

BOARD OF DIRECTORS MEETING

AGENDA

NOVEMBER 16, 1978

- I. CALL TO ORDER  
DEAN HOLCOMB, PRESIDENT
- II. APPROVAL OF MINUTES:
  - A. REGULAR BOARD MEETING OCTOBER 19, 1978
- III. LIBRARIAN'S REPORT
- IV. REPORTS OF COMMITTEES:
  - A. PROPERTIES AND FINANCE
    - 1. Approval of Bills
    - 2. Acceptance of Yearly Audit Report
    - 3. Discussion and proposal to let contract on the installation of door to children's story room
  - B. POLICIES, PUBLIC RELATIONS AND PERSONNEL
    - 1. Amendment to Policy Code - Service Recognition Pay
- V. COMMUNICATIONS
  - A. LETTERS FROM REPRESENTATIVES TIPSWORD AND DUNN
  - B. LETTER FROM MR. POERTNER
- VI. OLD BUSINESS
  - A. TABLED MOTION ON CIVIL SERVICE EXEMPTION
- VII. NEW BUSINESS
- VIII. ADJOURNMENT

MEMBERS EXPECTED TO BE PRESENT:

Mrs. Batterham	Mr. Marshall
Mr. Borchers	Mrs. Moore
Mr. Grieve	Mrs. Schaub
Mr. Holcomb	Mr. Stewart
Mrs. Jackson	

DECATUR PUBLIC LIBRARY  
DECATUR, ILLINOIS

Minutes of Board of Directors Meeting - November 16, 1978

The regular meeting of the Board of Directors of the Decatur Public Library was held November 16, 1978 in the board room of the main library.

Members Present:

Mrs. Batterham  
Mr. Borchers  
Mr. Grieve  
Mr. Holcomb  
Mr. Marshall  
Mrs. Moore  
Mrs. Schaub  
Mr. Stewart

Members Absent:

Mrs. Jackson

Others Present:

Mr. Dumas  
Mr. Klingaman  
Miss Loe  
Mr. Poertner  
Miss Schwegman  
Mr. Seidl

The meeting was called to order at 4:32 p.m. by Mr. Holcomb.

The minutes of the regular board meeting of October 19, 1978 were approved.

Mr. Dumas reported no real deviations in circulation statistics from the trends established in recent months - a slight upward trend. Mr. Dumas further reported that this is the six-month point in the year and the budget looks fairly good. We have spent almost exactly 50% of our budget costs for personnel and retirement, and approximately 45% of the operating budget; therefore we are in moderately good shape and it is hoped that some storage facilities for the cassette collection may be purchased before the end of the year. Also, there is \$10,000 in the book budget which will probably be divided among the various departments before the end of the year.

Further reporting, Mr. Dumas stated that Mr. Puricelli's October "Club Month" program was successful and fairly well attended. Mr. Hippenhammer was published in SLJ - an article and bibliography on magic books for children.

At this time Mr. Seidl and Mr. Klingaman, consulting engineer from Caterpillar, presented a slide showing on the progress being made on the construction of the new bookmobile trailer by the Schumacher Co. of St. Louis. Mr. Seidl and Mr. Klingaman had made a trip to St. Louis to inspect the construction and were well satisfied with what they saw. It was reported that bids will be taken for the modification of the tractor during December. Mr. Seidl plans to write articles to publicize the new bookmobile trailer being built and to let other Extension Librarians in on the news through a group of such librarians currently being formed in the state.

At 5:05 p.m. the Board went into Executive Session. The regular meeting was reconvened at 5:35 p.m.

As Chairman of the Properties and Finance Committee, Mr. Stewart gave an informational report on the summary of income and expenditures through October 31, 1978, and bills approved through that date. Mr. Stewart again requested that long distance calls made by library personnel be more carefully accounted for. Mr. Stewart stated he is compiling a monthly tabulation of bill amounts to be used as a guide in the future for himself and those who follow him. Mr. Dumas stated that the separation of book and AV material on the bill list will begin on the November listing. The motion for approval of the report by Mr. Stewart was seconded by Mr. Grieve and was unanimously approved by a roll-call vote.

Mr. Marshall moved that the yearly audit report of the Library for fiscal 1977/78 prepared by Graves, Moody and Co., as previously distributed to all board members, be accepted and noted. Mr. Grieve seconded the motion and it was approved.

