



## Agenda

Nashua Region Solid Waste Management District Meeting  
June 12, 2024

---

### Public Notice of Meeting

The Public is hereby advised that the Board of the Nashua Region Solid Waste Management District will hold a regular meeting on June 12, 2024 at 10:00 AM. The meeting will be held at the Nashua Regional Planning Commission office, 30 Temple Street Suite 310, Nashua, NH.

1. Call to order
2. Approval of March 20, 2024 minutes **(action item)**
3. HHW Program Status Update
4. Financial Update
5. FY25 Budget Proposal & Schedule A: Scope of work, Exhibit 3: Responsibilities of Host Communities **(action item)**
6. Annual Grant and Contract Authorization **(action item)**
7. FY26 Dues Discussion **(action item)**
8. Officer Appointment **(action item)**
9. Other Business

Next meeting: September 18



## Nashua Region Solid Waste Management District (NRSWMD)



### DRAFT Meeting Minutes March 20, 2024

<b>Attendees:</b>	<b>Towns:</b>	<b>Staff:</b>	
Joan Cudworth	Hollis	Jay Minkarah, Executive Director	NRPC
Michael Fimbel	Mont Vernon	Emma Rearick, Environmental Planner III	NRPC
Eric Slosek	Amherst	Kathy Kirby, Administrative Assistant	NRPC
Rhonda Whittier, Treasurer	Pelham	Cassie Cashin, Regional Planner III	NRPC
Leo Lessard	Milford	Nicole Kingsbury, Project Accountant	NRPC
Scott Perkins, Chair	Nashua	Kate Lafond, Assistant Director	NRPC
Pat Flynn	Brookline		
		Glen Wilkinson, Tradbe (Zoom)	
		Kyle Dussault, Tradbe (Zoom)	

#### 1. Call to order

The meeting was called to order at 10:00 a.m. by Perkins.

#### 2. Introductions

#### 3. Approval of December 20, 2023 minutes (action item)

There were no comments/edits. **Motion to accept the December 20, 2023 minutes.**

**Eric Slosek moved, with a second from Michael Fimbel:**

**THAT the Nashua Region Solid Waste Management District approves the December 2023 meeting minutes.**

**The motion carried. Scott Perkins abstained.**

#### 4. Financial Update

Kate Lafond introduced Nicole Kingsbury, NRPC's financial specialist. Lafond presented the year-to-date working budget through February 29 provided in the agenda packet. Fifty-five percent of the budget has been expended which is in line with the four household hazardous waste collection events that were held already in FY24. There is a retainer balance that NRPC is holding (\$49,795.13) that will cover a part of the April 20 household hazardous waste collection event. Also in April, the fourth quarter retainer will be deducted from the district's account and transferred to NRPC's account. Looking at the Profit & Loss statement, you can see the revenue collected from dues, household hazardous waste collection event fees, and interest. NHPDIP interest rate is quite high at 5.37% as of Monday. \$171,245.38 is the net income as of February 29. The balance sheet shows what is in the accounts as of 2/29. The checking account balance is quite high. Further on this report, you will see that there are \$182,675.77 accounts payable. Three retainer payments were made to NRPC recently to offset the expenses NRPC has paid on behalf of the district. Once the

accounts payable and the accounts receivable have cleared through March, the balance of the checking account will be approximately \$175,000. The FY23 grant payment from NRPC to the District was paid to the district - just not deposited yet. There are two towns whose dues payments have not been received; one has since been collected and one is still outstanding, and we will follow up on it. Once the payments clear the bank, you will have a net loss of \$4,000 for FY24, which is in line with what is expected in a year with 7 events, as opposed to 5 events. Thus, we are right in line with what is expected.

There were no comments/edits. **Motion to accept the financial report as presented.**

**Michael Fimbel moved, with a second from Rhonda Whittier. All in favor.**

**The motion carried.**

## **5. Household Hazardous Waste Program Status Update**

Rearick gave the update on HHW Collection 2024. We are gearing up to host the April 20<sup>th</sup> event. Laminated sheets and large date sheets were made available to meeting attendees. Advertising flyers will be sent out to the NRSWD members. People are calling NRPC and are eager for the April event. Site visits have been set up for Glen and Kyle (Tradebe) in Milford and Nashua for next week. Things will largely be the same as in previous years. We will see how things go with Tradebe – if they have any changes in procedures. Rearick renewed her NHDES Hazardous Waste Coordinator training.

Perkins commented on the short window of time between the first event in Nashua and the second event in Milford (two weeks). However, there is a large gap between the early June evening collection event and the August events. For the years when we have Milford as a satellite on the schedule, perhaps we should look at an adjustment in the event schedule. Maybe drop the early Nashua event and have Milford as the lead-off event to see if we can get more people to go to that one. Or we could adjust by moving the Nashua event forward, so we don't have a huge gap during the summer. July has never been a good month for a collection but maybe we want to see moving the Nashua collection (during the Milford satellite years), back towards the beginning of August. One reason we had adjusted the Nashua event was due to the heatwave last year in the Crown Street parking lot which was brutal. But now being back at the barn on Stadium Drive in Nashua, we have access to a building and a facility with air conditioning and indoor plumbing. Therefore, the summer collections should not be as much of an issue. But that is something we can discuss for next year to get more of an even spread in the schedule. Whittier said that she was going to go to the Pelham Board to see if they could host an event to close the gap between the events. Slosek asked if it would be too much of an issue to move the Nashua event as Nashua residents would not come to Milford, but Western municipality residents would attend. Closing the gap between the June and August events would be good, but during the summer a lot of folks tend to take vacation. Whittier stated that she recalls that there wasn't a July event due to low attendance, most likely due to people being away, but we could look back at that. The late August event in Pelham last year attracted more than two hundred people, which is a good attendance level. The October and November events were very busy last year. Having all the giant signs before the October and November events was important to attracting people and having people go to the correct location. A high turnout is anticipated for the April 20 event.

