose a civil penalty of up to \$10,000 (\$25,000 for bribery cases) for each violation. In addition, the Commission can order the violator to repay any economic advantage he gained by the violation, and to make restitution to injured third parties. Violations of the conflict of interest law can also be prosecuted criminally.

I. Are you a municipal employee for conflict of interest law purposes?

You do not have to be a full-time, paid municipal employee to be considered a municipal employee for conflict of interest purposes. Anyone performing services for a city or town or holding a municipal position, whether paid or unpaid, including full- and part-time municipal employees, elected officials, volunteers, and consultants, is a municipal employee under the conflict of interest law. An employee of a private firm can also be a municipal employee, if the private firm has a contract with the city or town and the employee is a "key employee" under the contract, meaning the town has specifically contracted for her services. The law also covers private parties who engage in impermissible dealings with municipal employees, such as offering bribes or illegal gifts.

II. On-the-job restrictions.

(a) Bribes. Asking for and taking bribes is prohibited.
(See Section 2)

A bribe is anything of value corruptly received by a municipal employee in exchange for the employee being influenced in his official actions. Giving, offering, receiving, or asking for a bribe is illegal.

Bribes are more serious than illegal gifts because they involve corrupt intent. In other words, the municipal employee intends to sell his office by agreeing to do or not do

some official act, and the giver intends to influence him to do so. Bribes of any value are illegal.

(b) Gifts and gratuities. Asking for or accepting a gift because of your official position, or because of something you can do or have done in your official position, is prohibited. (See Sections 3, 23(b)(2), and 26)

Municipal employees may not accept gifts and gratuities valued at \$50 or more given to influence their official actions or because of their official position. Accepting a gift intended to reward past official action or to bring about future official action is illegal, as is giving such gifts. Accepting a gift given to you because of the municipal position you hold is also illegal. Meals, entertainment event tickets, golf, gift baskets, and payment of travel expenses can all be illegal gifts if given in connection with official action or position, as can anything worth \$50 or more. A number of smaller gifts together worth \$50 or more may also violate these sections.

Example of violation: A town administrator accepts reduced rental payments from developers.

Example of violation: A developer offers a ski trip to a school district employee who oversees the developer's work for the school district.

Regulatory exemptions. There are situations in which a municipal employee's receipt of a gift does not present a genuine risk of a conflict of interest, and may in fact advance the public interest. The Commission has created exemptions, and is considering creating additional exemptions, permitting giving and receiving gifts in these situations. One commonly used exemption permits municipal employees to accept payment of travel-related expenses when doing so advances a public purpose. Other exemptions are listed on the Commission's website.

Example where there is no violation: A fire truck manufacturer offers to pay the travel expenses of a fire chief to a trade show where the chief can examine various kinds of fire-fighting equipment that the town may purchase. The chief fills out a disclosure form and obtains prior approval from his appointing authority.

(c) Misuse of position. Using your official position to get something you are not entitled to, or to get someone else something they are not entitled to, is prohibited. Causing someone else to do these things is also prohibited. (See Sections 23(b)(2) and 26)

A municipal employee may not use her official position to get something worth \$50 or more that would not be properly available to other similarly situated individuals. Similarly, a municipal employee may not use her official position to get something worth \$50 or more for someone else that would not be properly available to other similarly situated individuals. Causing someone else to do these things is also prohibited.

Example of violation: A full-time town employee writes a novel on work time, using her office computer, and directing her secretary to proofread the draft.

Example of violation: A city councilor directs subordinates to drive the councilor's wife to and from the grocery store.

Example of violation: A mayor avoids a speeding ticket by asking the police officer who stops him, "Do you know who I am?" and showing his municipal I.D.

(d) Self-dealing and nepotism. Participating as a municipal employee in a matter in which you, your immediate family, your business organization, or your future employer has a financial interest is prohibited. (See Section 19)

A municipal employee may not participate in any particular matter in which he or a member of his immediate family (parents, children, siblings, spouse, and spouse's parents, children, and siblings) has a financial interest. He also may not participate in any particular matter in which a prospective employer, or a business organization of which he is a director, officer, trustee, or employee has a financial interest. Participation includes discussing as well as voting on a matter, and delegating a matter to someone else.

A financial interest may create a conflict of interest whether it is large or small, and positive or negative. In other words, it does not matter if a lot of money is involved or only a little. It also does not matter if you are putting money into your pocket or taking it out. If you, your immediate family, your business, or your employer have or has a financial interest in a matter, you may not participate. The financial interest must be direct and immediate or reasonably foreseeable to create a conflict. Financial interests which are remote, speculative or not sufficiently identifiable do not create conflicts.

Example of violation: A school committee member's wife is a teacher in the town's public schools. The school committee member votes on the budget line item for teachers' salaries.

Example of violation: A member of a town affordable housing committee is also the director of a non-profit housing development corporation. The non-profit makes an application to the committee, and the member/director participates in the discussion.

Example: A planning board member lives next door to property where a developer plans to construct a new building. Because the planning board member owns abutting property, he is presumed to have a financial interest in the matter. He cannot participate unless he provides the State Ethics Commission with an opinion from a qualified independent appraiser that the new construction will not affect his financial interest.

In many cases, where not otherwise required to participate, a municipal employee may comply with the law by simply not participating in the particular matter in which she has a financial interest. She need not give a reason for not participating.

There are several exemptions to this section of the law. An appointed municipal employee may file a written disclosure about the financial interest with his appointing

authority, and seek permission to participate notwithstanding the conflict. The appointing authority may grant written permission if she determines that the financial interest in question is not so substantial that it is likely to affect the integrity of his services to the municipality. Participating without disclosing the financial interest is a violation. Elected employees cannot use the disclosure procedure because they have no appointing authority.

Example where there is no violation: An appointed member of the town zoning advisory committee, which will review and recommend changes to the town's by-laws with regard to a commercial district, is a partner at a company that owns commercial property in the district. Prior to participating in any committee discussions, the member files a disclosure with the zoning board of appeals that appointed him to his position, and that board gives him a written determination authorizing his participation, despite his company's financial interest. There is no violation.

There is also an exemption for both appointed and elected employees where the employee's task is to address a matter of general policy and the employee's financial interest is shared with a substantial portion (generally 10% or more) of the town's population, such as, for instance, a financial interest in real estate tax rates or municipal utility rates.

(e) False claims. Presenting a false claim to your employer for a payment or benefit is prohibited, and causing someone else to do so is also prohibited. (See Sections 23(b)(4) and 26)

A municipal employee may not present a false or fraudulent claim to his employer for any payment or benefit worth \$50 or more, or cause another person to do so.

Example of violation: A public works director directs his secretary to fill out time sheets to show him as present at work on days when he was skiing.

(f) Appearance of conflict. Acting in a manner that would make a reasonable person think you can be improperly influenced is prohibited. (See Section 23(b)(3))
A municipal employee may not act in a manner that would cause a reasonable person to think that she would show favor toward someone or that she can be improperly influenced. Section 23(b)(3) requires a municipal employee to consider whether her relationships and affiliations could prevent her from acting fairly and objectively when she performs her duties for a city or town. If she cannot be fair and objective because of a relationship or affiliation, she should not perform her duties. However, a municipal employee, whether elected or appointed, can avoid violating this provision by making a public disclosure of the facts. An appointed employee must make the disclosure in writing to his appointing official.

Example where there is no violation: A developer who is the cousin of the chair of the conservation commission has filed an application with the commission. A reasonable person could conclude that the chair might favor her cousin. The chair files a written disclosure with her appointing authority explaining her relationship with her cousin prior to the meeting at which the application will be considered. There is no

violation of Sec. 23(b)(3).

(g) Confidential information. Improperly disclosing or personally using confidential information obtained through your job is prohibited. (See Section 23(c))

Municipal employees may not improperly disclose confidential information, or make personal use of non-public information they acquired in the course of their official duties to further their personal interests.

III. After-hours restrictions.

(a) Taking a second paid job that conflicts with the duties of your municipal job is prohibited. (See Section 23(b)(1)).

