



Southeast Oklahoma Library System

Board Packet
July 21st, 2026 Trustee Meeting
7:00 pm, Stigler Public Library

Prepared by Michael Hull, Executive Director



Southeast Oklahoma Library System
Board of Trustees Meeting
July 21, 2026, 7:00 pm
Stigler Public Library

1. Welcome and Introductions

- 1.01 Call to Order.
- 1.02 Roll call and establishment of a quorum.
- 1.03 Welcome and introduction of guests.
- 1.04 Adoption of agenda.

2. Reports

- 2.01 Executive Director's Report. Michael Hull will update the board regarding staff trainings, outreach, and other developments that may affect library service. (p. 5)
- 2.02 Financial Report. Michael Hull will discuss the status of SEOLS finances and budget. (p. 9)

3. Approval of Consent Agenda

- 3.01 Minutes of the May 19, 2026 Meeting of the SEOLS Board of Trustees. (p. 17)
- 3.02 Personnel Report. (p. 21)
- 3.03 Approval of Revisions to Meeting Facilities Policy. (p. 23)
- 3.04 Approval of Revised Fixed Asset and Capitalization Policy. (p. 27)
- 3.05 Approval of Prepaid Expenses and Amortization Policy (p. 31)
- 3.06 Acceptance of Donations to the McAlester Public Library Renovation Project. (p. 33)
- 3.07 Approval of Change to SEOLS Imagination Library Board Reserve. (p. 35)

4. Items for Board Action or Strategic Discussion

- 4.01 Discussion of Current Health Insurance Coverage for SEOLS Employees and Presentation of Alternative Proposal from HUB. (p. 39)
- 4.02 Discussion and Consideration of \$600,000 Payment to Complete Contribution to McAlester Public Library Remodel (p. 41)
- 4.03 Discussion of FY 2027 SEOLS Board Committee Appointments. (p. 43)
- 4.04 Discussion and Consideration of Scholarship Recommendations Presented by the Personnel Committee. (p. 45)
- 4.05 Discussion and Consideration of Increased Printing and Copy Costs in Fees & Charges Policy. (p. 47)
- 4.06 Discussion and Consideration of Mobile Printing Agreement. (p. 49)
- 4.07 Presentation of ALA Reports.

5. Other Business

- 5.01 New Business.
- 5.02 Comments from the public: members of the public speaking to the Board shall be limited to five minutes per speaker or 15 minutes total with time pro-rated among speakers per SEOLS bylaws.

6. Adjournment

- 6.01 Adjournment of meeting.



Executive Summary
Tuesday, July 14, 2026

This month's meeting will be held at the Broken Bow Public Library. Please let me know if you have questions about any item.

3.03 Approval of Revisions to Meeting Facilities Policy.

The proposed revisions create provisions for allowing groups to serve alcohol after hours in our meetings rooms if these criteria are met: the building owner approves, insurance is obtained, and a license bartender is used. This policy has been reviewed and comes recommended by the Operating Policy Committee.

3.04 Approval of Revised Fixed Asset and Capitalization Policy.

The Budget Committee meets today to review revisions to this policy. If any changes are made, we will email those to you.

3.05 Approval of Prepaid Expenses and Amortization Policy

The Budget Committee meets today to review this new policy. If any changes are made, we will email those to you.

3.06 Acceptance of Donations to the McAlester Public Library Renovation Project.

SEOLS policy requires the Board to approve all donations of \$5,000 or greater. Listed within the packet is a list of donations of \$5,000 or more given toward the McAlester remodel.

3.07 Approval of Change to SEOLS Imagination Library Board Reserve.

In May the Board authorized the use of funds from a designated Board Reserve for the Latimer County Friends of the Library for use in the Dolly Parton Imagination Library. This approval confirms the change to that

4.01 Discussion of Current Health Insurance Coverage for SEOLS Employees and Presentation of Alternative Proposal from HUB.

We have started a review of our health insurance benefits and a comparison with other options with a broker. We'll discuss this process and what to receive your questions in advance of the Personnel Committee meeting to review all of this and make recommendations in our September meeting.

4.02 Discussion and Consideration of \$600,000 Payment to Complete Contribution to McAlester Public Library Remodel

SEOLS has two remaining payments of \$300,000 each remaining in its pledge toward the McAlester remodel. In order to save on interest expense, we propose paying off the entire amount this month.

4.03 Discussion of FY 2027 SEOLS Board Committee Appointments.

Board Chair Brent Shain has mad preliminary appointments that we will discuss in the hopes of



getting all trustees on a committee they feel comfortable with. The appointments do not require Board approval.

4.04 Discussion and Consideration of Scholarship Recommendations Presented by the Personnel Committee.

The Personnel Committee will share its recommendation of this fall's scholarship awards.

4.05 Discussion and Consideration of Increased Printing and Copy Costs in Fees & Charges Policy.

Please read within your packet my explanation and reasoning for raising our print costs to offset the cost of mobile printing.

4.06 Discussion and Consideration of Mobile Printing Agreement.

We desperately need a secure method for allowing guests to print from their mobile devices. The proposed solution integrates with our current printing solution, and management highly recommends adopting it regardless of whether or not the change in printing fees changes.

4.07 Presentation of ALA Reports.

I and trustees who attended the recent American Library Association annual conference in San Diego will report on sessions we attended and products that caught our attention on the vendor floor.

Reports



2.01 Executive Director's Report

2.02 Financial Report



Executive Director's Report July 14, 2026

Since we met in May we have attended a national conference, remodeled buildings and ran a successful summer reading program. It's been exhausting but productive. I look forward to discussing these happenings with you next week.

McAlester Remodel

While we've had to push our opening date to mid-October, we're not overly bummed out by this development. For one, it saves us money on financing expenses. Secondly, we know for sure that things are being done correctly. The current site manager has worked fastidiously to correct errors allowed under the watch of his predecessor. These corrections have greatly contributed to the delay, as has the weeks of rain we experienced throughout much of May and June.

Since we last met, most of the lights have been installed, the dirt work is nearly completed, glass and glazing has been installed, the elevator awaits inspection, and much more. We expect all concrete to be laid by the end of this month as well as much of the flooring and ceiling tiles. Plumbing fixtures have been installed. The metal shelving has arrived and can be installed after completion of the flooring.

Summer Reading

This year's dinosaur theme was a major hit! Librarians have reported heavy crowds of all ages. I appreciate the hard work of all of our staff who basically pause their lives during late May and June so that we can showcase all that the library offers and fill the summer learning gap for our children.

Annual ALA Conference

I would like to thank trustees Kenneth Hendon and Kasandra Lovell for joining us at this year's annual American Library Association conference in Chicago. Please take the time review our staff reports, and both I and our trustees will share a little about our experiences next week. Besides myself, we were able to bring five staff to the conference.

Coal County

We had a brief scare this month as talk within Coal County to place a question on the November ballot to reduce the library millage and divert it to the rural fire departments popped up again. One of the county commissioners had hoped to put it on their July 6 agenda, but it was not included and therefore could not be brought up to meet the deadlines for the fall election.

Crossland Construction completed the bathroom remodels early in June. Construction of the gazebo approved in May should begin within the next few weeks.

We are still in the process of ascertaining the city's intentions regarding the library's utilities this fiscal year. Do not be surprised if this is a topic that comes back up and may require decisions regarding how to continue library services if the lights go out. Currently, we have about \$2,000 remaining from what the city gave last year.

Pittsburg County TID Update (Data Center)

The Pittsburg County commissioners met on June 22nd to hold a public comment hearing regarding a tax

increment district (TID) that would provide a tax rebate for a proposed data center and to consider a vote to approve said TID. The evening ended with the commissioners tabling the TID vote. The project's attorney has been working on revisions based on major comments from the public and a few items that we members of the committee have submitted. My requests were to build into the TID agreements a requirement that any data center use a closed-loop cooling system and that an additional \$60,000 be provided to SEOLS for the purpose of installing a concrete parking lot and landscaping at the Mary-Kimberly Library in Kiowa. Once the TID committee meets and approves a revised TID agreement, the commissioners will meet again to consider approval. If they approve, all affected taxing districts, such as SEOLS, will then be asked to approve their participation in the agreement.

