

DECATUR PUBLIC LIBRARY
AND LIBRARY TRUST FUNDS

Financial Statements and Schedules

April 30, 1981

(With Accountants' Report Thereon)



Peat, Marwick, Mitchell & Co.

Certified Public Accountants

500 Citizens Building
Decatur, Illinois 62525

The Board of Library Directors
Decatur Public Library

We have examined the balance sheets of the Decatur Public Library and of the Decatur Public Library Trust Funds as of April 30, 1981, and the related statements of revenue and expenditures and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheets and statements of revenue and expenditures and changes in fund balances present fairly the financial position of the Decatur Public Library and of the Decatur Public Library Trust Funds as of April 30, 1981 and the results of their operations for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The examinations referred to above were directed primarily toward formulating an opinion on the financial statements of the Decatur Public Library and the Decatur Public Library Trust Funds, taken as a whole. The supplementary data included in Schedules 1 through 3 are presented for supplementary analysis purposes and are not necessary for a fair presentation of the financial position and results of operations and changes in fund balances of the Decatur Public Library and the Decatur Public Library Trust Funds. The supplementary data have been subjected to the auditing procedures applied in the examinations of the basic financial statements and, in our opinion, are stated fairly in all material respects only when considered in conjunction with the financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

July 3, 1981

DECATUR PUBLIC LIBRARY

Balance Sheet

April 30, 1981

Assets:

Cash	\$ 190
Investments, certificates of deposit	323,300
Accrued interest receivable	1,324
Taxes receivable, current levy - Estimated collection, 98 1/2% of levy	1,211,400
Taxes receivable, prior levies - Estimated collection, 50% of delinquent taxes	<u>6,422</u>
	<u>\$ 1,542,636</u>

Liabilities and Fund Balance:

Checks issued in excess of bank deposit	461
Accrued payroll	16,313
Accounts payable	<u>6,918</u>
	23,692

Fund balance - unreserved and undesignated 1,518,944

\$ 1,542,636

See accompanying note to the financial statements.

DECATUR PUBLIC LIBRARY

Statement of Revenue and Expenditures
and Changes in Fund Balance - Budget and Actual

Year ended April 30, 1981

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Revenue:			
Property taxes	\$ 1,115,000	1,218,071	103,071
Illinois State Per Capita Grant	25,000	19,087	(5,913)
Fines and fees	25,950	28,945	2,995
Interest on investments	20,000	44,704	24,704
Miscellaneous	8,800	12,267	3,467
	<u>1,194,750</u>	<u>1,323,074</u>	<u>128,324</u>
Expenditures:			
Personal services	863,341	825,550	37,791
Contractual services	104,469	96,885	7,584
Commodities	31,103	30,956	147
Other charges	28,788	27,264	1,524
Capital outlay	193,780	188,800	4,980
	<u>1,221,481</u>	<u>1,169,455</u>	<u>52,026</u>
Excess of revenues over (under) expenditures	\$ <u>(26,731)</u>	153,619	<u>180,350</u>
Fund Balance, beginning of year		<u>1,365,325</u>	
Fund Balance, end of year		<u>1,518,944</u>	

See accompanying note to the financial statements.

DECATUR PUBLIC LIBRARY

Decatur Public Library Trust Funds
Balance Sheet

April 30, 1981

Assets:

Cash	\$ 446
Investments	72,141
Accrued interest receivable	<u>2,172</u>
	\$ <u>74,759</u>

Fund Balance:

Reserved for purchase of children's books and supplies	3,338
Unreserved	<u>71,421</u>
	\$ <u>74,759</u>

See accompanying note to the financial statements.

DECATUR PUBLIC LIBRARY

Decatur Public Library Trust Funds

Statement of Revenue and Expenditures
and Changes in Fund Balance - Budget and Actual

Year ended April 30, 1981

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Revenues:			
Interest on investments	\$ 4,700	9,404	4,704
Miscellaneous income	<u>900</u>	<u>-</u>	<u>(900)</u>
	5,600	9,404	3,804
Expenditures	<u>1,000</u>	<u>696</u>	<u>304</u>
Excess of revenues over expenditures	\$ <u>4,600</u>	8,708	<u>4,108</u>
Fund Balance, beginning of year		<u>66,051</u>	
Fund Balance, end of year		\$ <u>74,759</u>	

See accompanying note to the financial statements.

DECATUR PUBLIC LIBRARY

Note to Financial Statements

April 30, 1981

Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Decatur Public Library are presented on the modified accrual basis of accounting. The budget is prepared on a cash receipts and disbursements basis. Had the budget been prepared on the modified accrual basis, the favorable variance between budget and actual of \$180,350 would have been decreased by approximately \$100,000.

Taxes Receivable

Current taxes are computed at 98 1/2% of the current levy. Delinquent taxes receivable from prior levies are estimated 50% collectible.

Bonds Outstanding

1971 Decatur Public Library bonds in the amount of \$95,000 were outstanding at April 30, 1981. The bonds were issued for acquisition of the present Library building and are general obligations of the City. Thus they are not reflected as an obligation of the funds reported herein.

Taxes levied and received for payment of the principal and interest of these bonds are reflected in the Debt Service Funds of the City of Decatur.

Fixed Assets

Library building and other fixed assets are considered a part of the City's General Fixed Assets and are not reflected in these statements.

Expenditures

The current year's financial statements do not reflect expenditures for personal services amounting to \$12,452. These expenditures were paid with Comprehensive Employment Training Act funds and are accounted for in a separate fund maintained by the City of Decatur, Illinois.

Decatur Public Library Trust Funds

The Decatur Public Library Trust Fund was originated through bequests. Expenditures of money received from the Maude Ellen Bridges Estate is restricted to the purchase of children's books and supplies. There are no restrictions on monies received from other bequests.

DECATUR PUBLIC LIBRARY

Schedule of Expenditures - Budget and Actual

Year ended April 30, 1981

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Personal Services:			
Regular salaries	\$ 716,945	691,430	25,515
Retirement	109,040	98,547	10,493
Hospitalization, medical and life insurance	16,913	15,149	1,764
Unemployment compensation	3,658	3,647	11
Temporary salaries	16,785	16,777	8
Total personal services	<u>863,341</u>	<u>825,550</u>	<u>37,791</u>
Contractual Services:			
Advertising	650	350	300
Printing and binding	5,000	4,594	406
Service to maintain buildings	10,000	9,289	711
Service to maintain improvements other than buildings	1,000	886	114
Service to maintain office equipment	13,000	8,700	4,300
Service to maintain automotive equipment	3,300	1,742	1,558
Auditing	650	650	-
Other professional services	1,167	1,166	1
Electricity	42,200	42,104	96
Water	441	440	1
Telephone	12,900	12,862	38
Travel, training and conference	3,883	3,882	1
Postage	4,023	4,023	-
Professional association membership fees	1,185	1,185	-
Rentals	5,070	5,012	58
Total contractual services	<u>104,469</u>	<u>96,885</u>	<u>7,584</u>

DECATUR PUBLIC LIBRARY

Schedule of Expenditures, Continued

Year ended April 30, 1981

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Commodities:			
Gas, oil and antifreeze	\$ 1,906	1,906	-
Janitorial supplies	2,165	2,163	2
Materials to maintain buildings and improvements	8,135	8,133	2
Materials to maintain automotive equipment	2,500	2,358	142
Medical and laboratory supplies	5	5	-
Office supplies	16,392	16,391	1
Total commodities	<u>31,103</u>	<u>30,956</u>	<u>147</u>
Other charges:			
Transfer to General Fund - Administrative Service	13,738	13,738	-
Contingencies	1,500	36	1,464
Service recognition payroll	1,288	1,228	60
Insurance	12,262	12,262	-
Total other charges	<u>28,788</u>	<u>27,264</u>	<u>1,524</u>
Capital outlay:			
Machinery and equipment	65,780	61,054	4,726
Books	128,000	127,746	254
Total capital outlay	<u>193,780</u>	<u>188,800</u>	<u>4,980</u>
Total expenditures	\$ <u>1,221,481</u>	<u>1,169,455</u>	<u>52,026</u>

DECATUR PUBLIC LIBRARY

Schedule of Cash Receipts and
Disbursements - Budget and Actual

Year ended April 30, 1981

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Receipts:			
Property taxes	\$ 1,115,000	1,113,120	(1,880)
Illinois State Per Capita Grant	25,000	19,088	(5,912)
Fines and fees	25,950	28,945	2,995
Interest on investments	20,000	47,156	27,156
Miscellaneous	8,800	12,001	3,201
	<u>1,194,750</u>	<u>1,220,310</u>	<u>25,560</u>
Disbursements:			
Personal services	863,341	819,937	43,404
Contractual services	104,469	96,885	7,584
Commodities	31,103	30,956	147
Other charges	28,788	27,264	1,524
Capital outlay	193,780	188,800	4,980
	<u>1,221,481</u>	<u>1,163,842</u>	<u>57,639</u>
Excess of receipts over (under) disbursements	\$ <u>(26,731)</u>	<u>56,468</u>	<u>83,199</u>

DECATUR PUBLIC LIBRARY

Schedule of Taxes Levied and Collected and Settlements
Tax Levy Years 1975 Through 1979

	<u>1979</u>	<u>1978</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>
Property taxes, current year extensions (includes payment by Decatur Housing Authority)					
Library	\$ 1,126,350	944,760	881,973	823,108	789,231
Repair and maintenance	-	57,218	-	-	-
Back taxes collected, prior years	<u>-</u>	<u>-</u>	<u>12,413</u>	<u>5,166</u>	<u>4,284</u>
Total to be accounted for	1,126,350	1,001,978	894,386	828,274	793,515
Deductions (additions) for: Errors and abatements and property taxes unpaid (received)	<u>13,230</u>	<u>10,766</u>	<u>(1,903)</u>	<u>6,326</u>	<u>3,326</u>
Net tax collections	\$ <u><u>1,113,120</u></u>	<u><u>991,212</u></u>	<u><u>896,289</u></u>	<u><u>821,948</u></u>	<u><u>790,189</u></u>

NOTE: Beginning with the 1978 tax levy, Macon County did not separate prior year collections. Therefore, back taxes collected in prior year for 1978 and 1979 are included in current year collections.



DECATUR PUBLIC LIBRARY

247 EAST NORTH STREET DECATUR, ILLINOIS 62523

ROBERT H. DUMAS, City Librarian



BOARD OF DIRECTORS MEETING

AGENDA

APRIL 16, 1981

- I. CALL TO ORDER
SHIRLEY MOORE, PRESIDENT
- II. APPROVAL OF MINUTES:

REGULAR BOARD MEETING MARCH 19, 1981
- III. CITY LIBRARIAN'S REPORT
- IV. REPORTS OF COMMITTEES:
 - A. FINANCE AND PROPERTIES
 - 1. Approval of Bills
 - 2. Awarding of Security System Bid
 - B. PERSONNEL AND PUBLIC RELATIONS
 - 1. Amendment to Policy Code
 - 2. Motion re Closing of Library May 23 and 25
- V. OLD BUSINESS
- VI. NEW BUSINESS
- VII. ADJOURNMENT

MEMBERS EXPECTED TO BE PRESENT:

Mrs. Batterham
Mrs. Jackson
Mr. Marshall
Mrs. Moore
Mr. Mueller
Mr. Seidman
Mr. Susler

DECATUR PUBLIC LIBRARY
DECATUR, ILLINOIS

Minutes of Board of Directors Meeting - April 16, 1981

The regular meeting of the Board of Directors of the Decatur Public Library was held April 16, 1981 in the board room of the main library.

Members Present:

Mrs. Batterham
Mrs. Jackson
Mr. Marshall
Mrs. Moore
Mr. Mueller
Mr. Seidman
Mr. Susler

Members Absent:

Mr. Grieve
Ms. Taylor

Others Present:

Mr. Dumas
Mrs. Hicks
Miss Schwegman

The meeting was called to order at 4:30 p.m. by the President, Shirley Moore.

The minutes of the regular board meeting of March 19, 1981 were approved as mailed.

Reporting on monthly activities, Mr. Dumas stated National Library Week was well celebrated at DPL. We had to extend the week a little before and a little after as we couldn't stuff all of our programs into the 5 days allotted. Mr. Poertner spear-headed the whole movement in the Library with very successful results, publicity-wise and attendance-wise. The semi-annual Friends of the Library book sale, chaired again by Martin Seidman, netted approximately \$1300.

Statistically, Mr. Dumas stated, the audio-visual circulation is back on track with a 33% gain this month. The return of the vast number of recordings to the shelves stimulated circulation almost immediately. A lady in Eisner's stopped me, Mr. Dumas commented, to tell me how very helpful and friendly the staff in the Children's Department are. Periodically such comments are received, but I just wanted you to know what a fine job Mrs. Grove is doing down there, Mr. Dumas concluded.

