

**NORELIUS COMMUNITY LIBRARY  
BOARD OF TRUSTEES REGULAR MEETING  
Tuesday, January 27, 2026 5:45 p.m.  
Fireside Room, Norelius Community Library**

**AGENDA**

**Call Meeting to Order-**

**Roll Call – S. Velasquez, L. Peterson, B. Bruce, K. Segebart, D. Koch, L. Olsen  
Director K. Meyer**

- I. Additions to the Agenda/Agenda Approval**
- II. Approve Minutes of Previous Meeting (attachment 1)**
- III. Public Forum (Limit 5 Minutes)**
- IV. Trustee Training-Iowa Library Trustee Handbook, Chapter 1 (attachment 2)**
  - First Things First; Get to Know Your Library
- V. Correspondence and Thank You Notes:**
  - Monica Walley- getting the library items off of the Christmas Wish tree
  - Diane Smith- getting the library items off of the Christmas Wish tree
  - Cheryl McMullen- getting the library items off of the Christmas Wish tree
  - Kassidy Cardenas- getting the library items off of the Christmas Wish tree
  - Wilma McClellan- getting the library items off of the Christmas Wish tree
  - Bill & Betty Bruce- Adopting the magazine “Iowa Outdoors”
  - Eileen Spencer- Adopting the magazine “Iowan”
  - Kari Segebart- Adopting the magazine “Family Handyman” and \$250 Grant from Thrivent
  - William & Darlene Anderson- Adopting the magazine “Southern Living”
  - UBI- From the Seed Library for monetary gift
  - WIBIO- From the Seed Library for monetary gift
  - KDSN- From the Seed Library for support and advertising
- VI. Approve Bills- Signature Page (attachment 3, 4)**
- VII. Director’s Report – Director Meyer (attachment 5)**
- VIII. Unfinished Business:**
  - A. None
- IX. New Business:**
  - A. CD Renewals
  - B. Update of Library Policy- Public Use of the Children’s Area (Attachment 6)
- X. Monthly Reports**
  1. Library Accounts (attachment 7, 8, 9)
  2. Monthly Library Report - Circulation & Acquisitions/Collection (copy on table)

**Committee Reports**

- |                     |                             |
|---------------------|-----------------------------|
| a) Book & Policy    | (Segebart, OPEN, Olsen)     |
| b) Finance          | (Bruce, Koch, Velasquez))   |
| c) Technology       | (Velasquez, Segebart, Koch) |
| d) Facilities       | (Peterson, OPEN, Segebart)  |
| e) Public Relations | (Peterson, OPEN, Olsen)     |

**Adjourn**

**Next Board Meeting: Tuesday, February 24, 2026 @ 5:15 pm Fireside Room**

NORELIUS COMMUNITY LIBRARY  
BOARD OF TRUSTEES MEETING MINUTES  
Tuesday, December 16, 2025

Minutes

**Call Meeting to Order**

**Roll Call – S. Velasquez, B. Bruce, K. Segebart, D. Koch, L. Olsen Director K. Meyer**

**I. Additions to the Agenda/Agenda Approval** - There was a motion made by D. Koch and seconded by L. Olson to approve the Agenda without any changes. Motion carried.

**II. Approve Minutes of Previous Meeting** - The motion to approve the agenda without any changes was made by K. Segebart and seconded by D. Koch. Motion carried.

**III. No Public Forum - No visitors in attendance**

**IV. Trustee Training-Iowa Library Trustee Handbook, Appendix • Samples, Assessments, Ethics** - Discussion was held and the board gave Director Meyer directions to begin reviewing the Handbook at the beginning because we have new members.

**V. Correspondence and Thank You Notes:**

- Trustees viewed the thank you notes

**VI. Approve Bills- Signature Page** - Trustees signed the bill page

**VII. Director's Report – Director Meyer reviewed this report.**

**VIII. Unfinished Business:**

A. None

**IX. New Business:**

A. None - The board brainstormed ideas for the Carnegie money that the library will get in 2026.

**X. Monthly Reports**

1. Library Accounts (attachment 5, 6, 7) -The financial report was reviewed.
2. Monthly Library Report - Circulation & Acquisitions/Collection (copy on table)

**Committee Reports**

- a) Book & Policy (Segebart, OPEN, Olsen)
- b) Finance (Bruce, Koch, Velasquez)
- c) Technology (Velasquez, Segebart, Koch)
- d) Facilities (Peterson, OPEN, Segebart) - Discussion was held on the spot in the carpet upstairs.
- e) Public Relations (Peterson, OPEN, Olsen)

**Adjourn** D. Koch made the motion to adjourn and L. Olson seconded it. Motion carried.

**Next Board Meeting: Tuesday, January 27, 2026 @ 5:15 pm Fireside Room**



# Chapter 1: First Things First

## Get to Know Your Library and Its Impact in Your Community

“Public library” means different things to different people. For many, the purpose of a public library is to help children develop a love of reading. For others, it means a place that provides computers and Internet access for people who don’t have them at home. The public library may also be seen as an anchor for downtown businesses, a community gathering place, a source for books and movies for recreation, or an institution vital to democracy because it provides access to information from all points of view.

As a member of the library board, you help set the direction for public library service in your community. You will come to appreciate that a city library is a very important city service. Whatever role your library plays in your community, chances are it is one of the most heavily used city services. Historically, statewide, about 66% of Iowans have library cards.

Today’s libraries offer books and so much more. Services like public computers and Internet access (including WiFi), meeting rooms, programming for all ages, book discussion groups, and genealogy resources. Libraries also offer online resources such as digital collections of eBooks, audiobooks, magazines, and research materials, all accessible from home, work, or school.

So first things first: get to know your public library and all it has to offer. Drop in to browse and read, attend a book discussion group, attend a library-sponsored program, or simply check out a book.

## Review Your City’s Library Ordinance

**Iowa Code 392.5** states that a public library is established by an ordinance adopted by the city council. It is the local law under which the library exists and is part of the city code. Libraries established after Iowa’s Home Rule Act (1972 Acts chapter 1088) may have an ordinance similar to the sample ordinance provided herein or it may be substantially different.

Each trustee should have a copy of the library ordinance; ask your director for a copy if needed. A sample ordinance is included in the **Appendix**. Most questions about library governance are answered in the city-library ordinance. It includes information such as:

- ❖ Board appointments and length of terms
- ❖ Powers and duties of the library board
- ❖ Procedure for approving and paying bills
- ❖ Reports required from the library to the city council

### **Changing the Library's Ordinance**

*"A proposal to alter the composition, manner of selection or charge of a library board, or to replace it with an alternative form of administrative agency, is subject to the approval of the voters of the city." (Iowa Code 392.5)*

For sound reasons, changing the library ordinance is not simple. Most other city ordinances are changed through a vote of the city council. However, substantial changes to the library ordinance--such as changing the number of board members, how board members are appointed, or their powers and duties--require a public vote at a general election.