The following motion was made by Mr. Stewart: That the contract for installation of a sound-proof door to the children's story room be let to J. J. Swartz Co. of Decatur in the amount of \$2,987.75. Mr. Stewart explained that the door installation was necessary to meet requirements of the City Fire Inspector, and that the Swartz bid was the lowest of the three bids received. Mr. Marshall seconded the motion and it was unanimously approved by a roll-call vote.

As Chairman of the Policies, Public Relations and Personnel Committee, Mrs. Batterham moved that the Personnel Policy Code be modified to provide for Service Recognition Pay on a pro rata basis to permanent part-time employees. Mr. Stewart seconded the motion. Mr. Marshall moved that the motion be amended with the addition of the following: i.e., at a proportion equal to the hours worked in a normal week by a permanent part-time employee to 40. Mr. Grieve seconded the motion of the amendment and it was approved. Mrs. Batterham moved that her motion as amended be approved. Mr. Stewart seconded, and the motion carried.

Under Communications, Mr. Holcomb stated that letters from Representatives Tipword and Dunn had been received by the Board in response to their letters on the library per capita grant funds. Mr. Poertner stated that he had written similar letters and had heard from all of the legislators either by letter or phone. All had promised to vote to override the Governor's veto of the bill, Mr. Poertner stated. Mr. Holcomb thanked the professional staff for their letter of thanks to the Board for allowing the staff to be "heard" on the future exemption of professional staff from Civil Service issue.

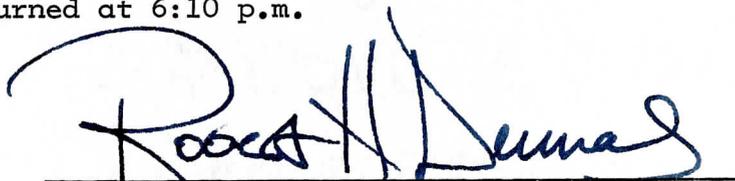
Under Old Business, Mrs. Moore moved that the motion to remove future professional librarians from Civil Service, tabled at the last meeting of the Board, be re-tabled until the next meeting. Mr. Grieve seconded the motion and it was approved.

Under New Business, Mr. Borchers commented that he had recently written a will which had left \$30,000 to Decatur Public Library with no restrictions attached. Mr. Borchers suggested that DPL prepare a brochure for lawyers and other interested parties to remind them that the Library would be happy to accept such bequests. Mr. Holcomb requested Mr. Borchers to prepare a draft of such a brochure to be presented to the Board at a later date.

Mrs. Moore reported on her trip to the White House Committee on library legislation in Springfield, and stated that some of the proposals did not seem too realistic.

Reporting on his recent ILA conference attendance in Chicago, Mr. Dumas stated that a pre-conference session on management was quite interesting in which a management and administrator's test was given to participants, and then graded. Mr. Dumas remarked he would like to have a copy of this test to be used as a topic of discussion with department heads.

The meeting was adjourned at 6:10 p.m.



Robert H. Dumas, City Librarian

For Secretary of the Board

STATISTICAL REPORT

October, 1978

CIRCULATION

	<u>Adult</u>	<u>Youth</u>	<u>Juvenile</u>	<u>Total</u>	<u>Y-Date</u>
Total Books 1978 -	22,827	2,565	16,909	42,301	268,204
1977 -	23,090	2,568	15,215	40,873	254,769
A-V Materials, 1978	1,496	--	92	1,588	6,931
1977	1,206	--	N/A	1,206	6,016
Total Circulation, 1978	24,323	2,565	17,001	43,889	275,142
1977	24,296	2,568	15,215	42,079	260,785

TECHNICAL PROCESSING

Cataloging

New books added	639
New titles added	281
Books withdrawn	1,675
Books mended	734

Acquisitions

Books checked in	716
Telephone directories	1
Pamphlets	304
Gifts	5

Materials in the State of Processing

Materials (physical items) -	819
Titles -	469

FINANCIAL REPORT

	<u>Budgeted</u>	<u>YTD Expended 1977/78</u>	<u>YTD Expended 1978/79</u>	<u>Unencumbered</u>
Personal Services	714,481	332,280	345,194	369,287
Operating	183,746	61,772	71,367	112,379
Capital and Books	171,276	46,646	59,911	111,363