On April 9, the Board President and I went to Springfield to testify before the Judiciary Committee on the Joyce amendment, Mr. Dumas reported. Mrs. Moore was called on to give testimony, and did a fine job. Mrs. Moore informed that essentially the Senate bill amends the Criminal Code of 1961 and eliminates the affirmative defense to a charge of distributing harmful materials to a child. Mr. Dumas stated it is a pernicious bill which, if passed, would be most demoralizing to librarians throughout the state, as the bill infers librarians are not to be trusted with book selection. Mr. Susler

stated he doubted there would be many convictions from the bill, and Mr. Dumas interposed - but who wants to be the test case. Mr. Susler continued saying the very idea that a high school student could not conduct a matter of educational inquiry along some line because the research material could be construed by some adult not to be suitable in this day and age is virtually unthinkable. Mr. Susler urged letters to the legislators be written by the Board individually and collectively, and that non-library personnel also be encouraged to write. Mrs. Batterham moved that a letter to the legislators be prepared on DPL stationery stating the Board's opposition to the bill and signed by all members. Mr. Marshall seconded the motion and it was approved.

As Chairman of the Finance and Properties Committee, Mr. Marshall gave an informational report on the summary of income and expenditures through March 31, 1981 and bills approved through that date. The motion for approval of the report by Mr. Marshall was seconded by Mr. Mueller and was approved by a roll-call vote.

Mr. Marshall stated two bids were received on the security system to be installed in the Library, one from the 3M Company and the other from the Knoga Corporation. After discussion and the recommendation of Mr. Dumas, Mr. Marshall moved that the 3M Company Tattle-Tape bid in the amount of \$15,125 be approved, which includes one sensing unit, 3 model 950 book section units, one locking exit gate, one entrance gate, and 75,000 detection strips. Mr. Mueller seconded the motion and it was approved.

On behalf of the Personnel and Public Relations Committee, Mrs. Batterham moved that the staff holidays, as authorized in Article II, Paragraph F, Section 2(b)i of the Code of Library Policy be amended by deletion of "Veteran's Day"; that present sections 2(g) through 2(j) be redennominated 2(h) through 2(k); and by the addition of a new Section 2(g) as follows:

- (g) The desirability being recognized for an opportunity by staff to have available on short notice a free day to tend to personal business of an unforeseen nature, one day annually is provided as personal leave.
- (i) Personal leave day must be taken within each fiscal year and cannot be carried past April 30 of any given year.
- (ii) A personal leave day may be taken at the discretion of the employee but is conditional upon notification of the employee's department head or other immediate supervisor not less than forty-eight hours prior to being absent on leave.

Mr. Marshall seconded the motion and the motion carried.

Mrs. Batterham further moved that the Library be closed May 23rd and 25th, in order that the computer may be devoted to reformatting data fields to provide variable fields and for expanded bibliographic input. Mr. Marshall seconded the motion. Mr. Dumas explained that the Library would be closed anyway on May 25 for the Memorial Day holiday and that Saturday, May 23, would be used as the free day by all staff. It is estimated the reformatting will take at least four days, during which time books will be charged out manually, Mr. Dumas stated. The motion was approved.

Under New Business, Mrs. Moore named the following Nominating Committee to prepare the slate of officers for the Annual Meeting in May: Mrs. Jackson, Chairman, Mr. Seidman and Mr. Mueller. The Annual Meeting will be held on the fourth Thursday of the month, May 28.

The meeting was adjourned at 5:45 p.m.

A handwritten signature in dark ink, reading "Robert H. Dumas". The signature is written in a cursive style with a large, stylized "R" and "D".

