



# Town of New Durham, New Hampshire

## TRUSTEES OF TRUST FUNDS MEETING

### MINUTES of November 7, 2022

**Attendees:** Bookkeeper Angela Pruitt, Trustee David Bickford, Trustee David Allyn, Finance Manager (FM) Kathleen Blaney

The meeting was called to order by Trustee Allyn at 6:00 PM.

- The Trustees of Trust Funds (TOTF) reviewed and approved the minutes of August 29, 2022, as written. It was noted for informational purposes that in the second bullet item under Agenda Business, the acronym "PTO" stood for "Paid Time Off." No formal amendment was made to the minutes. (Move: Bickford. Second: Pruitt. **Passed unanimously.**)

#### Old Business:

- The Trustees reviewed and rejected for a second time a request from the Board of Selectmen for the transfer of \$1445.00 from the Computer and Office Maintenance Expendable Trust Fund (ETF) subaccount to the Town General Fund for payment to Lakes Region Computer for maintenance to the Town Managed network, server, virtual server, and workstation. The request still refers to the July 27, 2022, Board of Selectmen (BOS) meeting regarding the vote to expend. The minutes of that meeting do not include any such vote. Per FM Blaney, the reference should be the BOS meeting of November 3, 2022. The FM will follow up with the BOS again regarding providing the required documentation.
- The request for the transfer of \$34,235.00 from the Police Cruiser Capital Reserve Fund (CRF) for a cruiser still reflects July 7, 2022, as the date of the vote to expend by the BOS. Minutes for that date did not include the vote. These minutes were to be amended at a subsequent meeting, but no amended minutes have been presented to the Trustees. The request was rejected for a second time. FM Blaney will follow up with the BOS again regarding the required documentation.
- The Trustees reviewed and approved a request from the Library Trustees for the transfer of \$6791.48 from the Library Facilities CRF subaccount to the Town General Fund for payment to Kelley's Flooring for the installation of new carpet in the New Durham Public Library. The request was previously rejected due to insufficient supporting documentation. The request still stated the vote to expend occurred during the Library Trustees' meeting of February 7,

2022, but no vote was recorded in the minutes of that meeting. FM Blaney researched past Library Trustees minutes and found the vote was taken to accept the Kelly's Flooring bid of \$6974.00 on January 3, 2022. Such documentation was provided. (Move: Allyn. Second: Pruitt. **Passed unanimously.**)

### **Agenda Business:**

- Trustee Allyn will research and review all six of the trust funds created for cemeteries to clarify their official names and purposes.
- Trustee Allyn provided a copy of a previous request for funds submitted by the Cemetery Trustees as an example of the information provided to the TOTF for future reference. This can be provided to the Cemetery Trustees upon request.
- The Finance Manager will follow up on the differentiation in verbiage between the Shirley Charity Trust and the Shirley Timber Trust.
- All funds approved by the voters during 2022 Town Voting have been transferred to the appropriate fund subaccounts per the Bookkeeper and FM.
- The \$10,000.00 check from the Cogswell Benevolent Trust for the 1772 Meetinghouse Restoration Committee has been deposited into the Meetinghouse Expendable Checking Account.
- The Elmer C. Smith Scholarship application form will be updated to include a line for the applicant's email address by the Bookkeeper and forwarded to the FM for posting on the Town website.
- The Trustees reviewed and approved a request from the Town Clerk for the transfer of \$409.35 from the Record Management ETF subaccount to the Town General Fund for the purchase of low pH storage containers for Town records. The request was accompanied by proper and sufficient supporting documentation (Move: Allyn. Second: Pruitt. **Passed unanimously.**)
- The Trustees received twelve (12) individual requests for transfers of funds from the Road Reconstruction CRF and one (1) for funds from the Dry Hydrant CRF. At the TOTF meeting of August 29, 2022, it was decided that the FM would continue to provide copies of the BOS meeting minutes at which the votes to expend were taken as a record for the Trustees. Minutes from the BOS meeting at which these votes to expend were taken, however, had not been provided to the TOTF by this meeting. As such, the vote to transfer funds was postponed pending receipt of the minutes. A discussion followed regarding what is necessary for the Trustees to receive along with the request for funds in order to legally and ethically make the transfer. The RSA regarding fund transfers states the bookkeeper shall "require a voucher" before transferring funds. The Trustees of Trust Funds for the Town of New Durham have historically required: 1) the request for transfer signed by at least two of the three selectmen, 2) proof of the vote to expend, and 3) proof of payment to the payee. Trustee

Allyn will follow up with the NH Department of Charitable Trusts as to what is required legally and what are the best practices the TOTF should be following.

- Two of the twelve requests for funds from the Road Reconstruction CRF for Project 319 were for the purchase of gravel. Trustee Pruitt questioned whether the funds should come from the Gravel CRF. FM Blaney will follow up with the Town Road Agent to clarify.

**New Business:**

- Bookkeeper Pruitt will investigate the status of insurance on the Fund deposits.
- The next meeting of the TOTF is scheduled for Monday, November 28, 2022, at 6:00 PM at Town Hall.
- Motion to adjourn at 7:39 PM. (Move: Pruitt. Second: Bickford. **Passed unanimously.**)

Respectfully submitted,  
David Allyn,  
Trustee of Trust Funds  
New Durham, NH