## 6. Out of Region Fees

Rearick referred to the last page in the agenda packet. She reached out to other collection organizations and asked if they allow out-of-region residents, and what is charged for out-of-region households. A minimum fee of \$45 is charged by the Lakes Region. Upper Valley Lake Sunapee charges what the waste hauler charges them, which is in the ballpark of a \$30 fee per item. Rockingham does not generally see people out of their region but suggested taking our typical event cost and dividing it by the number of participants to get a flat rate fee. So, these are a few ways of charging for out-of-region residents. Rearick asked for thoughts. Fimbel stated to take the rate we charge the member town and divide it by the population; at least they should try to match that plus the \$15 per car would be appropriate. Whittier asked if we had a lot of Massachusetts residents come to the events. Rearick stated no. We get (out of region) people who are moving, and they will not be able to make it to their local event. New Boston residents are no longer permitted to take household hazardous waste to Goffstown, so the DES has referred them to our region. Minkarah stated that a New Boston selectman expressed his concern and that they were doing some outreach. Rearick stated that she understands that there is that need – not to advertise, but how to manage out-of-district residents at events. Minkarah stated New Boston may be looking to join a district. Fimbel asked if the Milford event was not as busy as the Pelham event. Some agreed, but others said it was a decent turnout. Fimbel stated the Milford collection event would be good for New Boston residents. Slosek asked about what the goal is regarding to allow out of region residents and charging them fees. Minkarah stated in part to close the gap, but in the past, there were no fees. Cudworth stated that we are better off taking the item and charging \$15 to make sure the item is disposed of properly. Fimbel stated that is suitable on an infrequent basis, but we should keep track of that. Perkins echoed the concern for more than a few people out of the district. Members pay and then all our towns must pay extra for that.

Fimbel asked for numbers of out-of-town collection numbers. Rearick stated it is on average three households per event, of the ones who tell us. Cudworth stated that some of our district residents are going to other district events too. Rearick stated that another HHW coordinator has suggested establishing a reciprocity system between districts in the state. Whittier stated that we don't seem to track and share out-of-district disposals and asked if we could track them. Rearick stated we could start to do that. Another concern is how many attendees are disposing of household hazardous waste from another state, i.e., Massachusetts. Perkins stated Nashua is getting calls, especially about disposing of mattresses. In particular. If people find out if we are accepting out-of-state or district, it could cause a marked increase and be a concern that landfill increases would increase. Glen Wilkinson said that Massachusetts has a very good reciprocity program. It's really easy to deflect them back to other Massachusetts towns. Tradbe looks at cars coming through, not items dropped off when we set our service fees. \$25 per car is on the lower end up to \$45 as standard. For the time being, Perkins stated that we should monitor where people are coming from, especially people driving cars with out-of-state plates to our events. Fimbel asked about memory foam mattresses – are they more or less of a problem? Whittier stated that they have a vendor who will take them away for a fee. Perkins stated that they put through a \$15 fee per mattress. Then a local hotel changed out their mattresses and it would have ended up being 10 to 12 40-yard dumpsters. So, we referred them out to recyclers in Massachusetts. Whittier stated you can use Green Mattress from Massachusetts which charges \$50 per mattress. Fimbel asked Slosek about

the Souhegan Regional Landfill District – we put the mattresses in their dumpsters, and they incinerate them. If their incinerator is down, our load goes to Massachusetts and the fee will be waived. There are four member towns, including Mont Vernon.

**7. 9 Stadium Drive placards**

Perkins announced the new 9 Stadium Drive placards are here for everyone to take. You will need to drill holes for hanging. The signs are to be posted on top of the household hazardous waste signs at the transfer stations in each town to cover up the former Crown Street location. Perkins stated that all you have to do is drill screw holes and you can put them over the 25 Crown Street location on the landfill's large household hazardous waste signs. Fimbel does not recommend S hooks due to the wind. Perkins stated that wind has not been an issue for their signs using the S hooks.

Perkins asked if there is any other business to be discussed. Minkarah asked if anyone had taken any steps towards foam collection. Whittier stated she wanted to have a foam collection event. Her budget was not approved this year, however. Perkins stated he poked into it before he was on leave. He has three different RFPs for refrigerators, universal electronic waste, and scrap metals to attend to at this time, but would like to explore them. The Nashua Parks Department just joined us in our facility. We made room for a lot of their equipment in the landfill – that was a challenge. We're going to be building another barn on the DPW landfill site. The trailer we had has become a Parks Department storage facility. The Nashua Parks Dept will have their Greeley Park facility moth balled. The DPW is under pressure from Conway Arena to move from their 9 Stadium Drive site. Nashua DPW is looking to move the entire Streets Department. Nevertheless, the household waste collection events will remain at 9 Stadium Drive despite the changes. Perkins said he is doing well and recommends Lahey Hospital for helping with a quick recovery. He feels a whole lot better and expects a full recovery.

***Motion to adjourn by Rhonda Whittier at 10:48 a.m., with a second by Eric Slosek.***

**The next meeting date is Wednesday, June 19, 2024.**

*Respectfully submitted by Kathy Kirby, Administrative Assistant*





Sheryl A. Pratt, CPA\*\*

Michael J. Campo, CPA, MACCY

Sylvia Y. Petro, CPA, CFE, MSA\*\*

\*\* Also licensed in Vermont

March 25, 2024

To the Members of the Board of Directors  
And Mr. Jay Minkarah, Executive Director  
Nashua Regional Solid Waste Management District  
30 Temple Street, Suite 310  
Nashua, New Hampshire 03060

Dear Members of the Board:

We have audited the financial statements of the Nashua Regional Solid Waste Management District as of and for the year ended June 30, 2023, and have issued our report thereon dated March 20, 2024. Professional standards require that we advise you of the following matters relating to our audit.

***Our Responsibility in Relation to the Financial Statement Audit***

As communicated in our engagement letter dated June 28, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Nashua Regional Solid Waste Management District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

***Planned Scope and Timing of the Audit***

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated June 28, 2023.

***Compliance With All Ethics Requirements Regarding Independence***

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street,  
Concord, New Hampshire, 03301  
603-225-6996

[www.plodzik.com](http://www.plodzik.com)

170 South River Road, Suite 103,  
Bedford, New Hampshire, 03110  
603-645-5254



***Significant Risks Identified***

We have identified the following significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls; and
- Improper revenue recognition.

***Qualitative Aspects of the Entity's Significant Accounting Practices***

***Significant Accounting Policies***

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Nashua Regional Solid Waste Management District is included in Note 1 to the financial statements. As described in Note 2-B to the financial statements, the Nashua Regional Solid Waste Management District changed accounting principles to change the way the District reports subscription based services by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

***Financial Statement Disclosures***

The financial statement disclosures are neutral, consistent, and clear.