Stigler Shelving & Carpet

Last week the Stigler Public Library received new carpet, thanks to fundraising by manager Tracy Allred, and this week receives the new shelving the SEOLS Board approved several months ago. In the process, we have moved the computers to the bar beside the meeting room, opening even more room in the library. I'm excited for us to hold this month's meeting there so that we can show off the improvements.

The old shelving was donated to the Kickapoo Nation's tribal library. They took every piece of surplus shelving we had available from Stigler.

State Questions

Two ballots may appear on the November ballot that would affect our revenue. SQ 843 would eventually eliminate property tax on all homesteads in Oklahoma. We feel this could seriously affect our revenue and are currently working with our county assessors to determine the value of homesteads in our counties. The legality of this question has been argued to the state supreme court and we hope they will rule that it violates the state constitution.

SQ 847 would reduce the maximum allowed growth each year on assessed property value. We will discuss both of these questions and potential SEOLS' responses in our September meeting.

Southern Bookmobile

We are still waiting to close on the Idabel property as the title work is being updated by the property owner.

Poteau Playground Equipment

I am thrilled that the Poteau Friends of the Library are buying playground equipment and fencing for the garden area in front of the library. Here are photos of what they have ordered.



Oklahoma Library Association Presidency

My presidency of the Oklahoma Library Association ended on June 30th. In my final executive board meeting, I secured the contracts for the association's next four years. I am extremely proud to announce that I helped negotiate our first ever conference at the Choctaw Convention Center in Durant will be held in March 2028.

New Vehicles

We received all three new vehicles that the Board approved us to purchase in May. The new courier van is in service while the new van and passenger vehicle have been delivered to Broken Bow and Stigler respectively.

Closings

June 12th: Poteau closed for lack of water

July 5th – 17th: Stigler closed for new carpet and shelving

Other Activities:

May 20th: Site visit to Coalgate

May 20th: Open house at Kiowa library.

May 21st: Held managers meeting in Stigler.

May 22nd: Took a personal day.

May 26th: Met with Talihina Friends of the Library

May 27th: Met with Poteau Friends of the Library

May 28th: Conducted site visits at Valliant and Hugo.

June 3rd: Site visit to Coalgate

June 3rd: Met virtually with OLA Sites committee.

June 4th Personal Day for emergency.

June 8th: Held monthly office meeting.

June 9th: Attended City of McAlester TIF Meeting.

June 11th: Met with Heavener Friends of the Library.

June 12th: Conducted new trustee orientation in Wilburton with Karen Majors.

June 16th: Conducted new trustee orientation in Spiro with Samantha Stewart.

June 17th: Met with McAlester Oversight Committee.

June 18th: Conducted new trustee orientation in Wilburton with Cara Rigsby.

June 19th: Met virtually with OLA Executive Board.

June 22nd: Attended TID Public Hearing at Pittsburg County Commissioners meeting.

June 24th: Conducted new trustee orientation in Heavener with Tara Robertson.

June 26th – 30th: Attended the American Library Association annual conference in Chicago.

July 1st: Attended virtual meeting of Oklahoma library system directors.

July 2nd: Conducted McAlester remodel tour with McAlester city manager and attended City of McAlester TIF meeting.

July 6th: Assisted with book moving and shelving disassembly at Stigler Public Library.

July 8th: Site visit to Coalgate library.

July 10th: Took personal day.

July 11th: Held monthly office staff meeting.

Scheduled

July 17th: New trustee orientation with Brenda Andrews at Stigler Public Library.



Financial Report
Tuesday, July 14th, 2026

2.02A Ad Valorem

We have finished the FY 2026 fiscal year. Our collections year-to-year have increased 4.49%, a number that will go up slightly after we receive our final June collections. Next month we will receive our valuations for 2027 and will be able to begin preparing our revised budget for a November presentation.

2.02B Budget vs Actuals

We ended the fiscal year under budget for all expense categories.

2.02C Investments

There were no major changes in SEOLS' investments since our last meeting.

2.02D Accountant's Compilation Report, Financial Statements, and Transactions

If you would like to request a paper copy of this report, please contact my office. The link below will take you to PDF of the report.

April 2026: <https://drive.google.com/file/d/1RkcJi9VZ0YmA-zovLyqpqMgLdJINm3aK/view?usp=sharing>

May 2026:

https://drive.google.com/file/d/1NuDTILsGSHZWBqTqG_mhv6vxFoBLxHKD/view?usp=sharing

Year-to-Date Ad Valorem Report
July 1st, 2025 - June 30th, 2026

	FY 2025	FY 2026	YTD Variance	
	Amount Received YTD	Amount Received YTD	\$	%
Choctaw	\$ 381,850.61	\$ 408,975.32	\$ 27,124.71	7.10%
Coal	\$ 778,308.15	\$ 745,036.40	\$ (33,271.75)	-4.27%
Haskell	\$ 328,650.80	\$ 343,856.29	\$ 15,205.49	4.63%
Latimer	\$ 317,902.46	\$ 322,598.16	\$ 4,695.70	1.48%
LeFlore	\$ 1,407,024.16	\$ 1,537,764.45	\$ 130,740.29	9.29%
McCurtain	\$ 1,743,399.90	\$ 1,920,407.40	\$ 177,007.50	10.15%
Pittsburg	\$ 1,958,507.18	\$ 1,947,488.55	\$ (11,018.63)	-0.56%
Total	\$ 6,915,643.26	\$ 7,226,126.57	\$ 310,483.31	4.49%

	YTD Budget	Actual	\$	%
Choctaw	\$ 395,677.00	\$ 408,975.32	\$ 13,298.32	3.36%
Coal	\$ 674,970.00	\$ 745,036.40	\$ 70,066.40	10.38%
Haskell	\$ 329,431.00	\$ 343,856.29	\$ 14,425.29	4.38%
Latimer	\$ 310,339.00	\$ 322,598.16	\$ 12,259.16	3.95%
LeFlore	\$ 1,494,656.00	\$ 1,537,764.45	\$ 43,108.45	2.88%
McCurtain	\$ 1,844,449.00	\$ 1,920,407.40	\$ 75,958.40	4.12%
Pittsburg	\$ 1,865,768.00	\$ 1,947,488.55	\$ 81,720.55	4.38%
Total	\$ 6,915,290.00	\$ 7,226,126.57	\$ 310,836.57	4.49%

	Budget for Fiscal Year	July - June Collections	\$	%
Choctaw	\$ 395,677.00	\$ 408,975.32	\$ 13,298.32	3.36%
Coal	\$ 674,970.00	\$ 745,036.40	\$ 70,066.40	10.38%
Haskell	\$ 329,431.00	\$ 343,856.29	\$ 14,425.29	4.38%
Latimer	\$ 310,339.00	\$ 322,598.16	\$ 12,259.16	3.95%
LeFlore	\$ 1,494,656.00	\$ 1,537,764.45	\$ 43,108.45	2.88%
McCurtain	\$ 1,844,449.00	\$ 1,920,407.40	\$ 75,958.40	4.12%
Pittsburg	\$ 1,865,768.00	\$ 1,947,488.55	\$ 81,720.55	4.38%
Total	\$ 6,915,290.00	\$ 7,226,126.57	\$ 310,836.57	4.49%

