

Selectmen's Meeting Minutes
March 5, 1991

Regular meeting of the Waterboro Board of Selectmen.

PRESENT: Chm. Robert C. Fay, Dennis G. Abbott, John C. Monteith.

REPORT OF STANDING COMMITTEES:

Mark Caldwell, Assessor was in to introduce to the Board the two people he will have helping him do the assessing this year. Their names are Ken Allen and David Heath.

Dwayne Morin presented to the Board copies of the Comprehensive Plan.

NEW BUSINESS:

PEPPERCORN RESTAURANT LIQUOR LICENSE HEARING: Chm. Fay opened up the hearing. The Board voted to approve the application of a full time malt & vinous license to the Peppercorn Restaurant (Carmin DeSimone).

AUDITOR: Joel Patterson, Robert Hunt and Katherine Mongue from Joel Patterson & Assoc. came in to discuss with the Board the audit that has been completed. Art Smith the Finance Comm. Chairman was Dianne Holden, and Dwayne Morin was also present. Katherine explained that there was a change in the format of the audit. Copies of the draft audit was given out to people in attendance. Katherine explained that reimbursements & revenues can be accrued but some grant money can't be accrued because it is considered capital. The CD money is considered undesignated funds and can be used by the Selectmen at the Selectmen's discretion. Can be used to help the cash flow problem. The Board explained that they have always gone before the Townspeople to get permission to use the money. The intent of the Townspeople was for the Selectmen not be able to use the funds without getting approval. Katherine also explained that if the grant money is used to cover costs already accrued, then the money can be considered as revenue. Sel. Abbott asked about accrued vacation, salary people are not covered by the personnel policy, feels that it shouldn't be accrued. Elected and salary employees are not covered by the personnel policy. Katherine explained that the auditors went by the personnel policy and considered Dianne and Dwayne as employees covered under the policy, but there is not problem with taking the accrued vacation out of the final report. The Board also went over the single audit report on grant money. Dwayne would like to see direct deposits into the water system account, and not be received into the general account and then transferred into the water system account. Also discussed using numbered checks and numbered purchase orders and numbered vouchers for General Assistance. The Board will consider using numbered vouchers, and purchase orders..

approved:

