

**Dunbarton Public Library**  
**Board of Trustees**  
**Tuesday, February 6, 2024 6:30PM**  
**Regular Monthly Meeting**  
**FINAL**

**Attendance:**

Trustees: Bruce Banks, Carol Kilmister, Karen Lessard, David Petersen  
Sara Anderson was absent.

Staff: Mary Girard (Library Director)

Bruce Banks, Chair, called the meeting to order at 6:30 PM

**Minutes of December meeting:**

The minutes of the January 2, 2024 meeting were reviewed.

Mary noted corrections under Treasurer's Report and New Business.

Motion to accept the minutes as corrected: Karen Lessard.

Seconded: David Petersen

Motion approved, via roll call 4-0

**Treasurer's Report:**

Mary reviewed the financials. Mary to double check to see if the Town deposited our deposit. At this point, the bank statements had just arrived and had not yet been reconciled. We still do not have access to online TD Bank statements.

**Director's Report:**

Mary went over the Director's Report, copy attached, and let the board know about how much usage Libby is getting. We are changing out our copier machine this month.

**New Business:**

A. Financial Update: Karen brought us up to date with her findings as to why our payroll actuals were higher than our budgeted amount at the end of 2023.

1. The library had been expensing Mary's retirement contribution against our budget in error since 2020 when Mary started contributions. Karen has been in touch with the town who suggested we get in touch with the Town Auditor. It will take some time to get this cleaned up, so his suggestion is that we move forward with the 2024 budget using 2023 lapsed funds as an offset to the Town's portion and we will address the prior year error once we have a clean analysis. This budget was submitted to the Selectmen mid-January.

2. Karen has been able to reconcile the payroll liability account and issues dating back to 2011. Starting in 2018 and 2019, when the library secured health benefits for Mary, the bills paid to Health Trust for Mary's insurance were paid out of the liability account in error. This is the opposite of the retirement issue and resulted in the liability account having a debit balance of over \$10K at the end of 2019. This was never picked up by an audit, and the auditors never looked at liabilities. The good news is that offsets most of the retirement issue and the bottom line is our liability account has a credit balance right now of \$1811.29. During the upcoming audit in May 2024, Karen will meet with the auditor and they will do a journal entry to clean this up.

3. One other issue was noted: the bookkeeper was never told to change the library's contribution to Mary's retirement account since 2020. The bookkeeper has been deducting the same amount rather than 4% of Mary's salary.

Carol made the motion to have the board process a check to pay back Mary. Karen seconded and all voted in favor.

B. Program Schedule: Evening programs are scheduled on Tuesday and Thursday evenings. We will continue this schedule.

**Old Business:**

- a. Library security: Mary reported that the new library door handles still have not arrived. The current handles don't work properly and appear to be locked all of the time. The front doors are difficult to open but they do lock properly. Mary has put up signs with directions for opening.

**Next meeting:** Next regular meeting will be TUESDAY, March 5, 2024 at 6:30 PM in the library.

**Adjournment:**

Motion to adjourn: Carol Kilmister.

Seconded: Karen Lessard

Motion approved via roll call 4-0.

The meeting was adjourned at 8:00 PM.

Respectfully submitted,  
Mary Girard