

Subject: Request for reimbursement from the Lafayette Recreation Expendable Trust Fund and the Sidewalk Expendable Trust Fund

Current Issue as identified by the town’s auditors:

While conducting the 2018 town audit, the auditors identified four invoices that were paid in the second half of December 2018. Per the Town Administrator at that time, the town was to be reimbursed from the above referenced two ETFs for these four invoices. No request for reimbursement was presented to the Trustees of the Trust and each year since then, the auditors have identified this outstanding issue and received the same response from the Town Administrator that these items remain open and will be reimbursed. While conducting the 2021 audit, the auditors requested that this issue be reviewed and resolved.

Amounts and Invoices in question:

Check #	Date	Vendor	GL Account	Amount
41058	12/13/18	Carol Concrete	4915-22 Lafayette Rec	\$4,529.25
Direct Deposit	12/27/18	Cowles	4915-22 Lafayette Rec	\$38.52
41133	12/30/18	Visa	4915-22 Lafayette Rec	\$100.00
41081	12/20/18	HEB Engineers	Sidewalk Improvement	\$4,030.00

Background – Lafayette Recreation ETF Items:

At the Board of Selectmen’s Budget Workshop meeting held on December 5, 2018 the Town Administrator presented five requests to the BOS for reimbursement of expenses from various Capital Reserve Funds and Expendable Trust Funds. All five requests were voted and approved. As part of the request for reimbursement of \$84,622.92 from the Lafayette Recreation ETF, the Town Administrator “noted there may be a small amount of additional Lafayette Recreation expenses in coming weeks that have not yet settled.” Included in the \$84,622.92 were six items related to the Pavilion (\$27,699.91) and one of the six was for Caroll Concrete (\$3,094.00).

Attached is a copy of Invoice No. XXX from Caroll Concrete for \$4,529.25 that was paid by check number 41058. This invoice represents the balance of work performed by this vendor on the pavilion project. A review of minutes from the BOS meetings after December 5, 2018 thru the end of February 2019 was conducted. There was no request made for reimbursement of these three amounts. The only reimbursement made to the town from the Lafayette Recreation ETF in 2019 (\$62,320.57) was done on July 26, 2019 and did not include these items.

Recommendation for Resolution:

After conducting the above research, the Trustees of the Trust have determined these three invoices have not been reimbursed to the town and request the Town Administrator formally present this request to the Board of Selectmen to approve a reimbursement in the amount of \$4,667.77. Please ensure that a copy of all three checks are attached to the approved minutes of the BOS meeting approving the reimbursement request.

Background – Sidewalk Improvement ETF item:

At the Board of Selectmen’s Regular Meeting held on July 2, 2018 Scott Leslie, Highway Department, “met with the Board to seek approval to contract HEB Engineering for the paving and installation of granite curbing for new sidewalks spanning from the Gale River Motel to FAST Auto/Route 117. Scott said the new sidewalks for this section will cost \$110,000.00” Selectman Meth made a motion to direct

Scott Leslie to engage HEB Engineers to begin the project of paving new sidewalks and installing granite curbing for the section of road between the Gale River Motel and FAST Auto/Route 117.” The motion passed.

In December 2018 the Town Administrator requested reimbursement for two checks paid to HEB Engineers, Inc. in October and November for a total amount of \$6,170.00. This reimbursement from the Sidewalk Improvement ETF was made to the town on December 11, 2018.

Attached is a copy of invoice number XXX from HEB Engineers, Inc. that was paid by check number 41081. This invoice is for the balance of their engineering fees. A review of minutes from the BOS meetings after December 5, 2018 thru the end of February 2019 was conducted. There was no request made for reimbursement of this amount. The only reimbursement made to the town from the Sidewalk Improvement ETF in 2019 (\$8,100) was done on July 26, 2019 and did not include this item.

Recommendation for Resolution:

After conducting the above research, the Trustees of the Trust have determined this invoice has not been reimbursed to the town and request the Town Administrator formally present this request to the Board of Selectmen to approve a reimbursement in the amount of \$4,030.00. Please ensure that a copy of the check is attached to the approved minutes of the BOS meeting approving the reimbursement request.