

TOWN OF JEFFERSON
BOARD OF SELECTMEN

August 26, 2013

The regular meeting of the Board of Selectmen for the Town of Jefferson was held at the Selectmen Office Monday August 26, 2013 at 7:00 pm.

PRESENT: Kevin Meehan, Chairman and Tom Brady and Norman Brown members comprising a quorum of the Board.

OTHERS PRESENT: Linda Cushman, Assistant to Selectmen; Randall Northrop, Corrette & Assoc.

Kevin Meehan opened the regular meeting at 7:00. The Board reviewed and approved the bills for payment next week and signed the warrants. The Highway Department report was reviewed. The warrants were signed.

Tom Brady made a motion to accept the minutes of the August 12, 2013 meeting as written. Norman Brown seconded the motion. The motion carries.

Randall Northrop of Corrette and Associate was in to review the 2012 audit with the Selectmen. Mr. Northrop stated that the audit has been completed without any issues found. He would made a recommendation that the Selectmen review the surplus figures. It may be a good idea to set a goal to carry a percentage of surplus. Norman questioned this recommendation as in past years the Selectmen had been told that they were carrying to much surplus. Mr. Northrop said that the State has a percentage range that they recommend. The amount of surplus(unassigned fund balance) is the amount shown on the MS-5.

As for the comment that the Town does not have separate self-balancing books for each account, Mr. Northrop said that the benefit of self-balancing books would not be cost effective for the Town. The recommendation is made to comply with GASB regulations. It is recommended that a regular inventory be taken in all department. General journal entries should be approved by the Selectmen. Norman stated that this is being done. The comment was made for the 2012 and at the time it was not being done.

Regarding the two accounts that the Library have using the Town EIN, what this could affect is the amount of fund that are covered by FDIC. It was asked if either of these account would be used for funds collected by the Library Committee for the new building. No, the Friends of the Library have a separate account and 503 C status for the fund raising.

Mr. Northrop said that if the Selectmen had any question that they could contact his office.

The MS-1 was reviewed and signed. The MS-1 will be filed electronically to comply with DRA's request.

The Selectmen discussed a letter that had been received written by an anonymous writer regarding Officer Brown's use of his personal vehicle with "farm" plates for police duty. The Boards consensus is that anonymous letters do not warrant action. Norman said that it has been his intention to change the registration when he re-registers the vehicle. As for the misuse of plates, Lt. Landry had spoke

with Norman saying that the RSA regarding “farm” plates is too vague, in one paragraph it states “shall use”, and the next states “used generally” which makes any enforcement difficult.

Linda reported that Eric of Light Tec had completed the lighting assessment at the Town Garage. He also assessed the Town Office, Town Hall and Fire Station. He will have a report ready to submit to the Selectmen in about two weeks.

Tom made a motion to adjourn the meeting, Norman seconded the motion. The motion carries.

Being no further business the meeting adjourned at 7:55 pm.

Respectfully submitted,