A municipal employee may not accept other paid employment if the responsibilities of the second job are incompatible with his or her municipal job.

Example: A police officer may not work as a paid private security guard in the town where he serves because the demands of his private employment would conflict with his duties as a police officer.

(b) Divided loyalties. Receiving pay from anyone other than the city or town to work on a matter involving the city or town is prohibited. Acting as agent or attorney for anyone other than the city or town in a matter involving the city or town is also prohibited whether or not you are paid. (See Sec. 17)

Because cities and towns are entitled to the undivided loyalty of their employees, a municipal employee may not be paid by other people and organizations in relation to a matter if the city or town has an interest in the matter. In addition, a municipal employee may not act on behalf of other people and organizations or act as an attorney for other people and organizations in which the town has an interest. Acting as agent includes contacting the municipality in person, by phone, or in writing; acting as a liaison; providing documents to the city or town; and serving as spokesman.

A municipal employee may always represent his own personal interests, even before his own municipal agency or board, on the same terms and conditions that other similarly situated members of the public would be allowed to do so. A municipal employee may also apply for building and related permits on behalf of someone else and be paid for doing so, unless he works for the permitting agency, or an agency which regulates the permitting agency.

Example of violation: A full-time health agent submits a septic system plan that she has prepared for a private client to the town's board of health.

Example of violation: A planning board member represents a private client before the board of selectmen on a request that town meeting consider rezoning the client's property.

While many municipal employees earn their livelihood in municipal jobs, some municipal employees volunteer their time to provide services to the town or receive small stipends. Others, such as a private attorney who provides legal services to a town as needed, may serve in a position in which they may have other personal or private employment during normal working hours. In recognition of the need not to unduly restrict the ability of town volunteers and part-time employees to earn a living, the law is less restrictive for “special” municipal employees than for other municipal employees.

The status of “special” municipal employee has to be assigned to a municipal position by vote of the board of selectmen, city council, or similar body. A position is eligible to be designated as “special” if it is unpaid, or if it is part-time and the employee is allowed to have another job during normal working hours, or if the employee was not paid for working more than 800 hours during the preceding 365 days. It is the position that is designated as “special” and not the person or persons holding the position. Selectmen in towns of 10,000 or fewer are automatically “special”; selectman in larger towns cannot be “specials.”

If a municipal position has been designated as “special,” an employee holding that position may be paid by others, act on behalf of others, and act as attorney for others with respect to matters before municipal boards other than his own, provided that he has not officially participated in the matter, and the matter is not now, and has not within the past year been, under his official responsibility.

Example: A school committee member who has been designated as a special municipal employee appears before the board of health on behalf of a client of his private law practice, on a matter that he has not participated in or had responsibility for as a school committee member. There is no conflict. However, he may not appear before the school committee, or the school department, on behalf of a client because he has official responsibility for any matter that comes before the school committee. This is still the case even if he has recused himself from participating in the matter in his official capacity.

Example: A member who sits as an alternate on the conservation commission is a special municipal employee. Under town by-laws, he only has official responsibility for matters assigned to him. He may represent a resident who wants to file an application with the conservation commission as long as the matter is not assigned to him and he will not participate in it.

(c) Inside track. Being paid by your city or town, directly or indirectly, under some second arrangement in addition to your job is prohibited, unless an exemption applies. (See Section 20)

A municipal employee generally may not have a financial interest in a municipal contract, including a second municipal job. A municipal employee is also generally prohibited from having an indirect financial interest in a contract that the city or town has with someone else. This provision is intended to prevent municipal employees from having an “inside track” to further financial opportunities.

Example of violation: Legal counsel to the town housing authority becomes the acting executive director of the authority, and is paid in both positions.

Example of violation: A selectman buys a surplus truck from the town DPW.

Example of violation: A full-time secretary for the board of health wants to have a second job working part-time for the town library. She will violate Section 20 unless she can meet the requirements of an exemption.

Example of violation: A city councilor wants to work for a non-profit that receives funding under a contract with her city. Unless she can satisfy the requirements of an exemption under Section 20, she cannot take the job.

There are numerous exemptions. A municipal employee may hold multiple unpaid or elected positions. Some exemptions apply only to special municipal employees. Specific exemptions may cover housing-related benefits, public safety positions, certain elected positions, small towns, and other specific situations. Please call the Ethics Commission's Legal Division for advice about a specific situation.

IV. After you leave municipal employment. (See Section 18)

(a) Forever ban. After you leave your municipal job, you may never work for anyone other than the municipality on a matter that you worked on as a municipal employee. If you participated in a matter as a municipal employee, you cannot ever be paid to work on that same matter for anyone other than the municipality, nor may you act for someone else, whether paid or not. The purpose of this restriction is to bar former employees from selling to private interests their familiarity with the facts of particular matters that are of continuing concern to their former municipal employer. The restriction does not prohibit former municipal employees from using the expertise acquired in government service in their subsequent private activities.

Example of violation: A former school department employee works for a CONTRACTOR under a contract that she helped to draft and oversee for the school department.

(b) One year cooling-off period. For one year after you leave your municipal job you may not participate in any matter over which you had official responsibility during your last two years of public service.

Former municipal employees are barred for one year after they leave municipal employment from personally appearing before any agency of the municipality in connection with matters that were under their authority in their prior municipal positions during the two years before they left.

Example: An assistant town manager negotiates a three-year contract with a company. The town manager who supervised the assistant, and had official

responsibility for the contract but did not participate in negotiating it, leaves her job to work for the company to which the contract was awarded. The former manager may not call or write the town in connection with the company's work on the contract for one year after leaving the town.

(c) Partners. Your partners will be subject to restrictions while you serve as a municipal employee and after your municipal service ends. Partners of municipal employees and former municipal employees are also subject to restrictions under the conflict of interest law. If a municipal employee participated in a matter, or if he has official responsibility for a matter, then his partner may not act on behalf of anyone other than the municipality or provide services as an attorney to anyone but the city or town in relation to the matter.

Example: While serving on a city's historic district commission, an architect reviewed an application to get landmark status for a building. His partners at his architecture firm may not prepare and sign plans for the owner of the building or otherwise act on the owner's behalf in relation to the application for landmark status. In addition, because the architect has official responsibility as a commissioner for every matter that comes before the commission, his partners may not communicate with the commission or otherwise act on behalf of any client on any matter that comes before the commission during the time that the architect serves on the commission.

Example: A former town counsel joins a law firm as a partner. Because she litigated a lawsuit for the town, her new partners cannot represent any private clients in the lawsuit for one year after her job with the town ended.

* * * * *

This summary is not intended to be legal advice and, because it is a summary, it does not mention every provision of the conflict law that may apply in a particular situation. Our website, www.mass.gov/ethics, contains further information about how the law applies in many situations. You can also contact the Commission's Legal Division via our website, by telephone, or by letter. Our contact information is at the top of this document.

NOTICE TO PROCEED

To: _____
(Contractor)

Date: _____

Agreement: _____
(Insert title of Agreement as it appears in Contract Documents)

You are hereby notified that the Effective Date of the above Agreement is ____;
you are to start performing your obligations under the Agreement by that date.

The

Contract Times shall commence to run _____; you must commence Work
on _____

by that date. Before you may start Work, you must satisfy all requirements set forth in
Article 2 of the General Conditions.

(Owner)

(Engineer)

By: _____

By: _____

Title: _____

Title: _____

Contractor hereby acknowledges receipt of the above Notice to Proceed, this the ____ day of
_____, 20__.

By: _____

Title: _____

END OF NOTICE TO PROCEED

RECEIPT OF CONFLICT OF INTEREST LAW

In accordance with Massachusetts General Laws, Chapter 303 of the Acts of 1975, I have been furnished a copy of the Conflict of Interest Law.

Print Name

Department / Office / Board / Committee

Address

City or Town, State & Zip

Phone

Email

Please sign below and return to the Town Clerk's Office as required by law.

