

TOWN OF JEFFERSON
BOARD OF SELECTMEN
June 28, 2010

The regular meeting of the Board of Selectmen for the Town of Jefferson was held at the Selectmen Office Monday, June 28, 2010 at 7:00 pm.

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

Others Present: Linda Cushman, Assistant, and Kate Savage, Treasurer Paul Couture, Road Agent, Randall Northrop and Janice Cummings, Corrette & Associates

Kevin Meehan opened the meeting at 7:00 pm. The Board reviewed and approved the bills for payment next week and signed the warrants. The Highway report was reviewed. Kate Savage was in to pick the warrants and sign checks.

Bruce Hicks made the motion to accept the minutes of the June 21, 2010 meeting as written. Norman Brown seconded the motion. The motion carries.

Paul Couture reported that he would have to put a culvert in on Starr King Road above the Nay property. He was asked what size culvert would be used and if ledge would be an issue. Paul stated that he would put in a 12" culvert. He did not believe that ledge would be a problem. He needs to find out where the water line runs so to make sure to stay away from it.

Paul said that the fuel tank at the garage needs to be replaced. He thought that it would cost about \$600. Norman said that he had seen a tank for sale and that he would check it out before a purchase is made.

On the Davenport Road there is a hole in the road at the top of the hill. Paul asked if that was the Town's responsibility or it was NFI's. It was determined that it is part of the Town road. Paul stated that he would haul some gravel then grade the road.

Paul was asked to check Enman Drive as there had been a report of some washout.

Randall Northrop of Corrette and Associates was in to review and discuss the 2009 audit. Randall stated that there are still several things that the Town needs to do regarding the funds in the Town's care. In 2008 when his company completed the audit there was a deficit of \$188,000. The 2009 audit is now showing a \$74,480 deficit. There could be several explanations for this change, and perhaps the most reasonable is because of using the federal auditing standards.

There are still several accounts that need to be determined as to what type of account it is. Ms. Cummings said that she would help address this issue. There are also several account that are not self-balancing. There was some discussion as to what was self-balancing. Mr. Northrop did say that this could be done in one of two ways. First would be to purchase a new funding accounting software package. Mr. Northrop did say that this is very expensive. He also stated that where there is very little activity in these accounts that a spreadsheet could be setup to.

Mr. Northrop stated that he was not able to talk with the Treasurer regarding the 2009 books(W. Wells) there for he had some questions that were not answered. Ms. Cummings stated that there are some record keeping issues that perhaps will be changed when the position is filled by a new person. There is nothing that would make them feel that funds were being missed used.

It was asked how that some of these problems can be resolved. The record keeping should started with an approved procedure that is established by meeting with the auditors when first elected/hired, as was done when the new treasurer was elected.

Linda Cushman asked Ms. Cummings could come over to help establish the self-balancing accounts.

Mr. Northrop stated that if in trying to determine how some of the accounts were meant to have been setup that there is no paperwork to help make this decision that a vote form the Town at Town Meting would be the best way to resolve the issue.

The statement of audit letter, approval of the adjusting journal entries and approval of the financial report were approved and signed. Linda will prepare the MD&A and email to Ms. Cummings.

The hours at the Transfer Station were discussed. The Board agreed that with the additional day being opened during the summer that some of the extra hour may not be necessary.

Linda had requested quotes from Mike Gray Trucking and Hicks Logging to do the installation of the bridge on the Ingerson Road. Hicks Logging is the only one who presented a quote. The Board reviewed the quote. Norman made a motion to accept Hicks Logging quote in the amount of \$8,300. Kevin seconded the motion. The motion carries. Bruce Hicks abstained.

Bruce made the motion to adjourn the meeting. Norman seconded the motion. The motion carries.

Being no further business the meeting adjourned at 8:55 pm.

Respectfully submitted,