STAFF STRENGTH

	<u>Strength Previous Month</u>	<u>Terminations</u>	<u>New Staff</u>	<u>Present Strength</u>
Professional	8	--	--	8
Library Assistants	8 + 1 (80 hrs)	--	--	8 + 1 (80 hrs)
Clerical	22 + 12 (1294 hrs)	1	--	21 + 12 (1298 hrs)
CETA	5	--	--	5
Maintenance	1	--	--	1

Current Vacancies: 3 Technical Services Clerks I, 1 Sr. Bldg. Custodian,  
1 Bldg. Custodian, 1 Bookmobile Clerk Driver I

## CITY OF DECATUR, ILLINOIS

## Decatur Public Library

Month of October, 1978

<u>NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
45733	Baker & Taylor	Books	888.24
45734	Stephen Decatur High School	"	8.75
47535	Demco Educational Corp.	Office supplies	24.40
45736	Eisenhower High School	Books	8.00
45737	Millikin University	"	12.50
45738	St Teresa High School	"	9.00
45739	C S Underhill	"	4.50
45740	Ill Bell Telephone Co.	Telephone service	78.84
45748	Treas-% Employee's Ins Fund	Life & hosp ins	1,379.55
45789	Treas-% Payroll Fund	Pd ending 10-4-78	1,333.70
45797	Dr. Herbert J. Bavor	Professional services	25.00
45805	Director of Labor	Unemployment compensation	498.51
05	Treas-% CETA Fund	Fringe benefits	1,551.62
45930	Postmaster	Postage	9.40
45919	Ill Power Co.	Electricity for month	2,471.51
46152	Treas-% Payroll Fund	Pd ending 10-11-78	24,259.91
46209	American Gas Assn.	Books	3.50
46210	Arno Press	"	12.00
46211	Astor Honor, Inc.	"	5.90
46212	Badorek's Garage	Station wagon repair	55.00
46213	Bob's Repair Service	Bookmobile repair	403.69
46214	Bro Dart, Inc.	<sup>37.44</sup> Books & supplies	51.84
46215	Congressional Quarterly, Inc.	Books	216.00
46216	Datar Corp.	Office supplies	76.65
46217	Day's Paint Store	Paint	29.02
18	Doubleday & Co., Inc.	Books	78.48
46219	IFG Leasing Co.	Computer system	870.00

## VOU.NO. PAYMENTS MADE TO:

VOU.NO.	PAYMENTS MADE TO:	FOR:	AMOUNT
46220	Ill Bell Telephone Co.	Telephone service	511.36
46221	Irish Behnke & Co., Inc.	Insurance premium	278.00
46222	Ladies Home Journal	Books	7.97
46223	Library Cards Ltd.	Catalog cards	283.57
46224	Modern Business Systems, Inc.	Savin copier	43.26
46225	National Record Plan	Books	29.46
46226	Otis Elevator Co.	Service for month	227.26
46227	Pitney Bowes	Postage meter charges	40.50
46228	Readers Digest	Books	12.95
46229	Rolling Prairie Libraries	Computerized control system	875.00
46230	Standard Rate & Data Service, Inc.	Books	270.00
46231	Striglos Office Equipment Co.	Typewriter repair	30.00
46232	Union County Film Service	Film rental	62.55
46233	West Publ Co.	Books	41.00
46241	Treas-% Petty Cash Fund	Reimbursement	69.07
46255	Treas-% Payroll Fund	Pd ending 10-18-78	1,287.66
46280	Postmaster	Postage	300.00
46296	Treas-% Payroll Fund	Service recog pay	115.00
46330	Badorek's Garage	Repair service	39.96
46331	R R Bowker	Books	27.50
46332	Breman House, Inc.	"	14.96
46333	Central Trust Bank	Savin copier	118.75
46335	Communications Creativity	Books	10.61
46336	Decatur Paper House	Paper supplies	194.09
46337	Demco Educational Corp.	Office supplies	37.30
46338	Editor & Publisher	Books	33.00
46339	Englewood Electric	Electrical supplies	168.17
46340	Gaylord Brothers, Inc.	Books & office supplies	1,701.14
46341	Granada Publ, Inc.	Books	8.05
46342	Haines & Essick	Books & supplies	35.75