	July 2025-June 2026			
	Actual	Budget	over Budget	% of Budget
Income				
40000 Ad Valorem Taxes				
40100 Choctaw County	408,975.32	395,677.00	13,298.32	103.36%
40200 Coal County	745,036.40	674,970.00	70,066.40	110.38%
40300 Haskell County	343,856.29	329,431.00	14,425.29	104.38%
40400 Latimer County	322,598.16	310,339.00	12,259.16	103.95%
40500 LeFlore County	1,537,764.45	1,494,656.00	43,108.45	102.88%
40600 McCurtain County	1,920,407.40	1,844,449.00	75,958.40	104.12%
40700 Pittsburg County	1,947,488.55	1,865,768.00	81,720.55	104.38%
Total 40000 Ad Valorem Taxes	\$ 7,226,126.57	\$ 6,915,290.00	\$ 310,836.57	104.49%
41000 State of Oklahoma (State Aid)	87,279.00	87,279.00	0.00	100.00%
42000 Interest Income	108,366.49	80,000.00	28,366.49	135.46%
42001 MC-Renovation Interest Income	114,804.62		114,804.62	
42002 MC-Renovation Interest Income prior to 7/1/25	-82,311.20		-82,311.20	
Total 42000 Interest Income	\$ 140,859.91	\$ 80,000.00	\$ 60,859.91	176.07%
43900 Fees and Charges	74,237.82	57,450.00	16,787.82	129.22%
44000 Donations (Designated)				
44007 CO-Coal County Public Library Utilities	7,000.00		7,000.00	
44008 WS-Raines Family Foundation	5,000.00		5,000.00	
44021 Stigler Public Library Carpet and Paint	17,218.29		17,218.29	
44085 McAlester Public Library building project	5,543,047.21	344,000.00	5,199,047.21	1611.35%
44086 McAlester Public Library building project prior to 7/1/25	-4,119,156.99		-4,119,156.99	
Total 44000 Donations (Designated)	\$ 1,453,108.51	\$ 344,000.00	\$ 1,109,108.51	422.42%
44100 Donations(Branch Discretionary)	15,583.75	10,000.00	5,583.75	155.84%
44200 Grant Income	4,132.68	53,316.00	-49,183.32	7.75%
44240 ODL-Conference Grants	3,705.85		3,705.85	
44298 DIGNAV Grant	49,173.01		49,173.01	
Total 44200 Grant Income	\$ 57,011.54	\$ 53,316.00	\$ 3,695.54	106.93%
47000 Erate	12,678.39		12,678.39	
Total Income	\$ 9,066,885.49	\$ 7,547,335.00	\$ 1,519,550.49	120.13%
Gross Profit	\$ 9,066,885.49	\$ 7,547,335.00	\$ 1,519,550.49	120.13%
Expenses				
50000 Payroll Expenses				
50100 Salaries	3,085,732.66	3,159,340.00	-73,607.34	97.67%
50101 Salaries to DIGNAV	-35,205.55		-35,205.55	
50300 FICA/Medi Expense	236,260.80	240,384.00	-4,123.20	98.28%
50301 FICA/Medi Expense to DIGNAV	-2,623.92		-2,623.92	
50400 Unemployment Tax	17,635.26	22,002.00	-4,366.74	80.15%
50401 Unemployment Tax to DIGNAV	-220.70		-220.70	
50500 Worker's Comp Insurance	14,612.99	46,107.00	-31,494.01	31.69%
50600 Retirement Fund Contribution	392,899.10	400,921.00	-8,021.90	98.00%
50601 Retirement Fund Contribution to DIGNAV	-4,928.80		-4,928.80	
51000 Health/Life Ins Benefits	414,417.05	423,706.00	-9,288.95	97.81%
51001 Health/Life Ins Benefits to DIGNAV	-6,086.24		-6,086.24	
51100 Health Insurance Compensation	49,573.31	50,000.00	-426.69	99.15%
Total 50000 Payroll Expenses	\$ 4,162,065.96	\$ 4,342,460.00	-\$ 180,394.04	95.85%
55000 Public and Technical Services			0.00	
55100 Maintenance Contracts	162,000.00	165,000.00	-3,000.00	98.18%
55300 Outreach	957.34	3,601.00	-2,643.66	26.59%
55400 Special Programs & Supplies	84,969.79	140,250.00	-55,280.21	60.58%
Total 55000 Public and Technical Services	\$ 247,927.13	\$ 308,851.00	-\$ 60,923.87	80.27%
60000 Operating Expenses				
60100 Human Resources	74,282.23	79,196.00	-4,913.77	93.80%
60300 Utilities	12,619.67	35,000.00	-22,380.33	36.06%
60301 Utilities - Edmond Doyl School	21,861.98		21,861.98	
Total 60300 Utilities	\$ 34,481.65	\$ 35,000.00	-\$ 518.35	98.52%
60400 Telephone Expense	30,009.95	31,320.00	-1,310.05	95.82%
60500 Continuing Education	21,026.69	37,525.00	-16,498.31	56.03%
60600 Postage & Box Rent	25,498.59	30,460.00	-4,961.41	83.71%
60700 Board Travel	14,117.12	20,000.00	-5,882.88	70.59%
60800 Employee Travel	78,153.80	92,956.00	-14,802.20	84.08%

60801 Employee Travel to DIGNAV	-107.80		-107.80	
60900 Vehicle	40,996.71	40,875.00	121.71	100.30%
61000 Equipment Rental & Repair	53,548.17	85,280.00	-31,731.83	62.79%
61200 Property Maintenance	334.00	8,000.00	-7,666.00	4.18%
61300 Insurance Expense	86,823.43	89,725.00	-2,901.57	96.77%
61301 Insurance Expense prior to 7/1/25	-17,931.00		-17,931.00	
61400 System Supplies	44,249.08	55,800.00	-11,550.92	79.30%
61700 Reading Center Equipment	5,645.45	8,500.00	-2,854.55	66.42%
61800 Advertising and Marketing	50,243.47	70,917.00	-20,673.53	70.85%
61801 OLA Leadership Retreat Sponsorship	1,842.27		1,842.27	
61802 OLA Conference Sponsorship	14,838.17		14,838.17	
Total 61800 Advertising and Marketing	\$ 66,923.91	\$ 70,917.00	-\$ 3,993.09	94.37%
61900 Memberships	7,384.75	11,507.00	-4,122.25	64.18%
62000 Furniture & Equipment	61,031.96	278,343.00	-217,311.04	21.93%
62001 Furniture & Equipment - McAlester Renovation	60,486.33		60,486.33	
Total 62000 Furniture & Equipment	\$ 121,518.29	\$ 278,343.00	-\$ 156,824.71	43.66%
62100 Audit	44,851.61	40,000.00	4,851.61	112.13%
62200 Revaluation Fees	142,623.00	142,623.00	0.00	100.00%
62300 Internet Fees	8,478.57	10,791.00	-2,312.43	78.57%
62500 Computer Equipment & Software	101,469.92	130,467.00	-28,997.08	77.77%
62600 Automation Support	45,951.39	55,000.00	-9,048.61	83.55%
62800 Professional Fees	180,077.72	177,770.00	2,307.72	101.30%
62801 Professional Fees prior to 7/1/25	-3,503.00		-3,503.00	
62900 Miscellaneous Expense	1,136.24	1,440.00	-303.76	78.91%
62901 Miscellaneous Expense prior to 7/1/25	-204.36		-204.36	
64300 Wi-Fi Center Internet	3,971.28	4,044.00	-72.72	98.20%
Total 60000 Operating Expenses	\$ 1,211,807.39	\$ 1,537,539.00	-\$ 325,731.61	78.81%
63000 Branch Information Materials	407,434.07	467,000.00	-59,565.93	87.24%
62400 Bibliographic Services	69,878.59	70,586.00	-707.41	99.00%
63100 Downloadable Materials	135,059.64	145,032.00	-9,972.36	93.12%
63300 Outreach Materials-Reading Ctr	4,300.96	15,000.00	-10,699.04	28.67%
63500 Online Information	114,725.62	143,479.00	-28,753.38	79.96%
Total 63000 Branch Information Materials	\$ 731,398.88	\$ 841,097.00	-\$ 109,698.12	86.96%
64000 Designated Donation Expense				
64007 CO-Coal County Public Library Utilities	4,157.03		4,157.03	
64008 WS-Raines Family Foundation	3,567.34		3,567.34	
64021 Stigler Public Library Carpet and Paint	17,145.26		17,145.26	
64022 Tom Coffman Idabel Donations	315.00		315.00	
Total 64000 Designated Donation Expense	\$ 25,184.63	\$ 0.00	\$ 25,184.63	
64100 Undesignated Donation Expense	14,964.29	10,000.00	4,964.29	149.64%
64200 Grant Expense		5,000.00	-5,000.00	0.00%
64280 ODL-Conference Grants	3,705.85		3,705.85	
64298 DIGNAV	49,173.01		49,173.01	
Total 64200 Grant Expense	\$ 52,878.86	\$ 5,000.00	\$ 47,878.86	1057.58%
64500 In Kind Expense	15,028.81	10,000.00	5,028.81	150.29%
65000 Depreciation Expense	246,511.97		246,511.97	
65200 Interest Expense	8,196.32	93,538.00	-85,341.68	8.76%
Total Expenses	\$ 6,715,964.24	\$ 7,148,485.00	-\$ 432,520.76	93.95%
Net Operating Income	\$ 2,350,921.25	\$ 398,850.00	\$ 1,952,071.25	589.42%
Other Income				
70100 Disposition Surplus Equipment	12,318.10	10,650.00	1,668.10	115.66%
70200 In Kind Donations	15,028.81	10,000.00	5,028.81	150.29%
79000 Miscellaneous Income	251.54	500.00	-248.46	50.31%
Total Other Income	\$ 27,598.45	\$ 21,150.00	\$ 6,448.45	130.49%
Other Expenses				
65100 Amortization Expense	31,015.91		31,015.91	
Total Other Expenses	\$ 31,015.91	\$ 0.00	\$ 31,015.91	
Net Other Income	-\$ 3,417.46	\$ 21,150.00	-\$ 24,567.46	-16.16%
Net Income	\$ 2,347,503.79	\$ 420,000.00	\$ 1,927,503.79	558.93%

Budget vs. Actual Report Notes

Note: The financial statements are preliminary. Depreciation and amortization entries have not yet been recorded by the CPA. In addition, the payroll accrual for the July 17, 2026, payroll has not been included in this report. The year-end payroll accrual represents two of the twelve days included in that payroll. Payroll expenses are currently \$180,394 under budget; therefore, recording the payroll accrual is not expected to cause payroll expenditures to exceed the budget.

