DECATUR PUBLIC LIBRARY
247 EAST NORTH STREET DECATUR, ILLINOIS 62523
ROBERT H. DUMAS, City Librarian

BOARD OF DIRECTORS MEETING

AGENDA

APRIL 17, 1975

I. CALL TO ORDER
EDWARD FARRELL, PRESIDENT

II. APPROVAL OF MINUTES:

A. REGULAR BOARD MEETING MARCH 20, 1975

III. STATISTICAL REPORT

IV. REPORTS OF COMMITTEES:

A. PROPERTIES AND FINANCE

B. POLICIES, PUBLIC RELATIONS AND PERSONNEL

V. OLD BUSINESS

VI. NEW BUSINESS

VII. ADJOURNMENT

MEMBERS EXPECTED TO BE PRESENT:

MRS. BRANDT
MR. BUTLER
MR. FARRELL
MRS. HEDRICK
MR. HOLCOMB
MR. JOHNSON
MR. LINDSAY
MR. ROBINSON

DECATUR PUBLIC LIBRARY
DECATUR, ILLINOIS

Minutes of Board of Directors Meeting - April 17, 1975

The regular meeting of the Board of Directors of the Decatur Public Library was held April 17, 1975 in the board room of the main library.

Members Present:	Members Absent:	Others Present:
Mrs. Brandt	Mr. Prince	Linda Doherty (Herald & Review)
Mr. Butler		Mr. Dumas
Mr. Farrell		Miss Schwegman
Mrs. Hedrick		
Mr. Holcomb		
Mr. Johnson		
Mr. Lindsay		
Mr. Robinson		

The meeting was called to order at 4:30 P.M. by Mr. Farrell.

The minutes of the regular meeting of March 20, 1975 were approved.

In his statistical report to the Board, Mr. Dumas stated that there was a circulation gain of approximately 1,000 this month, equally distributed between extension and the main library and between adult and juvenile. Mr. Dumas wished the Board members a "Happy National Library Week" and called to their attention programs and flyers outlining a rather extensive program for the week. Mr. Dumas invited members to attend a movie showing in the library that night of "Broadway Melody of 1929", one in a series of "5 Decades of Musicals" currently being shown in the library. We are also having an art exhibit, "Doit 10", in the library showing works of local artists, which members might enjoy looking over. The Friends of the Library sponsored a coffee for the local artists Tuesday evening, with approximately 45 people in attendance.

Mr. Dumas announced that an in-depth survey of library staff utilization, book stock, and characteristics of users, had been conducted April 8, 9 and 10. The material is not as yet completely tabulated, but already a few things have appeared that are rather interesting. Our circulation is half and half between students and non-students, and the split between male and female users is about 50/50. Of people entering the library, 45% requested and received staff assistance. Of this number, 74% declared themselves completely satisfied, 19% partially satisfied, and 6% did not get what they came after. The average time spent in the library by patrons was one-half hour. The median date of publication of our book stock is 1962, which means that half of our materials are older than that date, and half newer. Mr. Dumas stated that when our survey has been compared with other like libraries by the Library Research Center of the University of Illinois, he would have more to report to the Board.

As Chairman of the Properties and Finance Committee, Mr. Lindsay gave an informational report on the summary of income and expenditures through March 31, 1975 and bills approved through March 31, 1975. Mr. Holcomb asked several pertinent questions regarding the format of the bill list as prepared by the city, and further questioned several items appearing on the bill list. Mr. Lindsay and Mr. Dumas answered most of Mr. Holcomb's queries to his satisfaction, and Mr. Farrell explained that the Board could rely on the annual audit of library finances to catch any discrepancies in accounting which may have occurred. The motion for approval of the financial report by Mr. Lindsay was seconded by Mr. Holcomb and was unanimously approved by a roll-call vote.

It was further moved by Mr. Lindsay that $1,200 be transferred from Code 402, Contingencies, to Code 211, Service to Maintain Buildings. Mrs. Brandt seconded the motion and it was approved.

Mrs. Hedrick, as Chairman of the Policies, Public Relations and Personnel Committee, reported that another section of the policy manual for the library has been finished, and that her Committee hopes to have the entire policy manual completed by the end of June.