***Significant Unusual Transactions***

There are no significant or unusual transactions identified during our audit.

***Significant Difficulties Encountered During the Audit***

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

***Uncorrected and Corrected Misstatements***

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general fund are attached to this letter. Management has corrected all identified misstatements.

***Disagreements With Management***

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Nashua Regional Solid Waste Management District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

***Circumstances That Affect the Form and Content of the Auditor's Report***

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.





***Representations Requested From Management***

We have requested certain written representations from management, which are included in the representation letter dated March 20, 2024.

***Management's Consultations With Other Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

***Key Audit Matters***

We have determined that there are no key audit matters to communicate.

***Other Significant Matters, Findings, or Issues***

In the normal course of our professional association with the Nashua Regional Solid Waste Management District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Nashua Regional Solid Waste Management District's auditors.

***Bank Reconciliations***

During review of the monthly bank statements and reconciliation, it was noted that bank reconciliations had not been performed since April of 2023. Best practice is for monthly bank reconciliation to be performed on a monthly basis and should be completed when the previous month's bank statement is received. This is to ensure the District knows the correct cash balance at all times and can be aware of any unusual activity.

***Other Matters***

***Implementation of New GASB Pronouncements***

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

***GASB Statement No. 100, Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62***, issued in June 2022, will be effective for the District with its fiscal year ended June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

***GASB Statement No. 101, Compensated Absences***, issued in June 2022, will be effective for the District with its fiscal year ended June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

**Restriction of Use**

This report is intended solely for the information and use of the members of the Board of Commissioners and management of the Nashua Regional Solid Waste Management District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

*Plodzik & Sanderson*

PLODZIK & SANDERSON

Professional Association

Concord, New Hampshire

*Attachment:*

*Government Fund Trial Balance*





Client: 3221 - Nashua Regional Solid Waste Management District  
Engagement: 2023 - Nashua Regional Solid Waste Management District  
Period Ending: 6/30/2023  
Trial Balance: 001.0000 - Government Fund Trial Balance  
Workpaper: 910.0031 - Adjusting Entries  
Fund Level: All  
Index: All

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>		300.1110		
To record May and June interest not recorded for the PDIP account.				
1-1000-005	PDIP Investment Pool		870.00	
2-4100.000	Interest Income			870.00
<b>Total</b>			<u>870.00</u>	<u>870.00</u>
<b>Total Adjusting Journal Entries</b>			<u>870.00</u>	<u>870.00</u>
<b>Total All Journal Entries</b>			<u>870.00</u>	<u>870.00</u>

**NASHUA REGIONAL SOLID WASTE  
MANAGEMENT DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**NASHUA SOLID WASTE MANAGEMENT DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**TABLE OF CONTENTS**

	<u>PAGES</u>
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1 - 2
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
A Statement of Net Position .....	3
B Statement of Activities .....	4
<b>Fund Financial Statements</b>	
<i>Governmental Fund</i>	
C-1 Balance Sheet .....	5
C-2 Statement of Revenues, Expenditures, and Changes in Fund Balance .....	6
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund .....	7
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS</b> .....	8 - 13





## **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Directors  
Nashua Regional Solid Waste Management District  
Nashua, New Hampshire

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund of the Nashua Regional Solid Waste Management District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Nashua Regional Solid Waste Management District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Nashua Regional Solid Waste Management District, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Nashua Regional Solid Waste Management District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 2-B to the financial statements, in the year ending June 30, 2023, the Town adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

##### ***Responsibilities of Management for the Financial Statements***

The Nashua Regional Solid Waste Management District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Nashua Regional Solid Waste Management District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Nashua Regional Solid Waste Management District  
Independent Auditor's Report***

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Nashua Regional Solid Waste Management District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Nashua Regional Solid Waste Management District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this missing information.

March 20, 2024  
Concord, New Hampshire

*Plodzik & Sanderson  
Professional Association*

## ***BASIC FINANCIAL STATEMENTS***



**EXHIBIT A**  
**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
*Statement of Net Position*  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 139,988
Investments	103,082
Intergovernmental receivable	49,982
Total assets	<u>293,052</u>
<b>NET POSITION</b>	
Unrestricted	<u>\$ 293,052</u>

**EXHIBIT B**  
**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
*Statement of Activities*  
**For the Fiscal Year Ended June 30, 2023**

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	<u>\$ 188,450</u>	<u>\$ 21,686</u>	<u>\$ 49,982</u>	<u>\$ (116,782)</u>
General revenues:				
Member dues				144,556
Interest income				<u>4,499</u>
Total general revenues				<u>149,055</u>
Change in net position				32,273
Net position, beginning				<u>260,779</u>
Net position, ending				<u><u>\$ 293,052</u></u>

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

**EXHIBIT C-1**  
**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**Governmental Fund**  
**Balance Sheet**  
**June 30, 2023**

	General Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 139,988
Investments	103,082
Intergovernmental receivable	49,982
Total assets	<u>\$ 293,052</u>
<b>FUND BALANCE</b>	
Unassigned	<u>\$ 293,052</u>



**EXHIBIT C-2**  
**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**Governmental Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 2023**

	General Fund
<b>REVENUES</b>	
Member dues	\$ 144,556
Charges for services	21,686
Intergovernmental - State grants	49,982
Miscellaneous	4,499
Total revenues	<u>220,723</u>
<b>EXPENDITURES</b>	
General government	<u>188,450</u>
Net change in fund balance	32,273
Fund balance, beginning	<u>260,779</u>
Fund balance, ending	<u><u>\$ 293,052</u></u>

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

**EXHIBIT D**  
**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Member dues	\$ 144,556	\$ 144,556	\$ -
Intergovernmental - State grants	49,982	49,982	-
Charges for services	20,500	21,686	1,186
Miscellaneous	300	4,499	4,199
Total revenues	<u>215,338</u>	<u>220,723</u>	<u>5,385</u>
<b>EXPENDITURES</b>			
General government:			
Audit	4,400	4,400	-
Contractor fees	118,475	118,475	-
Maintenance	750	750	-
Management fees	60,000	60,000	-
Miscellaneous	4,225	4,225	-
Other	600	600	-
Total expenditures	<u>188,450</u>	<u>188,450</u>	<u>-</u>
Net change in fund balances	<u>\$ 26,888</u>	<u>32,273</u>	<u>\$ 5,385</u>
Unassigned fund balance, beginning		260,779	
Unassigned fund balance, ending		<u>\$ 293,052</u>	