State Ethics Commission Receipt Included

Signature

Date

END CONTRACT

CHANGE IN CONTRACT

Amendment No.

CONTRACT FOR:
**"Construction of one (1) 80'
x 50' Basketball Court"**
dated May 22, 2019

AWARDING AUTHORITY Town of Leicester 3 Washburn Square Leicester, MA 01524	Vendor Vermont Recreational Surfacing & Fencing Inc. P.O. Box 147 Barnet, VT 05821
----------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------

CONTRACT DATED 08/19/2019

THE CONTRACTOR:

Town of Leicester and the Contractor named above, hereby mutually agree that the contract described above be, and the same hereby is, amended as follows:

The Contractor shall include, perform, furnish and install, and/or deduct, substitute, omit or exclude from the Contract as set forth below, under and in accordance with all applicable terms of the Contract Documents, at the prices listed, using therefore, the contractor and/or subcontractor's named.

CHANGE IN CONTRACT

CHANGE ORDER NO. DATE:

All documents, written proposals and drawings referred to in this instrument, if any, are incorporated by reference herein.

The aggregate of these () items is a net ADDITION of \$().

The time(s) for completion is **extended** by this instrument as follows:

Completion

It is hereby mutually agreed upon the execution of this agreement that the sums provided herein are complete, whole, fair and reasonable and that no additional claims, demands or liabilities shall be applicable for any added compensation arising from, growing out of or in any way connected with the work of this Change Order No.. All other terms and conditions or provisions of the contract shall remain in full force and effect and shall be binding unto the parties of this contract.

ORIGINAL CONTRACT:

a) Price

b) To be complete on

CHANGE IN CONTRACT TOTAL VALUE

CHANGE IN CONTRACT TOTAL VALUE OF THE EXTRA WORK PROPOSED: \$_____

Total added compensation for the revised work shall be in the amount of \$

The work shall include:

BREAKDOWN OF CHANGE ORDER

Materials	\$_____
Labor	\$_____
Equipment	\$_____
Administration	\$_____
Subtotal	\$_____
Overhead and Profit	\$_____
Total	\$_____

CONTRACT SUMMARY TO DATE ORIGINAL CONTRACT

_____ CHANGE ORDER NO.

GENERAL GUARANTEE

It is hereby guaranteed in writing that all portions of work under the Contract for the "**Construction of one (1) 50 x 80 Basketball Court**" dated May 22, 2019 was completed in strict accordance with the contract documents and are of quality designated therein and shall remain free of all defects of material and workmanship for a period of one (1) calendar year from the date of Final Completion of the work defined in Article 5 of the Contract to be.

At no expense to the Awarding Authority, upon receipt of written notice from the Awarding Authority, forthwith repair and make good or cause to be repaired and made good, including damage to any part of said work resulting from (such) defects or their repair or the making good of same, all defects arising in the contract work specified in the contract documents due to defective materials, fabrication, assembly, installation or workmanship, and including within the term "defects" the failure of any equipment or apparatus (including any mechanical or electrical item) to produce and/or maintain specified performance capabilities or capacity.

And for the faithful performance of the covenants of this GUARANTEE, we and each of us bind ourselves, our successors, our heirs, executors, administrators and assigns.

_____ (Affix Corporate Seal Here)

By: Date: (Signature/title)

Subscribed and sworn to before me this day of , 2018.

NOTARY PUBLIC:

MY COMMISSION EXPIRES:

(Affix Notary Seal Here)

END OF FORM FOR GENERALGUARANTEE

FORM FOR MANUFACTURER GUARANTEE

It is hereby guaranteed in writing that all portions of the work under the Contract for the **"Construction of one (1) 50' x 80' Basketball Court"** dated May 22, 2019 were completed in strict accordance with the Contract Documents and are of the quality designated therein and shall remain free of all defects of material and workmanship for a period of one (1) calendar year from the entire completion of the work defined in Article V of the Contract.

At no expense to the Awarding Authority upon receipt of written notice from the Awarding Authority, forthwith repair and make good or cause to be repaired and made good, including damage to any part of said work resulting from (such) defects or their repair or the making good of same, all defects arising in the contract work specified in the contract documents due to defective materials, fabrication, assembly, installation, or workmanship, and including within the term "defects" the failure of any equipment or apparatus (including any mechanical or electrical item) to produce and/or maintain specified performance capabilities or capacity.

And for the faithful performance of the covenants of this GUARANTEE, we and each of us bind ourselves, our successors, our heirs, executors, administrators and assigns.

BY: _____

(Signature) Subscribed and sworn to before me on this day
(Title) of, 20.

(Affix Corporate Seal Here) NOTARY

PUBLIC:

MY COMMISSION EXPIRES:

(Affix Notary Seal Here)

END OF FORM FOR MANUFACTURER GUARANTEE

RENAUD

ELECTRIC & COMMUNICATIONS, INC.

COMMERCIAL • INDUSTRIAL • INSTITUTIONAL

Board of Selectmen

Town of Leicester

3 Washburn Square

Leicester, MA 01524

July 30th 2019

Dear Board Members,

I am in receipt of your letter notifying Renaud Electric of a termination of contract as a result of what is perceived billing of excessive time on work that was performed recently. I would like to offer my detailed explanation of the work performed and how the man hours added up.

Please review the following:

Leicester Police Department, Invoice # 34153 for \$360.00 for repairs to door strikes and bollard light

On 10/30/18 at approximately 9:36 AM we received a call from Sgt. Antanavica about two outside lights not working as well as door release wires that were frayed, and the front door release was coming off. My service manager spoke with Sgt. Antanavica and assured we would be there the following day.

We had two men on a truck the following morning on an emergency call for the Douglas School department and they were directed to get to Leicester PD as soon as possible as we promised we would be there. Although the work that day at the Leicester PD could have been done by one man, there were two men assigned to the call as they were most available. In most cases we try to assign one person to a call, however there are times that the call needs to be addressed in a timely manner and if there are two men on a truck it becomes difficult to send an apprentice home for the day. Our apprentice electricians are knowledgeable and will assist to get the work done in a timely manner. In this case the two men split up and completed the repairs promptly. Had we sent one licensed electrician only, the hours spent at the rate of 100.00 per hour would have been higher.

Leicester Police Department, Invoice # 34471 for \$1,073.46 for repairs to exterior parking lot lights

On 2/5/19 we received a call of an exterior pole light and bollard light out. We had two men out that day with the bucket truck and dispatched them to take care of this call ASAP. Again this is a situation where we are trying to accommodate a customer with prompt response and the fact that we had men reasonably close by and felt it was important to get the lights repaired. We keep an inventory of lamps and ballasts on the truck for convenience, however the particular parts needed for this repair were not in inventory and a trip to the supplier was necessary which added man hours to the job.

Town of Leicester, Invoice # 34302 for \$1,115.15 for installation of Xmas Tree Outlet

On 11/27/19 we sent one electrician to install an exterior outlet in the Town Common. The electrician met Dennis from the DPW and identified where the outlet was needed. Dennis directed the electrician to a power source which was at the base of a light pole. Dennis indicated he did not want to trench from the pole to the location of where the outlet was to be installed as it would disturb the area too much. Dennis directed the electrician to the location of where an underground conduit was located and directed the electrician to intercept that conduit for power. The electrician proceeded to excavate the area by hand digging to a depth of approximately 24 inches to locate the conduit.

RECEIVED AUG 01 2019

This area was opened further to allow room to cut into the conduit and extend the conduits to grade level to enable a junction box to be installed to allow power to be extended to the outlet and also to splice the conductors to restore power to the pole.

On 11/28/19 we sent an electrician and an apprentice to complete the required work. The second man was needed as the wires from the new junction box needed to be replaced with new as they were short as a result of raising the conduit to grade level for the new junction box. The new wires were snaked in from the junction box to re feed the pole, and the wires to the new outlet were also connected at this time.