A frequently asked question about the library ordinance is "Our ordinance states that all seven members of the board shall be residents of the city. We would like one of the board members to be a rural resident. How do we proceed?" Such a change to the library ordinance must be submitted to the voters in a city election. The library board may request that the proposed changes be placed on the ballot. If a majority of the voters approve, the city changes the library ordinance in accord with the proposal.

**Iowa Code 392.5** protects library boards and the powers of library trustees against direct city control over libraries. This protection insulates library governance from political influence and safeguards intellectual freedom. The exception to this is libraries that have advisory boards. Iowa currently has two such advisory boards: Clive and North Liberty; all others are administrative governing boards.

### **Understand the Role of the Board, Director, and City in Library Operations**

Your public library director is the department head of a city service and is responsible for the day-to-day management of the library. The director acts as the professional and technical advisor to the library board on matters of policy, programming, planning, and more.

Some of the ways the roles of the board, the library director, and the city differ are:

- ❖ The library director typically brings forward a draft of policy topics. However, it is the board that actually approves and adopts the policies. Once a policy is

adopted, the director and staff carry it out as they operate the library.

- ❖ The board hires and evaluates the library director, while the director hires and evaluates other staff.
- ❖ The library director typically drafts the yearly budget proposal, but it's the board that officially adopts the budget based on money allocated by the city and county.
- ❖ The city appoints and approves members of the library board, allocates taxation to the library's budget, and handles the bill paying process.

### **Recruit New Trustees**

A good partnership between the library board and city government is to work collaboratively on filling board vacancies. In Iowa, mayors appoint library board members, followed by council approval. The mayor's office is happy to take suggestions, and that's where the current board can be a partner in these ways:

- ❖ Develop a list of potential board members to fill vacancies ensuring the list reflects:
  - Gender balance
  - A variety of ages
  - A variety of occupations and knowledge bases
  - Participation in community groups and organizations
  - Includes library users and non-users
- ❖ Be proactive in looking ahead to expiring terms and providing the mayor with the list well in advance.
- ❖ Create a brochure for prospective trustees summarizing library board member responsibilities including education expectations and make available as needed.
- ❖ Develop a library board application and make it available in paper and posted on the library and city websites.

While board members are not compensated for their time, they should be reimbursed for any expenses. Prospective library trustees need to understand that while this is a voluntary position, there is significant responsibility and a time commitment required that is more than other volunteer activities.

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***“Alone we can do so little, together we can do so much.”***

Helen Keller



Denison, IA

# Pending Expense Approval Report

By Vendor Name

APPKT00052

## LIBRARY

B BRUCE, PRESIDENT
A HOFFMAN, TRUSTEE
D KOCH, VICE PRESIDENT
L OLSON, TRUSTEE
L PETERSON, TRUSTEE
K SEGEBART, SECRETARY
S VELASQUEZ, TRUSTEE

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: AMAZON CAPITAL SERVICES</b>					
AMAZON CAPITAL SERVICES	1FXQ-3NVP-4PHF	01/22/2026	LENS GASKET	001-440-6310	196.16
<b>Vendor AMAZON CAPITAL SERVICES Total:</b>					<b>196.16</b>
<b>Vendor: BLACK HILLS ENERGY</b>					
BLACK HILLS ENERGY	122025-7988927192	01/22/2026	UTILITY SERVICE -BOULDERS	001-460-6371	1,601.71
BLACK HILLS ENERGY	122025-2017143253	01/22/2026	UTILITY SERVICES -AQUATIC	001-440-6371	2,886.27
BLACK HILLS ENERGY	122025-8330204284	01/22/2026	UTILITY SERVICES -SENIOR CE...	001-399-6371	444.09
<b>Vendor BLACK HILLS ENERGY Total:</b>					<b>4,932.07</b>
<b>Vendor: BRICK GENTRY P.C.</b>					
BRICK GENTRY P.C.	469444	01/22/2026	LEGAL SERVICES	001-170-6411	2,573.33
BRICK GENTRY P.C.	469444	01/22/2026	LEGAL SERVICES	001-650-6411	66.67
BRICK GENTRY P.C.	471413	01/22/2026	LEGAL SERVICES	001-110-6411	1,380.00
<b>Vendor BRICK GENTRY P.C. Total:</b>					<b>4,020.00</b>
<b>Vendor: CHAMBER &amp; DEV. COUNCIL</b>					
CHAMBER & DEV. COUNCIL	01202026	01/22/2026	HOT SUMMER NIGHTS	169-592-6762	1,880.87
CHAMBER & DEV. COUNCIL	012026	01/22/2026	HOT SUMMER NIGHTS	169-592-6762	1,055.55
CHAMBER & DEV. COUNCIL	01212026	01/22/2026	TOURISM GRANT	026-599-6762	18,000.00
<b>Vendor CHAMBER &amp; DEV. COUNCIL Total:</b>					<b>20,936.42</b>
<b>Vendor: CRAWFORD CO MEMORIAL HOSPITAL</b>					
CRAWFORD CO MEMORIAL H...	80202431-01	01/22/2026	PRE-EMPL EXAM	001-110-6507	85.00
CRAWFORD CO MEMORIAL H...	80213894	01/22/2026	DRUG SCREEN -PD	001-110-6507	133.00
<b>Vendor CRAWFORD CO MEMORIAL HOSPITAL Total:</b>					<b>218.00</b>
<b>Vendor: CSI LLC</b>					
CSI LLC	27595	01/22/2026	ANNUAL OFFICE 365	001-110-6514	2,533.20
<b>Vendor CSI LLC Total:</b>					<b>2,533.20</b>
<b>Vendor: DENISON MUN. UTILITIES</b>					
DENISON MUN. UTILITIES	012026-173359	01/22/2026	JAN UTILITIES -AIRPORT	001-280-6371	88.56

