



Reporting Errors Workbook

Presented by Stacey Malek
Program Coordinator
Library Development and Networking
Division

April 9, 2013

What we'll cover

- Overview of Reporting Errors Workbook
- How do I clear up items or answer any questions?
- How can I use the workbook to plan?

Not really “errors”

- We call it an “error” report, but really need more information/may need corrections
- Mostly will just need additional information
- Accreditation issues earlier in process, so we have more time to work with you

Why do Reporting Error Workbooks?

- Minimize time spent with follow up questions
- Audit trail for revisions
- Planning tool for future fiscal years
- Remember: It is NOT personal; it's a program



5 spreadsheets/tabs in workbook

❖ Introduction

❖ Reporting errors

❖ Appendix

❖ Annotations

❖ Qryeportdata (for TSLAC use only)

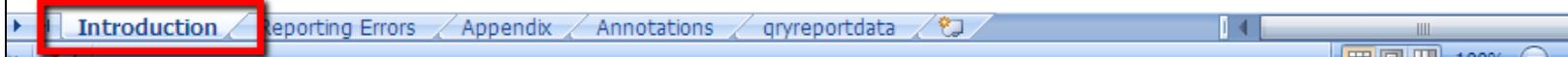
Introduction spreadsheet/tab

Library Identification	
Annual Report	2012
Library Name	Public Library
City	City
TSLAC ID	0
Preliminary Population (Final May 15, 2013)	6,776
System	NETLS
County	County
Federated Library System (FLS)	N/A
Head Librarian/Director First Name	Library
Head Librarian/Director Last Name	Director
Head Librarian/Director Email	library@gmail.com
Library Email	library@gmail.com
Phone	(555) 555-1111

Report Identification Tabs	
Link to Tab	Description
Reporting Errors	Explanations or corrections needed on submitted report.
Annotations	Notes provided by library in annual report.
Appendix	MOE and Local Government Support Calculations
qryreportdata	For Internal use by Texas State Library and Archives.

Rules for Administering the Library Systems Act
http://info.sos.state.tx.us/pls/pub/readtacSext.ViewTAC?tac_view=5&ti=13&pt=1&ch=1&sch=C&ri=Y

TSLAC Website for Annual Report
http://www.tsl.state.tx.us/ld/pubs/arsma/index.htm



Reporting Errors spreadsheet/tab

◆See Appendix tab for explanation

Priority	Item	Met	Description	Question #	Value
	01	No	◆Maintenance of Effort (MOE) - Rule §1.74 Libraries must expend a minimum amount in local expenditures. See appendix for the required amount for your library.	◆4.2	\$38,106

Introduction **Reporting Errors** Appendix Annotations qryreportdata

Appendix spreadsheet/tab

Item 01 - Maintenance of Effort, Rule §1.74	
The library's MOE is either the Expenditure Average or the Total Per Capita Average, whichever is lower. If the library spent at least \$13.50 per capita and \$125,000 in LFY2012, the library is exempt from MOE. Must have a minimum of \$10,300 in local expenditures.	
2012 Local Operating Expenditures (4.2)	\$38,106
Difference between Required Minimum Expenditure Average (ExpAvg) and Local Operating Expenditures (4.2)	(\$8,359.33)
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg)	(\$1,012,021.08)
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg) reported as Local Operating Expenditures	(\$6,857.45)
Required Per Capita Expenditure: Difference between [2012] 4.2 and \$125,000	(\$86,894.00)
and difference between \$13.50 x [2012] PopSrvd and Local Operating Expenditures (4.2) reported	(\$53,370.00)
Exemption requirement of at least \$125,000 AND \$13.50 per capita	(\$86,894.00)
Amount needed to meet MOE requirement in (4.2) Local Operating Expenditures	\$ 6,857.45
Item 02 - Minimum Local Government Support, Rule §1.77	
At least half of the minimum per capita support in Rule 1.81(A) must come from local government sources. Minimum government support is calculated by dividing minimum per capita support by 2 and multiplying by population. If the library spent at least \$13.50 per capita in LFY2012 and had at least some expenditures from Local Government Sources, the library is exempt from from this criteria.	
2012 Expenditures from local governmental sources reported in 4.3	\$34,701
Required Per Capita Capita Government Support - Required amount in Rule §1.81(A) ÷ 2 x [2012]PopSrvd	\$13,043.80
Difference between expenditures reported in 4.3 and Minimum Government Expenditures	\$21,657.20
Difference between \$13.50 x [2012] PopSrvd and 4.2 reported	(\$53,370.00)
Amount needed to meet Local Government Support Expenditures requirement (4.3)	MET

Qryreportdata spreadsheet/tab

- Makes other tabs work
- Ignore this one!