Initially there was an error in the total of the labor hours billed on invoice # 34268 and a credit was issued and revised invoice #34302 was re billed. I have included a photo of the outlet mounted on a 4x4 post adjacent to the tree. Although the finished product looks like it was a simple installation, the details outlined above tell the story of what was done and the amount of work involved to accomplish this. I hope this information is helpful and offers more detail.

Please understand we value the work the Town of Leicester has provided for Renaud Electric and its employees, several which are Leicester residents. We strive to provide prompt reliable service to all calls that come into us. I understand that at times a second man may not seem 100% necessary but there are times when that second man is necessary for safety reasons as well as the second pair of hands at a lower rate to help get a job done in less overall man hours.

I have discussed the above circumstances with my service manager and will make every effort to assign one person to a call and if we feel it may require a second person, we will do our best to communicate that before sending a second person. We also will make every effort to offer more details of the scope of work performed either directly on the job or on the corresponding invoice. The scope of work detailed above for the Xmas tree outlet is an example of how the finished product does not identify the amount of work that was actually required.

I hope my explanation above as well as the steps we will implement for future calls will enable you to decide to continue to utilize the services of Renaud Electric. We have been established since 1980 and have a customer base that extends back 35 to 38 years. We are not 100% perfect, but we strive to accommodate the needs of our customers and the longevity we have with many of our customers supports that. If you have any questions or concerns, please contact me to discuss further. If you would prefer a personal meeting with myself and my service manager we will be glad to accommodate.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Tom Renaud".

Tom Renaud, President





Town of Leicester
OFFICE OF THE TOWN ADMINISTRATOR

Town Hall, 3 Washburn Square
Leicester, Massachusetts 01524-1333
Phone: (508) 892-7000 Fax: (508) 892-7070
www.leicesterma.org

August 14, 2019

To: Select Board
From: David Genereux, Town Administrator

RE: Hillcrest RFP

The Hillcrest RFP Review Subcommittee, comprised of Dianna Provencher, Rick Antanavica and Kristen Forsberg, met on July 9th and July 23rd to discuss the proposals put forth by Hilltop Management Group, the current tenants, and Limitless Recreation and Hospitality, LLC for a 5-year lease at Hillcrest.

Hilltop Management Group Proposal Summary

Hilltop Management Group proposes a combined lease for the property and the apartment of \$120,000 over five years, which is \$2,000 per month or \$24,000 per year. This is an increase of \$6,000 per year, which is reflected in a new \$500 monthly payment for the apartment. Hilltop further proposes to spend \$32,000 in capital improvements over the same time period. Those improvements are as follows:

- Improvements to greens
- Improve and install new signage
- New markers and golf ball washers and water coolers
- Painting building's interior and exterior
- Insulation and other winterization for energy savings
- Heating and a/c improvements
- Improvement of drainage
- Porch wall improvements and window replacements
- Structural analysis

Hilltop Management also lists numerous improvements for which they claim that they were in discussions with former Town Administrator Kevin Mizikar to receive credits and reimbursements. They are still requesting consideration in this regard. The improvements listed are as follows:

- Purchase and Installation – Gas furnace in function hall
- Kitchen renovation and wiring upgrades
- Deck repairs – 2nd floor apartment
- Reinforce cellar support beam
- Install railings 2nd floor and cellar
- Remove ivy from rear of building
- Install sprinkler hangers

- Replace tiles and paint porch ceiling, function room, bar
- Repair and reinforce support beams in attic
- Repair bar cooler
- Upgrade electric for exit sign, flood lights, new plugs
- Paint exterior of Pro Shop
- Replace/install stairs – Kitchen entrance
- Heating and a/c systems upgrades
- Golf course equipment
- Replace windows
- 2nd floor unit rehabilitation

Prior to this response, I was unaware that Hilltop was seeking restitution, either in full or in part, for these improvements. Many of these improvements do not count as structural or systems improvements, which are the only improvements that the Town is responsible for under the current lease.

Hilltop projects income before expenses from \$269,026 to \$289,411 per year, over the next five years, and net income of \$8,859 to \$21,296 over the same time period. Hilltop shows available reserves of \$362,494.68.

Limitless Recreation and Hospitality Proposal Summary

Limitless Recreation and Hospitality, LLC (Limitless) proposes a total lease payment of \$150,000 over five years; which is \$2,500 per month or \$30,000 per year. Limitless does not propose any payment for the apartment. Limitless further proposes to spend \$300,000 over the first five years on the following:

- Facelift with fresh paint and new carpet
- Repair or replace kitchen equipment
- Refinish hardwood flooring
- Install split rail fence and lighting
- New signage (with approval)
- Repair and reseal parking lot
- Install volleyball courts
- Finish outdoor deck
- Install new windows
- Course improvements
- Driving range
- Dance pavilion
- Outdoor gas pits

Limitless projects its income before expenses from \$542,075 to \$717,500 over the next five years, with net income of \$9,867 to \$56,940. Limitless shows cash reserves of \$40,020, and two lines of credit totaling \$125,000, for total operating capital of \$165,020.

Recommendation

The Committee discussed the merits of each proposal and offers the following analysis:

Hilltop's proposal does not vary from operations under their current lease. They propose to do basic capital improvements only such as paint and signage. They also want to discuss receiving credit or compensation for previous capital improvements. Many of these improvements are not structural or systems related and therefore fall outside of the Town's responsibility under the current lease. Further, reimbursement or credit for past purchases raises procurement questions and is not in the best interest of the Town financially. Hilltop has solid reserves and their overall profit and loss statement is likely more realistic, as they have been managing the property for 14 years.

Limitless has a more aggressive proposal which looks to expand the use of the property for volleyball, special events, and potentially a nightclub style environment. Their estimated revenue is substantially higher than Hilltop's, which may come either from lack of information as they only had Hilltop's revenue and expenses from 2013/2014 to work with, or their estimates of increased business from the change in concept and addition of activities. Their available reserves are substantially lower than Hilltop's, and, if selected, would be further burdened by having to either purchase from Hilltop or another vendor whatever is needed to keep the club/restaurant operational, including golf carts, furniture, fixtures, and equipment, kitchen and dining room supplies, liquor, golf course equipment, pro shop stock, etc.

While Hilltop has a track record of managing the property, they do not propose significant capital improvements to the property, which will likely result in higher expenditures in the future to maintain the property. Limitless offers an expanded vision of uses and substantial improvements over time, but would appear to be undercapitalized and dependent on aggressive revenue projections. Such a scenario is far more prone to failure.

In the Committee's opinion, neither proposal is advantageous to the Town. However, the Committee did come up with an alternative recommendation.

There is currently an RFP out to repurpose the Memorial School, which may result in the loss of two athletic fields. Further, the fields in the area of three town schools may be affected by the Middle School building project, leaving the Town with an overall shortage of playing fields. The Committee proposes that the Town does not accept either proposal of the second round of the RFP. As Chapter 30B, the procurement statute, allows for real property contracts under \$35,000 to be negotiated directly without a procurement process, the Hillcrest RFP Review Committee proposes the following:

- Authorize the Town Administrator to negotiate a one-year contract with the current operator, which will keep the contract threshold under \$35,000. If negotiations are unsuccessful, the second proposer could be considered;
- Appropriate funds for an design study to determine the cost of installing new fields and parking on the golf course portion of the property;
- Study how to best maintain the property until funding is available to develop the fields;
- Issue another RFP next spring that will only cover restaurant and bar operations; and
- Consider land lease operations for private use of some of the course area for additional income.

The Committee believes that the lack of qualified proposals is directly attributable to the inclusion of the golf course operation, which is in direct competition with another in-town course and facility, as well as a number

of other courses in neighboring towns. In its proposal, Hilltop states expansion of the irrigation system, while a major priority "...is not considered financially feasible at this time given the current rate of facility use."

The Committee believes that there may be more proposers for the restaurant/bar operation, and separate interest in the fields, as well as expansion potential for Town fields in the future. Of course, this would likely mean the end of Hillcrest as a golf course, but the Committee believes this merits consideration.

