

## **ANNUAL REPORT HELPER**

**Note:** Use the new version of Bibliostat Collect at [collect.btol.com](http://collect.btol.com).

**Line 10a – e:** information for the *current* director

**Line 20:** This is asking if you have 501(c)(3) status.

**Line 40:** size of current building. Subtract area of restrooms, mechanical rooms, stairs, etc.

**Line 52:** If you are closed for emergencies or some other event during the year, you are to subtract those hours from your total.

**Line 55-62:** See attached sheet on how to figure FTE, p. 14.

**Line 69:** Report a single figure that includes both of the following: 1) Books—Books are non-serial printed publications (including music & maps) that are bound in hard or soft covers, or in loose-leaf format. Include non-serial government documents. Report the number of physical units, including duplicates. For smaller libraries, if volume data are not available, count the number of titles. Books packaged together as a unit (e.g., a 2-volume set) and checked out as a unit are counted as one physical unit.

2) Serial back files—Serials are publications issued in successive parts, usually at regular intervals, that are intended to be continued indefinitely. Serials include periodicals (magazines); newspapers; annuals (reports, yearbooks, etc.); journals, memoirs, proceedings, and transactions of societies; and numbered monographic series. Government documents and reference tools are often issued as serials. Except for the current volume, count unbound serials as a volume when the library has at least half of the issues in a publisher's volume. Report the number of physical units, including duplicates. For smaller libraries, if volume data are not available, count the number of titles. Serials packaged together as a unit (e.g., a 2-volume serial monograph) and checked out as a unit are counted as one physical unit.

**Line 69a:** E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book. Include non-serial government documents. E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time. Include e-books held locally and remote e-books for which permanent or temporary access rights have been acquired. Report the number of physical or electronic units, including duplicates. Note: under this category report only items the library has selected as part of the collection & made accessible through the library's OPAC.

**Lines 69-72:** Totals reported on these lines are all included on line 68.

**Line 70:** Include materials on which sounds (only) are recorded & that can be played back mechanically. This includes records, audiocassettes, audio cartridges, audio discs (including

audio CD-ROMs), audio reels, talking books & other sound recordings. Report the number of physical units, including duplicates.

**Line 70a:** Report only those audio electronic units ( or downloadables) that are items the library has selected as part of the collection & are accessible through the library's OPAC. If access is only available via an external database, do not count individual items, but count the database in licensed databases (line 260). Include downloadable audio books in this category.

**Line 73:** Report the number of print journal, magazine, & newspaper subscriptions.

**Line 74:** A serial is something published on a regular basis under the same title. Examples: World Almanac, Kovel's Antiques & Collectibles Price List, N.A.D.A. appraisal guides, etc. Thus, line 74 includes the periodicals reported line 73 + all items such as the World Almanac. Line 74 should be equal to or greater than line 73. (Periodicals are serials but not all serials are periodicals.)

**Line 80-86:** Do *not* report items used only *within* the library. Count all materials in all formats that are checked out for use outside the library. Include transactions that involve lending an item from the library's collection including renewals. Include items borrowed from another library & loaned to the patron. Do **not** include items checked out to another library, i.e., out-going interlibrary loan. Transfers of materials between branches & activity of deposit collections are not considered circulation.

**Line 88-89:** Report library materials, or copies of the materials, made available by a library to another library upon request. The libraries involved in interlibrary loans are not under the same library administration. Report loans *provided to* other libraries on line 88. Report loans *received from* other libraries on line 89.

**Lines 90-97:** Libraries should be collecting these statistics. A sampling can be done for a week in October and April. If figures are not available, libraries should give an estimate and add a note indicating this is an estimate. If no estimate is given, the federal government will create their own estimate. Your estimate will be more accurate.

**Line 90:** A reference transaction is an information contact that involves the knowledge, use, recommendations, interpretation, or instruction in the use of one or more information sources by a member of the library staff. Requests may come in person, by phone, by fax, or by mail, electronic mail, or through live or networked electronic reference services (Ask Here PA).

Do **not** count directional transactions (Where is the Post Office?) or questions of rules or policies (How many DVDs may I borrow?)