Pending Expense Approval Report

Packet: APPKT00052

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
DENISON MUN. UTILITIES	012026-37081	01/22/2026	JAN -AIRPORT -UTILITIES	001-280-6371	141.11
<b>Vendor DENISON MUN. UTILITIES Total:</b>					<b>229.67</b>
<b>Vendor: JACK'S UNIFORMS &amp; EQUIP.</b>					
JACK'S UNIFORMS & EQUIP.	131900B	01/22/2026	CLOTHING ALLOWANCE	001-110-6181	126.45
JACK'S UNIFORMS & EQUIP.	132108A	01/22/2026	VEST -TREJO	004-110-6799	1,555.45
JACK'S UNIFORMS & EQUIP.	132110A	01/22/2026	T PEDERSON	004-110-6799	1,229.50
JACK'S UNIFORMS & EQUIP.	132111B	01/22/2026	UNIFORM -JOCHIMS	001-110-6181	364.25
JACK'S UNIFORMS & EQUIP.	132591A	01/22/2026	KINNERSLEY	001-110-6181	492.50
<b>Vendor JACK'S UNIFORMS &amp; EQUIP. Total:</b>					<b>3,768.15</b>
<b>Vendor: JOHN DEERE FINANCIAL</b>					
JOHN DEERE FINANCIAL	6776309	01/22/2026	SHOP SUPPLIES	110-210-6332	454.12
<b>Vendor JOHN DEERE FINANCIAL Total:</b>					<b>454.12</b>
<b>Vendor: KNOX COMPANY</b>					
KNOX COMPANY	INV-KA-471287	01/22/2026	1YR KNOXCONNECT COUD LIC...	001-150-6507	584.00
<b>Vendor KNOX COMPANY Total:</b>					<b>584.00</b>
<b>Vendor: KOLBECK INC</b>					
KOLBECK INC	79563	01/22/2026	GRINDING COMPOST	670-840-6498	3,250.00
<b>Vendor KOLBECK INC Total:</b>					<b>3,250.00</b>
<b>Vendor: LULAC</b>					
LULAC	012026	01/22/2026	TOURISM GRANT	026-599-6762	4,500.00
<b>Vendor LULAC Total:</b>					<b>4,500.00</b>
<b>Vendor: MARCO TECHNOLOGIES. LLC</b>					
MARCO TECHNOLOGIES. LLC	INV14753868	01/22/2026	COPIER LEASE	001-110-6507	185.45
<b>Vendor MARCO TECHNOLOGIES. LLC Total:</b>					<b>185.45</b>
<b>Vendor: PATRICK OXENDALE</b>					
PATRICK OXENDALE	012026	01/22/2026	SPAY/NEUTER DEPOSIT REFU...	001-190-6516	50.00
<b>Vendor PATRICK OXENDALE Total:</b>					<b>50.00</b>
<b>Vendor: QUALITY TRUCK SERVICE</b>					
QUALITY TRUCK SERVICE	102248	01/22/2026	DOT ANNUAL INSPECTION	110-210-6332	177.00
QUALITY TRUCK SERVICE	102264	01/22/2026	#14 IH -DOT ANNUAL INSPECT...	110-210-6332	177.00
QUALITY TRUCK SERVICE	102268	01/22/2026	15 IH -OIL PAN ASSEMBLY	110-210-6310	4,798.65
QUALITY TRUCK SERVICE	102255	01/22/2026	DOT ANNUAL INSP -#29	110-210-6332	217.65
<b>Vendor QUALITY TRUCK SERVICE Total:</b>					<b>5,370.30</b>
<b>Vendor: QUILL CORP.</b>					
QUILL CORP.	47133640	01/22/2026	SOAP	001-410-6310	88.78
QUILL CORP.	47163912	01/22/2026	CLEANING SUPPLIES	001-410-6310	216.67
<b>Vendor QUILL CORP. Total:</b>					<b>305.45</b>
<b>Vendor: TRISTAR BENEFIT ADMIN</b>					
TRISTAR BENEFIT ADMIN	01202026	01/22/2026	CLAIMS	099-699-6150	493.40
TRISTAR BENEFIT ADMIN	01202026	01/22/2026	CLAIMS	112-210-6150	2,060.06
<b>Vendor TRISTAR BENEFIT ADMIN Total:</b>					<b>2,553.46</b>
<b>Vendor: VERIZON WIRELESS</b>					
VERIZON WIRELESS	6132896395	01/22/2026	PHONE SERVICES	001-110-6373	257.08
VERIZON WIRELESS	6132896395	01/22/2026	PHONE SERVICES	001-170-6373	40.01
VERIZON WIRELESS	6132896395	01/22/2026	PHONE SERVICES	001-440-6373	117.00
VERIZON WIRELESS	6132896395	01/22/2026	PHONE SERVICES	333-854-6373	40.01
<b>Vendor VERIZON WIRELESS Total:</b>					<b>454.10</b>
<b>Vendor: VISION SERVICE PLAN</b>					
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-110-6150	314.64
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-150-6150	45.36
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-170-6150	22.68
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-210-6150	157.79
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-410-6150	37.32
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-440-6150	37.32

Pending Expense Approval Report

Packet: APPKT00052

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-650-6150	120.94
<b>Vendor VISION SERVICE PLAN Total:</b>					<b>736.05</b>
<b>Grand Total:</b>					<b>55,276.60</b>

# Report Summary

## Fund Summary

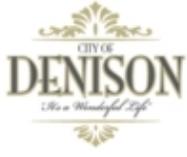
Fund	Expense Amount
001 - GENERAL	14,651.29
004 - CAPITAL	2,784.95
026 - TOURISM-HOTEL/MOTEL	22,500.00
099 - DENTAL TRUST	493.40
110 - ROAD USE TAX	5,824.42
112 - TRUST & AGENCY	2,796.11
169 - UPTOWN IMPROVEMENT	2,936.42
333 - FLOOD WARNING	40.01
670 - SOLID WASTE	3,250.00
<b>Grand Total:</b>	<b>55,276.60</b>

## Account Summary

Account Number	Account Name	Expense Amount
001-110-6181	ALLOWANCES-UNIFORM	983.20
001-110-6373	TELEPHONES	257.08
001-110-6411	LEGAL EXPENSE	1,380.00
001-110-6507	OPERATING SUPPLIES	403.45
001-110-6514	IT SUPPORT	2,533.20
001-150-6507	OPERATING SUPPLIES	584.00
001-170-6373	TELEPHONES	40.01
001-170-6411	LEGAL EXPENSE	2,573.33
001-190-6516	REFUND	50.00
001-280-6371	UTILITY SERVICES	229.67
001-399-6371	UTILITY SERVICES	444.09
001-410-6310	BUILDING MAINTENANC...	305.45
001-440-6310	BUILDING MAINTENANC...	196.16
001-440-6371	UTILITY SERVICES	2,886.27
001-440-6373	TELEPHONES	117.00
001-460-6371	UTILITY SERVICES	1,601.71
001-650-6411	LEGAL EXPENSE	66.67
004-110-6799	CAPITAL IMPROVEMENT	2,784.95
026-599-6762	MISCELLANEOUS PROJE...	22,500.00
099-699-6150	DENTAL-CLAIMS	493.40
110-210-6310	BUILDING MAINTENANC...	4,798.65
110-210-6332	VEHICLE REPAIR	1,025.77
112-110-6150	HEALTH INSURANCE	314.64
112-150-6150	HEALTH INSURANCE	45.36
112-170-6150	HEALTH INSURANCE	22.68
112-210-6150	HEALTH INSURANCE	2,217.85
112-410-6150	HEALTH INSURANCE	37.32
112-440-6150	HEALTH INSURANCE	37.32
112-650-6150	HEALTH INSURANCE	120.94
169-592-6762	MISCELLANEOUS PROJE...	2,936.42
333-854-6373	TELEPHONES	40.01
670-840-6498	YARD WASTE SITE	3,250.00
<b>Grand Total:</b>	<b>55,276.60</b>	

