

DECATUR PUBLIC LIBRARY

DECATUR, ILLINOIS

REPORT OF EXAMINATION

APRIL 30, 1965

MURPHEY, JENNE & JONES
CERTIFIED PUBLIC ACCOUNTANTS

DECATUR, ILLINOIS
240 NORTH CHURCH ST.
429-5135

MURPHEY, JENNE & JONES
CERTIFIED PUBLIC ACCOUNTANTS

MATTOON, ILLINOIS
1709 BROADWAY
235-0377

TAYLORVILLE, ILLINOIS
240 NORTH WASHINGTON ST.
824-3113

Decatur, Illinois
May 5, 1965

EFFINGHAM, ILLINOIS
204 WEST WASHINGTON ST.
342-2233

Board of Trustees,
Decatur Public Library,
Decatur, Illinois.

We have examined the attached statements of revenue, expenditures and balance on a cash basis of the Decatur Public Library for the fiscal year ended April 30, 1965. Our examination was conducted in accordance with generally accepted auditing standards and included all tests of the accounting records and other procedures which we considered necessary in the circumstances. As supplemental information we include a statement of budget appropriations and expenditures, a schedule of taxes, and a summary of the Library Fund Account maintained by the City Treasurer.

The books of account are maintained on a cash basis; no recognition is given in the attached operating statements to any items of accrued income or expense. No unpaid liabilities for materials or services were noted in the course of our examination. Property control records are not maintained and the attached statements do not include a report of investment in property and equipment. Equipment acquisitions and capital expenditures of the current year have been charged to operations in accordance with established policy.

In our opinion, the attached statements present fairly the cash revenue and expenditures of the Decatur Public Library for the fiscal year ended April 30, 1965 and the resulting cash balances at that date.

Murphy, Jenne & Jones
Certified Public Accountants.

DECATUR PUBLIC LIBRARY

STATEMENT of REVENUE, EXPENDITURES and BALANCE - CASH BASIS
Year ended April 30, 1965

REVENUE:

Taxes, City of Decatur	\$ 278,606.76	
Special grant from City of Decatur	2,210.69	
Fines	10,127.65	
Fees, non-resident	987.00	
Interest on U. S. obligations	1,163.02	
Reimbursement by bonding company for cash shortage of prior year	197.18	
Miscellaneous fees	387.58	
Gifts designated for Building Fund	<u>11.73</u>	
Total revenue		\$ 293,691.61

EXPENDITURES:

Salaries	\$ 187,240.67	
Library supplies and administrative expense	21,766.44	
Building and bookmobile maintenance	27,577.67	
Books, periodicals, records, etc.	46,946.88	
Other	<u>3,941.10</u>	
Total expenditures		<u>287,472.76</u>

EXCESS of REVENUE over EXPENDITURES \$ 6,218.85

Cash balance, May 1, 1964 1,779.02

CASH BALANCE, April 30, 1965 \$ 7,997.87

Cash balance at April 30, 1965 consists of the following items:

Cash on deposit -	
The National Bank of Decatur	\$ 7,799.70
First Federal Savings & Loan Association of Macon County (designated for Building Fund)	11.73
Cash on hand -	
Undeposited receipts	151.84
Change funds	<u>34.60</u>
Total, as above	<u>\$ 7,997.87</u>

DECATUR PUBLIC LIBRARY

STATEMENT of BUDGET APPROPRIATIONS and EXPENDITURES

Year ended April 30, 1965

	<u>Budget</u> <u>appropriations</u>	<u>Actual</u> <u>expenditures</u>	<u>Expenditures</u> <u>over (-) or</u> <u>under budget</u>
Salaries	\$ 190,000.00	\$ 187,240.67	\$ 2,759.33
Library supplies and administrative expense:			
Binding supplies	\$ 390.00	\$ 713.12	\$ 323.12-
Catalog material	900.00	626.15	273.85
Freight, express and drayage	125.00	150.20	25.20-
IBM rental and supplies	9,600.00	8,124.08	1,475.92
Office supplies and stationery	800.00	2,271.30	1,471.30-
Postage	1,350.00	1,148.64	201.36
Printing	1,200.00	1,172.60	27.40
Equipment repairs and service contracts	800.00	930.72	130.72-
Telephone and telegraph	1,949.60	2,287.64	338.04-
Office machine rental	672.00	672.00	0
Professional development	1,500.00	1,826.10	326.10-
Community, special services and other expense	<u>800.00</u>	<u>1,843.89</u>	<u>1,043.89-</u>
Total library supplies and administrative expense	\$ 20,086.60	\$ 21,766.44	\$ 1,679.84-
Building and bookmobile maintenance:			
Building supplies	\$ 1,200.00	\$ 1,323.20	\$ 123.20-
Cleaning services and supplies	10,245.00	10,347.51	102.51-
Contractual repairs and improvements	2,210.69	5,910.69	3,700.00-
Other repairs and maintenance	725.00	705.33	19.67
Insurance	4,546.00	4,309.05	236.95
Light and power	2,500.00	3,084.53	584.53-
Travel	600.00	391.79	208.21
Repairs to automotive equipment	2,200.00	1,218.06	981.94
Miscellaneous	<u>465.00</u>	<u>287.51</u>	<u>177.49</u>
Total building and bookmobile maintenance	\$ 24,691.69	\$ 27,577.67	\$ 2,885.98-
Books, periodicals, records, etc.:			
Books	\$ 36,023.00	\$ 35,188.23	\$ 834.77
Binding	3,000.00	1,747.22	1,252.78
Films and records	3,750.00	2,424.87	1,325.13
Pamphlets, periodicals and services	<u>6,875.00</u>	<u>7,586.56</u>	<u>711.56-</u>
Total books, periodicals, records, etc.	\$ 49,648.00	\$ 46,946.88	\$ 2,701.12
Other:			
Furniture and fixtures purchases	\$ 1,500.00	\$ 1,856.70	\$ 356.70-
Rent - Dill Branch	<u>2,084.40</u>	<u>2,084.40</u>	<u>0</u>
Total other	\$ 3,584.40	\$ 3,941.10	\$ 356.70-
Total	<u>\$ 288,010.69</u>	<u>\$ 287,472.76</u>	<u>\$ 537.93</u>