Note: If an annual count of reference transactions is unavailable, determine an annual estimate by counting reference transaction during a typical week in October and multiply the count by 52.

**Line 94:** Count all children’s programs, whether held on or off-site, that are sponsored or co-sponsored by the library. Do not include children’s programs sponsored by other groups that use library facilities. If children’s programs are offered as a series, count each program in the series. For example, a story hour offered once a week, 48 weeks a year should be counted as 48 programs. Exclude any library activities for children delivered on a one-to-one basis.

**Line 95:** Instructions are the same as for line 94, just substitute “adult programs” for “children’s programs.”

**Line 96:** *This is a new question.* If you have not kept these statistics, use a reasonable estimate. Begin keeping such stats from now on.

**Line 97:** *This is a new question.* If you have not kept these statistics, use a reasonable estimate and begin keeping such stats from now on.

**Line 100f & 100g:** These lines should only report *very* significant income for things like a new roof or carpet for entire library. When in doubt, report elsewhere.

**Line 103d:** Report Keystone funds available to the library for an operating project. In distinguishing between an operating and capital project, consider the project as “capital” if it meets the definition of capital expenditure—Capital projects are for land, building, addition, or major renovation which adds usable floor space and furniture and equipment purchased for the additional floor space. Keystone grants for capital projects are reported elsewhere. Expenditures to be reported here would be non-routine maintenance projects such as new HVAC, roof, or new elevator. This line is to be used only by libraries that *received* Keystone Grant funds from the municipality (rather than expended by the municipality on behalf of the library).

**Line 103e:** This line to be used only by libraries whose sponsoring municipality received Keystone Grant funds and *retained* the monies and made non-routine maintenance expenditures on behalf of the library. This means the library did not make the actual expenditure.

**Line 104h & 104i:** Report income for *very* large projects only. An example of income other than Keystone would be a DCED (Department of Community and Economic Development) grant.

**Line 109a:** If a municipality pays your electric, sewage, etc. and can document **exactly** how much they spent on the library, report that amount here and NOT under shared costs (line 224)

You will need to obtain a letter on municipality letterhead stating the exact dollar amount the municipality expended on behalf of the library.

Local Government Income Codes

AP=Direct appropriation not based on referendum or a set millage

APM=Direct appropriation based on millage but not the result of a referendum

TxREF=Library tax levied as a result of a referendum

TxAuth=Library tax levied by authority of the municipal officers without  
Referendum

EP=Employment Program

**Line 109c:** Only income for projects of a **very** significant nature should be reported here. When in doubt, report elsewhere.

**Line 109d:** Incentive for Excellence Aid libraries—this line must show a total that is equal to or higher than that received the previous year.

**Line 111:** Again report income for projects that are **very** significant.

**Line 111-124:** These lines include income for the library's Operating Account only. (**not** for endowments, building account, etc.)

**Line 116:** Matching funds for Gates Grants that come from local clubs, businesses, etc. should be reported on this line.

**Line 117:** This is where you would report grant income similar to the Gates Grants.

**Line 126g:** This line must equal the "Ending Balance" reported the previous year on Line 206.

**Line 135:** Report **gross** wages here.

**Line 139:** This is just the **library's** share of these costs. Does not include what was deducted from employees' income. Employees' deductions are included on line 135.

**Lines 149b,c,d:** Answer yes even if benefits and/or retirement are for only some employees.

**Line 160:** Quality Aid libraries—this line must equal 2 X the reporting year's Equal Distribution Grant or more. For 2009 annual report, this is 2 X **2009** Equal Distribution Grant or 2 X \$2,634.03=\$5,268.

Incentive for Excellence Aid libraries—this line must equal 12% of total normal operating expenditures (line 196 minus any non-recurring expenditures).

**Line 164:** Examples of what to report here would include new roof, parking lot upgrades, renovations, window replacement, carpet for entire library, etc.

**Line 165:** Report purchase of a vehicle, other than a bookmobile, or new shelving/tables/chairs, etc. on this line.

**Line 167:** Report software maintenance agreement costs.  
Include cost of Access PA adds, changes, & deletes here.  
Include a new printer, computer, etc.