## Project Account Summary

Project Account Key	Expense Amount
**None**	55,276.60
<b>Grand Total:</b>	<b>55,276.60</b>



Denison, IA

# Expense Approval Report

By Vendor Name

Payment Dates 12/24/2025 - 1/26/2026

## LIBRARY

---

B BRUCE, PRESIDENT

---

D KOCH, VICE PRESIDENT

---

L OLSON, TRUSTEE

---

L PETERSON, TRUSTEE

---

K SEGEBART, SECRETARY

---

S VELASQUEZ, TRUSTEE

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 05419 - ALAFANSO, MATSON</b>					
ALAFANSO, MATSON	012026	01/08/2026	CLEANING SERVICES	001-410-6499	202.50
<b>Vendor 05419 - ALAFANSO, MATSON Total:</b>					<b>202.50</b>
<b>Vendor: 04767 - AMAZON CAPITAL SERVICES</b>					
AMAZON CAPITAL SERVICES	11PV-NXQ4-KHHR	01/06/2026	BOOKS	001-410-6512	116.66
AMAZON CAPITAL SERVICES	1QVC-PCV4-JX9P	01/06/2026	BOOKS	001-410-6512	339.07
AMAZON CAPITAL SERVICES	19MN-7FPC-JK37	01/06/2026	BOOKS	001-410-6512	87.92
AMAZON CAPITAL SERVICES	1YMM-DVPC-J3J	01/06/2026	BOOKS	001-410-6512	36.02
AMAZON CAPITAL SERVICES	11LV-GX1G-K7QF	01/08/2026	BOOKS	001-410-6512	79.41
AMAZON CAPITAL SERVICES	1LHT-W9JY-RJ3W	01/08/2026	BOOKS	001-410-6512	23.37
AMAZON CAPITAL SERVICES	1W9F-QFY3-RWNW	01/08/2026	BOOKS	001-410-6512	46.03
AMAZON CAPITAL SERVICES	1RWD-MVCL-JCDF	01/08/2026	ADULT PROGRAMMING	001-410-6424	153.12
AMAZON CAPITAL SERVICES	1VWW-63XP-TW6X	01/20/2026	CM-BOOKS	001-410-6512	-16.50
AMAZON CAPITAL SERVICES	1XKW-L93T-NY4L	01/08/2026	BOOKS	001-410-6512	67.85
AMAZON CAPITAL SERVICES	11VP-HL9L-9J91	01/20/2026	CM-BOOKS	001-410-6512	-11.39
AMAZON CAPITAL SERVICES	1LP3-C3LM-HT6X	01/20/2026	BOOKS	001-410-6512	43.83
AMAZON CAPITAL SERVICES	11VP-HL9L-HYGR	01/20/2026	BOOKS	001-410-6512	20.12
AMAZON CAPITAL SERVICES	1C9V-M3V4-MG6N	01/20/2026	BOOKS	001-410-6502	148.83
AMAZON CAPITAL SERVICES	1KV9-FDTG-7337	01/20/2026	BOOKS	001-410-6512	271.77
AMAZON CAPITAL SERVICES	1TLQ-XD34-T3LC	01/20/2026	BOOKS	001-410-6512	7.79
<b>Vendor 04767 - AMAZON CAPITAL SERVICES Total:</b>					<b>1,413.90</b>
<b>Vendor: 05418 - BLUNK, JACOB</b>					
BLUNK, JACOB	012026	01/08/2026	CLEANING SERVICES	001-410-6499	296.25
<b>Vendor 05418 - BLUNK, JACOB Total:</b>					<b>296.25</b>
<b>Vendor: 05243 - BOYSEN LAUNDRY SERVICE LLC</b>					
BOYSEN LAUNDRY SERVICE LLC	4927	01/08/2026	FLOOR MAT SERVICES -LIBRA...	001-410-6310	26.00
<b>Vendor 05243 - BOYSEN LAUNDRY SERVICE LLC Total:</b>					<b>26.00</b>
<b>Vendor: 05344 - CENGAGE GROUP</b>					
CENGAGE GROUP	999101778537	01/08/2026	BOOKS	001-410-6512	26.99
CENGAGE GROUP	999101803819	01/08/2026	BOOKS	001-410-6512	41.98

Expense Approval Report

Payment Dates: 12/24/2025 - 1/26/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CENGAGE GROUP	999101808414	01/08/2026	BOOKS	001-410-6512	49.48
<b>Vendor 05344 - CENGAGE GROUP Total:</b>					<b>118.45</b>
<b>Vendor: 00763 - DEMCO</b>					
DEMCO	7740471	01/08/2026	OFFICE SUPPLIES	001-410-6506	91.25
<b>Vendor 00763 - DEMCO Total:</b>					<b>91.25</b>
<b>Vendor: 00716 - FRONTIER COMMUNICATIONS</b>					
FRONTIER COMMUNICATIONS	0126-5151880007	01/08/2026	PHONE SERVICES	001-410-6373	123.29
<b>Vendor 00716 - FRONTIER COMMUNICATIONS Total:</b>					<b>123.29</b>
<b>Vendor: 05051 - GUTHRIE, KATIE</b>					
GUTHRIE, KATIE	01-2026	01/20/2026	INS STIPEND	112-410-6150	104.17
<b>Vendor 05051 - GUTHRIE, KATIE Total:</b>					<b>104.17</b>
<b>Vendor: 04949 - IMWCA</b>					
IMWCA	INV96510	01/06/2026	WORK COMP INSTALLMENTS	112-410-6152	61.00
<b>Vendor 04949 - IMWCA Total:</b>					<b>61.00</b>
<b>Vendor: 05413 - INGRAM LIBRARY SERVICES</b>					
INGRAM LIBRARY SERVICES	92754183	01/06/2026	BOOKS	001-410-6512	49.59
<b>Vendor 05413 - INGRAM LIBRARY SERVICES Total:</b>					<b>49.59</b>
<b>Vendor: 00591 - QUILL CORP.</b>					
QUILL CORP.	46960505	01/08/2026	MAINTENANCE	001-410-6310	102.12
QUILL CORP.	47080955	01/08/2026	OFFICE SUPPLIES	001-410-6506	91.37
QUILL CORP.	47133640	01/22/2026	SOAP	001-410-6310	88.78
QUILL CORP.	47163912	01/22/2026	CLEANING SUPPLIES	001-410-6310	216.67
<b>Vendor 00591 - QUILL CORP. Total:</b>					<b>498.94</b>
<b>Vendor: 03756 - STANDARD INSURANCE COMPANY RC</b>					
STANDARD INSURANCE COM...	012026	12/24/2025	INS PREMIUMS	112-410-6150	74.81
<b>Vendor 03756 - STANDARD INSURANCE COMPANY RC Total:</b>					<b>74.81</b>
<b>Vendor: 02636 - TOTTEN PLUMBING &amp; HEATING</b>					
TOTTEN PLUMBING & HEATI...	9338	01/08/2026	REPAIR TOILET	001-410-6310	110.00
<b>Vendor 02636 - TOTTEN PLUMBING &amp; HEATING Total:</b>					<b>110.00</b>
<b>Vendor: 03444 - TRISTAR BENEFIT ADMIN</b>					
TRISTAR BENEFIT ADMIN	0000162724	01/02/2026	INS PREMIUMS	112-410-6150	15.00
<b>Vendor 03444 - TRISTAR BENEFIT ADMIN Total:</b>					<b>15.00</b>
<b>Vendor: 03661 - VISION SERVICE PLAN</b>					
VISION SERVICE PLAN	824059841	01/08/2026	INS PREMIUMS	112-410-6150	156.32
VISION SERVICE PLAN	824256333	12/24/2025	INSURANCE PREMIUMS	112-410-6150	37.32
VISION SERVICE PLAN	824459243	01/22/2026	PREMIUMS	112-410-6150	37.32
<b>Vendor 03661 - VISION SERVICE PLAN Total:</b>					<b>230.96</b>
<b>Vendor: 02986 - WELLMARK BLUE CROSS AND B</b>					
WELLMARK BLUE CROSS AND B	260120028616	01/15/2026	INS PREMIUMS	112-410-6150	2,853.05
<b>Vendor 02986 - WELLMARK BLUE CROSS AND B Total:</b>					<b>2,853.05</b>
<b>Vendor: 05436 - WILKENING, BRADLEY</b>					
WILKENING, BRADLEY	012026	01/15/2026	HOLOCAUST SPEAKER	001-410-6424	200.00
<b>Vendor 05436 - WILKENING, BRADLEY Total:</b>					<b>200.00</b>
<b>Grand Total:</b>					<b>6,469.16</b>