DECATUR PUBLIC LIBRARY

SCHEDULE of TAXES LEVIED, COLLECTED and SETTLEMENTS

Tax levy years 1960 through 1963

	<u>1963</u>	<u>1962</u>	<u>1961</u>	<u>1960</u>
Property taxes, current year levy (includes payment by Decatur Housing Authority)	\$ 292,462.17	\$ 284,496.28	\$ 259,232.67	\$ 273,186.56
Back taxes collected, prior years	<u>7,707.26</u>	<u>6,492.96</u>	<u>6,849.91</u>	<u>5,279.97</u>
Total to be accounted for	<u>\$ 300,169.43</u>	<u>\$ 290,989.24</u>	<u>\$ 266,082.58</u>	<u>\$ 278,466.53</u>
Deductions -				
Errors and abatements	\$ 1,404.16	\$ 1,409.36	\$ 484.67	\$ 799.00
Real estate tax objections pending	5,359.56	7,629.32	4,747.58	6,804.66
Collection and extension fees	9,401.79	9,055.95	8,344.71	8,646.87
Personal property taxes unpaid	<u>5,352.59</u>	<u>6,074.40</u>	<u>6,558.80</u>	<u>7,288.33</u>
Total deductions	<u>\$ 21,518.10</u>	<u>\$ 24,169.03</u>	<u>\$ 20,135.76</u>	<u>\$ 23,538.86</u>
Net taxes available for Decatur Public Library	\$ 278,651.33	\$ 266,820.21	\$ 245,946.82	\$ 254,927.67
Prior years' tax in custody of City Treasurer	<u>0</u>	<u>0</u>	<u>201.31</u>	<u>3,201.14</u>
Total taxes available	\$ 278,651.33	\$ 266,820.21	\$ 246,148.13	\$ 258,128.81
Taxes distributed to Decatur Public Library	<u>278,606.76</u>	<u>266,820.21</u>	<u>246,148.13</u>	<u>257,927.50</u>
Amount in custody of City Treasurer at end of period	<u>\$ 44.57</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 201.31</u>

DECATUR PUBLIC LIBRARY

SUMMARY of LIBRARY FUND ACCOUNT MAINTAINED by CITY TREASURER

Year ended April 30, 1965

Receipts:

Taxes, net (including Decatur Housing Authority payment in lieu of taxes)	\$ 278,651.33
Special grant	2,210.69
Fees from Illinois Bell Telephone Co.	11.10
Reimbursement from bonding company for prior year's cash shortage	<u>197.18</u>

Total receipts	\$ 281,070.30
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Disbursements:

Transferred to Decatur Public Library	\$ 277,463.32
Expenses paid directly by City Treasurer	<u>3,562.41</u>

Total disbursements	<u>281,025.73</u>
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Excess of receipts over disbursements	\$ 44.57
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Cash balance, May 1, 1964 (sundry fees other than from taxes)	<u>95.05</u>
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Cash balance, April 30, 1964 ⁶ (not yet transferred to Decatur Public Library)	<u><u>\$ 139.62</u></u>
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DECATUR PUBLIC LIBRARY
ROLLING PRAIRIE LIBRARIES - SPECIAL FUND

STATEMENT of REVENUE, EXPENDITURES and BALANCE - CASH BASIS

For the period from September 21, 1964 to April 30, 1965

REVENUE:

State of Illinois	\$ 14,472.80
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EXPENDITURES:

Salaries	\$ 6,295.78
Library supplies and administrative expense	3,027.61
Maintenance, bookmobile	574.61
Books, periodicals, records, etc.	4,367.90
Building rent	<u>175.00</u>

Total expenditures	<u>14,440.90</u>
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CASH BALANCE, April 30, 1965 (represented by refund received subsequent to reimbursement from State of Illinois)

\$ 31.90

Rolling Prairie Libraries was started during this fiscal year as part of a program to develop a regional library system in Illinois. It is subsidized by Federal and State funds; Decatur Public Library has been designated as headquarters for this area.