



Reporting Errors Workbook

Presented by Stacey Malek
Program Coordinator
Library Development and Networking
Division

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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

❖ Qryreportdata (for TSLAC use only)

Introduction spreadsheet/tab

Library Identification	
Annual Report	2014
Library Name	Public Library
City	Public
TSLAC ID	555
Preliminary Population (Final May 15, 2015)	40,762
Region	STLS
County	County
Federated Library System (FLS)	N/A
Head Librarian/Director First Name	Library
Head Librarian/Director Last Name	Director
Head Librarian/Director Email	Director@public.com
Library Email	
Phone	(555) 555-5555
Website	http://www.publiclibrary.com

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://tinyurl.com/TACaccreditation

TSLAC Website for Annual Report
http://www.tsl.texas.gov/ld/pubs/arsma/index.html

Texas LibPAS Login
https://tx.countingopinions.com/

Introduction

Reporting Errors spreadsheet/tab

Item	Met	Description	Question #	Value
01	No	◆Maintenance of Effort (MOE) - Rule §1.74 - See Appendix tab for Explanation Libraries must expend a minimum amount in local expenditures. See appendix for the required amount for your library.	◆4.2	\$597,970
68	No	Does the library have at least 1% of total items in collection published in the last five years? - Rule §1.81(C)	6.16	No
26	No	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	\$597,970 \$588,493

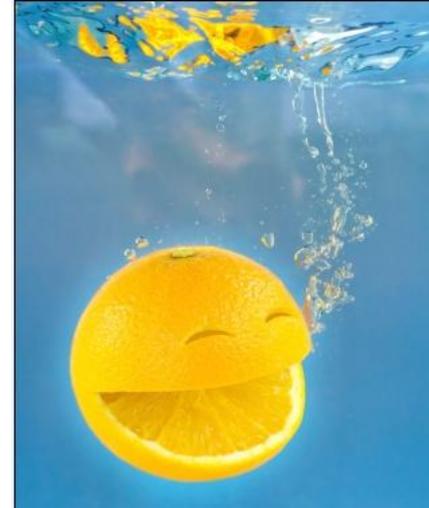
Reporting Errors

Appendix spreadsheet/tab

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
2011 Local Operating Expenditures (4.2)	\$730,414
2012 Local Operating Expenditures (4.2)	\$744,732
2013 Local Operating Expenditures (4.2)	\$610,181
Required Minimum Expenditure Average (ExpAvg) (([2011] 4.2 + [2012] 4.2 + [2013] 4.2) / [Member Year])	\$695,109.00000000
2011 Population Served	39,938
2012 Population Served	40,429
2013 Population Served	40,834
Required Minimum Per Capita Average (PCAvg) (([2011] 4.2 + [2012] 4.2 + [2013] 4.2) / (([2011] PopSrvd + [2012] PopSrvd + [2013] PopSrvd))	\$17.20552636
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 \$17.50 per capita and \$150,000 in LFY2014, the library is exempt from MOE. Must have a minimum of \$10,650 in local expenditures.	
2014 Local Operating Expenditures (4.2)	\$597,970
Difference between Required Minimum Expenditure Average (ExpAvg) and Local Operating Expenditures (4.2)	(\$97,139.00)
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg)	(\$2,535,735.87)
Difference between Per Capita Expenditures (PCExp) and Minimum Per Capita Average (PCAvg) reported as Local Operating Expenditures	(\$103,361.67)
Required Per Capita Expenditure: Difference between [2014] 4.2 and \$150,000	\$447,970.00
and difference between \$17.50 x [2014] PopSrvd and Local Operating Expenditures (4.2) reported	(\$115,365.00)
Exemption requirement of at least \$150,000 AND \$17.50 per capita	(\$115,365.00)
Amount needed to meet MOE requirement in (4.2) Local Operating Expenditures	\$ 97,139.00
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 \$17.50 per capita in LFY2014 and had at least some expenditures from Local Government Sources, the library is exempt from from this criteria.	
2014 Expenditures from local governmental sources reported in 4.3	\$597,970
Required Per Capita Capita Government Support - Required amount in Rule §1.81(A) ÷ 2 x [2013]PopSrvd	\$108,223.11
Difference between expenditures reported in 4.3 and Minimum Government Expenditures	\$489,746.89
Difference between \$17.50 x [2014] PopSrvd and 4.2 reported	(\$115,365.00)
Amount needed to meet Local Government Support Expenditures requirement (4.3)	MET
<p>Introduction Reporting Errors Appendix Annotations qryreportdata Sheet1</p>	

Qryreportdata spreadsheet/tab

- Makes other tabs work
- Ignore this one!



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	
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Amending report

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



Reporting Errors

Let's take a closer look



Image courtesy of digitalart/FreeDigitalPhotos.net

http://www.freedigitalphotos.net/images/Other_Metaphors_and_g307-3d_Character_Looking_Through_Binocular_p39224.html

MOE Forecast

Population Assigned and Per Capita Expenditures	
Current year's data used in calculating Maintenance of Effort and Local Government Support	
2014 Local Operating Expenditures reported in 4.2	\$597,970
2014 Population Served Assignment	40,762
2014 Per Capita Expenditures (PCExp) $[2014]4.2 / [2014]PopSrvd$	\$14.66979049
2014 Expenditures from local governmental sources reported in 4.3	\$597,970

Maintenance of Effort, Calculations	
Previous years' data used to derive averages for minimum expenditure requirements.	
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MOE information from Appendix is shown above.

MOE Forecasting

3 year average

- You have everything to estimate next year's MOE using Appendix:
 - 2012 Local Operating Expenditures - \$744,732
 - 2013 Local Operating Expenditures - \$610,181
 - 2014 Local Operating Expenditures - \$597,970
 - ▶ Estimate MOE for 2015 \$650,961
(2012 + 2013 + 2014)/3

Additional Resources

- Texas LibPAS
<https://tx.countingopinions.com>
- Tips and Tools for Annual Report
 - Reporting Downloadables
 - MOE Calculator
 - Weekly unduplicated hours open (with branches)
 - Indirect Costs Information

<https://www.tsl.texas.gov/ld/pubs/arsma/index.html>

Questions?



Contact information

Stacey Malek

Program Coordinator

LDN

smalek@tsl.texas.gov

800-252-9386 (TX only)

512-463-5532

512-936-2306 (Fax)

Valicia Greenwood

Library Statistics Specialist

LDN

vgreenwood@tsl.texas.gov

800-252-9386 (TX only)

512-463-5466

512-936-2306 (Fax)