

Town of Rowe
Board of Selectmen
Minutes

Monday, September 22, 2025 – 6:00 PM
Rowe Town Hall, Meeting Room #1

Position	Name	P	A
Chair	Joanne Semanie		x
V-Chair	Marilyn Wilson	x	
Selectmen	William Baker	x	

IN-PERSON AUDIENCE: Hawlemont School Committee member Ken Bertsch, Lori Ledger, Greenfield Recorder's Madison Schofield, NBSU Tara Barnes, NBSU Carrie Burnett, NBSU John Franzoni, Roberta Baker (arrived at 7:45 PM)

ZOOM PARTICIPATION: Rosie Gordon, Accountant Angela Garrity, RES Principal Jon Freidman, BERK12 Jake Eberwein, RES Teacher Hannah French

FINANCE COMMITTEE: Dan Pallotta, Loretta Dione, Wayne Zavotka

SCHOOL COMMITTEE: Susie Zavotka, Matt Stine

TOWN OFFICIALS: Town Administrator Brooke Shulda

Call to Order: Vice-Chair Wilson called the meeting to order at 6:01 PM

Announcement of recording devices: None.

Noteworthy Announcements: None.

APPOINTMENTS:

6:00 PM – School Committee/NBSU Administration

1. MTRSD Sustainability Study – Discussion led by School Committee Chair Susie Zavotka

The Mohawk Regional School District (MTRSD) is conducting a sustainability study, funded primarily through federal grants, which evaluates options for optimizing educational resources and facilities. One significant proposal involves building a new elementary school on the Mohawk School Campus and closing existing town elementary schools. While Rowe has contributed context through a non-voting representative, it has not yet formally engaged with the study.

In April 2025, the MTRSD Sustainability Committee decided to pursue the construction of the new school and invited Rowe to join the Sustainability Study team. This would involve including Rowe's data and securing financial contributions for the 2025-26 period. The Rowe School Committee emphasizes the importance of community input and financial support before committing, highlighting that Rowe's involvement could significantly impact future decisions.

The overall request involves two key tasks:

1. Task I: Rowe is asked to commit \$10,000 for a detailed overview of the district, which will facilitate a public meeting to assess community readiness and explore the potential of joining the 2D8T initiative.
2. Task II: If community support is favorable, Rowe would be requested to contribute an additional \$25,000 to update the analysis and include Rowe as a formal part of the Steering Committee for the ongoing Phase III study.

In total, Rowe's financial commitment could reach \$35,000 if both tasks are undertaken.

The Finance Committee recommended and voted to move forward with involving Rowe in the study.

The Board of Selectmen recommends moving forward with involving Rowe in the study.

MOTION TO RECOMMEND TO PROCEED WITH PROPOSAL: Vice-Chair Wilson motioned to recommend that the School Committee move forward with involving the Rowe Elementary School in the Mohawk

Trail Regional School District Sustainability Study. The motion, seconded by Selectman Baker, was approved. (vote: 2-0-0)

2. FY25/FY26 McCann tuition

The Northern Berkshire School Union (NBSU) is conducting an audit for FY25 finances. Carrie Barnette with the NBSU clarified that the McCann tuition has been included in Rowe Elementary School's budget (although it is part of the overall school budget), and according to Massachusetts General Law, Chapter 74, it should not appear in the school's expenditure report.

3. Insurance Claim Invoice Responsibility

The Town Administration is responsible for ensuring payments are made for insurance claims since the Town holds the liability insurance.

4. Meal Tax – This topic was clarified prior to the meeting and was not discussed.

5. VADAR/ School Accounts

NBSU Assistant Superintendent Tara Barnes explained that the town currently has at least four separate accounts for the elementary school. She hopes to consolidate these into two accounts—one for salaries and wages, and the other for all other expenditures. The FinCom, BOS, and Town Accountant (Angela) agreed to make this change. This will help reduce account confusion in the future.

Tara and Angela provided a concise overview outlining the integration process between the school's Vadar software and the Town's Vadar software. They emphasized how this communication linkage will facilitate the accurate synchronization of all financial expenses and entries, ensuring data consistency and integrity across both platforms.

6. Health Insurance Increase

The Town Administrator sought to ensure that all school employees were promptly informed of the mid-year 20% increase in health insurance coverage. Superintendent John Franzoni confirmed that this information was communicated to all staff members.

*Note: Matt Stine, John Franzoni, Jon Freidman, Jake Eberwien, Hannah French, Ken Bertsch, Lori Ledger, Tara Barnes, and Carrie Burnett left the meeting.

7:00 PM – FY2024 Audit Review – Roselli, Clark, & Associates

Tony Roselli from Roselli, Clark & Associates Auditing Firm joined the meeting to review the FY24 Audit Report. Below is a list of findings that Mr. Roselli presented to the Board of Selectmen and Finance Committee members.

1. Financial Statement Compliance: The Town's financial statements do not align with generally accepted accounting principles (GAAP). Recommendations include conducting an inventory and costing capital assets, acquiring an OPEB study, calculating compensated absences, and obtaining necessary pension valuations for accurate disclosures.