Since the next meeting of the Board, May 15, will be the annual meeting of the Board, Mr. Farrell appointed the following committee for the nomination of new officers of the Board for the coming year: Mr. Butler, Chairman, Mrs. Brandt and Mr. Robinson. Mr. Farrell requested that the annual reports to be submitted by the board be in board members' hands for perusal before the annual meeting, if possible.

The resignation of Mr. Kenneth Yamashita, Extension Librarian, was announced by Mr. Dumas. Mr. Dumas stated that Mr. Yamashita has done a beautiful job in Extension, and will be difficult to replace. Mr. Yamashita has taken a position with the Chicago Public Library in the hope of furthering his career aspirations.

The meeting was adjourned at 5:15 P.M.

Robert H. Dumas

Robert H. Dumas, City Librarian

For Secretary of the Board

STATISTICAL REPORT

April, 1975

CIRCULATION

	Adult	Youth	Juvenile	Total	Y-Date
Total Books 1975 -	28,111	2,728	15,947	46,786	473,933
1974 -	23,828	2,356	12,312	38,499	463,828

REGISTRATION

Resident	27,938	Non-Resident	943	
Added	855	Added	69	
	28,793		1,012	
Withdrawn	789	Withdrawn	20	
	28,004		992	28,996

TECHNICAL PROCESSING

Cataloging		Acquisitions	
New books added	1,059	Books checked in	674
New titles added	568	Pamphlets checked in	396
Books withdrawn	738	Telephone directories	65
Books mended	613	Gifts	151

Materials in the State of Processing

Books (physical volumes) -	539
Phonorecords -	5
Microfilm (reels) -	0
8mm films (reels) -	27
Cassettes -	0

FINANCIAL REPORT

	Budgeted	YTD Expended 1973/74	YTD Expended 1974/75	Unencumbered
Personal Services	430,792	377,079	415,437	15,355
Operating	186,927	109,114	120,619	66,308
Capital & Books	85,140	64,333	58,555	26,584

STAFF STRENGTH

	Strength Previous Month	Terminations	New Staff	Present Strength
Professional	6	1	--	5
Library Assistants	8	-	--	8
Clerical	24 + 5 (418 hrs)	-	--	24 + 5
Maintenance	1	-	--	1

City of Decatur, Illinois

Decatur Public Library

Bills to be Approved for the Period Ending April 30, 1975

VOU NO:	PAYMENTS MADE TO:	FOR:	AMOUNT
7671	Chan Glosser, Postmaster	Postage meter	2.10
7775	Treasurer-City of Decatur % Payroll Fund	Pd ending 4-2-75	15,484.69
7784	Govt. Printing Office	Books	18.00
7785	Public Documents Dist. Ctr.	Books	5.30
7798	Void		
7799	Council forExceptional Children	Books	10.10
7852	Treasurer-City of Decatur	Petty Cash reimbursement	136.20
7927	Treasurer-City of Decatur % Payroll Fund	Pd ending 4-9-75	271.52
7931	Library of Congress	Books	105.00
7932	Quigley Publ. Co.	Books	21.50
7933	Postmaster	Postage	200.00
8091	Treasurer-City of Decatur % Employees Insurance Fund	Hospitalization * Life Ins.	649.74
8100	Treasurer-City of Decatur % Payroll Fund	Pd ending 4-16-75	15,719.26
8283	Treasurer-City of Decatur	Petty Cash reimbursement	41.27
8285	Ill. Power Co.	Electrical & gas service	1,371.66
8311	Treasurer-City of Decatur % Payroll Fund	Pd ending 4-23-75	260.60
8320	Allied Office Service	Office supplies	268.40
8340	Treasurer-City of Decatur	Data Services for Apr, 1975	2,916.74
8342	Baker & Taylor Co.	Books	3,200.34
8343	Baker's Plays	Books	30.95
8344	Robert Barclay, Inc.	Airfilters	7.92
8345	Black Hardware	Office & misc hardware supplies	37.64
8395	R. R. Bowker Co.	Books	23.25
8346	R. R. Bowker Co.	Books	5.00