Please feel free to contact me with any questions or concerns

TOWN OF LEICESTER SOCIAL MEDIA POLICY

(This document replaces the policy dated July 21, 2014)

Social Media Policy

I. Policy:

- A. Introduction:** The Town of Leicester (The “Town”) depends on a work environment of tolerance, respect and cooperation for the achievement of its goals in serving the citizens of the Town.
- B. Purpose:** The purpose of this policy is to provide notice to the Employees and Officials of the Town that their use of Social Media must conform to federal and state law and to this policy. The policy is designed to promote and govern the professional and personal use of Social Media in a responsible manner and avoid uses that can (a) breach confidentiality by revealing protected information about the Town, its citizens, or its employees; (b) expose the Town to legal liability for employer or employee behavior that may be harassing, offensive, or maliciously false; or (c) interfere with productivity and/or ability to perform the duties and responsibilities as Employees of the Town.
- C. Application:** This section describes acceptable and unacceptable uses of ALL Social Media by Employees of the Town. Employees and Officials should use their best personal judgement when using any form of Social Media and must ensure that their use does not violate this or any other Town policy or standards of conduct, rules, regulations and/or bylaws.
- D. Responsibility:** The Town Administrator or his/her designee is responsible for facilitating and enforcing the Town’s Social Media Policy.

II. Definitions:

1. The Town – Town of Leicester
2. Employees – All persons employed by the Town regardless of position
3. Officials: Individuals who hold office in the Town, whether elected or appointed, including boards and committees.
4. Users - Employees of the Town (Individuals or groups) who use, direct, or control a Town social media account
5. Social Media - Online forums in which Users participate in the exchange of ideas, messages, and content, including blogs, microblogs, and social networking sites (e.g. Facebook, Twitter, LinkedIn, etc.)
6. Electronic Media – All forms of electronic communication, transmission, or storage, including, but not limited to websites and any content contained in or related thereto.

III. Use of Town-Owned Equipment or Social Media Sites

- A.** Employees are directed to the Social Media Policy for Town-Owned Sites. In general, only employees whose jobs require access to Town-owned Social Media may post or edit content on those sites.
- B.** There is no right to privacy for electronic communications on Town equipment. The Town reserves the right to review and/or monitor all electronic records and communications, at any time, with or without notice, including individual user folders, email and other information stored on the Town's Electronic Media. In accessing the Internet, including Social Media sites, Users should assume that all connections and sites visited will be monitored and recorded. This examination helps to ensure compliance with Town policies, assists when internal investigations must be conducted, and supports the management of the Town's information systems. Use of the Town's electronic communication devices, including, but not limited to Town-issued email systems, Internet, cell phones, smart phones, laptops, computers, and software constitutes acceptance of such monitoring. All postings on Town managed website will comply with the Public Records Act.

IV. Town Site Content

- A.** Users responsible for Town Social Media and websites are responsible for their content and upkeep of said accounts.
- B.** Town websites shall remain the primary and predominant source for internet information.
- C.** CodeRED shall remain the Town's primary emergency notification system.
- D.** Social Media content shall fully comply with the items in this section.
- E.** Information and comments shared through Social Media channels shall not disclose confidential or proprietary information.
- F.** Electronic information posted to a Town Social Media content site by the Town, or by a member of the public, may be considered a record subject to the Massachusetts Public Records Law.
- G.** Electronic information posted by Employees must not include:
 - 1. Comments not topically related;
 - 2. Profane language or comment;
 - 3. Content that promotes, fosters or perpetuates discrimination based on race, creed, religion, color, age, marital status, gender, gender identity, status with

regard to public assistance, national origin, physical or mental disability, or sexual orientation;

4. Sexual content or links to sexual content;
5. Solicitations of commerce;
6. Conduct or encouragement of illegal activity;
7. Information that may compromise the safety or security of the public or public systems;
8. Content that violates a legal ownership interest of any other party.

V. Use of Private Social Media

A. Employees are prohibited from accessing private/personal Social Media during working hours.

- B. The Town acknowledges that its Employees have a First Amendment right to free speech, but that right is not absolute. While Employees may maintain and use Social Media privately, such as personal web pages and websites, blogs, microblogs, social networking sites and other forms of Social Media, their status as Employees of the Town requires that the content of any postings on Social Media sites or other web pages not be in violation of existing Town Bylaws, policies, directives, rules, or regulations. It is important that the Town maintains its status as a professional organization comprised of professional employees in order to maintain the respect of its constituents. Employees must exercise caution with respect to photos or comments they post in general, and in particular those concerning the Town, a particular department of the Town, and or the Town's Employees or Officials.

C. All use of Social media must conform to the following regulations:

1. All users are expected and required to conduct themselves in a manner consistent with the Town's policies and standards of conduct.
2. Users must not reveal any confidential, personal or privileged information about the Town, its constituents, or its contractors.
3. Users must not harass any other Employees or Officials in contravention of the Town's other policies and standards of conduct, rules, regulations, and by-laws, regardless of the time, place form, or manner in which the information is posted or transmitted. Comments may be deemed to violate this Policy even if the Town's name or the names of any of its Employees or Officials are not posted in the comment.
4. Users must only post information and news that is honest and accurate, and must quickly correct any discovered errors or omissions. Users may not post rumors, or information that they know to be false about the Town, its Officials,

Employees, constituents, suppliers, vendors, contractors, or other entities or individuals.

5. Users who operate Town Social Media sites may post announcements, news, and general information only. Town Social Media sites are not to contain personal opinions, observations, or similar content.
 6. Users may express their only opinions on Social Media and should never represent themselves as a spokesman for the Town unless specifically designated by the Town. If the Town is a subject of the comment created by an Employee or Official, the Employee or Official should be clear and open about the fact that he/she is an Employee or Official of the Town and that his/her views do not necessarily represent those of the Town, its Officials, Employees, suppliers, vendors, or any other agent of the Town.
 7. Employees are expressly prohibited from using Social Media to engage in any activity or conduct that violates federal, state, or local law (e.g., software or data piracy, child pornography, etc.)
 8. Access to and Use of Social Media must not interfere with an Employee's productivity and/or an Employee's ability to perform the duties and responsibilities of Employment with the Town.
 9. Employees are prohibited from using Social Media to engage in any activity that constitutes a conflict of interest for the Town or any of its Employees.
 10. Department Heads and supervisors are expressly prohibited from using any review or recommendation feature or system on a Social Media site (e.g., LinkedIn) to post reviews, recommendations, or other comments about subordinate employees.
 11. Employees are expressly prohibited from using Social Media to request, acquire, or purchase genetic information of an individual Employee, constituent, or family member of the individual Employee or customer, as specified by the EEOC's regulations governing Title II of GINA, 29 C.F.R. Sec 1635, et seq., except for information that is inadvertently or lawfully acquired pursuant to 29 C.F.R. Sec 1635.8(b).
- D. The Town specifically acknowledges that police officers and firefighters may be required to use Social Media to perform their job duties and that such use, subject to the direction and authorization of the respective Chief, is permissible although such use may otherwise appear to violate this Policy. Such actions, however, will not be deemed to violate this Policy provided the police officer or firefighter acts within the scope of his/her Chief's direction or authority.

E. This Policy does not interfere with employee rights under Massachusetts General Laws Chapter 150E.

F. The Town encourages anyone who uses Social Media in contravention of this policy to be promptly report any error or mistake as soon as they are known. Although errors or mistakes cannot always be erased, prompt notification may make a significant difference in the Town's ability to correct or remedy this issue.

VI. Complaints of Misuse:

Should any Employee of the Town receive or become aware of a violation of this policy, the Employee should report the violation to the Town Administrator as soon as possible.

The Town will not take action against any Employee who, in good faith, reports a possible deviation from or violation of this Policy or for cooperating in an investigation. Any Employee who retaliates against another Employee for, in good faith, reporting a potential violation of this Policy or for cooperating in an investigation may be subject to disciplinary action, up to and including termination.

VII. Officials:

The Town recognizes that Officials constitute a major part of the Town's personnel structure, and therefore applicable portions of the Town's Social Media Policy should be applied to individuals who are Officials. Elected Officials are exempt from this Policy, as they are installed or removed from office by general or special election.