**Line 175:** Include cost of patron barcodes and cards here.

**Line 176:** Include the cost of ISDN line, etc.  
Include cost of Domain Name fee.

**Line 181:** Include Access PA Database participation fee (\$180) here.

**Line 206:** The total here should match the ending balance shown on the library's year-end financial statement.

**Summary of Accounts, line 7g:** Must match the ending balance shown on your year-end Treasurer's Report or financial statement.

**Line 206a:** This line is at the end of the "Summary of Accounts" section. You *must* check the box **if** the beginning and ending balances in the "Summary of Accounts" match the library's year-end financial statement. If they do not match, do not check the box. In that case, you *must* provide a note explaining why the balances do not match.

**CAPITAL ACCOUNTS Lines 207a-210c:** Report funds that are to be used for capital projects only. Remember that a capital project is purchase of land, a building, an addition or major renovation that will add usable floor space.

**OTHER ACCOUNTS Lines 211-212:** Report trust funds, CDs, etc. from which income and/or the principle is used for operating expenses.

**Line 224:** This is for library building related expenses paid by the municipality that must be estimated. Example: water costs

The old "Green Sheet" is now a section on the Online Report called "Certification of Estimated Costs." You fill in your part online, then print just that section and turn it over to your municipality to complete. **\*Make sure your municipality puts their seal on it.**

The total that the municipality reports on Line 27 of the *Certification of Estimated Costs* is the amount to be reported on line 224.

Note: I still have a few copies of the actual "green sheet" that you may request if you prefer using them.

**Line 225:** See attached sheet *Guidelines for Allowance of Gifts for Local Financial Effort*, p. 16. When individuals bring new items to donate to the library, get a receipt showing the cost of the item.

**Line 231-233:** Use most current information, not necessarily what was true for the year of the report.

**Line 235:** Report CE hours acquired while in your **current** library. CE hours acquired while at a previous library will not be reported anywhere. If you change positions within the same institution, all CE hours obtained no matter the position will get reported under the **current** position.

**Line 255b:** An OPAC is a computerized card catalog.

**Line 256b:** Report the total number of individuals that have used Internet computers in the library during the last year. If the computer is used for multiple purposes (Internet access, word-processing, OPA, etc.) & Internet users cannot be isolated, report all usage. A typical week or other reliable estimate may be used to determine the annual number.

**Number of Licensed Databases acquired through payment or formal agreement:**

**Line 260a Local:** These are databases that the library has paid to use. A database may be issued on CD-ROM, diskette, or other direct access method, or as a computer file accessed via dial-up methods or via the Internet. Subscriptions to individual electronic serial titles are reported under "Current Electronic Serial Subscriptions" (Line 74a). Each database is counted individually even if access to several databases is supported through the same vendor interface.

**Line 260b State:** This is POWER Library. Report 41 databases.

**Line 260c Other cooperative agreements:** This would be a group of libraries or a consortia going together to purchase access to a particular database.

**Line 262 & 263:** For most libraries, these are primarily POWER Library statistics. See attached instructions on obtaining POWER Library statistics, p. 15.

**Line 264 & 265:** Answer "yes" or "no." Libraries in Warren County will answer "No" to line 264 but "Yes" to line 265.

**Line 266:** This question refers to your Internet Use or Internet Safety policy. Answer "yes" or "no."

**Line 270-280:** Use current information as of the date the report is completed.

**Line 272a:** Answer "Yes" or "No."

**Local Financial Effort, Line D, 16-19:** Complete these lines only if your library reports “Shared Costs” on line 224. If you do not report shared costs just put 0 on lines 17-19.

**LFE, Line D, 17:** Divide the total on Line 15 by .85. Example: \$15,000 divided by .85 equals \$17,647.

**LFE, Line D, 18:** Multiply the total from line 17 by .15. Example: \$17,647 multiplied by .15 equals \$2,647. Then follow the directions in line 19.

**LFE, Line 20:** Quality Aid libraries—the total here must equal \$5 per capita or higher.

Incentive for Excellence Aid libraries—the total here must be equal to or higher than the total reported here the previous year.

### **ADDITIONAL TIPS**

**Capital expenditure defined:** A capital expenditure is money spent on the construction/addition of **new** space only. Cost of renovation is shown as a capital expenditure **only** when it is part of a capital expansion project.