VOU NO:	PAYMENTS MADE TO:	FOR:	AMOUNT
8347	Brinkoetter Tiling Co.	Vinyl baseboard	4.80
8348	C. C. Fire Equipment Co.	Postable fire extinguisher	216.00
8[illegible]	Children's Book Council, Inc.	Books	16.05
8350	Cyclenews	Books	3.00
8351	Da-Lar Lighting Products	Bulbs	263.27
8352	Dash Disposal	Services	20.00
8353	Day's Paint Store	Paint	55.92
8354	Decatur Herald & Review	Books	367.00
8355	Decatur Window Cleaning	Services	1,630.52
8356	Doubleday & Co., Inc.	Books	455.64
8357	Downtown Decatur Council, Inc.	Parking Garage B rental	300.00
8358	Dramatic Publishing Co.	Books	23.16
8359	Encyclopedia Britannica, Inc.	Books	15.45
8360	Void		
8361	F. W. Faxon Co., Inc.	Books	18.00
8362	Void		
8363	Gaylord Bros., Inc.	Cards & labels	198.58
8364	Goodheart-Wilcox Co., Inc.	Books	15.62
8365	Good Housekeeping Magazine	Books	14.00
8366	Grolier Year Book, Inc.	Books	9.60
8367	Huff Lumber Co.	Plywood, varnish, stain etc.	57.79
8368	Ideal Refrigeration	Replace heating equipment	121.20
8369	Ill. Historic Landmarks	Books	9.60
8370	Ill. Bell Telephone	Telephone for March, 1975	447.63
8371	Industrial Printing	Photocopy work	4.25
8372	Jan-San Supply Co.	Supplies	19.80
8373	Josten'sLibrary Supplies	Telephone book covers	10.50
8[illegible]	The Kopy Shoppe	Books	306.84
8375	Lawyers Co-Operative Publ. Co.	Books	7.10
8376	Card Div. Library of Congress	Books	40.00

VOU NO:	PAYMENTS MADE TO:	FOR:	AMOUNT
8377	Madrona Press, Inc.	Books	15.27
8378	3 M Business Products Sales, Inc.	Lamp parts, copy paper for "Reader Printer", activator, etc.	482.67
8[illegible]	Wm.Morrow & Co.	Books	16.34
8380	Old Car Value Guide	Books	22.00
8381	Otis Elevator Co.	elevator service - April,1975	154.32
8382	Pelican Publ. Co.	Books	7.75
8383	Publishers Services, Inc.	Books	7.00
8384	Smith Tire Co.	Service call,mounted spare	8.50
8385	Stappenbeck Bookbindery, Inc.	Rebind books	571.70
8386	Striglos Office Equipment	Office supplies & services	532.94
8387	Tractor Supply Co.	Air compressor	129.41
8388	Void		
8389	Up-Town Texaco	Filters, lub, etc.	32.00
8390	West Publishing Co.	Books	35.50
8391	Field Enterprises	Books	180.00
83[illegible]	Words & Pictures	Publications	42.00
8393	James T. White & Co.	Books	45.00
8394	Xerox	Books	22.11
8409	Universal Periodical	Books	94.94
8410	Gale Research Co.	Books	59.26
8419	Englewood Electric	Bulbs	84.67

TOTAL DECATUR PUBLIC LIBRARY FUND VOUCHERS $47,981.88

MAY 1, 1974 THRU APR 30, 1975

	REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	113,704.00	0.00	142,421.31	28,717.31-	
1	TAX LEVY RECEIPTS-CURRENT	545,000.00	0.00	569,178.49	24,178.49-	
2	TAX LEVY RECEIPTS-PRIOR	5,000.00	0.00	4,228.84	771.16	
3	FINES & FEES	16,000.00	1,942.30	18,235.34	2,235.34-	
4	NON-RESIDENT FEES	300.00	102.00	498.00	198.00-	
5	INTEREST ON INVESTMENTS	17,500.00	500.99	21,553.56	4,053.56-	
7	LOST & DAMAGED BOOKS	700.00	136.95	1,003.56	303.56-	
8	PRINTS MADE ON COPY MACHINE	360.00	8.53	183.53	176.47	
10	MISCELLANEOUS	4,285.00	476.21	8,939.80	4,654.80-	
	TOTAL REVENUE	702,849.00	3,167.28	766,237.43	63,388.43-	109.02