Audit

This line item represents fees paid to our independent auditor, Furrh & Associates, PC. Audit fees have exceeded the amount originally budgeted, primarily due to higher-than-anticipated audit costs. While this individual line item is over budget, total operating expenditures remain within the Board-approved operating budget.

The FY2026 budget included \$40,000 for audit services. Following Furrh & Associates, PC's on-site pre-audit visit in June, total audit expenditures through the date of this report are \$44,851.61.

Professional Fees

Although this account appears to be over budget, it is slightly under budget after accounting for a prior-year reclassification. During the audit process, Forvis Mazars reclassified \$3,503 of FY2025 McAlester Renovation professional fees from the 08 McAlester class to the 26 McAlester Renovation class. To prevent these FY2025 costs from affecting FY2026 operating results, they are offset by the contra account 62801 – Professional Fees Prior to 07/01/2025. After excluding this reclassification, FY2026 professional fee expenses total \$176,574.72, which is slightly under budget.

Professional fees paid to Forvis Mazars were higher than originally budgeted. The FY2026 budget included \$56,328 for CPA services, while actual expenditures totaled \$64,206. The increase was primarily attributable to additional work related to correcting prior-year accounting misstatements and providing accounting support for the McAlester Public Library renovation project.

Undesignated Donation Expense

Although this line item exceeds the \$10,000 budget, the expenditures are fully offset by Donations (Branch Discretionary) revenue. Branches are permitted to use discretionary donations they receive to purchase items that benefit their libraries, with those purchases recorded under Undesignated Donation Expense.

Through the date of this report, branches have received \$15,583.75 in discretionary donations, while Undesignated Donation Expense totals \$14,964.29. As a result, these expenditures are fully supported by discretionary donation revenue and do not require additional operating funds.

In Kind Expense

This line item represents the value of in-kind donations received by the libraries. Although expenditures exceed the \$10,000 budget, they are fully offset by In-Kind Donations revenue.

Through the date of this report, both In-Kind Donations revenue and In-Kind Expense total \$15,028.81. As a result, these transactions have no net impact on the operating budget.

Certificate of Deposit Investments Report
Report as of 07/07/2026

2.02c Investments

Report Date **7/7/26**

Current Investments								
CD ID	Investment Channel	Bank	Investment	Investment Date	Maturity Date	Interest Rate	Payment Frequency	
CD1-02142025	Edward Jones	Ally Bk Sandy Utah	200,000.00	5/28/26	8/28/26	3.95%	Maturity	
CD1-04152025	Edward Jones	Kearny Bk New Jersey	200,000.00	6/8/26	9/8/26	3.90%	Maturity	
CD1-03102025	Edward Jones	Sofi Bk Natl Assn Cottonwood Heights Utah	100,000.00	6/18/26	11/18/26	3.95%	Maturity	
CD1-09192025	Edward Jones	Old Natl Bk-Evansville Ind	200,000.00	6/23/26	12/23/26	4.00%	Maturity	
CD1-12182024	Edward Jones	Texas Cap Bk N A Dallas Tex	200,000.00	6/30/26	10/1/26	4.00%	Maturity	
CD1-03112025	Edward Jones	Union SVGS BK Danbury Conn	200,000.00	12/26/25	7/27/26	3.80%	Monthly	
CD1-09182025	Edward Jones	Banc of Calif Los Angeles Calif	200,000.00	3/24/26	9/24/26	3.80%	Maturity	
CD1-09262025	Edward Jones	Enterprise Bk & Tr Clayton MO	100,000.00	9/26/25	9/25/26	3.70%	Monthly	
CD1-09232025	Edward Jones	First Natl Bk PA Greenville	200,000.00	4/30/26	10/30/26	3.85%	Maturity	
Total Investment			1,600,000.00					

Current Investments Interest Report								
CD ID	Investment Channel	Bank	Last Payment Date	Interest Received (Monthly CDs Only)	Accrued Interest as of Report Date	Total Interest at Maturity		
CD1-02142025	Edward Jones	Ally Bk Sandy Utah	5/28/26		865.75	1,991.23		
CD1-04152025	Edward Jones	Kearny Bk New Jersey	6/8/26		619.73	1,966.03		
CD1-03102025	Edward Jones	Sofi Bk Natl Assn Cottonwood Heights Utah	6/18/26		205.62	1,655.75		
CD1-09192025	Edward Jones	Old Natl Bk-Evansville Ind	6/23/26		306.85	4,010.96		
CD1-12182024	Edward Jones	Texas Cap Bk N A Dallas Tex	6/30/26		153.42	2,038.36		
CD1-03112025	Edward Jones	Union SVGS BK Danbury Conn	5/26/26	3,144.11	874.52	4,435.07		
CD1-09182025	Edward Jones	Banc of Calif Los Angeles Calif	3/24/26		2,186.30	3,831.23		
CD1-09262025	Edward Jones	Enterprise Bk & Tr Clayton MO	5/26/26	2,149.06	425.75	3,689.86		
CD1-09232025	Edward Jones	First Natl Bk PA Greenville	4/30/26		1,434.52	3,860.55		
Total Interest				5,293.17	7,072.47	27,479.04		

Historical Interest Tracking (Reinvested Funds)								
CD ID	Total Interest Received							
CD1-02142025	11,110.17							
CD1-03102025	5,420.55							
CD1-03112025	9,723.83							
CD1-04152025	8,293.72							
CD1-09182025	3,829.32							
CD1-09192025	5,860.82							
CD1-09232025	4,541.36							
CD1-09262025	2,149.06							
CD1-12052024	8,600.00							
CD1-12182024	10948.18							
Total Interest Received (Historical)				70,477.01				

Note: "Interest Received" reflects payments from CDs with monthly interest distributions. CDs paying at maturity will not show amounts in this column. CD IDs are internal tracking numbers and may change as investments are renewed.

Consent Agenda



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- 3.01 Minutes of the May 19, 2026 Meeting of the SEOLS Board of Trustees.
 - 3.02 Personnel Report.
 - 3.03 Approval of Revisions to Meeting Facilities Policy.
 - 3.04 Approval of Revised Fixed Asset and Capitalization Policy.
 - 3.05 Approval of Prepaid Expenses and Amortization Policy
 - 3.06 Acceptance of Donations to the McAlester Public Library Renovation Project.
 - 3.07 Approval of Change to SEOLS Imagination Library Board Reserve.

SOUTHEAST OKLAHOMA LIBRARY SYSTEM
BOARD MEETING MINUTES

MEETING PLACE: McAlester Public Library
McAlester, OK
DATE: May 19, 2026
TIME: 7:00 P.M.

Written public notice of the date, time, place and agenda for this meeting was posted and a copy of the same mailed to the Pittsburg County Clerk in Conformity with the Oklahoma Meeting Act.