**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

	<u>NOTE</u>
<b>Summary of Significant Accounting Policies .....</b>	<b>1</b>
Reporting Entity .....	1-A
Basis of Accounting and Measurement Focus.....	1-B
Cash and Cash Equivalents.....	1-C
Investments.....	1-D
Receivables.....	1-E
Accounts Payable .....	1-F
Net Position/Fund Balances.....	1-G
Use of Estimates .....	1-H
<b>Stewardship, Compliance, and Accountability .....</b>	<b>2</b>
Budgetary Information.....	2-A
Accounting Change.....	2-B

**DETAILED NOTES ON ALL FUNDS**

<b>Cash and Cash Equivalents .....</b>	<b>3</b>
<b>Investments .....</b>	<b>4</b>
<b>Intergovernmental Receivables .....</b>	<b>5</b>
<b>Governmental Activities .....</b>	<b>6</b>
<b>Governmental Fund Balances .....</b>	<b>7</b>
<b>Contingent Liabilities.....</b>	<b>8</b>
<b>Transactions With Nashua Regional Planning Commission .....</b>	<b>9</b>
<b>Subsequent Events.....</b>	<b>10</b>

**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Nashua Regional Solid Waste Management District, New Hampshire (the District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the District's accounting policies are described below.

***1-A Reporting Entity***

The Nashua Regional Solid Waste Management District is a special-purpose entity organized under a cooperative agreement pursuant to New Hampshire RSA 149-M:19. Its purpose is to provide coordinated planning with participating municipalities relative to solid waste disposition and to provide education and information relative to the collection of household hazardous wastes.

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB Statement No. 14 (as amended). The District has no component units to include in its reporting entity.

***1-B Basis of Accounting and Measurement Focus***

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The District's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the District accompanied by a total column.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the District are reported in two categories: 1) charges for services and 2) operating grants and contributions.

***Governmental Fund Financial Statements*** – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The District has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. 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 enough thereafter to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Member fees, charges for services, State grants, 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. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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.



**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

The District reports the following major governmental fund:

**General Fund** – is the District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include member dues, fees, State grants and interest income. The primary expenditures are for general government.

***1-C Cash and Cash Equivalents***

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the District to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the District categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price for an identical asset or liability in an active market (e.g., an equity security traded on a major exchange) provides the most reliable fair value measurement and, if available, should be used to measure the fair value in that particular market.

**Level 2** – The categorization of an asset/liability as Level 1 requires that it is traded in an active market. If an instrument is not traded in an active market, it may fall to Level 2. Level 2 inputs are inputs that are observable, either directly or indirectly, but do not qualify as Level 1.

**Level 3** – Reporting entities may use unobservable inputs to measure fair value if relevant observable inputs are not available, thereby allowing for situations in which there is little, if any market activity for the asset or liability at the measurement date. These unobservable inputs are considered Level 3.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the District and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1.

**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the District utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

**Investments in Certain External Investment Pools** – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the District held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the District in accordance with the NHPDIP's Information Statement.

***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the District at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

***1-F Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2023.

***1-G Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in one component:

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***1-H Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the District's operations. At its annual meeting, the District adopts a budget for the current year for the general fund.

***2-B Accounting Change***

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

***DETAILED NOTES ON ALL FUNDS***

***NOTE 3 – CASH AND CASH EQUIVALENTS***

The District's deposits and certificates of deposit are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the District's agent in the District's name. The FDIC currently insures the first \$250,000 of the District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the District's deposits was \$139,988, with bank balances of \$140,161.

***NOTE 4 – INVESTMENTS***

Note 1-D describes statutory requirements covering the investment of the District funds. The District holds deposits in the New Hampshire Public Deposit Investment Pool carries at amortized cost and totaled \$103,082 at June 30, 2023.

***NOTE 5 – INTERGOVERNMENTAL RECEIVABLES***

Intergovernmental receivables of \$49,982 at June 30, 2023, consisted of amounts arising from the Nashua Regional household hazardous waste collection project. Receivables amounts are recorded on the District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectability.

**NASHUA REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 6 – GOVERNMENTAL ACTIVITIES**

Governmental activities net position of \$293,052 reported on the Statements of Net Position at June 30, 2023 is entirely reported as unrestricted net position.

**NOTE 7 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances of \$293,052 reported on the fund financial statements at June 30, 2023 are entirely reported as unassigned fund balance.

**NOTE 8 – CONTINGENT LIABILITIES**

The District participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

**NOTE 9 – TRANSACTIONS WITH NASHUA REGIONAL PLANNING COMMISSION**

Effective October 2, 2017, the member municipalities agreed to collectively engage the Nashua Regional Planning Commission to serve the District's administrative and financial agent under a cooperative agreement. Nashua Regional Planning Commission provides administrative services to the District in the form of accounting, planning, coordinating, and educating member municipalities about its waste removal activities. During the fiscal year ending June 30, 2023, the District paid \$60,000 for services rendered.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through March 20, 2024, the date the June 30, 2023 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

**Nashua Region Solid Waste Management District**  
**Balance Sheet**  
**As of May 31, 2024**

	May 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
TD Bank Account	119,801.78
<b>Total Checking/Savings</b>	119,801.78
<b>Total Current Assets</b>	119,801.78
<b>Other Assets</b>	
NH PDIP	108,307.09
<b>Total Other Assets</b>	108,307.09
<b>TOTAL ASSETS</b>	<b>228,108.87</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Capital Reserve Funds	100,000.00
Retained Earnings	193,224.87
Net Income	-65,116.00
<b>Total Equity</b>	228,108.87
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>228,108.87</b>



9:45 AM

06/12/24

Accrual Basis

# Nashua Region Solid Waste Management District

## Profit & Loss

July 2023 through May 2024

	Jul '23 - May 24
Ordinary Income/Expense	
Income	
Revenue - SWD Dues	147,042.67
Revenue - HHW Fees	26,768.31
Interest Income	6,825.04
Total Income	180,636.02
Gross Profit	180,636.02
Expense	
Bank Fee	15.00
Audit	4,400.00
HHW Contractors	182,610.00
HHW Events-Police Detail	2,135.00
Printing & Signage	643.84
Maintenance	0.00
Miscellaneous	2,000.00
NRPC	60,000.00
Other	681.16
Other Services	-6,732.98
Total Expense	245,752.02
Net Ordinary Income	-65,116.00
Net Income	-65,116.00