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	397,264.00	0.00	30,910.69	390,279.80	6,984.20	
102 A	STRAIGHT OVERTIME	150.00	0.00	0.00	0.00	150.00	
103	RETIREMENT FUND	56,681.00	0.00	4,379.70	51,769.85	4,911.15	
107	HOSPITALIZATION MEDICAL & LIFE INSURANCE	8,748.00	0.00	649.74	7,791.46	956.54	
109	TEMPORARY SALARIES	24,650.00	0.00	825.38	17,387.31	7,262.69	
201	ADVERTISING	200.00	0.00	0.00	117.79	82.21	
202	PRINTING & BINDING	2,040.00	0.00	575.95	1,748.92	291.08	
211	SERVICE TO MAINTAIN BUILDINGS	27,400.00	0.00	2,000.84	27,343.60	56.40	
212	SERVICE MAINTAIN IMPROV OTHR THAN BLDGS	648.00	0.00	22.20	203.95	444.05	
214	SERVICE TO MAINTAIN OFFICE EQUIPMENT	1,703.00	0.00	155.00	1,534.85	168.15	
215	SERVICE TO MAINTAIN AUTOMOTIVE EQUIPMENT	1,080.00	0.00	103.75	861.84	218.16	
221	AUDITING SERVICES	600.00	0.00	0.00	600.00	0.00	
229	OTHER PROFESSIONAL SERVICES	1,467.00	0.00	0.00	1,305.79	161.21	
230	DATA SERVICES	35,000.00	0.00	2,916.74	35,000.00	0.00	
231	ELECTRICITY	17,520.00	0.00	1,371.66	14,708.31	3,111.69	
233	TELEPHONE	6,000.00	0.00	447.63	5,446.98	553.02	
234	WATER	300.00	0.00	0.00	151.75	148.25	
241	CONFERENCE ATTENDANCE EXPENSE	1,535.00	0.00	25.60	905.03	629.97	
245	POSTAGE	3,000.00	0.00	210.45	2,906.56	93.44	
284	PROFESSIONAL ASSOCIATION MEMBERSHIP FEES	908.00	0.00	0.00	905.50	2.50	
286	RENTALS	4,108.00	0.00	300.00	4,074.30	33.70	
310	GAS OIL & ANTIFREEZE	378.00	0.00	18.05	75.46	302.54	
312	JANITORIAL SUPPLIES	432.00	0.00	25.19	357.06	74.94	
320	MATERIALS TO MAINTAIN BLDNGS & IMPROVMNT	6,280.00	0.00	582.37	5,954.49	325.51	
324	MATERIALS TO MAINTAIN AUTOMOTIVE EQUIP	1,398.00	0.00	54.63	1,319.93	78.07	
330	MEDICAL & LABORATORY SUPPLIES	5.00	0.00	1.70	5.00	0.00	
345	OFFICE SUPPLIES	10,925.00	0.00	1,505.81	8,550.38	2,274.62	
402	CONTINGENCIES	56,835.00	0.00	0.00	0.00	56,835.00	
415	SERVICE RECOGNITION PAYROLL	855.00	0.00	0.00	845.00	10.00	
423	INSURANCE	6,100.00	0.00	0.00	5,734.56	365.44	
	TOTAL OPERATING EXPENDITURES	674,390.00	0.00	47,083.08	587,885.47	86,504.53	87.17

MAY 1, 1974 THRU APR 30, 1975

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
515	OFFICE MACHINERY & EQUIPMENT	1,140.00	0.00	0.00	19.73	1,120.27	
525	LIBRARY BOOKS RECORDS & EXHIBITS	84,000.00	0.00	5,278.50	58,535.72	25,464.28	
	TOTAL CAPITAL OUTLAY	85,140.00	0.00	5,278.50	58,555.45	26,584.55	68.78
	TOTAL EXPENDITURES	759,530.00	0.00	52,361.58	646,440.92	113,089.08	85.11
	LESS RETIREMENT FUND CONTRIBUTION	56,681.00	0.00	4,379.70	51,769.85	4,911.15	91.34
	GRAND TOTAL	702,849.00	0.00	47,981.88	594,671.07	108,177.93	84.61