BOARD MEMBERS PRESENT

Jason Armstrong (Talihina)	Devona Holt (Hartshorne)	Les Silka (Spiro)
David Beall (McAlester)	Kasandra Lovell (LeFlore	Bobby Weatherford (Arkoma)
Donna Carolan (Stigler)	Co.),	Stephanie Wilson-Bellettini
Lori Chrestman (Wilburton)	Joy Maxwell (Haskell Co.)	(Coalgate)
Ross Eaton (Pittsburg County)	Kelly Meredith (Heavener)	Cheryl Wood-Myers (Latimer
Ken Farley (McCurtain Co.)	Sheena Richards (Choctaw	Co.)
Kenneth Hendon (Broken	Co.),	
Bow)	Brent Shain (Hugo)	

BOARD MEMBERS ABSENT

Kim Corley (Idabel), Bart Howell (Quinton), Leslie Langley (Wister), Tiffany Latham (Poteau), Paula Setzer (Valliant)

VACANCIES

Coal County

STAFF PRESENT

Michael Hull, Executive Director
Bethany Fabrizio, Executive Assistant

GUESTS PRESENT

Danielle Layden, SEOLS Attorney

ROLL CALL

Brent Shain, Chair, called the meeting to order at 7:00 pm. The roll was called and a quorum established with 17 board members present.

ADOPTION OF AGENDA

Lori Chrestman moved to adopt the agenda. Seconded by Ross Eaton. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

EXECUTIVE DIRECTOR'S REPORT

Michael Hull informed the Board of the potential data center being built in Pittsburg County. He also provided information on the open house event happening at Marky Kimberly Public Library in Kiowa. Michael updated the Board on the fall ballot questions involving increases in property value and changes to ad valorem. He also informed the Board about Coalgate bathroom improvements, flooding prevention at Wister Public Library, and the advocacy days at the Capital. He gave updates on the McAlester Public Library remodel.

FINANCIAL REPORT

Michael Hull informed the Board of the financial status of SEOLS.

MCALESTER PUBLIC LIBRARY REMODEL OVERSIGHT COMMITTEE UPDATE

Michael Hull informed the Board of the financing, payouts, project questions, and fundraising needs that the committee has been overseeing.

APPROVAL OF CONSENT AGENDA

David Beall moved to adopt the consent agenda. Seconded by Kelly Meredith. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED**.

4.01 Discussion and Consideration of Revised FY 2026 Budget.

No motion, recommended by the Budget Committee. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED**.

Sheena Richards left at 7:20 pm.

Sheena Richards returned at 7:20 pm.

4.02 Discussion and Consideration of FY 2027 Budget.

No motion, recommended by the Budget Committee. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED**.

4.03 Discussion and Consideration of FY 2027 SEOLS Scholarships Budget.

Cheryl Wood-Myers moved to Approve the FY 2027 SEOLS Scholarships Budget of \$10,000. Seconded by Les Silka. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED**.

4.04 Discussion and Consideration of Purchase of Courier Van and Two Passenger Vehicles.

David Beall moved to Accept the Purchase of the Ford Transit T250, Ford Escape, and Chrysler Voyager. Seconded by Ross Eaton. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED**.

4.05 Discussion and Consideration of Purchase of Gazebo for Coalgate Library.

Kenneth Hendon moved to Waive Competitive Bidding and Approve the Purchase of Gazebo for Coalgate Library from Tim Miller Construction with the Option for Electricity. Seconded by Les Silka. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

4.06 Discussion of McAlester Public Library Fundraising with Possible Action to Extend SEOLS' Pledge.

Michael Hull discussed the project cash flow forecast and the need for additional fundraising in order to pay off project financing in summer 2029. No action was taken.

4.07 Discussion and Consideration of Latimer County Imagination Library Proposal.

Ross Eaton moved to Approve the Latimer County Imagination Library Proposal. Seconded by Kelly Meredith. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

4.08 Discussion and Consideration of Copier Leases and Maintenance Agreements.

Ken Farley moved to Approve the Copier Lease and Maintenance Agreement with Miller Office Equipment. Seconded by Stephanie Wilson-Bellettini. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

4.09A Pursuant to 25 O.S. §307(B)(1), Consider Convening in Executive Session for the Purpose of Discussing the Executive Director's Performance Review and Contract.

Cheryl Wood-Myers moved to Approve Convening in Executive Session at 8:07pm for the Purpose of Discussing the Executive Director's Performance Review and Contract. Seconded by Les Silka. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

4.09B Consideration to Exit Executive Session.

Exited Executive Session at 8:33pm.

4.09C Consideration of Executive Director's Contract.

Ross Eaton moved to approve the Executive Director's contract with a salary of \$130,000, an 18% contribution to 401K, and a bonus of \$1,200 for the period of July 2026 to June 2027. Seconded by Kelly Meredith. The question was called. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

5.01 NEW BUSINESS.

No new business.

5.02 COMMENTS FROM THE PUBLIC.

None.

6.01 ADJOURNMENT

A motion to adjourn was made by ken Farley. Seconded by Stephanie Wilson-Bellettini. The meeting adjourned at 8:38 pm.

7.01 CALL TO ORDER OF ANNUAL MEETING OF THE BOARD

Brent Shain called the annual meeting to order at 8:38 p.m.

7.02 NOMINATING COMMITTEE’S REPORT

Stephanie Wilson-Bellettini presented the nominations for Board Officers for FY 2027: Brent Shain – Board Chair, Leslie Langley – Vice-Chair, David Beall – Treasurer.

7.03 NOMINATIONS FROM THE FLOOR

There were no nominations from the floor.

7.04 ELECTIONS OF OFFICERS FOR FY 2025

A vote was called to accept the nominations recommended by the Nominating Committee. AYE: Armstrong, Beall, Carolan, Chrestman, Eaton, Farley, Hendon, Holt, Lovell, Maxwell, Meredith, Richards, Shain, Silka, Weatherford, Wilson-Bellettini, Wood-Myers. Nay: None. **CARRIED.**

7.05 RECOGNITION OF RETIRING BOARD MEMBERS

Michael Hull presented awards to trustees whose term had ended: Cheryl Wood-Myers, Lori Chrestman, Kelly Meredith, Les Silka, Joy Maxwell.

7.06 ADJOURNMENT

The meeting was adjourned at 8:42 p.m.

Minutes prepared by Bethany Fabrizio and Michael Hull.

Approved _____

Brent Shain, Chair

Michael Hull, Executive Director

Southeast Oklahoma Library System
Personnel Report
July 7, 2026

1. New Hires

- Trina Cornell, Patrick Lynch Public Library, Part Time Library Assistant
- Kadie Rainwater, Stigler Public Library, Part Time Library Assistant
- Jenna Fairfox, Patrick Lynch Public Library, Full Time Library Assistant
- Summer Shomo, Idabel Public Library, Part Time Library Assistant (Rehire)

2. Probation Periods Completed

- Jessica Sennett, Nelda Clark Myers Public Library, Part Time Library Assistant
- Rebecca Palecki, McAlester Public Library, Part Time Library Assistant
- Stephanie Pamplin, Broken Bow Public Library, Part Time Library Assistant
- Michelle Gomez-Diego, Heavener Public Library, Part Time Library Assistant/Spanish Fluent
- Curtsie Jacobs, Heavener Public Library, Part Time Library Assistant
- Erin Hood, Stigler Public Library, Part Time Library Assistant
- Jessica Aguero, Wister Public Library, Part Time Library Assistant/Spanish Fluent

3. Certification Completed

- N/A

4. Terminations/Resignations

- Sherry Burris, Idabel Public Library, Part Time Library Assistant

5. Location or Duties Reassignments

- Bethnie Rose, Talhina Public Library, 20 Hour Part Time Library Assistant promoted to 24 Hour Part Time Library Assistant

MEETING FACILITIES

The following rules govern the use of designated public meeting rooms or areas of SEOLS libraries.

When not required for library purposes, the facilities are available for use. Library-related organizations, government agencies, and organizations engaged in cultural, civic, educational, intellectual, or charitable activities shall have first priority in reserving meeting rooms or spaces.

In order to ensure meeting spaces are available to all on an equitable basis, meeting facilities may not be reserved more than one sixty days in advance except for library meetings, library-sponsored meetings, library-related meetings, or where a group is required by law to schedule meetings a longer time in advance. Library programs and related activities will be given priority should scheduling conflicts arise. No individual or group shall be allowed to reserve a room more than once per week, but may use a meeting room on a standby basis as they are available.

Use of meeting rooms are free for library card holders, governmental entities, and 501(c)3 and 501(c)6 non-profit groups if used during normal library hours. Non-card holders, non-501(c)3 or non-501(c)6 non-profit groups, and for-profit entities may reserve a facility for a fee of \$25 paid in advance.