## Report Summary

### Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL	3,130.17	3,130.17
112 - TRUST & AGENCY	3,338.99	3,338.99
<b>Grand Total:</b>	<b>6,469.16</b>	<b>6,469.16</b>

### Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-410-6310	BUILDING MAINTENANC...	543.57	543.57
001-410-6373	TELEPHONES	123.29	123.29
001-410-6424	ADULT PROGRAMMING	353.12	353.12
001-410-6499	CONTRACT	498.75	498.75
001-410-6502	AUDIO-VISUAL	148.83	148.83
001-410-6506	OFFICE SUPPLIES	182.62	182.62
001-410-6512	BOOKS	1,279.99	1,279.99
112-410-6150	HEALTH INSURANCE	3,277.99	3,277.99
112-410-6152	WORKERS' COMPENSAT...	61.00	61.00
<b>Grand Total:</b>		<b>6,469.16</b>	<b>6,469.16</b>

### Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	6,469.16	6,469.16
<b>Grand Total:</b>	<b>6,469.16</b>	<b>6,469.16</b>

# **LIBRARY DIRECTOR'S REPORT**

**Kari Meyer- Director**  
**January 27, 2026**

## **Items of Note:**

- 12-17-25 Met with Dr. Kim Buryanek from Denison Community Schools about the after school grant she is writing. I gave her a tour and explained our policies and excitement for the partnership.
- 1-12-26 Katie and I were on KDSN to talk about Steam Lab, The Holocaust presentation and other library programs
- 1-16-26 Spoke at the "Friday Club" meeting at Family Table

## **Meetings Attended or Scheduled:**

- 12-18-25 Director's class through the State Library of Iowa zoom class on "Intro to Public Service"
- January 5, 12, 20, 26 Director's Meetings at City Hall
- 1-6-26 City Council meeting
- 1-9-26 Staff meeting
- 1-12-26 Friends of the Library Board Meeting
- 1-14-26 Budget Proposal meeting with City Council at City Hall
- 1-15-26 Asked to be on a panel of city leaders for a meeting with Iowa Farmer's Union. Talked about the City of Denison and immigration successes and challenges. 21 different languages spoken in Denison.
- 1-22-26 Director's class through the State Library of Iowa zoom class on "We Are All Tech Librarians"
- 1-27-26 ARSL Director's Networking Group

## **Misc Information and Ideas:**

- Olivia begins maternity leave on January 28, 2026
- The library received many items from our "Giving Tree."
- I will be attending grant writing training in Altoona on February 4 and 17, 2026
- Accreditation for Tier 3 Status is due February 26, 2026. Working on that now.

## **Programming Highlights:**

- Ongoing standard programming throughout February
- 2-19-26 90's Night

## Norelius Community Library

### PUBLIC USE OF CHILDREN'S AREA

#### **PURPOSE OF THIS POLICY**

The Children's Library within the Library facilities is a special part of the library housing special collections, programs and services designed especially for children (babies through age 14). The purpose of the Children's Library in the Norelius Community Library is therefore to provide children and their caregivers with access to these special children's materials, programs and services.

#### **POLICY**

The Children's department is available for use by those patrons who are accessing the special materials contained in the Children's collection for use by children and their caregivers, to attend children's programs, and to utilize other services provided by the children's departments. Patrons not included in these categories may use all services and materials in the Children's library, however, use by children through age 14, and their caregivers, will be given priority over use of individuals older than age 14.