14112 G.M.S.

MAY 1, 1974 THRU APR 30, 1975

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	3,059.00	0.00	3,058.29	0.71	
1	TAX LEVY RECEIPTS-CURRENT	106,070.00	0.00	109,760.29	3,690.29-	
2	TAX RECEIPTS PRIOR YEARS	0.00	0.00	815.49	815.49-	
56A	INTEREST ON INVESTMENTS	1,000.00	0.00	3,076.31	2,076.31-	
	TOTAL REVENUE	110,129.00	0.00	116,710.38	6,581.38-	105.98

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
58	EXPENDITURES	90.00	0.00	0.00	24.90	65.10	27.67
410	PRINCIPAL & INTEREST	106,070.00	0.00	0.00	106,070.00	0.00	100.00
	TOTAL EXPENDITURES	106,160.00	0.00	0.00	106,094.90	65.10	99.94

14112 G.B.
PRINTED IN U.S.A.

MAY 1, 1974 THRU APR 30, 1975

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	36,732.00	0.00	36,734.27	2.27-	
56	REVENUE	0.00	0.00	1,550.00	1,550.00-	
56A	INVESTMENT INTEREST	2,000.00	477.63	4,789.26	2,789.26-	
	TOTAL REVENUE	38,732.00	477.63	43,073.53	4,341.53-	111.21

14112 G.B.

PRINTED IN U.S.A.

MAY 1, 1974 THRU APR 31, 1975

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	113,704.00	0.00	142,421.31	28,717.31-	
1	TAX LEVY RECEIPTS-CURRENT	545,000.00	679.68	569,178.49	24,178.49-	
2	TAX LEVY RECEIPTS-PRIOR	5,000.00	0.00	4,228.84	771.16	
3	FINES & FEES	16,000.00	1,269.92	16,293.04	293.04-	
4	NON-RESIDENT FEES	300.00	34.00	391.00	91.00-	
5	INTEREST ON INVESTMENTS	17,500.00	3,425.78	21,052.57	3,552.57-	
7	LOST & DAMAGED BOOKS	700.00	88.60	866.61	166.61-	
8	PRINTS MADE ON COPY MACHINE	360.00	10.28	174.70	185.30	
10	MISCELLANEOUS	4,285.00	553.54	8,463.59	4,178.59-	
	TOTAL REVENUE	702,849.00	6,061.80	763,070.15	60,221.15-	108.57