1 **Proposed FY 2025 NRSWMD Budget--5 Events** *Adopted 6/XX/2024*

2 **July 1, 2024 - June 30, 2025**

3 <b>FY 2025 Income and Expenses</b>			Notes
4 <b>INCOME</b>		% of income	
5 FY25 Municipal Assessments	\$149,043	67%	
6 User Fee (\$15/car)	\$21,000	10%	<i>*based on ten year averages</i>
7 NH DES Grant	\$42,729	19%	<i>*lower per capita rate used because "storage" facility is not in use</i>
8 Account Interest	\$8,200	4%	<i>*estimate based off current</i>
9 <b>Total Income</b>	<b>\$220,972</b>		
10			
11 <b>EXPENSES</b>			
12 Fall 2024 Collections (3 events * \$26,776.54)	\$80,330		
13 Spring 2025 Collections (2 events * \$26,776.54)	\$53,553		
14 Police Detail Nashua (5 events * \$385)	\$1,925		
15 <b>NRPC Program Administration</b>			
16 Outreach	\$10,000		
17 HHW Collections	\$25,000		
18 NRSWMD Management	\$25,000		
19 <b>Printing &amp; Signage</b>			
20 Transfer Station Sign Updates	\$125		
21 Lawn Sign Updates	\$100		
22 Educational Materials at Events	\$500		
23 Hazardous Waste Coordinator Certification & Training (x2)	\$600		
24 Audit	\$4,485		
25			
26			
27 <b>Misc. Expenses</b>			
28 Other expenses	\$2,000		
29 <b>Total Expenses</b>	<b>\$203,618</b>		
30			
31 <b>SUMMARY</b>			
32 Checking Account Balance at end of FY24	\$124,013		<i>*excludes capital reserve of \$100,000</i>
33 Income FY25	\$220,972		
34 Expenses FY25	\$203,618		
35 FY25 Income less Expenses	\$17,354		
36 <b>Projected Ending Balance FY 2025</b>	<b>\$141,367</b>		
<b>FY 2025 Municipal Assessments</b>			
<b>Approved 6/21/23</b>			
Amherst	\$9,509		
Brookline	\$6,437		
Hollis	\$7,767		
Hudson	\$16,525		
Litchfield	\$7,839		
Merrimack	\$17,171		
Milford	\$11,821		
Mont Vernon	\$4,816		
Nashua	\$44,818		
Pelham	\$10,758		
Windham	\$11,581		
<b>Total</b>	<b>\$149,043</b>		<i>*includes host offsets for 7 events (\$5,000 Nashua, \$1,000 Milford and Pelham)</i>

**SCHEDULE A**  
**SCOPE OF WORK FOR THE NASHUA REGIONAL PLANNING COMMISSION**  
**JULY 1, 2024 - JUNE 30, 2025**

This document outlines Nashua Regional Planning Commission's (NRPC) annual work task in fulfillment of its terms of engagement with the Nashua Region Solid Waste Management District (the District) established through the Cooperative Agreement for Household Hazardous Waste Collection within the Nashua, NH Region. This document shall be updated and executed annually.

NRPC shall perform the following tasks in FY2025 on behalf of the District.

**1.0 HOUSEHOLD HAZARDOUS WASTE (HHW) COLLECTION PROGRAM**

**1.1 Creation and Dissemination of Outreach Materials**

NRPC is responsible for fulfilling the public education component of the HHW Collection Program. Educating the public on sound purchasing decisions and ways to most efficiently utilize the materials they already have can help to reduce the amount of HHW that is generated. In addition, it is important to incorporate lessons on the potential dangers of HHW and the need to dispose of it properly. The following tasks are anticipated:

**Task 1**—Create Outreach Materials—NRPC develops outreach materials including fliers, brochures, website, press releases, posters, and presentations that address ways to reduce HHW generation, the potential dangers of HHW, and proper disposal methods. *(FY25 District budget line items 16, 20, 21, 22)*

**Task 2**—Disseminate Outreach Materials—NRPC distributes outreach materials in a manner that is tailored to each municipality based on input received from HHW surveys. Outreach methods may include NRPC's HHW website, NRPC's email newsletter, NRPC's social media accounts, local press, local cable TV, municipal websites and social media accounts, direct communication with public, mailings to municipalities, transfer station signs, and presentations to civic groups and realtors. *(FY25 District budget line item 16)*

**Task 3**—Update Transfer Station Signs—NRPC purchases new placards as needed to update HHW Collection program signs as transfer stations. *(FY25 District budget line item 20)*

**1.2 Organize and Manage Household Hazardous Waste Collection events**

NRPC will organize and manage the HHW collection events according to the schedule established by the District members per Section 2.2 of the Cooperative Agreement. Residents from any participating municipality can attend any of these events. Preregistered Small Quantity Generators ([as defined by NH Code of Administrative Rules Env-Hw 503.01](#)) may also attend. Events scheduled for FY25 include:

FY	Date	Time	Address	City/Town
25	8/24/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	10/5/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	11/2/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	4/19/2025	8:00AM-12:00PM	Nashua Public Works, 25 Crown St	Nashua
25	6/5/2025	3:00PM-7:00PM	Nashua Public Works, 25 Crown St	Nashua

*(Note: Schedule to be set annually per section 2.2 of the Cooperative Agreement)*

The following tasks shall be undertaken by NRPC:

**Task 4**—Event Preparation—NRPC notifies emergency management in host community, hires police detail (as necessary), coordinates with HHW vendor, sets up cash box, packs for event, facilitates pre-event meeting with HHW vendor and representative from host community. *(FY25 District budget line item 17)*

**Task 5**—Event Staffing—NRPC provides 4 staff members per event (including 1 staff with Hazardous Waste Coordinator Certification status), arrives at site at least 1 hour in advance of start to setup for event, is responsible for management during operation of event, breaks down after event, accounts for and deposits user fees collected into the District’s account according to audit standards. *(FY25 District budget line item 17)*