Adopted November 25, 2025



Denison, IA

# Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 001 - GENERAL</b>							
<b>Revenue</b>							
<a href="#">001-410-4440</a>	STATE GRANTS	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">001-410-4465</a>	COUNTY CONTRIBUTIONS	38,000.00	38,000.00	0.00	0.00	-38,000.00	100.00 %
<a href="#">001-410-4553</a>	LIBRARY CHARGES-INCIDENTAL	150.00	150.00	5.00	15.00	-135.00	90.00 %
<a href="#">001-410-4710</a>	REIMBURSEMENTS	0.00	0.00	0.00	278.76	278.76	0.00 %
	<b>Revenue Total:</b>	<b>53,150.00</b>	<b>53,150.00</b>	<b>5.00</b>	<b>293.76</b>	<b>-52,856.24</b>	<b>99.45%</b>
<b>Expense</b>							
<a href="#">001-410-6010</a>	SALARIES	255,490.00	255,490.00	16,866.43	117,292.95	138,197.05	54.09 %
<a href="#">001-410-6160</a>	WORKERS' COMPENSATION	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">001-410-6210</a>	ASSOCIATION DUES	1,500.00	1,500.00	0.00	1,449.05	50.95	3.40 %
<a href="#">001-410-6230</a>	TRAINING	2,000.00	2,000.00	0.00	1,301.81	698.19	34.91 %
<a href="#">001-410-6310</a>	BUILDING MAINTENANCE & REPAIR	17,500.00	17,500.00	285.88	6,877.65	10,622.35	60.70 %
<a href="#">001-410-6373</a>	TELEPHONES	1,700.00	1,700.00	164.21	870.63	829.37	48.79 %
<a href="#">001-410-6402</a>	ADVERTISING	1,000.00	1,000.00	0.00	500.00	500.00	50.00 %
<a href="#">001-410-6411</a>	LEGAL EXPENSE	500.00	500.00	0.00	487.50	12.50	2.50 %
<a href="#">001-410-6419</a>	TECHNOLOGY EXPENSE	10,000.00	10,000.00	0.00	6,921.38	3,078.62	30.79 %
<a href="#">001-410-6421</a>	PUBLIC RELATIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">001-410-6424</a>	ADULT PROGRAMMING	3,000.00	3,000.00	255.08	1,494.35	1,505.65	50.19 %
<a href="#">001-410-6499</a>	CONTRACT	0.00	0.00	468.75	6,188.75	-6,188.75	0.00 %
<a href="#">001-410-6502</a>	AUDIO-VISUAL	2,250.00	2,250.00	93.55	906.16	1,343.84	59.73 %
<a href="#">001-410-6506</a>	OFFICE SUPPLIES	8,200.00	8,200.00	0.00	4,978.34	3,221.66	39.29 %
<a href="#">001-410-6508</a>	POSTAGE	500.00	500.00	0.00	9.95	490.05	98.01 %
<a href="#">001-410-6512</a>	BOOKS	25,000.00	25,000.00	2,045.28	11,238.88	13,761.12	55.04 %
<a href="#">001-410-6514</a>	IT SUPPORT	1,250.00	1,250.00	0.00	120.38	1,129.62	90.37 %
<a href="#">001-410-6518</a>	CHILDREN'S PROGRAMS	4,500.00	4,500.00	280.66	1,877.14	2,622.86	58.29 %
<a href="#">001-410-6519</a>	PERIODICALS	1,000.00	1,000.00	0.00	1,009.74	-9.74	-0.97 %
<a href="#">001-410-6598</a>	GRANT EXPENSES	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">001-410-6599</a>	OTHER SUPPLIES	750.00	750.00	202.50	402.50	347.50	46.33 %
<a href="#">001-410-6710</a>	VEHICLES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
	<b>Expense Total:</b>	<b>355,140.00</b>	<b>355,140.00</b>	<b>20,662.34</b>	<b>163,927.16</b>	<b>191,212.84</b>	<b>53.84%</b>
	<b>Fund: 001 - GENERAL Surplus (Deficit):</b>	<b>-301,990.00</b>	<b>-301,990.00</b>	<b>-20,657.34</b>	<b>-163,633.40</b>	<b>138,356.60</b>	<b>45.81%</b>
<b>Fund: 008 - LIBRARY SPECIAL</b>							
<b>Revenue</b>							
<a href="#">008-411-4440</a>	STATE GRANTS	5,000.00	5,000.00	-269.99	-269.99	-5,269.99	105.40 %
<a href="#">008-411-4441</a>	OPEN ACCESS	0.00	0.00	0.50	0.50	0.50	0.00 %
<a href="#">008-411-4446</a>	DIRECT ST AID/OPEN ACCESS/ENRIC	4,533.00	4,533.00	0.00	3,132.23	-1,400.77	30.90 %
<a href="#">008-411-4500</a>	COPIES/FINES	12,500.00	12,500.00	1,391.00	7,871.72	-4,628.28	37.03 %
<a href="#">008-411-4705</a>	PRIVATE DONATIONS	0.00	0.00	0.00	747.50	747.50	0.00 %
	<b>Revenue Total:</b>	<b>22,033.00</b>	<b>22,033.00</b>	<b>1,121.51</b>	<b>11,481.96</b>	<b>-10,551.04</b>	<b>47.89%</b>
<b>Expense</b>							
<a href="#">008-411-6499</a>	SUPPLEMENTAL	17,500.00	17,500.00	530.09	4,125.86	13,374.14	76.42 %
<a href="#">008-411-6511</a>	EXPENSES - OPEN ACCESS	4,533.00	4,533.00	0.00	1,102.90	3,430.10	75.67 %
	<b>Expense Total:</b>	<b>22,033.00</b>	<b>22,033.00</b>	<b>530.09</b>	<b>5,228.76</b>	<b>16,804.24</b>	<b>76.27%</b>
	<b>Fund: 008 - LIBRARY SPECIAL Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>591.42</b>	<b>6,253.20</b>	<b>6,253.20</b>	<b>0.00%</b>

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 12/31/2025**

	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<b>Fund: 150 - LIBRARY TRUST</b>						
<b>Revenue</b>						
<a href="#">150-410-4300</a>						
INTEREST	2,800.00	2,800.00	0.00	1,651.92	-1,148.08	41.00 %
<b>Revenue Total:</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>1,651.92</b>	<b>-1,148.08</b>	<b>41.00%</b>
<b>Fund: 150 - LIBRARY TRUST Total:</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>1,651.92</b>	<b>-1,148.08</b>	<b>41.00%</b>
<b>Report Surplus (Deficit):</b>	<b>-299,190.00</b>	<b>-299,190.00</b>	<b>-20,065.92</b>	<b>-155,728.28</b>	<b>143,461.72</b>	<b>47.95%</b>

**Group Summary**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 001 - GENERAL</b>						
Revenue	53,150.00	53,150.00	5.00	293.76	-52,856.24	99.45%
Expense	355,140.00	355,140.00	20,662.34	163,927.16	191,212.84	53.84%
<b>Fund: 001 - GENERAL Surplus (Deficit):</b>	<b>-301,990.00</b>	<b>-301,990.00</b>	<b>-20,657.34</b>	<b>-163,633.40</b>	<b>138,356.60</b>	<b>45.81%</b>
<b>Fund: 008 - LIBRARY SPECIAL</b>						
Revenue	22,033.00	22,033.00	1,121.51	11,481.96	-10,551.04	47.89%
Expense	22,033.00	22,033.00	530.09	5,228.76	16,804.24	76.27%
<b>Fund: 008 - LIBRARY SPECIAL Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>591.42</b>	<b>6,253.20</b>	<b>6,253.20</b>	<b>0.00%</b>
<b>Fund: 150 - LIBRARY TRUST</b>						
Revenue	2,800.00	2,800.00	0.00	1,651.92	-1,148.08	41.00%
<b>Fund: 150 - LIBRARY TRUST Total:</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>1,651.92</b>	<b>-1,148.08</b>	<b>41.00%</b>
<b>Report Surplus (Deficit):</b>	<b>-299,190.00</b>	<b>-299,190.00</b>	<b>-20,065.92</b>	<b>-155,728.28</b>	<b>143,461.72</b>	<b>47.95%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL	-301,990.00	-301,990.00	-20,657.34	-163,633.40	138,356.60
008 - LIBRARY SPECIAL	0.00	0.00	591.42	6,253.20	6,253.20
150 - LIBRARY TRUST	2,800.00	2,800.00	0.00	1,651.92	-1,148.08
<b>Report Surplus (Deficit):</b>	<b>-299,190.00</b>	<b>-299,190.00</b>	<b>-20,065.92</b>	<b>-155,728.28</b>	<b>143,461.72</b>