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	397,264.00	0.00	30,589.54	359,369.11	37,894.89	
102 A	STRAIGHT OVERTIME	150.00	0.00	0.00	0.00	150.00	
103	RETIREMENT FUND	56,681.00	0.00	4,367.05	47,390.15	9,290.85	
107	HOSPITALIZATION MEDICAL & LIFE INSURANCE	8,748.00	0.00	666.40	7,141.72	1,606.28	
109	TEMPORARY SALARIES	24,630.00	0.00	884.30	16,561.93	8,068.07	
201	ADVERTISING	200.00	0.00	20.30	117.79	82.21	
202	PRINTING & BINDING	3,240.00	0.00	51.71	1,172.97	2,067.03	
211	SERVICE TO MAINTAIN BUILDINGS	26,200.00	0.00	2,846.43	25,342.76	857.24	
212	SERVICE MAINTAIN IMPROV OTHR THAN BLDGS	648.00	0.00	12.20	181.75	466.25	
214	SERVICE TO MAINTAIN OFFICE EQUIPMENT	1,703.00	0.00	137.50	1,379.85	323.15	
215	SERVICE TO MAINTAIN AUTOMOTIVE EQUIPMENT	1,080.00	0.00	95.00	758.09	321.91	
221	AUDITING SERVICES	600.00	0.00	0.00	600.00	0.00	
229	OTHER PROFESSIONAL SERVICES	1,467.00	0.00	78.80	1,305.79	161.21	
230	DATA SERVICES	35,000.00	0.00	2,916.66	32,083.26	2,916.74	
231	ELECTRICITY	17,820.00	0.00	1,571.29	13,336.65	4,483.35	
233	TELEPHONE	6,000.00	0.00	468.65	4,999.35	1,000.65	
234	WATER	300.00	0.00	0.00	151.75	148.25	
241	CONFERENCE ATTENDANCE EXPENSE	1,535.00	0.00	18.20	879.43	655.57	
245	POSTAGE	3,000.00	0.00	202.99	2,696.11	303.89	
284	PROFESSIONAL ASSOCIATION MEMBERSHIP FEES	908.00	0.00	0.00	905.50	2.50	
288	RENTALS	4,108.00	0.00	300.00	3,774.30	333.70	
310	GAS OIL & ANTIFREEZE	378.00	0.00	0.00	57.41	320.59	
312	JANITORIAL SUPPLIES	432.00	0.00	27.31	331.87	100.13	
320	MATERIALS TO MAINTAIN BLDNGS & IMPROVMNT	6,280.00	0.00	474.89	5,372.12	907.88	
324	MATERIALS TO MAINTAIN AUTOMOTIVE EQUIP	1,398.00	0.00	46.92	1,265.30	132.70	
330	MEDICAL & LABORATORY SUPPLIES	5.00	0.00	0.00	3.30	1.70	
345	OFFICE SUPPLIES	10,825.00	0.00	867.92	7,044.57	3,780.43	
402	CONTINGENCIES	56,835.00	0.00	0.00	0.00	56,835.00	
415	SERVICE RECOGNITION PAYROLL	855.00	0.00	90.00	845.00	10.00	
423	INSURANCE	6,100.00	0.00	0.00	5,734.56	365.44	
	TOTAL OPERATING EXPENDITURES	674,390.00	0.00	46,734.06	540,802.39	133,587.61	80.19
515	OFFICE MACHINERY & EQUIPMENT	1,140.00	0.00	0.00	19.73	1,120.27	

MAY 1, 1974 THR[illegible]AR 31, 1975

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
525	LIBRARY BOOKS RECORDS & EXHIBITS	84,000.00	0.00	6,579.41	53,257.22	30,742.78	
	TOTAL CAPITAL OUTLAY	85,140.00	0.00	6,579.41	53,276.95	31,863.05	62.58
	TOTAL EXPENDITURES	759,530.00	0.00	53,313.47	594,079.34	165,450.66	78.22
	LESS RETIREMENT FUND CONTRIBUTION	56,681.00	0.00	4,367.05	47,390.15	9,290.85	83.61
	GRAND TOTAL	702,849.00	0.00	48,946.42	546,689.19	156,159.81	77.78

MAY 1, 1974 THRU MAR 31, 1975

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	3,059.00	0.00	3,058.29	0.71	
1	TAX LEVY RECEIPTS-CURRENT	106,070.00	131.07	109,760.29	3,690.29-	
2	TAX RECEIPTS PRIOR YEARS	0.00	0.00	815.49	815.49-	
56A	INTEREST ON INVESTMENTS	1,000.00	0.00	3,076.31	2,076.31-	
	TOTAL REVENUE	110,129.00	131.07	116,710.38	6,581.38-	105.98

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
58	EXPENDITURES	90.00	0.00	0.00	24.90	65.10	27.67
410	PRINCIPAL & INTEREST	106,070.00	0.00	0.00	106,070.00	0.00	100.00
	TOTAL EXPENDITURES	106,160.00	0.00	0.00	106,094.90	65.10	99.94

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
	FUND BALANCE MAY 1, 1974	36,732.00	0.00	36,734.27	2.27-	
56	REVENUE	0.00	0.00	1,550.00	1,550.00-	
56A	INVESTMENT INTEREST	2,000.00	953.15	4,311.63	2,311.63-	
	TOTAL REVENUE	38,732.00	953.15	42,595.90	3,863.90-	109.98

