

# **PAL Library Cooperative**

Minutes of the Governing Board Meeting held Monday November 13, 2017.

The meeting was held at the Bronson Public Library; Bronson, Florida.

The meeting was called to order at 10:10 AM by Ms. Rosemary Anderson. She established that a quorum was present. Members attending were Ms. Rosemary Anderson, Putnam County; Dr. Bessie Jackson, Alachua County; Ms. Kim Worley, Alachua County; Mr. David Kendall, Levy County; and Mr. Jim Posteraro, Levy County.

Ms. Lynn Andrews, Putnam County; was absent.

Also attending were: Ms. Marlene Glennon, PAL Administrator; Ms. Stella Brown, Interim Putnam County Library System Director; Ms. Shaney Livingston, Director, Alachua County Library System; and Ms. Jeanine Turner, Levy County Library System Director.

Special Guest: Ms. Lora Douglas from DDF CPA Group.

All were in agreement, the Agenda was approved as presented.

All were in agreement; the minutes from the September 18, 2017 regular meeting were approved as presented.

Ms. Marlene Glennon introduced Ms. Lora Douglas to the members and explained that Ms. Douglas assisted in “cleaning up” Quickbooks from the previous Accounting Firm. Ms. Douglas stated that she has been doing audits her entire career. She explained that Ms. Glennon requested that she look at the FY 16/17 in which Ms. Glennon had previously received Board approval. Ms. Douglas explained the unreliability of the previous accounting firm’s reports. She explained the Profit & Loss statement, a copy of which was handed to each member. Ms. Douglas explained that she had to contact Intuit because the previous Accounting Firm had ultimate access to PAL’s QuickBooks account as they were the “Master Administrator,” NOT Ms. Glennon. Therefore, Ms. Glennon, along with Ms. Douglas, migrated the data from the previous Quickbooks account into a new QuickBooks account (with PAL as the Master Administrator), updated the information, and reconciled the transactions. Ms. Douglas stated that she would allow PAL to purchase a Quickbooks Online monthly subscription from her firm at a discounted rate. Ms. Douglas passed out her invoice to the members and explained the breakdown. Ms. Douglas stated that Mr. Kendall will also have access to the Quickbooks account and that Ms. Glennon had gone through each transaction from the previous fiscal year and had to make several changes for accuracy. Ms. Douglas stated that Ms. Glennon was unable to get in contact with Ms. Brasher to inquire about the five missing invoices from late 2016-early 2017 when she was still the PAL Administrator. Ms. Glennon will call the bank to inquire about checks with no vendor information recorded in QuickBooks, the total being under \$5000. Ms. Anderson asked if the records are current prior to 2016, Ms. Douglas informed her that they were. Ms. Douglas stated that Ms. Glennon can now show the members all breakdowns. Ms. Anderson asked if it was a case of sloppy book keeping and Ms. Douglas informed her that in fact it was. Ms. Douglas also informed the members that the prior years’ State Aid did not agree with what was submitted by Ms. Brasher.

The treasure’s report was presented by Mr. Kendall and Ms. Glennon. Mr. Kendall stated that he is more comfortable looking at the figures and feels they are more accurate. Mr. Kendall explained that there was \$323,000 in operating income until we receive our next check. Ms. Glennon explained the breakdown that is now shown on the budget. She stated that the State Aid checks are now being paid in one payment hopefully by

the end of February 2018. She also stated that the individual line totals may change but the bottom line will not. Upon motion made by Ms. Worley, seconded by Mr. Posteraro, all approved the Treasurer's Report as presented.

Ms. Glennon handed out her Administrator's Report. Upon motion by Mr. Kendall, seconded by Mr. Posteraro, all approved the Administrator's report as presented.

Upon conclusion of Administrator's report, the Board moved to Unfinished Business as follows:

-Upon motion made by Mr. Posteraro, seconded by Mr. Kendall, all approved the final draft of PAL Budget for FY 2018 as presented.

-It was decided that the Board will not open a second bank account, all in favor.

Upon resolution of unfinished business, the board moved to New Business as follows:

Upon motion by Mr. Kendall, seconded by Mr. Posteraro, all approved the combined budget spreadsheet for PAL's State Aid application as presented. Upon motion by Mr. Kendall, seconded by Ms. Worley, all approved the PAL Purchasing Policy as presented.

There being no other new business, the Governing Board concluded the rest of its business as follows:

Heard comments from Governing Board members

Heard comments from the Library Directors

Asked for comments from citizens of which there were none

Announced that the next regular meeting of the Governing Board will be held on Monday, February 19, 2018, 10:00 am at ACLD Headquarters.

With its business being completed upon motion by Mr. Kendall, second by Mr. Posteraro, the Governing Board adjourned at 11:08 PM.

Respectfully Submitted,

Jeanine Turner, Secretary