



Town of New Durham, New Hampshire

TRUSTEE OF TRUST FUNDS MEETING

MINUTES of December 13, 2014

Attendees: Bookkeeper Lois Parker, Trustee Angela Pruitt, Trustee David Allyn

The meeting was called to order by Bookkeeper Lois Parker at 8:10 AM.

Agenda Business:

- The minutes of the October 22, 2014, meeting were reviewed and approved as written. (Move: Parker. Second: Pruitt. **Passed unanimously**.) Approved minutes are to be forwarded to the Town Clerk for posting.
- Per the minutes of the meeting of October 22, 2014, Judith Crouse, the Town Finance Officer had informed Bookkeeper Parker that the review/disposition of requests for fund transfers from CRFs and ETFs to the Town's General Fund must be made by December 29, 2014. In a subsequent email conversation with Terry Noyes, Ms. Parker learned that while this is true, the deadline for transferring funds earmarked for CRF/ETFs voted at Town Meeting *from* the Town's General Fund *to* the appropriate CRF/ETF subaccount is December 15, 2014. Ms. Parker sent several emails to Ms. Crouse and Town Administrator Jeremy Bourgeois requesting supporting documentation for the Board of Selectmen fund transfer requests as well as reminding them of the aforementioned December 15 deadline. The first set of transfer requests from the BOS was unsigned. The Trustees later received a set of requests with signatures and a set of supporting documentation prior to this meeting. In reviewing the requests and documentation, the Trustees discovered a number of missing invoice or payment vouchers for various expenditures. The voting on individual requests (below) reflects the Trustees' resolution to approve the transfer of funds for those expenditures supported by adequate and proper documentation and to request any and all missing documents or records from the Town Finance Officer. Except where specifically stated, the Bookkeeper will have authority to transfer any supplementary funds supported by additional confirmed documentation and received by close of business Wednesday, December 17, 2014. Specific amounts are outlined below. If the requested documentation is not provided, the amounts transferred will be only that which is adequately supported. In addition, where appropriate, the Trustees have approved the exact amount expended instead of the rounded amount requested.
- Request for \$39,830.00 for work done on the 2015 revaluation. Motion to transfer \$39,829.55 from the Revaluation Capital Reserve Fund to the Town's General Fund. Move: Pruitt. Second: Parker. **Passed unanimously**.

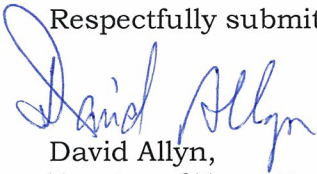
- Request for \$19,907.00 for the purchase and installation of a new gasoline pump and card reader system. Motion to transfer \$19,907.00 from the Fuel Pump Capital Reserve Fund to the Town's General Fund. Move: Allyn. Second: Pruitt. **Passed unanimously.**
- Request for \$36,270.00 for the purchase of a new police cruiser. Motion to transfer \$36,269.73 from the Police Cruiser Capital Reserve Fund to the Town's General Fund. Move: Parker. Second: Pruitt. **Passed unanimously.**
- Request for \$4955.00 for payment of expenses for computer and office equipment. Motion to transfer \$4927.88 from the Computer and Office Equipment Expendable Trust Fund to the Town's General Fund and to increase the transfer amount by \$27.00 contingent upon receipt of supporting documentation for the International Fee listed as a journal entry on 03/12/14. Move: Parker. Second: Allyn. **Passed unanimously.**
- Request for \$21,819.00 for payment of expenses for town building improvement. Motion to transfer \$17,346.83 from the Town Buildings Improvement Expendable Trust Fund to the Town's General Fund and to increase the transfer amount by \$4471.97 contingent upon receipt of supporting documentation for the Water Pump Replacement (\$4396.97) and the HD RFQ Solar Panel System (\$75.00) listed as journal entries on 09/08/14 and 10/24/14 respectively. Move: Parker. Second: Pruitt. **Passed unanimously.**
- Request for \$15,040.00 for work performed to control milfoil. Motion to transfer \$13,140.00 from the Milfoil Capital Reserve Fund to the Town's General Fund and to increase the transfer amount by \$1900.00 contingent upon receipt of supporting documentation for Aquatic Control Technology, Inc. (\$1500.00) and New England Milfoil (\$400.00) listed as journal entries on 03/03/14 and 05/30/14 respectively. Move: Allyn. Second: Pruitt. **Passed unanimously.**
- Request for \$8707.00 for payment of accrued benefits of employees. Motion to *not* transfer any funds from the Accrued Benefits Liability Expendable Trust Fund to the Town's General Fund due to absence of supporting documentation. An amount up to \$8707.00 is approved for transfer contingent upon confirmation by all Trustees of receipt of adequate and proper supporting documentation. Otherwise, no funds will be transferred. Move: Parker. Second: Pruitt. **Passed unanimously.**
- Bookkeeper Parker will email the November, 2014, subaccount statement to Trustees Pruitt and Allyn.

Old Business:

- Following up on an item tabled from the October 22, 2014, meeting, the Trustees revisited the request from the Town Welfare Clerk to extend resident financial assistance to a couple who had both recently become unemployed. Though the couple has qualified for a reduced housing rental rate program (Section 8 through the New Hampshire Housing Authority), they are still waiting to be approved and to enter the program. The Trustees voted to issue a check from the John Shirley Charity Fund in the amount of \$500.00. Bookkeeper Parker will deliver the check to the Welfare Clerk. Move: Parker. Second: Allyn. **Passed unanimously.**

- Bookkeeper Parker will request confirmation from the Town Finance Officer and/or Town Administrator that funds have been transferred from the Town's General Fund to the CRF/ETF subaccounts as approved at Town Meeting and required to be moved by December 15, 2014, per RSA 35.11.
- Bookkeeper Parker will request the missing supporting documentation for BOS fund transfer requests to be sent by close of business on December 17, 2014. Upon receipt, the approved amounts will be increased accordingly and submitted for transfer.
- Motion to adjourn at 10:07 AM. (Move: Parker. Second: Pruitt. **Passed unanimously.**)

Respectfully submitted,



David Allyn,
Trustee of Trust Funds
New Durham, NH