DECATUR PUBLIC LIBRARY

Decatur, Illinois

REPORT of EXAMINATION

April 30, 1975

MURPHEY, JENNE & JONES
CERTIFIED PUBLIC ACCOUNTANTS

MURPHEY, JENNE & JONES
CERTIFIED PUBLIC ACCOUNTANTS

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240 NORTH CHURCH STREET

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1800 SAVINGS CENTER TOWER

MONMOUTH, ILLINOIS 61462
1025 EAST BROADWAY

Decatur, Illinois
June 4, 1975

The Board of Library Directors
Decatur Public Library

We have examined the balance sheet of the Decatur Public Library and Library Trust Fund as of April 30, 1975, and the related statements of revenue and expenditures and changes in fund balance 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 sheet and statements of revenue and expenditures and changes in fund balance present fairly the financial position of the Decatur Public Library and Library Trust Fund at April 30, 1975, and the results of its operations for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Murphey, Jenne & Jones
Certified Public Accountants

DECATUR PUBLIC LIBRARY

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April 30, 1975

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DECATUR PUBLIC LIBRARY

BALANCE SHEET
April 30, 1975

ASSETS	
Cash on hand	$ 100.00
Cash on deposit	1,566.36
Investments, certificates of deposit	170,000.00
Accrued interest receivable	1,907.08
Taxes receivable, current levy -	
Estimated collection, 94% of levy	649,931.98
Taxes receivable, prior levies -	
Estimated collection, 30% of delinquent taxes	558.94
Receivable, service charge refund	10,169.16
TOTAL ASSETS	$ 834,233.52
LIABILITIES and FUND BALANCE	
Accrued payroll	$ 14,014.02
Accounts payable	4,224.22
Fund balance	815,995.28
TOTAL LIABILITIES and FUND BALANCE	$ 834,233.52

DECATUR PUBLIC LIBRARY

ANALYSIS of CHANGES in FUND BALANCE

For the fiscal year ended April 30, 1975

FUND BALANCE, May 1, 1974		$ 662,310.27
Add,		
Excess of revenue over expenditures -		
Revenue	$ 752,894.43	
Expenditures	599,209.42	153,685.01
FUND BALANCE, April 30, 1975		$ 815,995.28

DECATUR PUBLIC LIBRARY

STATEMENT of REVENUE - ESTIMATED and ACTUAL
For the fiscal year ended April 30, 1975

Source	Estimated revenue	Actual revenue	Actual over-under(-) estimated
Property taxes	$ 550,000.00	$ 691,202.88	$ 141,202.88
Fines and fees	16,300.00	18,728.34	2,428.34
Interest on investments	17,500.00	22,667.16	5,167.16
Service charge refund	0	10,169.16	10,169.16
Miscellaneous	5,345.00	10,126.89	4,781.89
TOTAL	$ 589,145.00	$ 752,894.43	$ 163,749.43

DECATUR PUBLIC LIBRARY

STATEMENT of EXPENDITURES and ENCUMBRANCES
COMPARED with AUTHORIZATIONS
For the fiscal year ended April 30, 1975

Classified by object	Authorizations	Expenditures	Unencumbered balances
Personal services	$ 430,792.00	$ 418,586.44	$ 12,205.56
Contractual services	105,009.00	98,782.40	6,226.60
Commodities	19,318.00	16,382.47	2,935.53
Other charges	62,590.00	6,579.56	56,010.44
Capital outlay	85,140.00	58,878.55	26,261.45
TOTAL	$ 702,849.00	$ 599,209.42	$ 103,639.58