**Task 6**—Post Event Summary—NRPC tallies surveys, tallies receipts, completes cash box and deposit paperwork according to audit standard. *(FY25 District budget line item 17)*

**Task 7**—HHW Vendor Payments—NRPC make payments to HHW vendor following each collection event. NRPC works with the HHW vendor to develop Operations and Safety Plans. NRPC facilitates communications between participating Small Quantity Generators and the HHW vendor. *(FY25 District budget line items 12, 13)*

**Task 8**—Purchase Supplies—NRPC purchases supplies as needed to run the HHW Collection program, including but not limited to receipt books and rubber gloves. *(FY25 District budget line item 28)*

**Task 9**—Hazardous Waste Coordinator Certification—participate in Hazardous Waste Coordinator Certification training offered by NH Dept. of Environmental Services and achieve re-certification. *(FY25 District budget line item 23)*

## **2.0 DISTRICT PROGRAM MANAGEMENT**

NRPC manages the day-to-day business of the District. The following tasks shall be completed along with any other necessary or advisable tasks:

**Task 10**— Budget and Accounting—NRPC prepares the District’s annual budget. NRPC is also responsible for the District’s accounting and financial administration, in accordance with audit standards. NRPC shall maintain the District’s funds, including receiving and reviewing bank statements, maintaining financial records, and providing quarterly financial updates. *(FY25 District budget line item 18)*

**Task 11**—Reporting—NRPC provides annual HHW Collection event participation reports to the District and NHDES. *(FY25 District budget line item 18)*

**Task 12**—Audit—NRPC is responsible for contracting with a certified public accounting firm to conduct an annual audit of the District’s financial records. *(FY25 District budget line item 24)*

**Task 13**—NH DES HHW grant—NRPC applies for the NH Dept. of Environmental Services HHW grant, administers grant according to contract (if awarded), and applies for reimbursement at the end of the contract period. Reimbursement is then transferred from NRPC’s financial account to the District’s financial account. *(FY25 District budget line item 18)*

**Task 14**—Collect Municipal Fees—NRPC prepares letters and invoices District member municipalities to request dues payments. Dues payments are sent to NRPC and NRPC deposits them directly into the District’s financial account. *(FY25 District budget line item 18)*

**Task 15**—Insurance—NRPC maintains adequate insurance coverage, as required by New Hampshire law and/or more specific donor or grant imposed requirements. Additionally, NRPC will ensure that the vendor-provided liability insurance lists NRPC and all District members as additional insured parties. *(FY25 District budget line item 18)*

**Task 16**—Planning—NRPC develops plans as appropriate for the District, such as strategic planning and MOUs with emergency responders. *(FY25 District budget line item 18)*

**Task 17**—District Meetings—NRPC is responsible for scheduling and noticing quarterly meetings of the District and documenting meeting minutes in accordance with applicable laws. *(FY25 District budget line item 18)*

**Task 18**—District Representatives—draft annual letter to confirm District representatives from each member municipality. *(FY25 District budget line item 18)*

### **3.0 TERMS AND CONDITIONS**

#### **3.1 Ownership of Material:**

All materials and other work products prepared by NRPC in its engagement to the District shall be owned by the District, provided, however, that NRPC may retain file copies of any or all of the above for its own use, which use shall not be in contravention of the goals and purpose of the HHW Collection Program or those of the District.

**3.2 Compensation:**

In order to implement these tasks, NRPC shall receive 25% of the FY 2025 HHW Program Expense Funds in each quarter by the following dates: 7/15/24, 10/15/2024, 1/15/2025, and 4/15/2025. NRPC shall maintain an accounting of all funds expended. At the end of the fiscal year NRPC will credit any unspent funds and/or invoice any additional regular operating costs. Any additional expenditures appropriated by special meeting will be invoiced separately.

**3.3 Project Officer:**

The project officer for NRPC shall be the Executive Director. No other member of the Commission or staff may make representations or binding commitments for the Commission unless authorized by the Director.

**NASHUA REGIONAL PLANNING COMMISSION**

\_\_\_\_\_  
*Jay Minkarah, Executive Director*

\_\_\_\_\_  
*Date*

**NASHUA REGION SOLID WASTE MANAGEMENT DISTRICT**

\_\_\_\_\_  
*Scott Perkins, Chairperson*

\_\_\_\_\_  
*Date*



**EXHIBIT 3**  
**RESPONSIBILITIES OF THE HHW HOST MUNICIPALITY**

The Municipality of Nashua desires to support the Nashua Region Solid Waste Management District (the District) by hosting one or more household hazardous waste collection (HHW) event (“host municipality”). The Nashua Regional Planning Commission holds the contract with the licensed HHW vendor and is the main administrator of the HHW collection event. However, the host municipality agrees to provide the services outlined below.

**HOST MUNICIPALITY RESPONSIBILITIES**

1. **Site**—the collection site must have a flat surface for the HHW vendor to set up tables and containers along with parking for a 22 foot truck and up to 12 workers’ vehicles. The site must have sufficient space for traffic to safely line up off the street. Municipalities that have not previously hosted a HHW collection event must complete a site tour with the HHW vendor and a representative from the local police department to ensure this condition is met. Restroom facilities for event staff and volunteers must be available. The site must also have a breakroom or office space with internet access for the HHW vendor to set up a computer to process the manifest.
  - *Optional:* A paved site that can accommodate two lanes of traffic is preferable. A sheltered location in the event of rain is also preferable.
2. **Staff**—the host municipality must provide a paid municipal staff member familiar with household hazardous waste, such as a Transfer Station Manager or Recycling Administrator, who will remain on-site during the entire collection event. Staff responsibilities include:
  - Attending a pre-event meeting one week prior to collection event with NRPC staff and HHW vendor
  - Unlocking facility by 6:30AM
  - Conducting final check of vehicles prior to their disposing of waste with the HHW vendor
  - Remaining at the facility until the HHW vendor has cleaned up and left
  - Providing radios for communication between municipal staff and NRPC (*Nashua only*)
3. **Roll-off bin**—the host municipality must provide a roll-off (minimum size 30 yards) prior to the event and dispose of waste contained in the roll-off after the event. The HHW vendor is responsible for lining roll-off.
4. **Cones or other traffic aides**—the host municipality must set up the site on day of event as needed to ensure proper traffic flow. This may include:

- Putting out cones and signs to direct traffic
- Moving municipal vehicles kept on site as needed

5. **Emergency information**—the host municipality must work with NRPC prior to the event to notify appropriate emergency response officials about the event (police, fire, emergency management director)

## **COMPENSATION**

Host municipalities are eligible for \$1,000 per HHW collection event in FY 2025 to offset costs associated with providing these services. Compensation will be deducted directly from the municipality's annual dues for FY 2025.