Appointed officials are subject to this policy, with the exception of Section III in its entirety, and Section IV C8 of this Policy.

VIII. Discipline:

Any Employee who violates this policy may be subject to appropriate discipline, up to and including termination of employment.¹ In the case of an appointed Official, discipline up to and including termination of appointment by the Appointing Authority shall be considered.

The Town intends to follow each provision of this Policy but reserves the right to change any provision at any time. A failure to enforce this Policy does not constitute a

¹ Employees covered by a collective bargaining agreement will be subject to discipline in accordance with the terms of the applicable agreement.

subsequent waiver of any violation of this Policy. This Policy shall be read and interpreted in conjunction with all other Town policies and procedures.

TOWN OF LEICESTER SOCIAL MEDIA POLICY

Acknowledgement of Receipt of Policy

I acknowledge receipt of this Social Media Policy from the Town, and that I have read it. I understand that all Social Media usage and all information transmitted by, received from, or stored in Town electronic systems or servers are the property of the Town. I also understand that I have no expectation of privacy in connection with the use of Town electronic communications or with the transmission, receipt or storage of information in these systems. I acknowledge and consent to the Town monitoring my use of its electronic communications at any time, at its discretion. Such monitoring may include reviewing Internet websites visited, including Social Media sites, printing and reading all email entering, leaving, or stored in these systems, and/or reviewing all documents created or downloaded. I understand that all e-mail messages are subject to the Town's email deletion and retention procedures.

Name (Print)

Signature

Date

Witness

**TOWN OF LEICESTER
COMMONWEALTH OF MASSACHUSETTS**

PARKING RULES & REGULATIONS

The following rules and orders regulating the parking of vehicles upon streets and highways within the Town of Leicester are hereby enacted by the Board of Selectmen under the provisions of Section 22 of Chapter 40 of the Massachusetts General Laws.

- I. Definitions** – for the purpose of these rules and orders, the words and phrases used herein shall have the following meanings, except in these instances where the context clearly indicates a different meaning:
- A. Parking Clerk – the person appointed by the Board of Selectmen under the provisions of MGL Chapter 90, Section 20A1/2 to supervise and coordinate the processing of parking violations in the Town.
 - B. MassDOT – The Massachusetts Department of Transportation of the Commonwealth of Massachusetts.
 - C. Officer – any police officer authorized to direct or regulate traffic or to make arrests for violations of traffic regulations.
 - D. Vehicle – every device in, upon, or which any person or property is or may be transported or drawn upon a highway, including bicycles when the provisions of these rules are applicable to them, except other devices moved by human power.
 - E. Bus Stop – an area in the roadway set aside for the board of or alighting from buses.
 - F. Caution Signal – a flashing yellow signal having the same general functions as a warning signal.
 - G. Channelizing Island – a traffic island located to guide traffic streams along certain definite paths and to prevent the promiscuous movement of vehicles in what would otherwise be a widely extended roadway area.
 - H. Crosswalk – that portion of a roadway ordinarily included within the extensions of the sidewalk lines, or, if none, then the footpath lines, and at any place in a highway clearly indicated for pedestrian crossing by lines or markers upon the roadway surface.
 - I. Pedestrian – any person afoot or riding on a conveyance moved by human power, except bicycles or tricycles.
 - J. Sidewalk – that portion of a highway set aside for pedestrian travel.

- K. Bus – every vehicle designed for carrying more than eight (8) passengers and used primarily for the transportation of persons either for compensation, as a service, or as an adjunct to a school program.
- L. Bicycle – any wheeled vehicle propelled by pedals and operated by one or more persons.
- M. Highway Department – The Highway Department of the Town of Leicester.
- N. Traffic Island – any area or space set aside, within a roadway, which is not intended for use by vehicular traffic.
- O. Roadway – that portion of a highway between the regularly established curb lines or that part, exclusive of shoulders, improved and intended to be used for vehicular traffic.
- P. Lane – a longitudinal division of a roadway of sufficient width to accommodate the passage of a single line of vehicles, whether or not such lane is indicated by pavement markings or longitudinal construction joints.
- Q. Emergency Vehicles – vehicles of the fire department, police vehicles, and such ambulance and emergency vehicles of federal, state or municipal departments or public service corporations as are commonly recognized as such.

II. Authority and Duties of Police

- A. The Chief of Police is authorized to prohibit parking on any street or highway, or part thereof, in an impending or existing emergency, or for a lawful assembly, demonstration or procession.
- B. The Chief of Police is authorized to close, temporarily, any street or highway in an impending or existing emergency, or for any lawful assembly, demonstration or procession.
- C. It shall be the duty of every police officer to take cognizance of any violation of any rule or regulation regulating the parking of motor vehicles and give the offender a notice as provided in Section 20A of Chapter 90 of Mass. General Laws.
- D. Police officers may remove or cause to be removed vehicles found in violation of Article 4, Section C, of the Parking Rules & Regulations of the Town of Leicester.

III. Official Traffic Signs

- A. The provisions of these rules and regulations shall be effective only during such time as a sufficient number of parking signs are installed, erected, maintained and located

so as to be visible to approaching drivers; said signs shall conform to the standards prescribed by MassDOT.

IV. Parking

- A. No person shall stand or park any vehicle in any street, way or highway under the control of the Town, and no person shall allow, permit, or suffer any vehicle registered in his name to stand or park in any street, way or highway under the control of the Town in violation of any rules and regulations of the Town as authorized under Section 22 of Chapter 40 of the Mass. General Laws except with the direction of a police officer or traffic sign.
- B. No person shall stand or park any vehicle in any street, way or highway under the control of the MassDOT in violation of Section 1, Article II of the rules and regulations of the MassDOT as authorized by Section 2 of Chapter 85 of the Mass. General Laws.
- C. In accordance with Article IV, Section A of these rules and regulations in particular, in any of the following places, no person shall park a vehicle:
 - 1. within any crosswalk
 - 2. within any bus stop
 - 3. within any intersection
 - 4. upon any sidewalk
 - 5. upon any channelizing or traffic island
 - 6. upon any roadway in a rural or sparsely settled district
 - 7. upon any street or highway within ten feet of a fire hydrant
 - 8. upon any roadway where the parking of a vehicle will not leave a clear and unobstructed lane ten feet wide in each direction for passing traffic
 - 9. upon any roadway within twenty feet of any intersecting way
 - 10. upon or in front of any private road or driveway without the consent of the owner of said road or driveway
 - 11. upon any roadway where parking is permitted unless both wheels on the right side of the vehicle are within twelve inches of the curb or edge of the roadway
 - 12. upon any roadway between the hours of 1:00am and 7:00am from December 1st to April 1st in any year
 - 13. upon any roadway at any time when there is in excess of four inches of snowfall
 - 14. upon any roadway where the parking of a vehicle will obstruct or hide from view any traffic control signal
 - 15. upon any roadway facing towards the direction of oncoming traffic
- D. No person shall stop, stand, or park any vehicle upon any roadway, or in a fire lane established by the authority of the Leicester Fire Department, or within a private way or alley open to public use or furnishing means of access for fire apparatus or other emergency equipment to any dwelling, building, or any other place that might require

services of such fire apparatus or other emergency equipment in such a manner as to leave available less than fourteen feet for clear and unobstructed passage of vehicular traffic.

- E. No person shall stop, stand or park any vehicle upon or within any handicapped parking space designated as such within a private parking lot, which is open to the public, unless such vehicle bears proper registration plates or permit as authorized by the Massachusetts Registry of Motor Vehicles.
- F. No person shall park a commercial vehicle on a public street for more than one (1) hour between the hours of 8pm and 6am.