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
46343	K & G Trailer	Parts & repair service	264.49
46344	Mansell Infor Publ	Books	2,721.60
46345	Microfilming Corp of America	"	930.00
46346	Natl Record Plan	"	238.86
46347	New Music Dist. Service	"	6.90
46348	Old Car Value Guide	"	14.00
46349	Regent Book Co., Inc.	"	52.03
46350	Smithsonian Customer Service	"	18.75
46351	Standard & Poor	"	185.00
46352	Striglos Office Equipment	Office supplies	163.68
46353	Voice of the Black Community	Books	35.00
46354	Westervelt Div-Smith Scharff Paper	Paper supplies	21.58
46355	World Future Society	Books	8230.90 18.00
46370	Treas-% Payroll Fund	Pd ending 10-25-78	24,131.03
46485	Alhambra Dist., Inc.	Books	5.98
46486	Automated Fire Protection	Sprinklers installed	286.00
46487	Badorek's Garage	Repair service	12.73
46488	Baker & Taylor Companies	Books	2,973.74
46489	Bro Dart, Inc.	"	88.16
46490	Doubleday & Co.	"	141.95
46491	General Binding	Office supplies	414.05
46492	Glass Specialty Co.	Windshield in bookmobile	76.80
46493	Jay Jay	Books	7.65
46494	Library Cards Ltd.	Catalog cards	78.26
46495	Madrona Publ.	Books	5.09
46496	Thomas More Associates	Books	7.63
46497	New York Variety	"	35.00
46498	Stipes Publ Co.	"	14.60
46499	Striglos Office Equip.	Office supplies	12.58
46500	Sure Music & Roc Co.	Books	7.98

<u>VOU. NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
46501	Treas-% I M R Fund	Retirement for 3 mo	23,919.36
46502	Treas-% General Operating Fund	Adm expense	1,020.83
46503	West Publ Co.	Books	73.00
46504	Yale University Press	"	19.95

TOTAL LIBRARY FUND VOUCHERS

\$99,241.66

ACTIVITY 940 DECATUR PUBLIC LIBRARY FUND

MAY 1, 1978 THRU OCT 31, 1978

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1978	196,382.00	0.00	218,660.02	22,278.02	
NON-RESIDENT FEES	0.00	0.00	0.00	0.00	
LOST & DAMAGED BOOKS	0.00	0.00	0.00	0.00	
CURRENT YEAR TAXES	930,000.00	0.00	668,700.00	261,300.00	
PRIOR YEAR TAXES	5,000.00	0.00	9,175.69	4,175.69	
INTEREST ON INVESTMENTS	13,500.00	618.15	5,170.84	8,329.06	
LIBRARY FINES & FEES	19,000.00	1,768.15	10,726.20	8,273.80	
LIBRARY STAMPS	1,000.00	27.10	429.00	971.00	
NUST & DAMAGED BOOKS	1,400.00	166.70	1,237.89	142.11	
PRINTS & MADE ON COPY MACHINE	550.00	93.16	401.37	148.63	
MISCELLANEOUS INCOME	6,400.00	453.90	3,131.86	3,268.14	
TOTAL REVENUE	1,170,232.00	3,128.51	917,632.97	252,599.03	78.41

