

Bakersfield Special Select Board Meeting
Tuesday, November 2, 2021
6:00pm

Josh called the meeting to order at 6:01pm.

Members present: Josh Goss (chair), Lance Lawyer, Brenda Churchill, Gary Denton

Members absent: Terri Gates

Residents/Guests present: Vera Lawyer, Maria DeRosia, Wendy Cobb, Tami Brennan

Josh said that we are here tonight to interview Maria DeRosia. Josh said that we have two candidates interested in the position for interim Town treasurer until March town meeting. Josh asked if Maria was interested in running for the treasurer position in March for the remaining two years of the 3-year term. Maria said yes, if everything goes well. Josh introduced Vera and said that she is the resident knowledge of the treasurer's job. Vera said that it takes a year to learn all aspects of the job because some tasks only come around once a year, such as taxes. But not everything takes a year. There will be W2s in January, audits at the beginning of the year, May/June have scholarships, July we help the Select Board figure the tax rate, then in August create and send out the tax bills, then in September and October you begin collecting taxes, which is the treasurer's job. People mail them in or drop them off. There are a lot of tax bills to send to mortgage companies, probably around 75 tax bills. You have to balance the taxes. And then scholarships again in December. Vera said that she hoped that Maria liked to listen to ideas. She said that the former treasurer didn't. Vera said that she can give her input. Vera asked Maria if she already knows Quick Books and Excell spreadsheets and Maria said that she did. Vera said that she will help someone learn this job but that she doesn't want to train someone in Quick Books or spreadsheets. Vera said that the Trust funds have mortgages also. And the library has warrants for expenses and twice a month payroll. Vera said that she is willing to help train in those parts, to work their way through. Vera said that she was not going to be assistant or do a lot of training. Maria said that she was a very fast learner. Vera said that she hoped for a person who liked to get things done on time, that time and accuracy are big things. She has learned that getting things done in a timely fashion is way easier. Wendy Cobb told Maria that she would have to be able to work with Cheryl. She said that Cheryl likes the way that Vera does warrants with all their bills attached. Vera said that she would continue with the reports as spreadsheets until Quick Books is audited. The board said that the former treasurer tried some new reports but that the board preferred the same ole, same ole that Abbey and Vera had given them. Lance said that the town does a lot with trusts, and the ARPA funding, the FEMA LOC, which we have paid \$96,000.00, and the town still has about \$600,000.00 to pay. And also, the Brigham Residence grants are coming in. He said that there is \$45,000.00

coming. Josh said that some of those are in a holding pattern until the money comes in. Vera said that some accounts don't get a lot of activity. Josh said one thing that didn't work was that the former treasurer would report the balance of the checkbook instead of the amount also in the interest-bearing account. He said what the board wants to know what was available in each category, not the balance of the checkbook. Vera said that the treasurer will need to work with Kathy, and Kathy needs the library, Road and General funds check registers off Quick Books, and she has not been getting them. Vera said that she had to re-reconcile back to May and start over. She said that Kathy gets the warrants ready for the town and Road, and then hands them to the Select Board to approve and sign, and give them to the treasurer to pay and mail out, and the treasurer does the library. Kathy receives whatever comes in except taxes, and the treasurer does the deposits. Vera said that she used to go to the bank once a week but sometimes you may not have to go every week. She said at tax time, you will need to go more frequently because you don't want to do huge deposits. Vera said that you can do what works for you as long as everybody gets what they need. Vera said that the treasurer and town clerk work back and forth. Maria said that she knows Kathy really well. Wendy said that it sounds like you're going to be dealing with the IRS, and then be ready for Town Meeting to answer all the questions. She said that the library takes in less than \$2500.00/month, so they can send in their 941 quarterly and the treasurer didn't do it. Vera said that she did the second and third quarter for the library and the town, because she didn't know if it had been done since a couple of the federal checks didn't clear, so they probably didn't go, and she can't find any copies, so she sent them in with a letter explaining the situation. Maria said that she had used QuickBooks, but she used to do the most with Excell. She said that she kept track of a 300,000.00 budget all through Excell. She also said that you can find answers to questions on QuickBooks on YouTube. Vera said that she herself had also learned things about Quick books on YouTube. She said that QuickBooks was easier and will walk you through stuff. Vera asked Maria if she was computer savvy and she said yes. Vera said because you will need to do payments online through the Vermont Site, and Americafunds is paid online, and you have to put in the employee and employer matching funds. Lance said that if you get good at those, then maybe you could do the State grant one and the FEMA one. Josh said just to get on the computer, take your time and look through it. Josh said that he had looked on the treasurer's computer when she couldn't find where to get reports and after five minutes, he had pulled up the reports that we wanted to run, in less than five minutes and he had never used QuickBooks before. But you are better off to take spreadsheets from Vera until we know that QuickBooks is accurate. Jason will go through every check written and make sure it's been taken from the correct category, etc. Vera said that she would have Jason do it, since he will need to anyway, instead of the town paying us both to do the same thing.

Vera said that she had more work to do on the library in Quick books. She said that Maria might have to add vendors, which is not hard, because she doesn't

think that every vender in in there yet. She said that there was a check to EJ Peet that should have been received in August, for around \$7000.00. Vera said that she ordered a stop payment and went in to issue a new check, and when she checked the address, instead of Maine, it had been sent to Massachusetts, because the remit to address was different. She said that attention to detail was important. Vera said that doing it right the first time is easier than correcting and doing it again. Wendy said that it took her six months to fully learn QuickBooks, from her husband, that she had looked and played with it carefully.