Robert H. Dumas, City Librarian

For Secretary of the Board

STATISTICAL REPORT

March, 1981

CIRCULATION

	<u>Adult</u>	<u>Youth</u>	<u>Juvenile</u>	<u>Total</u>	<u>Y-Date</u>
Total Books, 1981 -	30,627	2,686	20,900	54,213	516,565
1980 -	27,512	2,443	22,467	52,422	503,108
A-V Materials, 1981 -	2,561	--	215	2,776	19,165
1980 -	1,939	--	146	2,087	17,789
Total Circulation, 1981 -	33,188	2,686	21,115	56,989	535,730
1980 -	29,451	2,443	22,613	54,509	520,897

TECHNICAL PROCESSING

Cataloging

New books added	1,480
New titles added	387
Books withdrawn	1,103
Books mended	896

Acquisitions

Books checked in	1,787
Telephone Directories	101
Pamphlets	427
Gifts	62

Materials in the State of Processing

Materials (physical items) -	923
Titles -	722

FINANCIAL REPORT

	<u>Budgeted</u>	<u>YTD Expended</u> <u>1979/80</u>	<u>YTD Expended</u> <u>1980/81</u>	<u>P.O.'s</u> <u>Out</u>	<u>Unencumbered</u>
Personal Services	885,083	680,543	755,995	--	129,088
Operating	145,702	124,341	140,849	6,541	- 1,688
Capital and Books	190,696	130,156	180,146	810	9,740

STAFF STRENGTH

	<u>Strength</u> <u>Previous Month</u>	<u>Terminations</u>	<u>New Staff</u>	<u>Present</u> <u>Strength</u>
Professional	7	--	--	7
Library Assistants	8 + 3 (240 hrs)	1/2	--	8 + 2 (160 hrs)
Clerical	21 + 12 (942 hrs)	1	--	20 + 12 (950 hrs)
CETA	4	2	--	2
Maintenance	3	--	--	3

Current Vacancies: 3 Technical Services Clerks I, Head Page, 1/2 Library Asst. I

Computer Down-time for Month - 4 hours; light pen received March 5. Second light pen down for two days.

CITY OF DECATUR, ILLINOIS

Decatur Public Library

March, 1981

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
81688	Badorek's Garage	Repair service	6.46
81689	Boland Electric Supply	Parts for trailer	36.81
81690	C L Svstems, Inc.	Terminals	3,008.04
81691	Citizens Travel Bureau	Airfare	668.00
81692	John Conrad	Security assertiveness sessions	120.00
81693	Steven M Cox	"	120.00
81694	Field & Shorb	Valve	19.96
81695	Gaylord Brothers, Inc.	Office supplies	330.13
81696	Machula Business Interiors	Furniture parts	8.64
81697	Mavis Pogue Lumber Co.	Lumber	159.89
81698	Miller Products	Vacuum	600.00
81699	News Gazette	Books	65.00
81700	Jim Ross Signs	Lettering on bookmobile	167.00
81702	Supt of Documents	Books	1.85
81704	H W Wilson Co.	"	70.00
81705	Wood Printing Co.	Printed cards	235.00
81796	Ill Power Co.	Power for month	4,534.80
81601	Treas-% Petty Cash Fund	Reimbursement	110.05
81608	Postmaster	Postage	300.00
81666	Treas-% Employee's Ins Fund	Life & hosp ins	1,228.86
81680	Treas-% Payroll Fund	Pd ending 3-4-81	1,741.45
81686	Gestetner Corp.	Office supplies	323.07
81701	Sanitary District of Decatur	Sewer bill	26.64
81703	Treas-% Water Revenue Fund	Water bill	84.11
81673	Treas-% Central Service Fund	Fuel from city pump	164.30

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
81995	Treas-% Payroll Fund	Pd ending 3-11-81	25,609.20
82018	American Bar Assn.	Books	16.00
82019	Arthurs	Carpet	21.60
82020	Atlantic Journal	Books	66.00
82017	Treas-% Central Service Fund	Gas from city pump	141.68
82021	Audio Buff Co.	Audio visual material	711.58
82022	Black & Co.	Hardware supplies	44.04
82023	Boland Electric Co.	Wiring	57.72
82024	Brodart, Inc.	Office supplies	293.74
82025	Child Study Committee	Books	4.00
82026	The Collector	"	10.00
82027	Dash Disposal	Service for month	16.50
82028	Dictation Disc Co.	Audio visual material	8.50
82029	Downtown Decatur Council	Parking for March	400.00
82031	Enterprise Publ.	Books	15.76
82032	Gaylord Brothers, Inc.	Office supplies	71.55
82033	Haines & Essick	Office supplies	115.39
82034	Ill Bell Telephone	Telephone charges	911.97
82035	Liturgical Press	Books	3.60
82036	Martindale Hubbell, Inc.	"	133.12
82037	Midwest Microfilm Co.	"	32.55
82038	On Computing	"	8.50
82039	Otis Elevator Co.	Service for month	268.11
82040	Readers Digest	Books	10.95
82068	Postmaster	Postage	11.80
82139	Treas-% Payroll Fund	Pd ending 3-18-81	1,657.13
82186	Associated Publishers, Inc.	Books	25.00