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	591,396.00	0.00	46,930.27	293,058.53	298,337.47	
102	STRAIGHT TIME	1,750.00	0.00	0.00	0.00	1,750.00	
103	RETIREMENT FUND	86,798.00	0.00	23,430.14	41,261.73	45,536.27	
106	EMPLOYMENT COMPENSATION	3,175.00	0.00	430.51	1,451.54	1,723.46	
107	HOSPITALIZATION MEDICAL & LIFE INSURANCE	16,970.00	0.00	1,252.50	7,421.97	9,548.03	
109	TEMPORARY SALARIES	200.00	0.00	2,123.20	12,015.49	9,897.51	
201	ADVERTISING	5,000.00	0.00	0.00	85.26	1,174.74	
202	BINDING	10,000.00	0.00	361.83	2,682.53	7,317.47	
211	SERVICE TO MAINTAIN BUILDINGS	929.00	0.00	513.26	2,435.90	1,923.04	
212	SERVICE TO MAINTAIN IMPROVING THAN BLDGS	9,175.00	0.00	30.00	97.03	5,201.97	
214	SERVICE TO MAINTAIN OFFICE EQUIPMENT	1,000.00	0.00	242.05	4,173.94	3,171.89	
215	SERVICE TO MAINTAIN AUTOMOTIVE EQUIPMENT	600.00	0.00	0.00	604.70	595.30	
221	AUDITING SERVICES	1,000.00	0.00	25.00	579.00	0.00	
229	OTHER SERVICES	1,650.00	0.00	0.00	0.00	1,650.00	
230	DATA SERVICES	28,675.00	0.00	2,471.51	14,344.34	14,330.66	
231	TELEPHONE	7,000.00	0.00	590.20	3,313.11	3,703.89	
233	WATER	250.00	0.00	12.55	1,769.92	1,757.37	
234	CONFERENCE ATTENDANCE EXPENSE	2,750.00	0.00	313.65	980.02	1,769.98	
245	POSTAGE	1,176.00	0.00	0.00	1,758.18	1,741.82	
284	RENTALS	6,500.00	0.00	262.06	2,911.79	1,588.21	
288	GAS OIL & ANTI-FREEZE	800.00	0.00	44.86	777.68	722.13	
312	JANITORIAL SUPPLIES	4,500.00	0.00	303.12	1,295.54	2,204.46	
320	MATERIALS TO MAINTAIN BLDINGS & IMPROVMT	1,000.00	0.00	0.00	782.81	2,122.50	
324	MATERIALS TO MAINTAIN AUTOMOTIVE EQUIP	9,000.00	0.00	2,616.84	1,975.04	2,204.36	
345	MEDICAL SUPPLIES	9,000.00	0.00	0.00	7,579.59	1,420.41	
402	OFFICE SUPPLIES	33,000.00	0.00	1,020.83	6,124.98	53,000.00	
403	TRANS TO G (ADMIN SERV)	12,980.00	0.00	1,115.00	6,124.98	6,855.02	
415	SERVICE RECOGNITION PAYROLL	10,510.00	0.00	278.00	7,171.00	3,339.00	
423	INSURANCE						
515	TOTAL OPERATING EXPENDITURES	638,227.00	0.00	83,961.88	416,560.54	481,666.46	66.38
515	OFFICE MACHINERY & EQUIPMENT	54,274.00	0.00	1,745.00	12,085.00	42,189.00	

ACTIVITY 940 DECATUR PUBLIC LIBRARY FUND

MAY 1, 1978 THRU OCT 31, 1978

2 OF EST.

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE
520	OTHER MACHINERY & EQUIPMENT	7,000.00	0.00	0.00	0.00	7,000.00
525	LIBRARY BOOKS RECORDS & EXHIBITS	103,000.00	0.00	9,210.74	47,775.44	53,224.56
525 A	AUDIO VISUAL MATERIALS	1,000.00	0.00	51.07	51.07	8,168.93
	TOTAL CAPITAL OUTLAY	171,274.00	0.00	11,012.78	59,911.51	111,362.49
	TOTAL EXPENDITURES	1,069,501.00	0.00	94,974.66	476,472.05	593,028.95

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ACTIVITY 941A DECATUR PUBLIC LIBRARY BOND & INTEREST FUND

MAY 1, 1978 THRU OCT 31, 1978

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1978	28,370.00	0.00	31,387.85	3,017.85	
CURRENT YEAR TAXES	117,870.00	0.00	91,500.00	26,370.00	
PRIOR YEARS TAXES	0.00	0.00	1,139.55	1,139.55	
INTEREST ON INVESTMENTS	2,000.00	0.00	967.70	1,032.30	
TOTAL REVENUE	148,240.00	0.00	124,995.10	23,244.90	84.32
<b>BUDGET AND PURCHASE ORDERS CURRENT MONTH EXPENDITURES</b>					
OBJECT CODE	BUDGET AND PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
58	UNALLOCATED EXPENSES	0.00	33.80	66.20	33.80
410	PRINCIPAL & INTEREST	0.00	8,935.00	108,935.00	7.58
	TOTAL EXPENDITURES	0.00	8,968.80	109,001.20	7.60

ACTIVITY 942 DECATUR PUBLIC LIBRARY TRUST FUND

MAY 1, 1978 THRU OCT 31, 1978

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1978	52,204.00	0.00	51,943.45	260.55	
INCOME	200.00	0.00	0.00	300.00	
INTEREST ON INVESTMENTS	3,500.00	24.56	1,674.20	1,825.80	
MISC INCOME	0.00	0.00	0.00	0.00	
TOTAL REVENUE	56,004.00	24.56	53,617.65	2,386.35	95.74
BUDGET AND PURCHASE ORDERS CURRENT MONTH UNENCUMBERED % OF					
OBJECT OF EXPENDITURE	APPROPRIATION	OUTSTANDING	EXPENDITURES	EXPENDITURES	EST.
58 EXPENDITURES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00