25	8/24/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	10/5/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	11/2/2024	8:00AM-12:00PM	Nashua Public Works, 9 Stadium Dr	Nashua
25	4/19/2025	8:00AM-12:00PM	Nashua Public Works, 25 Crown St	Nashua
25	6/5/2025	3:00PM-7:00PM	Nashua Public Works, 25 Crown St	Nashua

## ***NASHUA REGIONAL PLANNING COMMISSION***

\_\_\_\_\_  
*Jay Minkarah, Executive Director*

\_\_\_\_\_  
*Date*

## ***HOST MUNICIPALITY***

\_\_\_\_\_  
*Host Municipality District Representative -or-*

\_\_\_\_\_  
*Date*

*City of Nashua Division of Public Works Director*

## ***NASHUA REGION SOLID WASTE MANAGEMENT DISTRICT***

\_\_\_\_\_  
*Scott Perkins, Chairperson*

\_\_\_\_\_  
*Date*

**Annual Grant and Contract Authorization  
For the Period July 1, 2024 - June 30, 2025**

On an annual basis, the Nashua Region Solid Waste Management District must affirm that the Nashua Regional Planning Commission is authorized to file applications, sign contracts and implement the annual work program on behalf of the Nashua Region Solid Waste Management District.

**Proposed Motion:**

THAT the Nashua Regional Planning Commission be authorized to file applications with federal, state, and local governmental units and other agencies to implement the FY 2025 work program of the Nashua Region Solid Waste Management District, and to execute agreements to receive funds for such purposes.

**FY26 NRSWMD Dues (July 1, 2025-June 30, 2026)**
**No change from FY25**

	2022 Population	% of population	Base Fee	FY26 Dues Allocation by		FY26 Dues Invoiced
				Pop	Host Offsets	
Amherst	11,919	0.051	\$3,500.97	\$5,940.27	\$0.00	\$9,441.24
Brookline	5,851	0.025	\$3,500.97	\$2,916.06	\$0.00	\$6,417.03
Hollis	8,624	0.037	\$3,500.97	\$4,298.09	\$0.00	\$7,799.06
Hudson	25,910	0.112	\$3,500.97	\$12,913.20	\$0.00	\$16,414.17
Litchfield	8,585	0.037	\$3,500.97	\$4,278.65	\$0.00	\$7,779.62
Merrimack	28,565	0.123	\$3,500.97	\$14,236.42	\$0.00	\$17,737.39
Milford	16,590	0.072	\$3,500.97	\$8,268.23	\$1,000.00	\$10,769.20
Mont Vernon	2,631	0.011	\$3,500.97	\$1,311.26	\$0.00	\$4,812.23
Nashua	92,515	0.399	\$3,500.97	\$46,108.24	\$5,000.00	\$44,609.21
Pelham	14,484	0.062	\$3,500.97	\$7,218.63	\$1,000.00	\$9,719.60
Windham	16,138	0.070	\$3,500.97	\$8,042.96	\$0.00	\$11,543.93
<b>Total</b>	<b>231,812</b>	<b>1.000</b>	<b>\$38,510.67</b>	<b>\$115,532.01</b>	<b>\$7,000.00</b>	<b>\$147,042.68</b>
				<b>Total Dues</b>	<b>\$154,042.68</b>	
				Base Fee %	25%	

\*Population calculated by NH OPD

	Projections with no changes to dues				
	FY25 - 5 events	FY26 - 7 events	FY27 - 5 events	FY28 - 7 events	
<b>Municipal Assessments</b>	\$ 149,043	\$ 147,043	\$ 149,043	\$ 147,043	
<b>Starting Cash Balance</b>	\$ 124,013	\$ 141,367	\$ 108,667	\$ 126,021	
<b>Income</b>	\$ 220,972	\$ 224,471	\$ 220,972	\$ 224,471	
<b>Expenses</b>	\$ 203,618	\$ 257,171	\$ 203,618	\$ 257,171	<b>Net FY25-FY28</b>
<b>Income less Expenses</b>	\$ 17,354	\$ (32,700)	\$ 17,354	\$ (32,700)	\$ (30,692)
<b>Ending Balance</b>	\$ 141,367	\$ 108,667	\$ 126,021	\$ 93,321	

**FY26 NRSWMD Dues (July 1, 2025-June 30, 2026)**
**3% increase from FY25**

	2022 Population	% of population	Base Fee	FY26 Dues Allocation by		FY26 Dues Invoiced
				Pop	Host Offsets	
Amherst	11,919	0.051	\$3,606.00	\$6,118.48	\$0.00	\$9,724.48
Brookline	5,851	0.025	\$3,606.00	\$3,003.54	\$0.00	\$6,609.54
Hollis	8,624	0.037	\$3,606.00	\$4,427.03	\$0.00	\$8,033.03
Hudson	25,910	0.112	\$3,606.00	\$13,300.59	\$0.00	\$16,906.59
Litchfield	8,585	0.037	\$3,606.00	\$4,407.01	\$0.00	\$8,013.01
Merrimack	28,565	0.123	\$3,606.00	\$14,663.51	\$0.00	\$18,269.51
Milford	16,590	0.072	\$3,606.00	\$8,516.28	\$1,000.00	\$11,122.28
Mont Vernon	2,631	0.011	\$3,606.00	\$1,350.59	\$0.00	\$4,956.59
Nashua	92,515	0.399	\$3,606.00	\$47,491.49	\$5,000.00	\$46,097.49
Pelham	14,484	0.062	\$3,606.00	\$7,435.19	\$1,000.00	\$10,041.19
Windham	16,138	0.070	\$3,606.00	\$8,284.25	\$0.00	\$11,890.25
<b>Total</b>	<b>231,812</b>	<b>1.000</b>	<b>\$39,665.99</b>	<b>\$118,997.97</b>	<b>\$7,000.00</b>	<b>\$151,663.96</b>
				<b>Total Dues</b>	<b>\$158,663.96</b>	
				Base Fee %	25%	