<u>V. NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
82187	Audio Buff Co., Inc.	Audio visual materials	244.71
82188	Better Investing	Books	21.25
82189	Bob's Repair Service	Replaced lights on tractor	16.62
82191	Brodart, Inc.	Office supplies	41.43
82192	C F J	Books	58.80
82193	Children's Playmate	"	27.00
82194	Citizens Law Library	"	35.88
82195	Field & Stream Magazine	"	80.00
82196	Fox Publishers	"	17.50
82197	Government Printing Office	"	11.00
82198	Ill Bell Telephone Co.	Telephone service	214.58
82199	Kolbeck Electric	Repair service	49.50
82200	Midas Muffler Shop	Service to station wagon	104.89
82201	New York Times	Books	200.30
82202	Old Time Radio	Audio visual materials	76.30
82203	Pitney Bowes	Postage meter charges	49.50
82204	Rolling Prairie Libraries	Control system payment	875.00
82205	R L Shep	Books	8.45
82206	West Publ Co.	"	189.00
82178	Treas-% General Operating Fund	Due other funds	1,017.00
82255	Millikin National Bank	Investment	37,400.00
82257	"	"	2,073.50
82265	Treas-% Payroll Fund	Service recog pay	52.50
82287	British Heritage	Books	30.00
82288	Brooks Brothers Trailers	Balance due on trailer	59.16
82289	Grolier Year Book	Books	15.00
82290	Intertec	"	291.82

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
82291	Haines & Essick	Office supplies	236.80
82292	Intl Reading Service	Books	21.50
82293	J J V Associates	"	2.00
82294	New York Library Assn.	"	4.00
82295	Ontario Library Assn.	"	2.45
82296	Pritchett & Hull Associates	"	20.13
82297	Regent Book Co., Inc.	"	73.48
82298	St Louis Post Disptach	"	84.00
82299	Supt of Documents	"	99.30
82300	Times Newspapers	"	138.00
82301	Ulverscroft Large Print Books	"	324.00
82302	World Book Co.	"	717.00
82337	Treas-% General Operating Fund	Adm expense	1,144.85
82345	Treas-% Petty Cash Fund	Reimbursement	73.21
82434	Treas-% Payroll Fund	Pd ending 3-25-81	25,609.20
82445	Treas-% IMR Fund	March retirement	7,236.32
82517	Audio Buff Co., Inc.	Audio visual materials	543.68
82518	Baker & Taylor Companies - New York	Books	495.38
82519	" Chicago	"	7,967.59
82520	Doubleday & Co., Inc.	"	778.75
82521	Dun's Marketing Services	"	215.00
82522	Firestone Stores	Service to station wagon	6.88
82523	Gaylord Bors., Inc.	Office supplies	50.93
82524	Ill Bell Telephone Co.	Telephone service	102.08
82525	Jan San Supply	Janitorial supplies	34.85
82526	Library Cards Ltd.	Catalog cards	168.00
82527	Merry Randolph Motor Supply	Automotive parts	34.21
82528	Midstate Office Machine Service	Typewriter repair	30.00

<u>VOU. NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
82529	OK's Transmission Service	Parts & repairs	41.85
82530	Prairie Paper & Packaging Co., Inc.	Paper cups	32.06

TOTAL

\$134,344.30

ACTIVITY 940 DECATUR PUBLIC LIBRARY FUND

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MAY 1, 1980 THRU MAR 31, 1981

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1980	1,119,825.00	74,127.34	1,193,952.34	27,547.03	
101 CURRENT YEAR TAXES	20,000.00	4,270.09	28,331.76	8,332.00	
102 PRIOR YEAR TAXES	21,000.00	2,237.03	21,107.92	2,000.00	
103 LIBRARY FINES & FEES	2,100.00	241.19	2,154.00	241.19	
104 NON-RESIDENT FEES	2,100.00	241.19	2,154.00	241.19	
105 LOSS & DAMAGE BOOKS	2,100.00	241.19	2,154.00	241.19	
106 PRINTS MADE ON COPY MACHINE	2,100.00	241.19	2,154.00	241.19	
107 ALL ST. PER CAPITA GRANT	2,100.00	241.19	2,154.00	241.19	
108 MISCELLANEOUS INCOME	8,000.00	598.24	10,087.46	2,087.46	
TOTAL REVENUE	1,439,575.00	83,577.07	1,464,129.57	28,554.57	101.99