ACTIVITY 943 DECATUR PUBLIC LIBRARY - C E T A

MAY 1, 1976 THRU OCT 31, 1978

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	YEAR TO DATE UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1978	0.00	0.00	0.00	0.00	
TRANS FROM CITY OF DECATUR	30,000.00	4,892.45	22,430.83	7,569.17	
TOTAL REVENUE	30,000.00	4,892.45	22,430.83	7,569.17	74.77

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
101	REGULAR SALARIES	24,819.00	0.00	3,509.42	23,289.31	2,549.69	
102	RETIREMENT FUND	4,212.00	0.00	509.22	3,263.34	948.66	
103	WORKMENS COMPENSATION	8.00	0.00	0.00	0.00	8.00	
104	HOSPITALIZATION & MEDICAL INSURANCE	850.00	0.00	111.05	699.30	150.70	
107 A	GROUP LIFE INSURANCE	111.00	0.00	12.90	77.40	33.60	
	TOTAL OPERATING EXPENDITURES	30,000.00	0.00	4,142.62	26,573.45	3,426.55	88.58
	TOTAL EXPENDITURES	30,000.00	0.00	4,142.62	26,573.45	3,426.55	88.58

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ACTIVITY 944 DECATUR PUBLIC TRUST FUND (BRIDGES)  
 MAY 1, 1978 THRU OCT 31, 1978

	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
FUND BALANCE MAY 1, 1978	842.00	0.00	1,082.00	240.00-	
REVENUE	900.00	0.00	0.00	500.00	
INTEREST	30.00	0.00	36.80	6.80-	
MISC INCOME	0.00	0.00	0.00	0.00	
TOTAL REVENUE	1,772.00	0.00	1,118.80	653.20	63.14
SUBJECT OF EXPENDITURE					
BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
800.00	0.00	0.00	73.18	726.82	9.15
800.00	0.00	0.00	73.18	726.82	9.15
TOTAL EXPENDITURES					

DECATUR PUBLIC LIBRARY

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REPORT ON EXAMINATION OF  
FINANCIAL STATEMENTS

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FOR THE YEAR ENDED APRIL 30, 1978

**GRAVES, MOODY & Co.**

CERTIFIED PUBLIC ACCOUNTANTS

DECATUR, ILLINOIS

GRAVES, MOODY & CO.  
CERTIFIED PUBLIC ACCOUNTANTS  
132 SOUTH WATER STREET  
P.O. BOX 1465  
DECATUR, ILLINOIS 62525  

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(217) 429-4499

JOHN H. GRAVES, CPA  
H. COURTLAND MOODY, CPA

MEMBER:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
ILLINOIS CPA SOCIETY

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, 1978, 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 as of April 30, 1978, and the results of its operations for the year then ended in conformity with generally accepted accounting principles applied on a consistent basis.

*Graves Moody & Co.*

September 27, 1978

DECATUR PUBLIC LIBRARY

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## DECATUR PUBLIC LIBRARY

BALANCE SHEET  
APRIL 30, 1978ASSETS

Cash on hand	\$	100
Cash on deposit		33,660
Investments, certificates of deposit		185,000
Accrued interest receivable		2,128
Taxes receivable, current levy - Estimated collection, 98 1/2% of levy		868,743
Taxes receivable, prior levies - Estimated collection, 30% of delinquent taxes		<u>6,314</u>
<b>TOTAL ASSETS</b>		<b><u>\$ 1,095,945</u></b>

## LIABILITIES AND FUND BALANCE

Accrued payroll	\$	13,640
Accounts payable		3,602
Fund balance		<u>1,078,703</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b><u>\$ 1,095,945</u></b>

The Notes to the Financial Statements are an integral part of this statement.