Denison, IA

# Balance Sheet

## Account Summary

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 008 - LIBRARY SPECIAL</b>			
<b>Assets</b>			
<b>Account: 1101 - GENERAL POOLED CASH</b>			
<a href="#">008-000-1101</a>	Claim On Cash	168,407.34	
	<b>Total Account 1101 - GENERAL POOLED CASH:</b>	<b>168,407.34</b>	
<b>Account: 1110 - 2019 PROJECTS</b>			
<a href="#">008-000-1110</a>	LIBRARY SPECIAL	0.00	
	<b>Total Account 1110 - 2019 PROJECTS:</b>	<b>0.00</b>	
<b>Account: 1160 - INVESTMENTS</b>			
<a href="#">008-000-1160</a>	SAVINGS	0.00	
	<b>Total Account 1160 - INVESTMENTS:</b>	<b>0.00</b>	
	<b>Total Assets:</b>	<b>168,407.34</b>	<b>168,407.34</b>
<b>Liability</b>			
<b>Account: 2020 - ACCOUNTS PAYABLE</b>			
<a href="#">008-050-2020</a>	ACCOUNTS PAYABLE	0.00	
	<b>Total Account 2020 - ACCOUNTS PAYABLE:</b>	<b>0.00</b>	
<b>Account: 2022 - AP PENDING (DUE TO GEN POOL)</b>			
<a href="#">008-000-2022</a>	Accounts Payable Pending	0.00	
	<b>Total Account 2022 - AP PENDING (DUE TO GEN POOL):</b>	<b>0.00</b>	
<b>Account: 3910 - TRANSFER OUT</b>			
<a href="#">008-050-3910</a>	TRANSFER OUT	0.00	
	<b>Total Account 3910 - TRANSFER OUT:</b>	<b>0.00</b>	
<b>Account: 3920 - TRANSFER IN</b>			
<a href="#">008-050-3920</a>	TRANSFER IN	0.00	
	<b>Total Account 3920 - TRANSFER IN:</b>	<b>0.00</b>	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Account: 3950 - FUND BALANCE</b>			
<a href="#">008-395-3950</a>	UNRESERVED FUND BALANCE	162,154.14	
	<b>Total Account 3950 - FUND BALANCE:</b>	<b>162,154.14</b>	
	<b>Total Beginning Equity:</b>	<b>162,154.14</b>	
Total Revenue		11,481.96	
Total Expense		5,228.76	
<b>Revenues Over/Under Expenses</b>		<b>6,253.20</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>168,407.34</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>168,407.34</b>

**Balance Sheet**

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 150 - LIBRARY TRUST</b>			
<b>Assets</b>			
<b>Account: 1101 - GENERAL POOLED CASH</b>			
<a href="#">150-000-1101</a>	Claim On Cash	44,616.32	
	<b>Total Account 1101 - GENERAL POOLED CASH:</b>	<b>44,616.32</b>	
<b>Account: 1110 - 2019 PROJECTS</b>			
<a href="#">150-000-1110</a>	LIBRARY TRUST	0.00	
	<b>Total Account 1110 - 2019 PROJECTS:</b>	<b>0.00</b>	
<b>Account: 1150 - FEDERAL FORT - I.P.A.I.T.</b>			
<a href="#">150-000-1150</a>	LIBRARY TRUST. I.P.A.I.T.	0.00	
	<b>Total Account 1150 - FEDERAL FORT - I.P.A.I.T.:</b>	<b>0.00</b>	
<b>Account: 1170 - UNITED BANK - LIBRARY CD</b>			
<a href="#">150-000-1170</a>	UNITED BANK - LIBRARY CD	0.00	
	<b>Total Account 1170 - UNITED BANK - LIBRARY CD:</b>	<b>0.00</b>	
<b>Account: 1171 - CRAWFORD BANK - LIBRARY CD</b>			
<a href="#">150-000-1171</a>	CRAWFORD BANK - LIBRARY CD	24,091.32	
	<b>Total Account 1171 - CRAWFORD BANK - LIBRARY CD:</b>	<b>24,091.32</b>	
<b>Account: 1172 - CRAWFORD BANK - LIB #2</b>			
<a href="#">150-000-1172</a>	CRAWFORD BANK - LIB #2	18,993.97	
	<b>Total Account 1172 - CRAWFORD BANK - LIB #2:</b>	<b>18,993.97</b>	
<b>Account: 1173 - CRAWFORD BANK #3</b>			
<a href="#">150-000-1173</a>	CRAWFORD BANK #3	24,091.32	
	<b>Total Account 1173 - CRAWFORD BANK #3:</b>	<b>24,091.32</b>	
	<b>Total Assets:</b>	<b>111,792.93</b>	<b><u>111,792.93</u></b>
<b>Liability</b>			
<b>Account: 2020 - ACCOUNTS PAYABLE</b>			
<a href="#">150-050-2020</a>	ACCOUNTS PAYABLE	0.00	
	<b>Total Account 2020 - ACCOUNTS PAYABLE:</b>	<b>0.00</b>	
<b>Account: 2022 - AP PENDING (DUE TO GEN POOL)</b>			
<a href="#">150-000-2022</a>	Accounts Payable Pending	0.00	
	<b>Total Account 2022 - AP PENDING (DUE TO GEN POOL):</b>	<b>0.00</b>	
<b>Account: 2155 - PAYROLL CLEARING ACCOUNT</b>			
<a href="#">150-050-2155</a>	PAYROLL CLEARING ACCOUNT	0.00	
	<b>Total Account 2155 - PAYROLL CLEARING ACCOUNT:</b>	<b>0.00</b>	
<b>Account: 3910 - TRANSFER OUT</b>			
<a href="#">150-050-3910</a>	TRANSFER OUT	0.00	
	<b>Total Account 3910 - TRANSFER OUT:</b>	<b>0.00</b>	
<b>Account: 3920 - TRANSFER IN</b>			
<a href="#">150-050-3920</a>	TRANSFER IN	0.00	
	<b>Total Account 3920 - TRANSFER IN:</b>	<b>0.00</b>	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Account: 3950 - FUND BALANCE</b>			
<a href="#">150-395-3950</a>	UNRESERVED FUND BALANCE	110,141.01	
	<b>Total Account 3950 - FUND BALANCE:</b>	<b>110,141.01</b>	
	<b>Total Beginning Equity:</b>	<b>110,141.01</b>	
Total Revenue		1,651.92	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>1,651.92</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>111,792.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>111,792.93</u></b>