[\\*Population calculated by NH OPD](#)

Projections with 3% increase to dues					
	FY25 - 5 events	FY26 - 7 events	FY27 - 5 events	FY28 - 7 events	
<b>Municipal Assessments</b>	\$ 149,043	\$ 151,664	\$ 153,664	\$ 151,664	
<b>Starting Cash Balance</b>	\$ 124,013	\$ 141,367	\$ 113,289	\$ 135,264	
<b>Income</b>	\$ 220,972	\$ 229,093	\$ 225,593	\$ 229,093	
<b>Expenses</b>	\$ 203,618	\$ 257,171	\$ 203,618	\$ 257,171	<b>Net FY25-FY28</b>
<b>Income less Expenses</b>	\$ 17,354	\$ (28,078)	\$ 21,975	\$ (28,078)	\$ (16,827)
<b>Ending Balance</b>	\$ 141,367	\$ 113,289	\$ 135,264	\$ 107,186	

**FY26 NRSWMD Dues (July 1, 2025-June 30, 2026)**
**5% increase from FY25**

	2022 Population	% of population	Base Fee	FY26 Dues Allocation by		Host Offsets	FY26 Dues Invoiced
				Pop			
Amherst	11,919	0.051	\$3,676.02	\$6,237.28		\$0.00	\$9,913.30
Brookline	5,851	0.025	\$3,676.02	\$3,061.86		\$0.00	\$6,737.88
Hollis	8,624	0.037	\$3,676.02	\$4,512.99		\$0.00	\$8,189.01
Hudson	25,910	0.112	\$3,676.02	\$13,558.86		\$0.00	\$17,234.88
Litchfield	8,585	0.037	\$3,676.02	\$4,492.58		\$0.00	\$8,168.60
Merrimack	28,565	0.123	\$3,676.02	\$14,948.24		\$0.00	\$18,624.25
Milford	16,590	0.072	\$3,676.02	\$8,681.65	\$1,000.00		\$11,357.67
Mont Vernon	2,631	0.011	\$3,676.02	\$1,376.82	\$0.00		\$5,052.84
Nashua	92,515	0.399	\$3,676.02	\$48,413.65	\$5,000.00		\$47,089.67
Pelham	14,484	0.062	\$3,676.02	\$7,579.56	\$1,000.00		\$10,255.58
Windham	16,138	0.070	\$3,676.02	\$8,445.11	\$0.00		\$12,121.13
<b>Total</b>	<b>231,812</b>	<b>1.000</b>	<b>\$40,436.20</b>	<b>\$121,308.61</b>	<b>\$7,000.00</b>		<b>\$154,744.81</b>
				<b>Total Dues</b>	<b>\$161,744.81</b>		
				Base Fee %	25%		

[\\*Population calculated by NH OPD](#)

Projections with 5% increase to dues					
	FY25 - 5 events	FY26 - 7 events	FY27 - 5 events	FY28 - 7 events	
<b>Municipal Assessments</b>	\$ 149,043	\$ 154,745	\$ 154,745	\$ 154,745	
<b>Starting Cash Balance</b>	\$ 124,013	\$ 141,367	\$ 116,370	\$ 141,426	
<b>Income</b>	\$ 220,972	\$ 232,174	\$ 228,674	\$ 232,174	
<b>Expenses</b>	\$ 203,618	\$ 257,171	\$ 203,618	\$ 257,171	<b>Net FY25-FY28</b>
<b>Income less Expenses</b>	\$ 17,354	\$ (24,997)	\$ 25,056	\$ (24,997)	\$ (7,584)
<b>Ending Balance</b>	\$ 141,367	\$ 116,370	\$ 141,426	\$ 116,429	



# FY26 NRSWMD Dues (July 1, 2025-June 30, 2026)

7% increase from FY25

			FY26 Dues			
			Allocation by			FY26 Dues
	2022 Population	% of population	Base Fee	Pop	Host Offsets	Invoiced
Amherst	11,919	0.051	\$3,746.04	\$6,356.09	\$0.00	\$10,102.13
Brookline	5,851	0.025	\$3,746.04	\$3,120.18	\$0.00	\$6,866.22
Hollis	8,624	0.037	\$3,746.04	\$4,598.95	\$0.00	\$8,344.99
Hudson	25,910	0.112	\$3,746.04	\$13,817.12	\$0.00	\$17,563.16
Litchfield	8,585	0.037	\$3,746.04	\$4,578.16	\$0.00	\$8,324.19
Merrimack	28,565	0.123	\$3,746.04	\$15,232.96	\$0.00	\$18,979.00
Milford	16,590	0.072	\$3,746.04	\$8,847.01	\$1,000.00	\$11,593.05
Mont Vernon	2,631	0.011	\$3,746.04	\$1,403.04	\$0.00	\$5,149.08
Nashua	92,515	0.399	\$3,746.04	\$49,335.82	\$5,000.00	\$48,081.86
Pelham	14,484	0.062	\$3,746.04	\$7,723.94	\$1,000.00	\$10,469.97
Windham	16,138	0.070	\$3,746.04	\$8,605.97	\$0.00	\$12,352.01
Total	231,812	1.000	\$41,206.42	\$123,619.25	\$7,000.00	\$157,825.67
			Total Dues	\$164,825.67		
			Base Fee %	25%		
<a href="#">*Population calculated by NH OPD</a>						

\*Population calculated by NH OPD

Projections with 7% increase to dues					
	FY25 - 5 events	FY26 - 7 events	FY27 - 5 events	FY28 - 7 events	
<b>Municipal Assessments</b>	\$ 149,043	\$ 157,826	\$ 159,826	\$ 157,826	
<b>Starting Cash Balance</b>	\$ 124,013	\$ 141,367	\$ 119,451	\$ 147,588	
<b>Income</b>	\$ 220,972	\$ 235,255	\$ 231,755	\$ 235,255	
<b>Expenses</b>	\$ 203,618	\$ 257,171	\$ 203,618	\$ 257,171	<b>Net FY25-FY28</b>
<b>Income less Expenses</b>	\$ 17,354	\$ (21,916)	\$ 28,137	\$ (21,916)	\$ 1,659
<b>Ending Balance</b>	\$ 141,367	\$ 119,451	\$ 147,588	\$ 125,672	