Any group using any library facilities or equipment within the facility shall be responsible to management for returning the same, after use, to SEOLS in a good state of cleanliness and good working order, regardless of whether it be meeting facilities or equipment, ordinary wear and tear excepted. An authorized representative of a group must sign a form accepting responsibility for the group's use of the facility and agreeing to comply with this policy before the group may use the facility. An authorized representative must also complete an attendance form for each use of the facility.

Library managers may deny future use requests to persons or groups who have failed to adhere to the SEOLS Meeting Room or Behavior policies or have not left meetings rooms in the same condition at which they were found.

A \$75 cleaning deposit is required anytime food is served in a meeting room. This cash cleaning deposit shall be returned to user, in whole or in part, depending on if the facility is returned to management in a state of good cleanliness or good working order, in management's sole judgement. Fundraisers held by library support groups are exempt from all fees. The library reserves the right to monitor all meetings.

After Hours Use

Adult individuals and groups that can provide an adult presence may reserve meeting rooms for after hours if the room has been designed for after-hours access, but if a staff presence is needed,

an additional fee of \$25 per hour must be paid in advance. For other libraries, unless prior arrangements have been made and approved by the Library Manager, all meetings must be concluded by the library's closing time, with all people involved off the premises.

The posted occupancy limit for the room may not be exceeded.

No furniture may be moved in or out of meeting rooms without library staff approval.

The Southeast Oklahoma Library System (SEOLS) is not responsible for the personal property of people using the library. Any items found and turned in will be held as "lost and found" for one (1) month. After that time, unclaimed items will be discarded.

Security

Any security needed must be provided by the using group, subject to approval by the Library Manager.

No individual or group using a meeting facility shall limit access based on an individual's race, color, religion, gender, pregnancy, sexual orientation, gender identity, national origin, age, disability, marital status, military status, genetic information or any other category protected by federal, state and local laws.

Use of any equipment, including but not limited to televisions, projectors, coffee makers, and DVD players must be approved by the Library Manager. If equipment is used without permission, future use of the meeting facility may be denied. If damage to or loss of equipment or furnishings has occurred, the using group will be held responsible and will be billed for the cost.

This Meeting Facilities Policy shall control the use of meeting facilities in all SEOLS libraries except when it is specifically superseded by a written official action of the local entity owning the library building.

Alcohol Use

Alcohol may be permitted at approved events held within SEOLS meeting facilities after normal business hours only with prior written approval from SEOLS administration and only if allowed by the facility owner. All use, service, and consumption of alcoholic beverages must comply with applicable Oklahoma Alcoholic Beverage Laws Enforcement (ABLE) Commission regulations and all state and local laws. Any required permits, ~~or~~ licenses and insurance must be obtained by the individual or entity reserving the space prior to the event.

Only individuals who are of legal drinking age (21 years or older) may consume alcohol. SEOLS employees may not assist in serving and handling alcohol at approved events.

All alcoholic beverages served in meeting rooms must be sold and dispensed **exclusively** by a licensed bartender in compliance with applicable laws and regulations.

The individual or entity reserving the facility assumes full responsibility and liability for the service and consumption of alcohol during the event and must sign a waiver. The reserving party must provide appropriate security for the duration of any event where alcohol is present, subject to approval by the Library Manager. **Any event serving alcohol requires Management may request** that the person reserving the room provide proof of insurance for their event.

A \$200 refundable alcohol-related damage deposit is required for any event where alcohol is served. This deposit shall be returned in whole or in part at the discretion of SEOLS management based on the condition of the facility following the event. The reserving party will be held financially responsible for any damages exceeding the deposit amount.

~~The posted occupancy limit for the room may not be exceeded.~~

~~No furniture may be moved in or out of meeting rooms without library staff approval.~~

~~The Southeast Oklahoma Library System (SEOLS) is not responsible for the personal property of people using the library. Any items found and turned in will be held as "lost and found" for one (1) month. After that time, unclaimed items will be discarded.~~

~~Security~~

~~Any security needed must be provided by the using group, subject to approval by the Library Manager.~~

~~No individual or group using a meeting facility shall limit access based on an individual's race, color, religion, gender, pregnancy, sexual orientation, gender identity, national origin, age, disability, marital status, military status, genetic information or any other category protected by federal, state and local laws.~~

~~Use of any equipment, including but not limited to televisions, projectors, coffee makers, and DVD players must be approved by the Library Manager. If equipment is used without permission, future use of the meeting facility may be denied. If damage to or loss of equipment or furnishings has occurred, the using group will be held responsible and will be billed for the cost.~~

~~This Meeting Facilities Policy shall control the use of meeting facilities in all SEOLS libraries except when it is specifically superseded by a written official action of the local entity owning the library building.~~

Fixed Asset and Capitalization Policy

Purpose

This accounting policy establishes the method of maintaining fixed asset information and the minimum cost (capitalization amount) that shall be used to determine the fixed assets that are to be recorded in Southeast Oklahoma Library System's annual financial statements (or books).

Fixed Asset Definition

A fixed asset is defined as a unit of property that: (1) has an economic useful life that extends beyond 12 months; **and** (2) was acquired or produced for a cost of \$1,000.00 or more. Fixed assets must be capitalized and depreciated for financial statement (or bookkeeping) purposes. For Fixed Asset purposes, the purchase of informational materials, databases and downloadable content will not be considered capital ~~items~~ **assets and shall be expensed when incurred.**

Maintenance of Fixed Asset List

A Fixed Asset List shall be maintained by the organization's accountant and shall be reviewed annually by the Board Treasurer and Executive Director at the close of each fiscal year, to ensure the document is accurate and up to date. The following information will be captured:

- Assigned asset number
- Description of the asset
- Asset category (**Buildings, Leasehold and Facility Improvements, Furniture & Fixtures, Vehicles, Computer and Technology Related Equipment**)
- The date the asset was placed in service
- The asset's cost or acquisition value
- The asset's salvage value, if any
- The asset's estimated useful life

Capitalization Thresholds

Southeast Oklahoma Library System establishes \$1,000.00 as the **minimum capitalization threshold**. ~~Any items costing below this amount should be expensed in Southeast Oklahoma Library System's financial statements (or books).~~ **Assets with an acquisition cost below \$1,000.00 shall generally be expensed in the period incurred unless management determines capitalization is required by applicable accounting standards or grant requirements. Assets with an economic useful life of twelve (12) months or less shall be expensed regardless of acquisition cost.**

Capitalization Method and Procedure

Fixed assets shall be recorded at historical cost as of the date acquired or, if the cost is not readily determined, at estimated historic costs. Cost shall include applicable ancillary costs (i.e. shipping and delivery cost, installation cost, other costs associated to the asset).

Tangible assets costing below the aforementioned threshold amount are recorded as an expense for Southeast Oklahoma Library System's annual financial statements. Alternatively, assets with an economic useful life of 12 months or less are required to be expenses for financial statement purposes, regardless of the acquisition or production cost.

Leasehold and Facility Improvements

Leasehold and facility improvements are capital improvements made by Southeast Oklahoma Library System to facilities owned by another governmental entity or organization but utilized by the System for library operations.

Examples may include renovations, construction projects, permanent fixtures, building systems, accessibility improvements, network infrastructure, or other improvements that materially extend the usefulness, functionality, efficiency, or value of the facility.

Improvements meeting the capitalization threshold shall be recorded as fixed assets and depreciated over their assigned useful life. If the improvement is associated with a facility subject to a lease or occupancy agreement with a defined term, the depreciation period shall be the shorter of the improvement's estimated useful life or the remaining lease or occupancy term.

Useful Life

The useful life of an asset is that period during which the asset provides economic benefits to the organization. Estimates of useful life shall consider factors such as anticipated usage, physical wear and tear, technological changes that bear on the economic usefulness of the asset, maintenance practices, environmental conditions, and other factors affecting the asset's expected service life. The following useful lives shall serve as general guidelines:

- Buildings 40 years
- Leasehold and Facility Improvements 10 years
(general guideline; may be limited by the remaining lease or occupancy term)
- Furniture and Fixtures 7 years
- Vehicles 5 years
- Computer and Technology Related Equipment 3 years

Management may assign a shorter or longer useful life when circumstances indicate that the expected period of benefit differs materially from the standard guideline. Factors considered may include:

- Nature of the asset or improvement
- Expected usage and traffic levels
- Anticipated physical wear and tear
- Technological obsolescence
- Maintenance practices
- Expected occupancy or use of the facility
- Other relevant operational considerations

Any deviation from the standard useful life guidelines shall be documented in the fixed asset records.