Denison, IA

# Balance Sheet

## Account Summary

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 008 - LIBRARY SPECIAL</b>			
<b>Assets</b>			
<b>Account: 1101 - GENERAL POOLED CASH</b>			
<a href="#">008-000-1101</a>	Claim On Cash	168,407.34	
	<b>Total Account 1101 - GENERAL POOLED CASH:</b>	<b>168,407.34</b>	
<b>Account: 1110 - 2019 PROJECTS</b>			
<a href="#">008-000-1110</a>	LIBRARY SPECIAL	0.00	
	<b>Total Account 1110 - 2019 PROJECTS:</b>	<b>0.00</b>	
<b>Account: 1160 - INVESTMENTS</b>			
<a href="#">008-000-1160</a>	SAVINGS	0.00	
	<b>Total Account 1160 - INVESTMENTS:</b>	<b>0.00</b>	
	<b>Total Assets:</b>	<b>168,407.34</b>	<b>168,407.34</b>
<b>Liability</b>			
<b>Account: 2020 - ACCOUNTS PAYABLE</b>			
<a href="#">008-050-2020</a>	ACCOUNTS PAYABLE	0.00	
	<b>Total Account 2020 - ACCOUNTS PAYABLE:</b>	<b>0.00</b>	
<b>Account: 2022 - AP PENDING (DUE TO GEN POOL)</b>			
<a href="#">008-000-2022</a>	Accounts Payable Pending	0.00	
	<b>Total Account 2022 - AP PENDING (DUE TO GEN POOL):</b>	<b>0.00</b>	
<b>Account: 3910 - TRANSFER OUT</b>			
<a href="#">008-050-3910</a>	TRANSFER OUT	0.00	
	<b>Total Account 3910 - TRANSFER OUT:</b>	<b>0.00</b>	
<b>Account: 3920 - TRANSFER IN</b>			
<a href="#">008-050-3920</a>	TRANSFER IN	0.00	
	<b>Total Account 3920 - TRANSFER IN:</b>	<b>0.00</b>	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Account: 3950 - FUND BALANCE</b>			
<a href="#">008-395-3950</a>	UNRESERVED FUND BALANCE	162,154.14	
	<b>Total Account 3950 - FUND BALANCE:</b>	<b>162,154.14</b>	
	<b>Total Beginning Equity:</b>	<b>162,154.14</b>	
Total Revenue		11,481.96	
Total Expense		5,228.76	
<b>Revenues Over/Under Expenses</b>		<b>6,253.20</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>168,407.34</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>168,407.34</b>

**Balance Sheet**

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 150 - LIBRARY TRUST</b>			
<b>Assets</b>			
<b>Account: 1101 - GENERAL POOLED CASH</b>			
<a href="#">150-000-1101</a>	Claim On Cash	44,616.32	
	<b>Total Account 1101 - GENERAL POOLED CASH:</b>	<b>44,616.32</b>	
<b>Account: 1110 - 2019 PROJECTS</b>			
<a href="#">150-000-1110</a>	LIBRARY TRUST	0.00	
	<b>Total Account 1110 - 2019 PROJECTS:</b>	<b>0.00</b>	
<b>Account: 1150 - FEDERAL FORT - I.P.A.I.T.</b>			
<a href="#">150-000-1150</a>	LIBRARY TRUST. I.P.A.I.T.	0.00	
	<b>Total Account 1150 - FEDERAL FORT - I.P.A.I.T.:</b>	<b>0.00</b>	
<b>Account: 1170 - UNITED BANK - LIBRARY CD</b>			
<a href="#">150-000-1170</a>	UNITED BANK - LIBRARY CD	0.00	
	<b>Total Account 1170 - UNITED BANK - LIBRARY CD:</b>	<b>0.00</b>	
<b>Account: 1171 - CRAWFORD BANK - LIBRARY CD</b>			
<a href="#">150-000-1171</a>	CRAWFORD BANK - LIBRARY CD	24,091.32	
	<b>Total Account 1171 - CRAWFORD BANK - LIBRARY CD:</b>	<b>24,091.32</b>	
<b>Account: 1172 - CRAWFORD BANK - LIB #2</b>			
<a href="#">150-000-1172</a>	CRAWFORD BANK - LIB #2	18,993.97	
	<b>Total Account 1172 - CRAWFORD BANK - LIB #2:</b>	<b>18,993.97</b>	
<b>Account: 1173 - CRAWFORD BANK #3</b>			
<a href="#">150-000-1173</a>	CRAWFORD BANK #3	24,091.32	
	<b>Total Account 1173 - CRAWFORD BANK #3:</b>	<b>24,091.32</b>	
	<b>Total Assets:</b>	<b>111,792.93</b>	<b><u>111,792.93</u></b>
<b>Liability</b>			
<b>Account: 2020 - ACCOUNTS PAYABLE</b>			
<a href="#">150-050-2020</a>	ACCOUNTS PAYABLE	0.00	
	<b>Total Account 2020 - ACCOUNTS PAYABLE:</b>	<b>0.00</b>	
<b>Account: 2022 - AP PENDING (DUE TO GEN POOL)</b>			
<a href="#">150-000-2022</a>	Accounts Payable Pending	0.00	
	<b>Total Account 2022 - AP PENDING (DUE TO GEN POOL):</b>	<b>0.00</b>	
<b>Account: 2155 - PAYROLL CLEARING ACCOUNT</b>			
<a href="#">150-050-2155</a>	PAYROLL CLEARING ACCOUNT	0.00	
	<b>Total Account 2155 - PAYROLL CLEARING ACCOUNT:</b>	<b>0.00</b>	
<b>Account: 3910 - TRANSFER OUT</b>			
<a href="#">150-050-3910</a>	TRANSFER OUT	0.00	
	<b>Total Account 3910 - TRANSFER OUT:</b>	<b>0.00</b>	
<b>Account: 3920 - TRANSFER IN</b>			
<a href="#">150-050-3920</a>	TRANSFER IN	0.00	
	<b>Total Account 3920 - TRANSFER IN:</b>	<b>0.00</b>	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Account: 3950 - FUND BALANCE</b>			
<a href="#">150-395-3950</a>	UNRESERVED FUND BALANCE	110,141.01	
	<b>Total Account 3950 - FUND BALANCE:</b>	<b>110,141.01</b>	
	<b>Total Beginning Equity:</b>	<b>110,141.01</b>	
Total Revenue		1,651.92	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>1,651.92</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>111,792.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>111,792.93</u></b>