DECATUR PUBLIC LIBRARY

SCHEDULE of AUTHORIZATIONS, EXPENDITURES and UNENCUMBERED BALANCES

For the fiscal year ended April 30, 1975

	Authorizations	Expenditures	Unencumbered balances
PERSONAL SERVICES			
Regular salaries	$ 397,414.00	$ 393,418.43	$ 3,995.57
Hospitalization, medical and life insurance	8,748.00	7,791.46	956.54
Temporary salaries	24,630.00	17,376.55	7,253.45
Total personal services	$ 430,792.00	$ 418,586.44	$ 12,205.56
CONTRACTUAL SERVICES			
Advertising	$ 200.00	$ 117.79	$ 82.21
Printing and binding	3,240.00	1,748.92	1,491.08
Service to maintain buildings	27,400.00	27,485.74	85.74-
Service to maintain improvements other than buildings	648.00	203.95	444.05
Service to maintain office equipment	1,703.00	1,564.85	138.15
Service to maintain automotive equipment	1,080.00	861.84	218.16
Auditing	600.00	600.00	0
Other professional services	1,467.00	1,154.04	312.96
Payment to City for data processing	35,000.00	35,000.00	0
Electricity	17,820.00	15,355.15	2,464.85
Water	300.00	151.75	148.25
Telephone	6,000.00	5,446.98	553.02
Travel, training and conferences	1,535.00	905.03	629.97
Postage	3,000.00	2,906.56	93.44
Professional association membership fees	908.00	905.50	2.50
Rentals	4,108.00	4,374.30	266.30-
Total contractual services	$ 105,009.00	$ 98,782.40	$ 6,226.60
COMMODITIES			
Gas, oil and antifreeze	$ 378.00	$ 75.46	$ 302.54
Janitorial supplies	432.00	357.06	74.94
Materials to maintain buildings and improvements	6,280.00	5,954.49	325.51
Materials to maintain automotive equipment	1,398.00	1,319.93	78.07
Medical and laboratory supplies	5.00	5.00	0
Office supplies	10,825.00	8,670.53	2,154.47
Total commodities	$ 19,318.00	$ 16,382.47	$ 2,935.53
OTHER CHARGES			
Contingencies	$ 55,635.00	$ 0	$ 55,635.00
Service recognition payroll	855.00	845.00	10.00
Insurance	6,100.00	5,734.56	365.44
Total other charges	$ 62,590.00	$ 6,579.56	$ 56,010.44
CAPITAL OUTLAY			
Office machinery and equipment	$ 1,140.00	$ 19.73	$ 1,120.27
Books	84,000.00	58,858.82	25,141.18
Total capital outlay	$ 85,140.00	$ 58,878.55	$ 26,261.45

DECATUR PUBLIC LIBRARY

SCHEDULE of TAXES LEVIED and COLLECTED and SETTLEMENTS
Tax levy years 1969 through 1973

	1973	1972	1971	1970	1969
Property taxes, current year extensions (includes payment by Decatur Housing Authority)	$ 566,556	$ 464,230	$ 461,220	$ 685,568	$ 643,393
Back taxes collected, prior years	4,229	2,647	2,700	5,880	3,431
Total to be accounted for	$ 570,785	$ 466,877	$ 463,920	$ 691,448	$ 646,824
Deductions for Errors and abatements, collection and extension fees, and property taxes unpaid	2,622-	9,765	33,545	28,589	41,467
Net tax collections	$ 573,407	$ 457,112	$ 430,375	$ 662,859	$ 605,357

DECATUR PUBLIC LIBRARY

DECATUR PUBLIC LIBRARY TRUST FUND
BALANCE SHEET
April 30, 1975

ASSETS	
Investments	$ 43,073.53
Accrued interest receivable	249.20
Total assets	$ 43,322.73
FUND BALANCE	$ 43,322.73

DECATUR PUBLIC LIBRARY TRUST FUND
ANALYSIS of CHANGES in FUND BALANCE
For the fiscal year ended April 30, 1975

FUND BALANCE, May 1, 1974		$ 38,081.85
Add,		
Interest received on investments	$ 4,789.26	
Gifts and bequests	1,550.00	6,339.26
Less, decrease in accrued interest receivable		1,098.38-
FUND BALANCE, April 30, 1975		$ 43,322.73

Note: Bequests to the Decatur Public Library from the Breckenridge Estate in the amount of $35,000.00 were received in a prior year and $1,400.00 in the current year. There are no restrictions on expenditure of this money.

DECATUR PUBLIC LIBRARY

NOTE to FINANCIAL STATEMENTS
April 30, 1975

SUMMARY of SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting -

The financial statements of the Decatur Public Library are presented on the accrual basis of accounting. This means that the changes in receivables and payables are reported as current items within the statements of revenues and expenditures. Estimated revenue and expenditure authorizations are based on the budget which is prepared on a receipts and disbursements basis.

Bonds outstanding -

1971 Decatur Public Library bonds in the amount of $620,000.00 were outstanding at April 30, 1975. The bonds were issued for acquisition of the present Library building and are general obligations of the City.

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 employer's share of contributions to the Illinois Municipal Retirement Fund of $51,769.85 for Library employees was paid from the tax levy for that purpose. This amount is not reflected in the Library's statement of expenditures.