Image courtesy of Theeradech Sanin at FreeDigitalPhotos.net

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Clearing items

- Review the workbook
 - Reporting Errors tab
 - If “Priority” column **Black** or **Gray**, accreditation issue
 - Check annotations
 - Review library’s AR

◆ MOE (Item 01)

- Go to Appendix tab
- Review the Maintenance of Effort, Calculations
- Will show you how much you are short

Item 01 - Maintenance of Effort, Rule §1.74	
The library's MOE is either the Expenditure Average or the Total Per Capita Average, whichever is lower. If the library spent at least \$13.50 per capita and \$125,000 in LFY2012, the library is exempt from MOE. Must have a minimum of \$10,300 in local expenditures.	
2012 Local Operating Expenditures (4.2)	\$1,000.00
Difference between Required Minimum Expenditure Average (ExpAvg) and Local Operating Expenditures (4.2)	\$1,219.00
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg)	\$29.73170732
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg) reported as Local Operating Expenditures	\$1,219.00
Required Per Capita Expenditure: Difference between [2012] 4.2 and \$125,000	(\$123,781.00)
and difference between \$13.50 x [2012] PopSrvd and Local Operating Expenditures (4.2) reported	\$665.50
Exemption requirement of at least \$125,000 AND \$13.50 per capita	(\$123,781.00)
Amount needed to meet MOE requirement in (4.2) Local Operating Expenditures	\$ 219.00

◆ Local Gov't Support expenditures (Item 02)

- Go to Appendix tab
- Review the Minimum Local Gov't Support expenditures
- Will show you how much you are short

Item 02 - Minimum Local Government Support, Rule §1.77	
At least half of the minimum per capita support in Rule 1.81(A) must come from local government sources.	
Minimum government support is calculated by dividing minimum per capita support by 2 and multiplying by population.	
If the library spent at least \$13.50 per capita in LFY2012 and had at least some expenditures from Local Government Sources, the library is exempt from from this criteria.	
2012 Expenditures from local governmental sources reported in 4.3	\$600
Required Per Capita Capita Government Support - Required amount in Rule §1.81(A) ÷ 2 x [2012]PopSrvd	\$73.80
Difference between expenditures reported in 4.3 and Minimum Government Expenditures	\$526.20
Difference between \$13.50 x [2012] PopSrvd and 4.2 reported	\$665.50
Amount needed to meet Local Government Support Expenditures requirement (4.3)	MET

Amending report

- **Before April 30**
 - Through Texas LibPAS
- **After April 30**
 - Email us



http://www.wpclipart.com/blanks/assorted/blank_spiral_calendar_page.png

Reporting Errors

Let's take a look



<http://office.microsoft.com/en-us/images/results.aspx?qu=peek&ex=2#ai:MP900431825>

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MOE Forecast

Population Assigned and Per Capita Expenditures	
Current year's data used in calculating Maintenance of Effort and Local Government Support	
2012 Local Operating Expenditures reported in 4.2	\$38,106
2012 Population Served Assignment	6,776
2012 Per Capita Expenditures (PCExp) $[2012]4.2 / [2012]PopSrvd$	\$5.62367178
2012 Expenditures from local governmental sources reported in 4.3	\$34,701
Maintenance of Effort, Calculations	
Previous years' data used to derive averages for minimum expenditure requirements.	
Number MOE Years to Average (0,1,2,3+) [Member Year]	3
2009 Local Operating Expenditures (4.2)	\$49,533
2010 Local Operating Expenditures (4.2)	\$49,747
2011 Local Operating Expenditures (4.2)	\$40,116
Required Minimum Expenditure Average (ExpAvg) $([2009] 4.2 + [2010] 4.2 + [2011] 4.2) / [Member Year]$	\$46,465.33333333
2009 Population Served	7,014
2010 Population Served	6,961
2011 Population Served	7,032
Required Minimum Per Capita Average (PCAvg) $([2009] 4.2 + [2010] 4.2 + [2011] 4.2) / ([2009] PopSrvd + [2010] PopSrvd + [2011] PopSrvd)$	\$6.63569286

MOE information from Appendix is shown above.

MOE Forecasting

3 year average

- You have everything to estimate next year's MOE using Appendix:
 - 2010 Local Operating Expenditures - \$49,747
 - 2011 Local Operating Expenditures - \$40,116
 - 2012 Local Operating Expenditures - \$38,106
 - Estimate MOE for 2013 - \$42,657
 - $(2010 + 2011 + 2012)/3$

Questions?



Image courtesy of Stuart Miles at [FreeDigitalPhotos.net](https://www.freedigitalphotos.net)

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