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
101	REGULAR SALARIES	741,367.00	0.00	22,618.10	634,019.19	107,347.81	
102	RETIREMENT FUND	109,140.00	0.00	7,236.32	91,923.68	17,216.32	
103	EMPLOYMENT COMPENSATION	10,000.00	0.00	0.00	0.00	10,000.00	
104	HOSPITALIZATION MEDICAL & LIFE INSURANCE	10,000.00	0.00	1,238.84	13,843.84	2,946.16	
105	TEMPORARY SALARIES	12,000.00	0.00	1,688.88	14,819.93	2,949.18	
106	ADVERTISING & BINDING	10,000.00	0.00	0.00	0.00	10,000.00	
107	MAINTAIN BUILDINGS	10,000.00	592.77	403.00	3,340.78	7,349.22	
108	MAINTAIN IMPROV OTHER THAN BLDGS	10,000.00	0.00	280.61	3,020.62	7,079.38	
109	MAINTAIN OFFICE EQUIPMENT	10,000.00	3,470.31	330.50	7,844.48	2,155.52	
110	MAINTAIN AUTOMOTIVE EQUIPMENT	10,000.00	0.00	230.00	1,511.61	8,488.39	
111	AUDITING SERVICES	10,000.00	0.00	0.00	0.00	10,000.00	
112	OTHER PROFESSIONAL SERVICES	10,000.00	550.00	0.00	0.00	9,450.00	
113	ELECTRICITY	3,000.00	0.00	240.00	1,166.00	1,834.00	
114	TELEPHONE	3,000.00	0.00	1,234.63	11,919.62	2,080.38	
115	WATER	3,000.00	270.91	0.00	0.00	2,729.09	
116	CONFERENCE ATTENDANCE EXPENSE	2,000.00	0.00	676.00	3,811.56	795.56	
117	POSTAGE	2,000.00	1,213.00	333.34	3,811.56	979.00	
118	PROFESSIONAL ASSOCIATION MEMBERSHIP FEES	2,000.00	0.00	0.00	0.00	2,000.00	
119	RENTALS	1,000.00	0.00	420.76	4,911.83	1,441.83	
120	GAS OIL & ANTIFREEZE	1,000.00	0.00	336.70	2,715.69	843.31	
121	JANITORIAL SUPPLIES	1,000.00	0.00	336.70	2,715.69	843.31	
122	MATERIALS TO MAINTAIN BLDGS & IMPROVMT	2,500.00	133.02	232.19	1,843.10	1,656.90	
123	MATERIALS TO MAINTAIN AUTOMOTIVE EQUIP	2,500.00	0.00	0.00	0.00	2,500.00	
124	MEDICAL & LABORATORY SUPPLIES	5.00	0.00	0.00	0.00	5.00	
125	OFFICE SUPPLIES	14,000.00	0.00	1,276.97	14,484.60	1,515.40	
126	CONTINGENCIES	1,000.00	0.00	0.00	0.00	1,000.00	
127	TRANS TO OFF (ADMIN SERV)	1,000.00	0.00	1,144.83	12,303.30	1,463.70	
128	SERVICE RECOGNITION PAYROLL	1,288.00	0.00	32.50	12,097.50	1,190.50	
129	INSURANCE	10,100.00	0.00	0.00	12,261.73	2,161.73	
TOTAL OPERATING EXPENDITURES	1,030,745.00	6,540.63	75,039.21	896,843.63	127,400.74	87.01	

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
210	AUTOMOTIVE EQUIPMENT	32,000.00	0.00	39.16	30,280.48	1,719.52	
211	OFFICE MACHINERY & EQUIPMENT	21,890.00	0.00	3,880.04	26,609.19	1,719.52	
212	OTHER MACHINERY & EQUIPMENT	2,806.00	810.00	600.00	3,042.10	1,046.10	
223	LIBRARY BOOKS RECORDS & EXHIBITS	120,000.00	0.00	12,436.79	112,303.33	7,696.67	
224	AUDIO VISUAL MATERIALS	8,000.00	0.00	1,384.77	7,906.52	90.48	
TOTAL CAPITAL OUTLAY	190,696.00	810.00	18,563.76	180,146.84	9,739.16	94.47	
TOTAL EXPENDITURES	1,221,441.00	7,350.63	93,602.97	1,076,990.47	137,139.90	88.17	