**E-Rate reimbursement income:** E-rate reimbursements should **not** be shown as income. The amount of the reimbursement should be subtracted from the corresponding expenditure (phone bill, internet provider fee, etc.) and that expenditure then reported as the reduced amount.

**Paper Documentation:** Paper Documentation that is sent with your Annual Report *must* include, at least, the following documents:

- Cover Sheet
- Application for State Aid with **original signatures**
- Signature Page (attached to 1/6/2010 email from Eileen Kocher announcing the availability of the annual report.) with **original signatures**
- Librarian's Report
- Treasurer's year-end report or financial statement showing **beginning and ending balances**

Many libraries will have other paper documentation that is required but *every* library *must* provide the items listed above.

#### **Online Report tips:**

Use zeros (0) **not** NA in the financial sections of the report.

Notes—everyone has access to all the notes.

## **BEFORE YOU BEGIN WORK ON ANNUAL REPORT**

### **Documents to have on hand:**

Have the following documents on hand to use in completing the Annual Report:

- Previous year's Annual Report
- Year-end treasurer's report or financial statement with *beginning and ending balances*
- List of *current* board members with addresses and phone numbers
- POWER Library stats for the year (see attached sheet on how to obtain stats, p. 16)
- Circulation, collection size, and patron registration stats
- Continuing education report showing number of hours received for the reporting year. This is emailed from the District Office.

### **Treasurer's Report format:**

To make things simpler in future years ask your treasurer/bookkeeper/yourself to format the treasurer's report to follow the financial information required by the Annual Report. For example, treasurers' reports often list all supplies on one line. However, the Annual Report requires that you report expenditures for supplies on 3 different lines.

- ✓ Collection maintenance supplies {book jackets, book tape, spine labels, book pockets, etc.} (line 157)
- ✓ Supplies for building maintenance {toilet paper, floor wax, cleaners, etc.} (line 168)
- ✓ Office & computer supplies {ink cartridges, printer paper, etc.}(line 175)

Look at the Annual Report and, as much as possible, try to have the same lines on your treasurer's report.

You also need to have the reports set up so that they show the year's *beginning balance* for the operating funds (and other accounts) and the operating funds *ending balance*.

## **HOW TO FIND DIRECTIONS FOR USING BIBLIOSTAT COLLECT**

- ✓ Log in
- ✓ A page will appear with “Frequent Questions” in the left frame and “2009 Pennsylvania Public Library Survey” in the right hand frame.
- ✓ In the Frequent Questions frame click “Learn More.”
- ✓ This will bring up a page that answers questions about how Bibliostat Collect works.
- ✓ If you wish to have a printed copy of this, you will need to copy & paste it into a Word document.

## **HOW TO PRINT INSTRUCTIONS FOR ANNUAL REPORT QUESTIONS**

- Log in
- A page will appear with “Frequent Questions” in the left frame and “2009 Pennsylvania Public Library Survey” in the right hand frame.
- Click “Continue Survey” on the top right.
- A page will appear with “Survey Navigation” in the left frame and “2009 PA Public Library Survey” in the right frame. Across the top click the “Instructions” tab.
- At the top of this page, choose the “Click here to view a printable version of the instructions.”
- This brings up a PDF which you can print.

## **HOW TO PRINT A BLANK ANNUAL REPORT**

- ❖ Go to the “Printing” tab on the top of the page.
- ❖ Select “Printable Survey Reports” which is the subtab that is already open.
- ❖ Under “Set Printing Preference” use “Print Entire Survey.”
- ❖ Then click the “Without Data” radio button below.
- ❖ Next click the green “Show Web Report” button on the bottom right.
- ❖ Once the file appears, click View.
- ❖ Move down to “Text size” then over to “Smallest” and click. This will allow you to print the form using the least amount of paper.
- ❖ The file that appears will have a blank annual report.
- ❖ Finally, go to File, down to Print and click.