2. Cash Reconciliation Issues: The cash reconciliation for the fiscal year ending June 30, 2024, showed discrepancies totaling approximately \$70,000 due to errors in recorded vendor and payroll warrants, unrecorded transfers, and duplicate revenue entries.
3. Internal Reconciliation Flaws: The Treasurer's internal reconciliation between bank accounts and the cash book contained errors, including improper use of outstanding checklists and discrepancies in amounts reported to DLS.
4. Monthly Reconciliation Gaps: The cash reconciliation process between the Town Accountant and the Treasurer has not been completed monthly, resulting in persistent inaccuracies throughout the fiscal year ending June 30, 2024, and into fiscal year 2025.
5. Stale Checks Management: The Treasurer holds over \$26,000 in stale checks. The Town could leverage Chapter 200A of Massachusetts General Laws to reclaim these funds as income if unclaimed after 12 months.
6. Withholding Liability Accounts: The Town has numerous withholding liability and agency accounts with both surplus and deficit balances, some of which may be stale. A thorough investigation and necessary adjustments are advised, along with consolidation of employee benefit accounts.
7. Special Revenue Accounts Review: The Town oversees 23 inactive special revenue accounts totaling \$57,294, which department heads could utilize. Additionally, eight accounts reflect a combined deficit of \$31,093 that should be investigated for potential permanency.
8. Cybersecurity Controls: A review of the Town's security and cyber operations is essential, advocating for ongoing employee training and the implementation of cybersecurity measures, along with potential assessments.
9. Fraud Prevention Measures: There is a need for ongoing evaluation and enhancement of fraud prevention strategies, particularly through annual assessments of cash handling processes to secure the Town against potential threats.
10. Internal Control Policies Development: The Town should establish a comprehensive manual for internal control policies and procedures, detailing operational requirements and financial policies to assist new staff in navigating the Town's internal control systems effectively.

Before Mr. Roselli departed the meeting, he suggested that the town at least conduct a cash audit for FY25.

*Note: Mr. Roselli and Town Accountant Angela Garrity departed the meeting at 7:45 PM.

Finance Committee Chair Pallotta feels the Town should write off the \$32,000.00 (approximate figure) for FY24, as the town no longer employs the treasurer and the accountant who worked within that year. Both BOS and FinCom are aware that this will have an impact on free cash.

FY25 - Finance Committee Chair Pallotta will reach out to Eric Kinsherb to determine if he is willing to assist with reconciling and balancing the FY25 cash. This will help the accountant in closing the year and aid in the submission of FY25 free cash.

Chair Pallotta suggested that the BOS move up the STM meeting date to October to request town voters to fund the FY25 cash reconciliation and to secure funds for the MTRSD sustainability study.

7:30 PM – STM Items

- FY26 20% Mid-Year Health Insurance Increase
- Fire Chief Salary/Benefits

- Fire Department Gear
- Browning Bench Powder Beetle Infestation
- MTRSD Sustainability Study
- FY25 Cash Reconciliation/ Cash Audit

Vice-Chair Wilson and Selectman Baker requested that the Town Administrator put this item on the agenda for Thursday, September 25, 2025, for further discussion.

7:45 PM – Health Insurance

The Town Administrator indicated that she has had limited opportunity to thoroughly investigate alternative health insurance options for the town. However, based on preliminary research conducted and consultations with several knowledgeable individuals, she believes that maintaining membership with the Hampshire County Group Insurance Trust (HCGIT) is in the best interest of the community. Staying with the HCGIT allows the town to retain a voice in decision-making processes. Conversely, disengaging from the trust could result in the town being required to cover any outstanding claims independently and potentially forfeiting the ability to rejoin in the future. Currently, the town has three health insurance options to consider: continuing with the HCGIT, joining the Group Insurance Commission (GIC), or affiliating with the Massachusetts Interlocal Insurance Association (MIIA).

Future Meetings:

1. Thursday, September 25, 2025 – 6:00 PM
2. Monday, October 06, 2025 – 6:00 PM – Will be held at 157 Main Street, Charlemont Town Hall.
3. Thursday, October 09, 2025 – 6:00 PM
4. Thursday, October 23, 2025 – 6:00 PM

Mail

Citizen Comments

Adjournment: 8:00 PM

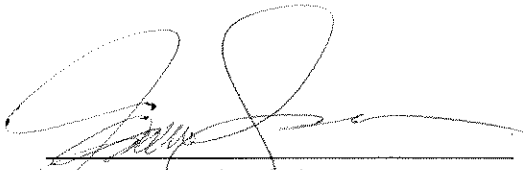
MOTION TO ADJOURN: Vice-Chair Wilson motioned to adjourn the meeting at 8:00 PM. The motion, seconded by Selectmen Baker, was approved. (vote: 2-0-0)

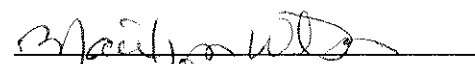
Respectfully Submitted,

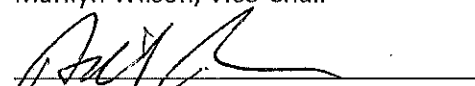
Brooke E. Shulda, Town Administrator

Approval Date: _____

Approved by:


Joanne Semanie, Chair


Marilyn Wilson, Vice-Chair


Bill Baker, Selectman

Documents:

1. Agenda for September 22, 2025