## DECATUR PUBLIC LIBRARY

STATEMENT OF REVENUE AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED APRIL 30, 1978

<u>Sources of Financial Resources</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
Property taxes	\$ 803,000	\$ 884,568	\$ 81,568
Fines and fees	21,000	24,900	3,900
Interest on investments	15,000	16,467	1,467
Miscellaneous	6,950	10,890	3,940
Total Sources of Financial Resources	<u>\$ 845,950</u>	<u>\$ 936,825</u>	<u>\$ 90,875</u>
 <u>Uses of Financial Resources</u>			
Personal services	\$ 692,544	\$ 667,914	\$ (24,630)
Contractual services	112,250	92,038	(20,212)
Commodities	32,985	26,521	(6,464)
Other charges	10,990	10,000	(990)
Capital outlay	119,240	107,931	(11,309)
Total Uses of Financial Resources	<u>\$ 968,009</u>	<u>\$ 904,404</u>	<u>\$ (63,605)</u>
Net Increase (Decrease) in Fund --			
Balance during the year	<u>\$(122,059)</u>	\$ 32,421	<u>\$ 154,480</u>
Fund Balance, May 1, 1977		<u>1,046,282</u>	
Fund Balance, April 30, 1978		<u>\$ 1,078,703</u>	

The Notes to the Financial Statements are an integral part of this statement.

DECATUR PUBLIC LIBRARY  
 DECATUR PUBLIC LIBRARY TRUST FUND  
 BALANCE SHEET  
 APRIL 30, 1978

ASSETS	
Cash	\$ 131
Investments	52,895
Accrued interest receivable	<u>1,016</u>
Total Assets	<u>\$ 54,042</u>
FUND BALANCE	<u>\$ 54,042</u>

DECATUR PUBLIC LIBRARY TRUST FUND  
 STATEMENT OF REVENUE AND EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED APRIL 30, 1978

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>Sources of Financial Resources</u>			
Bequests (Note)	\$ --	\$ 937	\$ 937
Interest on investments	<u>2,823</u>	<u>3,220</u>	<u>397</u>
Total Sources of Financial Resources	\$ 2,823	\$ 4,157	\$ 1,334
<u>Uses of Financial Resources</u>			
Purchase of bronze plaques	<u>4,800</u>	<u>366</u>	<u>(4,434)</u>
	<u>\$ (1,977)</u>	\$ 3,791	<u>\$ 5,768</u>
Fund Balance, May 1, 1977		<u>50,251</u>	
Fund Balance, April 30, 1978		<u>\$ 54,042</u>	

The Notes to the Financial Statements are an integral part of this statement.

## DECATUR PUBLIC LIBRARY

NOTE TO FINANCIAL STATEMENTS  
APRIL 30, 1978

## 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.

## Taxes receivable -

Taxes are computed at 98 1/2% of the current levy.

## Bonds outstanding -

1971 Decatur Public Library bonds in the amount of \$395,000 were outstanding at April 30, 1978. 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 current year's financial statements do not reflect expenditures for personal services amounting to \$38,123. These expenditures were paid with CETA funds and are accounted for in a separate fund maintained by the City of Decatur, Illinois.

## Decatur Public Library Trust Fund -

Bequests to the Decatur Public Library from the Breckenridge Estate in the amount of \$37,300 were received in prior years. None was received during the current year. There are no restrictions on expenditures of this money.

During the current year \$937 was received from the Maude Ellen Bridges Estate. This money is to be expended only for children's books and supplies.

DECATUR PUBLIC LIBRARY  
 SCHEDULE OF EXPENDITURES  
 FOR THE YEAR ENDED APRIL 30, 1978

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<b>PERSONAL SERVICES</b>			
Regular salaries	\$ 563,563	\$ 547,673	\$ (15,890)
Retirement	85,680	80,539	(5,141)
Hospitalization, medical, and life insurance	12,859	13,929	1,070
Temporary salaries	<u>30,442</u>	<u>25,773</u>	<u>(4,669)</u>
<b>Total Personal Services</b>	<u>\$ 692,544</u>	<u>\$ 667,914</u>	<u>\$ (24,630)</u>
<b>CONTRACTUAL SERVICES</b>			
Advertising	\$ 800	\$ 318	\$ (482)
Printing and binding	5,600	5,358	(242)
Service to maintain buildings	17,050	5,019	(12,031)
Service to maintain improvements other than buildings	650	393	(257)
Service to maintain office equipment	7,300	5,682	(1,618)
Service to maintain automotive equipment	2,500	2,252	(248)
Auditing	600	600	--
Other professional services	2,750	1,707	(1,043)
Payment to City for data processing	25,325	24,325	(1,000)
Electricity	24,600	24,772	172
Water	350	410	60
Telephone	8,000	7,282	(718)
Travel, training, and conferences	2,798	1,680	(1,118)
Postage	5,500	4,525	(975)
Professional association membership fees	1,287	1,034	(253)
Rentals	<u>7,140</u>	<u>6,681</u>	<u>(459)</u>
<b>Total Contractual Services</b>	<u>\$ 112,250</u>	<u>\$ 92,038</u>	<u>\$ (20,212)</u>
<b>COMMODITIES</b>			
Gas, oil, and antifreeze	\$ 800	\$ 39	\$ (761)
Janitorial supplies	1,050	1,030	(20)
Materials to maintain buildings and improvements	6,000	4,537	(1,463)
Materials to maintain automotive equipment	1,400	1,292	(108)
Medical and laboratory supplies	5	4	(1)
Office supplies	<u>23,730</u>	<u>19,619</u>	<u>(4,111)</u>
<b>Total Commodities</b>	<u>\$ 32,985</u>	<u>\$ 26,521</u>	<u>\$ (6,464)</u>

