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Priority	Item	Met	Description	Question#	Value
	21		Collection Expenditures are less than local expenditures on collections. Local collection expenditures (Question 4.1) should not be more than overall collection expenditures (Question 3.7). Please explain.	3.7 4.1	$4,000 $4,500
	How to fix it:		The issue with this item is that Section 4 is a subset of Section 3. The question in 4.1 should not be greater than 3.7. Review the Collection Expenditures part of the annual report (questions 3.4-3.6) and make sure those numbers are correct. Review how you arrived at the amount, $4,500, in question 4.1. It may need to be revised.		
	22		If Local Collection Expenditures (4.1) are less than Total Collection Expenditures (3.7), then Local Operating Expenditures (4.2) must be less than the Total Operating Expenditures (3.11) by at least the same amount or greater.	3.7 3.11 4.1 4.2	$60,000 $65,000 $50,000 $60,000
	How to fix it:		To look at this issue, subtract the answer in 4.1 from 3.7 and then subtract the answer in 4.2 from 3.11. 4.1 less 3.7 : 50,000 – 60,000 = (10,000) 4.2 less 3.11 : 60,000 – 65,000 = (5,000) This looks incorrect. Should be at least 10,000 We expect to see AT LEAST the same difference between the calculations and we don't. To fix the issue, review both sections 3 and 4 to determine how you arrived at those responses.		
	25B		Local government funds expended, reported in 4.3, is greater than funds in total Local Operating Expenditures (4.2). Local government funds expenditures is a sub-set of Local Operating Expenditures. The amount of local government funds expended cannot be greater than the amount of local funds in total operating expenditures.	4.2 4.3	$60,000 $70,000
	How to fix it:		The issue here is that local government expenditures in 4.3 is greater than total local operating expenditures. 4.3 is a subset of 4.2. One of these numbers is incorrect. Look at how you calculated each of them. Remember to review Section 3, expenditures, as well, so you don't create unintended issues.		
	26		Local Government Expenditures are greater than Local Government Operating Revenue. Government expenditures are not normally greater than government revenue. Please explain.	4.3 5.4	$40,000 $30,000

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How to fix it:			The issue is the library spent more than they took in. This can happen sometimes if the library spent leftover funds from a previous year. Take another look at revenue and expenditures. There may be an error. Or tell us that you are spending funds from a previous year; whichever applies.		
	42		Books - the number of titles is greater than the number of items The number of titles cannot be greater than the number of items. If there are no duplicates in the collection, the number of titles will be the same as number of items.	6.1 6.2	15,000 14,000
How to fix it:			Items is number of books and titles in number of titles. For example, if the library has 3 copies of the *Wizard of Oz*, it has 1 title and 3 copies. This example applies to all format types that ask for titles and items.		
	63		The total number of hours the library is open does not equal the number of unduplicated hours. For libraries with no branches, the number of hours the library is open, reported in 11.3, should equal the unduplicated hours reported in 11.5.	11.3 11.4 11.5 2.1 (# branches) 2.2 (# bookmobiles)	32 32 40 0 0
How to fix it:			In this example, the library does not have either branches or bookmobiles. Therefore, the hours the central library is open should equal unduplicated hours. 11.3 should equal 11.5. Correct whichever question is incorrect. 11.4 is a question regarding Summer hours and should match 11.3 and 11.5, in most cases.		
	64		The total number of hours the library is open is greater than the number of unduplicated hours. For libraries with branches, the reported unduplicated hours should be greater than or equal to the total number of hours the library is open.	11.3 11.4 11.5 2.1 (# branches) 2.2 (# bookmobiles)	50 32 40 0 0
How to fix it:			In this example, the library does not have either branches or bookmobiles. Therefore, the hours the central library is open should equal unduplicated hours. 11.3 should equal 11.5. 11.4 is a question regarding Summer hours and should match 11.13 and 11.5, in most cases. Correct whichever question is incorrect.		

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Notes