

## Freedom Public Library Trustees Meeting

June 17, 2021

Draft Minutes

In attendance via the Zoom digital conferencing platform:

Chuck Brooks, Chair; Maureen Elliott, Trustee; Ann Pierce, Trustee; Robin Waters, Trustee; Paul Mathieu, Trustee; Elizabeth Rhymer, Library Director; Anne Cunningham, general public and Friends of the Freedom Library.

Chuck called the meeting to order at 2:57pm

Minutes were read of the May 14, 2021 meeting. A motion to accept the minutes as read made by Brooks and seconded by Elliot passed.

### Financial Report

The Financial report was presented by Robin. The balance sheet was reviewed, then the checking account transactions listing. In the transactions, dc 41 and dc 45 will be moved to the FOL-Other line. A check to Chuck Brooks is a reimbursement for crushed stone purchased and placed to support the outdoor storage bin. The Profit and Loss statement was reviewed. Robin will check that line 20030 is correct. Line 20033 should be \$0 to reflect the town approved budget amount for that line (Robin to adjust). Robin will review working financial report budget figures to ensure they match the approved budget. A motion to approve the Financial Report by Brooks with second by Pierce passed.

A motion by Brooks with second by Mathieu to approve gifts of \$200 from Altrusa International of Carroll County and one of \$500 from the Malfer Foundation, both as unanticipated income, passed with all in favor. The manifest was signed.

### Agenda Items

- 1) Robin has been reviewing account balances and Profit and Loss reports to determine best practice for accounting and reporting. She has been working with Anne Cunningham who brings her experience and expertise to the work. Robin notes some items in need of improvement: the Library is not listed properly in some reports; the Chart of Accounts is not supplying all the figures needed to fully and accurately populate certain reports. Anne led a discussion of engaging with a Quickbooks specialist with non-profit experience who can help standardize the FPL budgeting and bookkeeping practices by revising the Chart of Accounts to reflect some bookkeeping conventions, to make reports clearer, and tracking of income and expenses easier. Anne recommended Tracy Cassidy for the task. Tracy would charge \$75 per hour. Anne presented a mock-up of an improved Chart of Accounts, with discussion. It has FOL figures broken out on the income side, but not in the expense side, which is a more conventional way to track such funds. Anne shared her perspective on some payroll liability figures that have been carried forward through fiscal years not fully resolved. The discrepancies may go back to methods in use since 2014 when the current Quickbooks file was established.

A motion by Brooks with second by Mathieu to send one copy of our year to date Quickbooks file to Tracy Cassidy to copy and to authorize her to update the current chart of accounts and monthly statement figures, and to explore how to resolve the payroll liability discrepancy(s) passed with all trustees in favor.

A motion by Brooks with second by Waters to authorize Tracy Cassidy to develop a bookkeeping plan to track restricted fund income and disbursements passed with all in favor.

The board briefly discussed town management of Library payroll, a convention in many New Hampshire towns.

- 2) After discussion, a motion by Brooks with second by Elliott to discontinue the COVID mask mandate for outdoor Library activities passed with all trustees in favor.

A motion to discontinue the indoor COVID mask mandate passed with 4 trustees in favor, one abstaining.

- 3) Elizabeth presented and the board accepted the resignation (retirement) letter of Elizabeth as Library Director/Librarian effective September 11, 2021. Elizabeth will inform the library staff of the action; Chuck will inform the Select Board chair; Chuck and Paul will develop an announcement for the e-news and/or other public conveyance. Ann Pierce and Paul will lead a search committee for a new librarian, which will include selected frequent patrons of the library, the search to start promptly.

The next meeting date was set for July 22 at 3:00pm in person at the library.