DECATUR PUBLIC LIBRARY  
 SCHEUDLE OF EXPENDITURES  
 FOR THE YEAR ENDED APRIL 30, 1978  
 (Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
OTHER CHARGES			
Service recognition payroll	\$ 895	\$ 840	\$ (55)
Insurance	9,312	9,160	(152)
Miscellaneous	<u>783</u>	<u>--</u>	<u>(783)</u>
Total Other Charges	<u>\$ 10,990</u>	<u>\$ 10,000</u>	<u>\$ (990)</u>
CAPITAL OUTLAY			
Machinery and equipment	\$ 19,240	\$ 15,124	\$ (4,116)
Books	<u>100,000</u>	<u>92,807</u>	<u>(7,193)</u>
Total Capital Outlay	<u>\$ 119,240</u>	<u>\$ 107,931</u>	<u>\$ (11,309)</u>

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## DECATUR PUBLIC LIBRARY

STATEMENT OF CASH RECEIPTS - ESTIMATED AND ACTUAL  
FOR THE YEAR ENDED APRIL 30, 1978

<u>Source</u>	<u>Estimated Revenue</u>	<u>Cash Receipts</u>	<u>Actual Over or Under (-) Estimated</u>
Property taxes	\$ 803,000	\$ 821,948	\$ 18,948
Fines and fees	21,000	24,899	3,899
Interest on investments	15,000	17,822	2,822
Miscellaneous	6,950	10,890	3,940
TOTAL	<u>\$ 845,950</u>	<u>\$ 875,559</u>	<u>\$ 29,609</u>

## DECATUR PUBLIC LIBRARY

STATEMENT OF CASH DISBURSEMENTS COMPARED  
WITH AUTHORIZATIONS  
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

<u>Classified By Object</u>	<u>Authorizations</u>	<u>Cash Disbursements</u>	<u>Unencumbered Balances</u>
Personal services	\$ 692,544	\$ 665,381	\$ 27,163
Contractual services	112,250	90,023	22,227
Commodities	32,985	25,201	7,784
Other charges	10,990	9,992	998
Capital outlay	119,240	101,758	17,482
TOTAL	<u>\$ 968,009</u>	<u>\$ 892,355</u>	<u>\$ 75,654</u>

## DECATUR PUBLIC LIBRARY

SCHEDULE OF TAXES LEVIED AND COLLECTED AND SETTLEMENTS  
TAX LEVY YEARS 1972 THROUGH 1976

	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>1972</u>
y taxes, current extensions udes payment ecatur Housing rity)	\$ 823,108	\$ 789,231	\$ 692,454	\$ 566,556	\$ 464,230
axes collected, r years	<u>5,166</u>	<u>4,284</u>	<u>17,820</u>	<u>4,229</u>	<u>2,647</u>
TO BE COUNTED FOR	\$ 828,274	\$ 793,515	\$ 710,274	\$ 570,785	\$ 466,877
ions for rs and abatements, ection & extension , & property taxes aid	<u>6,326</u>	<u>3,326</u>	<u>1,872</u>	<u>2,622</u>	<u>9,765</u>
TAX COLLECTIONS	<u>\$ 821,948</u>	<u>\$ 790,189</u>	<u>\$ 708,402</u>	<u>\$ 568,163</u>	<u>\$ 457,112</u>