## **PRINTING**

- Go to the “Printing” tab at the top of the page.
- On the subtabs choose either “Printable Survey Reports” or “Printable Annotation Reports.”
- Set the printing preferences that you want.
- Then click the green “Show Web Report” button on the bottom right.
- Once the file appears, click View.
- Move down to “Text size”
- Move over to “Smallest” and click. This will allow you to print your report using the least amount of paper.
- Finally, go to File, down to Print, and click OK when the print dialog box appears.

This is where you go to print selected sections of the report on which you need signatures, like the Application for State Aid, the Signature Sheet, etc.

## **HOW TO FIGURE FTE**

Include only staff and or volunteers who work at least five (5) hours per week and a minimum of four (4) months per year. Take the total number of hours worked per week by all employees in that category and divide by 35 hours or the library's work week whichever is higher. Library regulations require that a minimum of 35 hours per week be used in calculating full time equivalent (FTE) staff. If you consider a higher number to be full time, then use that figure to calculate FTE.

Example: Under "Other Paid Staff," (line 60) Jane works 5 hours per week, Susie works 20 hours per week and Betty works 18 hours per week for a total of 43 hours. The library considers 35 hours to equal full time. Divide 43 by 35 for an FTE of 1.23.

## **POWER Library Statistics On-line**

POWER Library usage statistics are available on-line from the POWER Library web site.

In order to find statistics for your library, you must click on the “**Library Use Only**” button on the left of the main page.

A login page comes up next, asking for a username and password. Your username is the name of your county and the password is powerweb.

Once in the Library Use Only section, click on the “**Statistics**” button on the left.

Next click the “**2006-Present**” button on the left.

Then choose “**Statistics By Library.**”

If you want statistics for a particular month choose the “**Library—Detail Report**”

If you want statistics for the entire year choose the “**Library—Summary Report**”

For either type of report, you will need to enter your POWER Library Code (PL\*\*\*\*) and make some selections as to year or month.

If you do not remember your POWER Library Code, call the District Office and I can supply it for you.

Finally, click “Submit.”

## **Guidelines for Allowance for Gifts for Local Financial Effort**

***Definition:*** Gifts of money which are expended for public library service may be counted as part of local financial effort, and the monetary value of gifts of books, supplies or other operating materials may be included as part of the local financial effort of the library if the items were purchased specifically for the library. In cases where value for items is claimed, the library shall have available among its records receipts or invoices which clearly show the cost of the items and indicate that the purchase was made specifically for presentation to the library. **The value of gifts in kind not specifically purchased for the library is not allowable as a portion of local financial effort.** (22 PA Code, 131.530)

### Gift Qualification:

The first section of the regulation is quite clear. If a gift of operating materials is purchased specifically for the library, then the gift counts towards the library's local financial effort. Likewise, if NEW items are donated to the library, they also count toward local financial effort.

Because the regulation specifically states that items must be purchased specifically for the library, used items CANNOT be counted toward local financial effort. Used items were originally purchased for another purpose and do not fit within the scope of the regulation.

The last sentence of the regulation is where confusion begins to develop. This sentence prohibits the library from counting in-kind gifts toward their local financial effort. The definition of in-kind gifts is "a gift of something other than money; goods or commodities." The generally used interpretation of in-kind includes the provision of services.

Using this definition along with the first portion of the regulation, the only gifts (goods or services) that a library may count toward local financial effort are those items that an individual and/or business *purchased* specifically for the library. If a business is providing supplies/products that it typically sells for profit, the gift may be counted for local financial effort.

### Gifts that DO NOT count toward LFE:

- Program supplies, prizes, gifts and food may not be counted toward local financial effort if the library would have done without the item had it not been given to them.
- Services (in-kind)
- Travel expenses

- Expenses paid by municipality—should be submitted as “Shared Costs”(Line 224)
- Used items
- Baked Goods—considered a donation

When a local library submits its annual report, gifts should be grouped together in categories rather than listed individually. There are three categories within which all gifts should fall:

- Library Materials
- Equipment/Furniture
- Supplies

If a gift cannot be placed into one of these categories, it is probably not an allowable gift item.

Receipts:

Once a library determines whether a gift can be counted toward local financial effort, they must also ensure that the proper receipt is maintained. Receipts must list the item’s purchase price and must indicate that the item was purchased specifically for the library.