Depreciation Method

The organization has established the straight-line methodology for depreciating all fixed assets. Depreciation will begin in the month the asset is placed in service. Under the straight-line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. The amount of annual depreciation is determined by dividing an asset's cost reduced by the

salvage value, if any, by its estimated life. The total amount depreciated can never exceed the asset's historic cost less salvage value. At the end of the asset's estimated life, the salvage value will remain.

Recordkeeping

Invoices substantiating acquisition cost of each unit of property shall be retained for a minimum of four years after disposition of the asset.

App.11/13/18; rev. 9/19/2023

Prepaid Expenses and Amortization Policy

Purpose

This accounting policy establishes the criteria for recording, amortizing, and monitoring prepaid expenses to ensure expenses are recognized in the period in which the related benefits are received and to promote consistency in financial reporting.

Definition of Prepaid Expenses

A prepaid expense is a payment made for goods or services that will be received or consumed in one or more future accounting periods. Because the benefit of the expenditure extends beyond the current reporting period, the cost is initially recorded as an asset and recognized as an expense over the applicable benefit period.

Examples of prepaid expenses may include:

- Insurance premiums
- Software licenses and subscriptions
- Maintenance and support agreements
- Service contracts
- Membership dues
- Rent payments made in advance
- Training or conference registrations paid in advance
- Other expenditures providing benefits beyond the current accounting period

Prepaid Expense Threshold

Southeast Oklahoma Library System establishes a prepaid expense capitalization threshold of \$1,000.00. Prepaid expenditures of less than \$1,000.00 may be expensed when incurred unless management determines deferral is necessary for accurate financial reporting. Regardless of dollar amount, expenditures covering multiple fiscal years may be recorded as prepaid expenses when necessary to fairly present the organization's financial position and operating results.

Recognition and Measurement

Prepaid expenses shall initially be recorded at cost. The prepaid asset shall be reduced and the related expense recognized systematically over the period during which the organization receives the benefit of the expenditure. The method of amortization shall reflect the pattern in which benefits are consumed. When a specific pattern cannot reasonably be determined, the straight-line method shall be used.

Amortization Method

The straight-line method shall be the standard amortization method for prepaid expenses. Under the straight-line method, the prepaid amount shall be recognized evenly over the applicable coverage or benefit period.

Examples include:

- Annual insurance premiums amortized monthly over twelve months
- Annual software subscriptions amortized monthly over the subscription term
- Multi-year service agreements amortized over the contract period

Review and Adjustment

Prepaid expense balances shall be reviewed periodically and at fiscal year-end to ensure:

- Remaining balances represent future economic benefit
- Amortization schedules are accurate and current
- Amounts have been properly recognized as expense

Management shall make adjustments as necessary to accurately reflect the remaining benefit period.

Recordkeeping

Invoices, contracts, payment records, and supporting documentation related to prepaid expenses shall be retained in accordance with the organization's record retention requirements.



**McAlester Campaign
Donation Report
July 7, 2026**

Donations Received

- Anonymous Donation - \$15,000

Board Reserves***Change Requests*****7/07/2026**

Account	19-May-26	Change	21-Jul-26
30161 Coalgate Gazebo	35,000.00	-	35,000.00
30165 McAlester Reserve Contribution	600,000.00	-	600,000.00
30166 Southern Bookmobile Property Purchase	110,000.00	-	110,000.00
30171 Shushbooth	15,000.00	-	15,000.00
30173 Imagination Library	5,000.00	(2,500.00)	2,500.00
30174 Marketing - Logo Update	1,692.84	-	1,692.84
30182 Furniture Replacement	116,000.00	-	116,000.00
Total	882,692.84	(2,500.00)	880,192.84

Date	Account	Description	Amount
5/19/2026	30173 Imagination Library	Latimer County Dolly Parton's Imagination Library BOARD RESERVE	(\$2,500.00)

Action Items or Strategic Discussion Supporting Documents



SOUTHEAST OKLAHOMA LIBRARY SYSTEM

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- 4.01 Discussion of Current Health Insurance Coverage for SEOLS Employees and Presentation of Alternative Proposal from HUB.
 - 4.02 Discussion and Consideration of \$600,000 Payment to Complete Contribution to McAlester Public Library Remodel
 - 4.03 Discussion of FY 2027 SEOLS Board Committee Appointments.
 - 4.04 Discussion and Consideration of Scholarship Recommendations Presented by the Personnel Committee.
 - 4.05 Discussion and Consideration of Increased Printing and Copy Costs in Fees & Charges Policy.
 - 4.06 Discussion and Consideration of Mobile Printing Agreement.
 - 4.07 Presentation of ALA Reports.



4.01 Discussion of Current Health Insurance Coverage for SEOLS Employees and Presentation of Alternative Proposal from HUB.

SEOLS currently offers all full-time employees 100% employer-paid insurance through HealthChoice, Oklahoma's state-ran plan for state employees and employees of the state's political subdivisions. Full-Time staff who receive their health insurance from another source may opt out of SEOLS-provided coverage and receive half of the premiums as cash on their pay check.

In my almost eleven years with SEOLS, we have not reviewed our health insurance offerings. While staff have expressed high satisfaction with the benefits received through HealthChoice, the fact that we have not compared this product to others on the market means we could be overpaying or missing out on products that would better meet the needs of our staff. We could be also be overlooking related products that would enhance the employment experience for our staff. I have therefore been working with a broker with HUB International, Colton Hinds, to begin the process of reviewing and comparing our offerings with others on the market.

SEOLS offers great benefits to its staff. Our retirement is the most generous among Oklahoma's library systems, our time off system is very generous, and our bereavement leave policy is unique. But compared with some other employers, our offerings for family health insurance can often leave us looking weak. While full-time staff can add family members to our plan, the employee must cover the full cost of any family added to the plan. This is extremely costly for staff, and often cost-prohibitive. Only three of our full-time staff have added family members to our plan. I believe we should use this review time to consider whether or not we can add more affordable options for families and even the possibility of subsidizing some of the cost for adding family members.

At this month's meeting, we'll briefly discuss our current offerings and a broker with HUB will discuss a proposed alternative to our current coverage. Before our September meeting, we'll ask the Personnel Committee to closely compare our current coverage with that proposed by HUB, as well as consider options for additional products and additional support for family member coverage.

HUB Proposal:

https://drive.google.com/file/d/1PjIFkungjIXPXPgxtZgKgJlgD7_G9Y5A/view?usp=sharing

HUB Cost Analysis:

<https://drive.google.com/file/d/1WuV00aOY3SueBu1BS6uqiEFfp3Lai3bg/view?usp=sharing>

HUB Pricing:

https://drive.google.com/file/d/1RUnP1_mTNtMUBPx17ZOB6JZ60rTegnPJ/view?usp=sharing





4.02 Discussion and Consideration of \$600,000 Payment to Complete Contribution to McAlester Public Library Remodel

Financial Impact Analysis Comparison of Proposed Early Pledge Payoff vs Original Payoff Plan

	Original Plan	Proposed Plan
July 2026 Pledge Payment	\$300,000	\$600,000
July 2027 Pledge Payment	\$300,000	\$0
Principal Applied in July 2026	\$300,000 in 2026	\$600,000 in 2026
Projected Interest Expense (Assumes 7.25% Rate)	\$376,040	\$349,324
Estimated Interest Savings (7.25% Interest Rate)	-	\$26,716

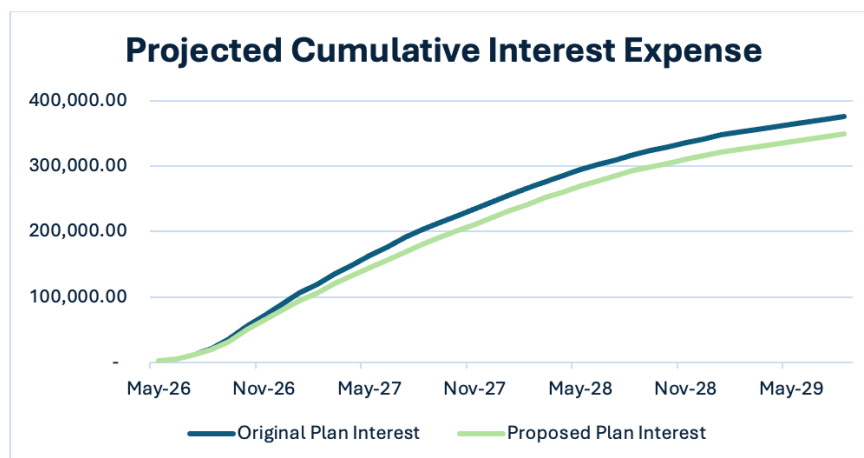
Estimated Interest Savings	\$26,716
Reduction in Interest Expense	7.1%

Assumption: Interest projections assume the line of credit remains at its maximum contractual interest rate of 7.25% throughout the analysis. Because the interest rate is variable, actual interest savings may be lower if market rates decline. Using the maximum rate provides a conservative estimate of the potential benefit.