V. Towing

- A. The Chief of Police, such sergeants or police officer of higher rank as said officer or officials, may from time to time designate and are hereby authorized to remove or cause to be removed to some convenient place any vehicle parked or standing in violation of any of the provisions set forth in Article IV, Section C and D, of these regulations.
- B. The Superintendent of the Highway Department, or other employees as the Superintendent may designate, may remove or cause to be removed to some convenient place any vehicle parked or standing in violation of Article IV, Sections 12 and 13, subject to the following limitation: the vehicle found to be parked or standing in violation of these Sections must be hampering in-progress snow removal operations.
- C. The Chief of the Fire Department, the Fire Inspector, or any Officer of the Leicester Fire Department may remove or cause to be removed to some convenient place any vehicle parked or standing in violation of Article IV, Section D, subject to the following limitations: the vehicle found to be parked or standing in violation of this Section must be hampering fire apparatus that are responding to an alarm of fire. This limitation shall not apply to the Fire Inspector, who, in addition to Article IV, Section D, may also remove or cause to be removed vehicles found in violation of Article IV, Section C, Part 7, of these regulations.

VI. Penalties – violation fines effective September 1, 2019 – amended by Select Board 8/19/19

- A. Group A - \$10 each:
 - 01 – Sidewalk
 - 02 – More than 12” (inches) from curb
 - 03 – Facing the wrong direction
- B. Group B - \$20 each:
 - 04 – Within 20’ (feet) of intersecting way
 - 05 – Double parking

- 06 – Blocking entrance to public building
 - 07 – On or under a bridge
 - 08 – Loading zone
 - 09 – Parked faced into traffic
 - 10 – Crosswalk
 - 11 – Channelized strip or island
 - 12 – Posted “no parking” zone
 - 13 – Within an intersection
 - 14 – Winter parking ban
 - 15 – Parking after 4” of snowfall
 - 16 – Interfering with snow removal
 - 17 – Less than 10’ (feet) unobstructed lane
- C. Group C - \$50 each:
- 18 – Posted “tow zone”^{6c}
 - 19 – Within 10’ (feet) of hydrant
 - 20 – Commercial vehicle parking violation
 - 21 – Fire lane
- D. Group D - \$100 each:
- 22 – Within 10’ (feet) of hydrant
 - 23 – Bus stop
- E. Group E - \$300 each:
- 24 – Handicapped violation
- F. Failure to obey parking violation notice within twenty-one (21) days will be subject to all penalties as provided in Section 20A1/2 of Chapter 90 of the Mass. General Laws.
- G. Tampering or destruction of parking violations notice will be subject to all penalties as provided in Section 20D of Chapter 90 of the Mass. General Laws.

VII. Appeals Procedure

- A. Any person receiving a parking violation notice may request, in writing, within twenty-one (21) days, a hearing before the parking clerk as authorized in Section 20A1/2 of Chapter 90 of the Mass. General Laws.

VIII. Massachusetts General Laws, Chapter 90, Section 20A1/2

- A. (refer to statute)

IX. Massachusetts General Laws, Chapter 90, Section 20D

A. (refer to statute)

X. Massachusetts General Laws, Chapter 40, Section 22

A. (refer to statute)

XI. Exemptions

A. These regulations shall not apply to any vehicle owned by the Commonwealth of Massachusetts or a political sub-division thereof, or by the United States or any instrumentality thereof, or registered by a member of a foreign diplomatic corps or by a foreign consular officer who is not a citizen of the United States and bearing a distinctive number plate or otherwise conspicuously marked and so owned or registered.

ADOPTED BY THE BOARD OF SELECTMEN ON AUGUST 29, 1994.

Amended by the Board of Selectmen on December 11, 1995.

Amended by the Board of Selectmen on January 25, 2010 – parking fines changed.

Amended by the Select Board May 22, 2017 – increased handicapped parking fee to \$300

Amended by the Select Board August 27, 2018 – parking of commercial vehicles

Amended by the Select Board August 19, 2019 – adoption of MGL Chapter 90; Section 20A1/2

SELECT BOARD MEETING MINUTES
JULY 15, 2019 at 6:30pm
TOWN HALL, SELECT BOARD CONFERENCE ROOM

CALL TO ORDER/OPENING

Chairwoman Wilson called the meeting to order at 6:30pm. Chair Sandy Wilson, Vice-Chair Harry Brooks, 2nd Vice-Chair Rick Antanavica, Selectwoman Dianna Provencher, Selectman John Shocik, Student Liaison Katheryn Stapel, Town Administrator David Genereux and Assistant to the Town Administrator Kristen Forsberg were in attendance.

1. SCHEDULED ITEMS

a. 6:30pm – Public Hearing – Pole/Underground Facilities Petitions – Huntoon Memorial Highway

Ms. Wilson read the public hearing notice. A motion was made by Ms. Provencher and seconded by Mr. Antanavica to open the public hearing at 6:32pm. The motion carried 5:0:0.

Steve Soucie with National Grid discussed a proposal to put in a new pole and new underground conduit and primary service for Conic Tool and Die located at 18 Huntoon Memorial Highway in order to upgrade their service.

A motion was made by Ms. Provencher and seconded by Mr. Antanavica to exit the public hearing at 6:33pm. The motion carried 5:0:0.

A motion was made by Mr. Antanavica and seconded by Ms. Provencher to approve the request for a new pole and underground facilities adjacent to 18 Huntoon Memorial Highway. The motion carried 5:0:0.

b. 6:45pm – Memorial School Disposition Subcommittee Appointments

The Board discussed the purpose of the subcommittee and spoke with applicants Christopher Reilley and Brian Green regarding their applications to serve on the committee. The Chair read a letter from applicant Adam Menard who was unable to attend the meeting. Ms. Wilson noted that applicant Patricia Faron has withdrawn her application. Mr. Genereux noted that the RFP is slated to be go out next week and includes both the option to purchase and the option to lease the building (20-year lease with 10-year option).

A motion was made by Mr. Shocik and seconded by Ms. Provencher to appoint Adam Menard to the Memorial School Disposition Subcommittee. The motion carried 4:1:0 with Mr. Brooks casting the opposing vote.

A motion was made by Mr. Brooks and seconded by Ms. Wilson to appoint Allen Phillips to the Memorial School Disposition Subcommittee. The motion carried 5:0:0.

A motion was made by Mr. Shocik and seconded by Ms. Provencher to appoint Brian Green to the Memorial School Disposition Subcommittee. The motion carried 5:0:0.

c. 7:00pm – Executive Session, MGL Chapter 30A, Section 21A

- **Exception 2 – Strategy sessions in preparation for negotiations with nonunion personnel – Animal Control Officer & Building Inspector**
- **Executive Session Minutes**

A motion was made by Mr. Antanavica and seconded by Ms. Provencher to enter into executive session at 7:04pm under MGL Chapter 30A, Section 21A, Exception 2, to conduct strategy sessions in preparation for

negotiations with nonunion personnel (Animal Control Officer & Building Inspector). The Chair declared that to discuss these matters in open session would compromise the position of the Town. Roll Call: 5:0:0

2. PUBLIC COMMENT PERIOD

No members of the public provided comment

3. REPORTS & ANNOUNCEMENTS

a. Student Liaison Reports

The Student Liaisons provided updates from the Leicester Public Schools.

b. Select Board Reports

The Select Board reported on a variety of topics including the Christmas in July on the Common event happening Saturday from 9am to 4pm, board packet format, 1 Paxton Street costs and fundraising, a pothole in front of town hall, issues with doors and locks at the Library, a grant received for PD cameras at Primary School, the Hillcrest RFP review committee, a pothole on Stafford Street between Church St and Sunrise Ave, article on the front page of the T&G regarding marijuana revenue, request for a final tally on the cost of the Fire & EMS HQ, the Ngrid North Oxford substation upgrade, the \$1,000 recycling grant received, paving operations and crosswalks on Route 9 and the Lions Club looking for help serving food at the Concerts on the Common.

c. Town Administrator Report

The Town Administrator presented highlights from his written report.