The board asked Maria if she could start tomorrow, and Maria said that she was a professional photographer and that this week she had planned to catch up on her fall photos. She does processing for Cold Hollow Photography. She said that this is her last week to catch up. She said that she is not saying that she can't come in for a few hours this week but not for 20 hours in the rest of this week. The board said that it was up to Vera, but the sooner the better. Vera said that this week she had two things that she needed to sort out. One was unemployment. She said she saw nothing filed for 2021 and she is waiting for a call back from the Dept. of Labor. She said that she was able to find the ID from one of her old forms from 2018, and the password still worked. Vera said that she needs to get everything ready for Jason to begin the audit on Friday. There is usually an inside audit done every January. And then when a Treasurer leaves, there needs to be an audit done on their books. The audit for the two months that Abbey was here this year, had been done last week. Now Jason will begin Audrey's books this Friday.

Wendy said that if you have questions regarding the library, speak with Cheryl so we can clear it up. We want a good relationship with Nicky, Cheryl and You.

Lance said that if Maria was hired and then decided that she didn't want to continue, to please let us know ASAP so we can make some kind of plan.

Maria said that she works with her husband in their sugaring business and that Dec thru April is pretty busy. She said that she does all the boiling. She asked that when things are going right, how many hours a week to expect.

Vera said that it wasn't really too much, and it should be easier and less time now that the position does not include doing the school. She said that the second and fourth Tuesday, the payroll checks need to be done and that those can't wait. But those could possibly be done on the Monday night, after the Select Board has signed the warrants. And the treasurer usually attends the Select board meetings on the second and fourth Monday nights of each month. And usually on the second meeting of the month, the treasurer presents the Select Board with financial reports for the previous month. The treasurer does not have to stay for the whole meeting. Finances are scheduled first on the agenda and then the treasurer can leave.

Wendy said the library has their meeting the first Monday of each month, and they had required Audrey to have the paperwork to them by the Sunday before because of paychecks that need to be signed. The library staff gets paid the 1st and the 15th, of each month.

Vera said that on Tuesday, paying the checks and warrants usually takes about 2½- 3 hours. It's not a 9-5 job. You make a list of what needs to be done, do the list and then you're done and can leave. Josh said that there is usually 3-5 warrants to sign at each Select Board meeting. Vera said that a couple of months each year have an extra week and there will need to be a warrant to be signed and paid for one week.

Maria said that she would have to talk to her husband, BJ, because she is his partner in the sugaring business about whether she should take the job or not. Vera said that the busy season would be July/August, getting tax bills ready to go out. Sept/Oct, taxes start to come in. October has a busy couple of weeks as taxes are due. Make up the list of delinquent taxes to the delinquent tax collector, 941s, unemployment, Homestead declarations. The last week in December can be a little crazy to make sure all is deposited, and the spreadsheets are ready for the audit to be started in January. Also, the second semester scholarship checks need to be done, which is usually 20-25 checks. Josh said that the busiest season for this job is not sugaring season.

Vera said that Maria can call her any time and Vera can pop up and walk her through it.

Maria thanked the board for the interview and left the meeting.

The board asked Vera to stay for their discussion. Vera said that it sounds like Maria is used to QuickBooks and she knows Excell Spreadsheets. She said that the position needs to be filled with someone who knows the computer and is comfortable using the computer to pay taxes, etc. Vera said that the first candidate said that she was not computer literate, and there are too many things that need to be done correctly on the computer. Wendy said that somebody who is not computer savvy was not going to work for the library. Josh said that Maria had worked in the school system at the central office and ran the after-school program for the entire district, which is quite a bit to keep track of. Vera said that there was work that she needed to do for Maria, making sure the procedure binder is updated and has everything organized in it with a copy of all her notes for quick access, with one checklist for each month of the year listing all deadlines. Josh said that he also sugars, and Maria might have a late night boiling and then could come in early in the AM and get things done quickly and then go back to sugaring in the later morning, or maybe write up the checks after the board signs that warrants at the beginning of the meeting.

Brenda made the motion to accept Maria DeRosia, to fill the interim treasurer position until Town Meeting day. Lance seconded the motion and the motion passed with a vote of 3-0, with Terri absent and Gary not yet arrived. Josh said that Terri also had said that she was confident that Maria could do the job, over text to Josh. The board said that the treasurer salary was 1458.33/month.

Lance said that if Maria starts tomorrow, he makes a motion to pay her the whole month of November's salary. The motion was seconded by Brenda and the motion passed with a vote of 3-0. The board thought it was important that

Maria come to the November 8th Select Board meeting and to observe what the auditors are doing while they audit the accounts for the past months.

Brenda said that she sent a note to VLCT regarding tax fees and penalties that the town owes due to the work of the last treasurer, to see if there was any recourse or insurance through VLCT or anything to help.

Lance called Maria from the Board Meeting and told her that the board had voted to hire her for the position. The Salary was 17,500.00/year and that they had voted to pay her for the whole month of November. Vera said that the auditors will be here on Friday and Monday, and it would be good for her to come and watch and Vera could walk her through some things. And the board said they would like her to come to the Monday night meeting to see how those go, and then Tuesday, the warrants and the checks get paid. That there is a lot to see on those two days. Maria asked if Vera was in the office tomorrow and if she was open to visitors and Vera said yup. Maria accepted the position. Josh told Maria that he wanted to make sure that she understood that the hours are flexible.

Gary arrived at 7:15pm.

Brenda asked the board how they are to keep this from happening again. We have to ask to have the opportunity to look at hiring instead of electing the treasurer. If it's an elected position, it has to be someone in town. How many people in town can do this work. Consider putting it on the ballot in March.

Brenda made the motion to adjourn at 7:21pm. Lance seconded the motion and the motion carried with a vote of 4-0.

Meeting minutes recorded by Tami Brennan.