By applying the full remaining \$600,000 pledge toward the construction line of credit in July 2026, the outstanding principal would be reduced one year earlier than originally planned. Based on a 7.25% annual interest rate, this is projected to reduce total interest expense by approximately \$26,716, representing an estimated 7.1% reduction in interest costs.

Management Recommendation

Management recommends applying the full remaining \$600,000 pledge to the construction line of credit upon receipt in July 2026. Doing so is projected to reduce total interest expense by approximately \$26,716 while accelerating principal reduction and lowering future borrowing costs.







4.03 FY 2027 Committee Appointments

This month we will discuss committee assignments, so if you have not submitted your committee preference form, please submit it as soon as possible. Committees are very important to the efficient functioning of the library board. They are where most of the work of the board takes place. The board chair appoints standing committee assignments each year following the officer elections.

Please notify Bethany if you have any questions. Otherwise, we will bring the initial committee assignments to the meeting for a quick discussion to ensure everyone is comfortable with their assignments.





4.04 Approval of Scholarship Applications as Recommended by the Personnel Committee.

The Personnel Committee will meet on July 14th to consider the applications we received for the SEOL Scholarship Program. We will present their recommendations at this month's meeting for approval by the full SEOLS Board.





4.05 Discussion and Consideration of Increased Printing and Copy Costs in Fees & Charges Policy.

A couple months ago all staff received an email containing a library guest's social security number. How did this happen? Well, the number of guests coming in and wishing to print a document from their mobile device have great increased over the past few years. Without an established solution to integrate documents from a mobile device to our printers, staff have developed a workaround. They have been asking guests to email documents to a work computer, after which the staff email the file to the printer. In this instance, the file was accidentally sent to the entire staff directory.

We cannot allow this to happen again. The ideal solution is to purchase an additional component offered by our current printing solution. To add this software at all of our locations would be roughly \$27,000 and is proposed in the next action item. To cover this cost, and thereby remain cost neutral, I am proposing an increase to the cost of our printing services.

Like many other libraries, SEOLS has not increased its printing fees since we began offering this service in the late nineties. Over this nearly thirty years, our costs have increased. Our printers printed 550,000 copies last year. If we increase costs by a nickel, that would net SEOLS an additional \$27,500.

The management team is supporting of the price increase if it helps to procure a mobile printing solution. We have discussed the potential increase, and managers see an advantage in starting to eliminate the need to use nickels for transactions.

I look forward to discussing this proposal with you next week.

Fees And Charges Policy

These fees and charges will be reviewed annually by the Operating Policy Committee.

General Library Fees & Charges

Nonresident fees (per family per year):	\$25.00
Outgoing Faxes (sending, per page):	\$.50
~~Copies, printouts or incoming faxes (black & white, per page):~~	~~\$.10~~
~~Copies or printouts (color, per page):~~	~~\$.25~~
Copies, printouts or incoming faxes (black & white, per page):	\$.20
Copies or printouts (color, per page):	\$.30
Interlibrary Loans:	any fees charged by the loaning library
Laminating	\$0.50 per page/per foot
Notary	\$5.00 for Non Card Holders
Media Case Replacement	\$2.00
Meeting Room Usage after Hours for Non Card Holders	\$25
Meeting Room Cleaning Deposit.....	\$75

Fees for Replacing Lost or Damaged Materials

When a customer loses or damages (beyond normal wear and tear) an item and the integrated library system does not contain a replacement price within the record, the following fee schedule shall apply:

Format replacement charges for items without listed cost:	
Adult hardbacks:	\$30.00
Mass market paperbacks:	\$8.00
Trade paperbacks (including graphic novels):	\$15.00
Children's hardbacks:	\$22.00
Children's board books:	\$5.00
Audio books:	\$40.00
DVDs/Blu-Ray Discs:	\$20.00
Wonderbooks	\$55.00
Interlibrary Loan replacement charges:	set by lending library
Video Games	\$70.00
Board Games	Replacement Cost
Library of Things	Replacement Cost
Removed Label	\$.1.00

Damages and other repair costs not listed here may be assessed at the discretion of library managers. Library managers may, under unusual circumstances, waive up to half the cost of damaged and lost items that are heavily circulated (generally having checked out at least 15 times) or more than five years old.

Approved 11/10/15; Revised 6/14/16; 11/14/17; 9/17/19, 1/19/2021, 1/18/2022, 1/17/2023/1/23/2024, 3/25/2025, 1/20/2026

ENVISIONWARE®
 Enriching Public Library Service Inside and Out
 EnvisionWare, Inc.
 3820 Mansell Road, Suite 350, Alpharetta, GA 30022
 Toll Free 800.216.8370 International+1 678.382.6500

Quotation**US-102626**

6/25/2026

Bill To

Southeast Oklahoma Library System
 2820 North Main
 McAlester OK 74501
 United States

TOTAL**\$26,640.00**

Quote Expires: 9/23/2026

Federal EIN	Currency	Terms	Sales Rep
58-2424595	US Dollar	Net 30 Days	Himes, John
Quotation Title		Memo	
CN:PS - 17 locations		CloudNine Print Service powered by Princh	

Qty	Item / Description	Ship To	Unit Price	Amount
17	CN:PS (10-19 bldg) EnvisionWare CloudNine Print Service powered by Princh, 10-19 buildings --INCLUDES: Print Service, Mobile Print Service and Print Service -payment methods: Cash, Staff, Google Pay, Apple Pay, and online -credit card ** Payment methods can only be used for CloudNine Print Service, not with other EnvisionWare products --Annual Subscription --30 days notice required for cancellation		\$1,395.00	\$23,715.00
SUBTOTAL Items				\$23,715.00
SUBTOTAL for Items Above				
Annual Fee for CloudNine Print Services. This does include Mobile Print				



Quotation**US-102626**

6/25/2026

Qty	Item / Description	Ship To	Unit Price	Amount
1	PS-FR-U Flat Rate Project ENVISIONWARE FLAT RATE PROFESSIONAL SERVICES <i>EnvisionWare Flat Rate Professional Services offer a comprehensive package including consultation, planning, installation, training, and post-installation review at a fixed price. A dedicated consultant will manage the project from start to finish, with detailed progress reports. The package includes a clear Scope of Work, a structured payment schedule based on project milestones, and a change management process to handle unforeseen changes or requirements effectively.</i> <i>** This quote is based on a flat rate of \$2,925 dollars, inclusive of up to 13 hours of Professional Services. Any services requested beyond 13 hours will require a Change Order. **</i> <i>++ Travel Costs: The fixed project price excludes travel costs for onsite services, which will be billed separately.</i> ++		\$2,925.00	\$2,925.00
SUBTOTAL Services SUBTOTAL for EnvisionWare Professional Services <i>This would be a shared responsibility Installation. EnvisionWare will install the first 4 locations and then the library would install the remaining.</i>				\$2,925.00

Subtotal	\$26,640.00
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Freight charges are estimated; actual charges will be billed.

Discount

This quotation excludes any tariffs and/or import duties unless otherwise specified.

Send your purchase order or email confirmation to:

EMAIL : orders@envisionware.com | **FAX :** +1 678.382.6501

Freight	\$0.00
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Tax	\$0.00
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PST-CA

Use of EnvisionWare, Inc. Products is subject to the terms and conditions in the end user license agreement found at: <http://system.envisionware.com/terms>. By signing this quote or issuing a purchase order, you indicate your approval of EnvisionWare's terms and conditions.

Signature: _____ Date: _____

Total	\$26,640.00
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