ACTIVITY 941A DECATUR PUBLIC LIBRARY BOND & INTEREST FUND

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MAY 1, 1980 THRU MAR 31, 1981

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	3 OF
101 FUND BALANCE MAY 1, 1980	31,977.00	4,528.76	39,337.80	1,811.40	
101A CUMULATIVE TAXES	0.00	0.00	0.00	0.00	
106 REPLACEMENT TAXES	19,134.00	1,811.87	11,327.19	1,811.13	
224 INTEREST ON INVESTMENTS	3,900.00				
TOTAL REVENUE	141,424.00	10,964.63	166,941.52	5,317.52	103.29

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AMOUNT	PURCHASE ORDERS	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	3 OF
58	UNALLOCATED EXPENSES	100.00	0.00	0.00	0.00	100.00	0.00
410	PRINCIPAL & INTEREST	108,970.00	0.00	0.00	108,970.00	0.00	100.00
	TOTAL EXPENDITURES	109,070.00	0.00	0.00	108,970.00	100.00	99.91

ACTIVITY 942 DECATUR PUBLIC LIBRARY TRUST FUND

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MAY 1, 1980 THRU MAR 31, 1981

REVENUE ITEMS

56
524

FUND BALANCE MAY 1, 1980

INCOME

INTEREST ON INVESTMENTS

TOTAL REVENUE

REVENUE

RECEIPTS

MONTH

RECEIPTS

DATE

UNCOLLECTED

REVENUE

ESV

60,272.00

4,300.00

64,572.00

0.00

19.38

19.38

62,689.37

6,054.24

68,743.61

2,417.37-

1,554.24-

3,971.61-

106.13

ACTIVITY 943 DECATUR PUBLIC LIBRARY - C E T A

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MAY 1, 1980 THRU MAR 31, 1981

REVENUE ITEMS

	ESTIMATED RECEIPTS	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED RECEIPTS	% OF EST.
731 FUND BALANCE MAY 1, 1980	14,450.00	0.00	12,451.91	4,198.09	
TRANS FROM CITY OF DECATUR					
TOTAL REVENUE	14,450.00	0.00	12,451.91	4,198.09	74.79

OBJECT CODE

OBJECT OF EXPENDITURE

APPROPRIATION

PURCHASING ORDERS

CURRENT MONTH EXPENDITURES

YEAR TO DATE EXPENDITURES

UNENCUMBERED BALANCE

% OF EST.

101 REGULAR SALARIES	5,000.00	0.00	0.00	1,198.32	2,801.68	
102 RETIREMENT FUND	100.00	0.00	0.00	17.33	83.67	
107 HOSPITALIZATION & MEDICAL INSURANCE	100.00	0.00	0.00	17.33	83.67	
107 A GROUP LIFE INSURANCE	10.00	0.00	0.00	1.73	8.27	
109 TEMP SALARIES	10,000.00	0.00	0.00	10,192.28	192.28	
TOTAL OPERATING EXPENDITURES	14,450.00	0.00	0.00	12,451.91	4,198.09	74.79
TOTAL EXPENDITURES	14,450.00	0.00	0.00	12,451.91	4,198.09	74.79

ACTIVITY 944 DECATUR PUBLIC TRUST FUND (BRIDGES)

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~~MAY 1, 1980 THRU MAR 31, 1981~~

REVENUE ITEMS		ESTIMATED	CURRENT MONTH	RECEIPTS DATE	UNCOLLECTED	REV.
334	FUND BALANCE MAY 1, 1980	2,300.00	0.00	3,188.07	888.07-	
324	INTEREST ON INVESTMENTS	100.00	0.00	1,218.97	1,018.97-	
324	DISC INCOME	100.00	0.00	0.00	900.00-	
	TOTAL REVENUE	3,400.00	0.00	4,406.04	1,006.04-	129.56

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	EST.
50	EXPENDITURES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
	TOTAL EXPENDITURES	1,000.00	0.00	0.00	0.00	1,000.00	0.00