4. RESIGNATIONS & APPOINTMENTS

a. Rescind FY20 Appointment – Mary Moore – Zoning Board of Appeals

A motion was made by Mr. Antanavica and seconded by Ms. Provencher to rescind the appointment of Mary Moore to the Zoning Board of Appeals. The motion carried 5:0:0.

b. Appointment – Arts Council (3 years) – Dianne Lennerton, Chip Leis

A motion was made by Ms. Provencher and seconded by Mr. Antanavica to appoint Dianne Lennerton (through 9/28/2022) and Chip Leis to the Arts Council (through 3/19/2022). The motion carried 5:0:0.

c. Appointment – Arts Council (ex-officio) – Christine Swanson

A motion was made by Mr. Antanavica and seconded by Ms. Provencher to appoint Christine Swanson to the Arts Council as an ex-officio member through May 19, 2020. The motion carried 5:0:0.

d. Appointment – Highway Truck Driver/Laborer – William Burt

Chief Antanavica explained the hiring process for the highway laborer/truck driver position. A panel was formed consisting of the Highway Foreman Brian Knott, Selectman John Shocik and Town of Auburn engineer Bill Coile. The Chief provided 9 questions at the time of the interview so that no candidate saw them in advance of their interview. Candidates were ranked using a 0-5 scoring system. Five candidates were offered interviews; four were interviewed as one dropped out the night before. The panel ranked William Burt first, Matthew Parker second and Nickolas Daigle third. A motion was made by Mr. Antanavica and seconded by Ms. Provencher to appoint William Burt to the position of Highway Truck Driver/Laborer pending the completion of a physical and agility test with no restrictions. The motion carried 5:0:0.

e. FY20 Reappointments

A motion was made by Mr. Brooks and seconded by Mr. Antanavica to make the following reappointments:

- ADA Coordinator (1 year) – David Genereux

- Agricultural Commission (3 years)– Matthew Soojian, Susan Sears (alternate)
- Bandstand Committee (3 years) – Paul Fontaine
- Capital Improvement Planned Committee (3 years) – Dawn Marttila
- Central Mass Resource Recovery Committee (1 year) – David Genereux
- Chief Procurement Officer (1 year) – David Genereux
- Constable (1 year) – Elizabeth Henry
- Council on Aging (3 years) - Ann Marie Walsh-Pierozzi
- Economic Development Committee Alternate (1 year) – Sarah Miller
- Health Insurance Advisory Committee Town Government Rep (1 year) – Allison Lawrence
- Health Insurance Advisory Committee Paraprofessional Union Rep (1 year) – Elizabeth Cooper
- LEPC (1 year) – Stephen Paretto, Conservation
- Special Police Officer – Noellen Bousquet

The motion carried 5:0:0.

A motion was made by Mr. Brooks and seconded by Ms. Provencher to reappoint Petrini & Associates as Town Counsel for FY20. The motion carried 5:0:0.

f. Application - EDC – Andrew Joyce

A motion was made by Mr. Brook and seconded by Mr. Antanavica to appoint Andrew Joyce to the Economic Development Committee for a one-year term ending June 30, 2020. The motion carried 5:0:0.

5. OTHER BUSINESS

a. Establish Donation Account and Accept Donation – 1 Paxton Street

A motion was made by Ms. Provencher and seconded by Mr. Shocik to establish a donation account for 1 Paxton Street and accept a \$500 donation from the Historical Society. The motion carried 5:0:0.

b. Town Administrator Vacation Carryover Request – 41 hours

A motion was made by Mr. Brooks and seconded by Mr. Antanavica to approve the Town Administrator's request to carry over 41 hours of vacation time from FY19 to FY20. The motion carried 5:0:0.

c. FY20 Select Board Meeting Dates

No changes were made to the proposed list of meeting dates.

d. Motor Vehicle Repair License Transfer of Ownership – Davis Auto – 1655 Main Street

A motion was made by Ms. Provencher and seconded by Mr. Shocik to approve the motor vehicle repair license transfer from Randy Davis to Scott Stewart for Davis Auto at 1655 Main Street. The motion carried 5:0:0.

e. PILOT Agreement - Antanavica Solar – 9 McNeil Highway

A motion was made by Ms. Provencher and seconded by Mr. Shocik to approve the solar PILOT agreement with Antanavica Solar for 9 McNeil Highway which provides a total of \$331,680 in revenue to the Town over the 20-year term of the agreement. The motion carried 4:0:1 with Mr. Antanavica abstaining.

f. Contract – Animal Control Officer – Patricia Dykas

A motion was made Ms. Provencher and seconded by Mr. Brooks to sign a three year contract through June 30, 2022. The motion carried 5:0:0.

g. Contract – Building Inspector – Jeff Taylor

A motion was made by Mr. Brooks and seconded by Ms. Provencher to sign a contract with Building Inspector Jeff Taylor through October 31, 2019 after which he is expected to retire. The motion carried 5:0:0.

h. Contract – WF Lynch Inc. – Plumbing Services

A motion was made by Ms. Provencher and seconded by Mr. Antanavica to enter into a one-year time and materials contract with WF Lynch Inc. for plumbing services. The motion carried 5:0:0.

i. Contract – Renaud Electric Year 2 – Electrical Services

A motion was made by Mr. Brooks and seconded by Mr. Antanavica to extend the time and materials contract with Renaud Electric through September 23, 2019 for electrical services and to go back out to bid for these services. The motion carried 5:0:0.

j. Contract – Renaud HVAC Year 2 – HVAC Services

A motion was made by Mr. Antanavica and seconded by Mr. Brooks to extend the time and materials contract with Renaud HVAC for HVAC services through September 23, 2019 and to go back out to bid for these services. The motion carried 5:0:0.

k. Grant Application & Letter of Support – Waite Pond Dam – State Dam and Seawall Grant Program

A motion was made by Ms. Provencher and seconded by Mr. Shocik to authorize the Chair to sign a letter of support for a grant application to the State Dam and Seawall Grant program to replace Waite Pond Dam. The motion carried 5:0:0.

l. Letter of Support - Library Crosswalk Request

A motion was made by Mr. Brooks and seconded by Mr. Antanavica to authorize the Chair to sign a letter of support for a crosswalk to be installed near the Library on Route 9. The motion carried 5:0:0.

m. Warrant Signature Discussion

A motion was made by Ms. Provencher and seconded by Mr. Shocik to authorize Last year voted that one person would sign before checks were cut – sandy has been signing for 10 months. Wondering if anyone else would like to sign them. Must be signed on time to stay in compliance with state audit requirements. Marie usually sends an email when they are ready

DP, JS have rick do it AIF

n. FY20 Town Administrator Goals

The Board discussed possible FY20 Goals for the Town Administrator including:

- Continuing to work on improving the Development and Inspectional Services permitting process (FY19 goal)
- Develop new three to five year Select Board goals (FY19 goal in progress)
- Centralize permitting and address noncompliance (FY19 goal in progress)
- Attend Leicester Business Association members and find out the needs of individual businesses
- Prepare a five-year outlook for financial stability which includes a plan for marijuana revenue, forecasted revenue and expenditures and identifies potential operating budget deficiencies
- Hire an Economic Development person to bring in real estate, develop an inventory of vacant buildings for sale or for rent plus buildable properties, develop a list of existing business and work to improve the licensing process.

- Increase communications and community relations through an increased social media presence, a new social media policy, sending out more information on decisions made by other boards and committees and working on employee morale.
- Consolidate, negotiate and re-write all union contracts

o. Annual Licensing Inspection Discussion

The Board discussed annual licensing inspections including police stings, car lot inspections, getting a ticket book for the Fire Inspector, determining how to fund a full time Fire Inspector and discussing the process at the Public Safety Committee.

A motion was made by Mr. Brooks and seconded by Ms. Provencher to extend the meeting past 10pm. The motion carried 5:0:0.

6. MINUTES

- a. **June 17, 2019**
- b. **June 27, 2019**

A motion was made by Ms. Provencher and seconded by Mr. Brooks to approve the minutes of June 17, 2019 and June 27, 2019. The motion carried 5:0:0.

A motion to adjourn was made by Ms. Wilson and seconded by Mr. Brooks at 10:10pm. The motion carried unanimously.